

School Building Authority of West Virginia
Year to Date Budget to Actual Spending FY2024
July 1, 2023 - April 30, 2024
Meeting Date 5/8/2024

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	\$ 41,000,000.00	\$ -	\$ -	\$ 29,120,000.00	\$ 11,880,000.00	\$ 29,120,000.00	\$ 11,880,000.00
0318	45399	0404	3270	FUND TRANSFERS	\$ 190,000,000.00	\$ -	\$ -	\$ 190,000,000.00	\$ -	\$ 190,000,000.00	\$ -
			Total Fund:		\$ 231,000,000.00	\$ -	\$ -	\$ 219,120,000.00	\$ 11,880,000.00	\$ 219,120,000.00	\$ 11,880,000.00

SCHOOL BUILDING AUTHORITY TRANSFER FUND

Fund	Approp	Dept	Obj		Current Budget	Encumbered	Accrued Exp	Cash Exp	Uncommitted	Actual Exp	Unexp Cash
3514	31000	0404	3270	FUND TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3514	31000	0404	3288	DEBT SERV (BONDED-PRIN)	\$ 16,550,000.00	\$ -	\$ -	\$ 12,323,083.04	\$ 4,226,916.96	\$ 12,323,083.04	\$ 4,226,916.96
3514	31000	0404	3289	DEBT SERV (BONDED-INT)	\$ 2,398,000.00	\$ -	\$ -	\$ 3,064,668.80	\$ (666,668.80)	\$ 3,064,668.80	\$ (666,668.80)
3514	70000	0404	3270	FUND TRANSFERS	\$ 52,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 52,000.00	\$ 0.00	\$ 52,000.00
			Total Fund:		\$ 19,000,000.00	\$ -	\$ -	\$ 15,387,751.84	\$ 3,612,248.16	\$ 15,387,751.84	\$ 3,612,248.16

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	\$ 17,013,534.77	\$ -	\$ 21,154,159.76	\$ 63,832,305.47	\$ 21,154,159.76	\$ 80,845,840.24
			Total Fund:		\$ 102,000,000.00	\$ 17,013,534.77	\$ -	\$ 21,154,159.76	\$ 63,832,305.47	\$ 21,154,159.76	\$ 80,845,840.24

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	\$ 0.00	\$ -	\$ -	\$ 452,497.30	\$ (452,497.30)	\$ 452,497.30	\$ (452,497.30)
3554	09900	0404	3285	FEDERAL SUBRECIPIENT DISB	\$ 176,000,000.00	\$ 135,356,747.81	\$ -	\$ 11,391,783.59	\$ 29,251,468.60	\$ 11,391,783.59	\$ 164,608,216.41
			Total Fund:		\$ 176,000,000.00	\$ 135,356,747.81	\$ -	\$ 11,844,280.89	\$ 28,798,971.30	\$ 11,844,280.89	\$ 164,155,719.11

SCHOOL CONSTRUCTION FUND

Fund	Approp	Dept	Obj		Current Budget	Encumbered	Accrued Exp	Cash Exp	Uncommitted	Actual Exp	Unexp Cash
3952	24000	0404	3256	GRANTS	\$ 252,345,818.00	\$ 31,572,350.46	\$ -	\$ 81,146,118.78	\$ 139,627,348.76	\$ 81,146,118.78	\$ 171,199,699.22
3952	70000	0404	3270	FUND TRANSFERS	\$ 1,371,182.00	\$ -	\$ -	\$ 1,371,182.00	\$ -	\$ 1,371,182.00	\$ -
			Total Fund:		\$ 253,717,000.00	\$ 31,572,350.46	\$ -	\$ 82,517,300.78	\$ 139,627,348.76	\$ 82,517,300.78	\$ 171,199,699.22

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	\$ 1,059,361.00	\$ -	\$ -	\$ 674,437.33	\$ 384,923.67	\$ 674,437.33	\$ 384,923.67
3959	00100	0404	1201	PERS SERV TEMP POS	\$ 2,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,000.00	\$ 0.00	\$ 2,000.00
3959	00100	0404	1202	PAYROLL REIMBURSEMENT	\$ (153,650.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ (153,650.00)	\$ 0.00	\$ (153,650.00)
3959	00100	0404	1206	ANNUAL INCREMENT	\$ 10,000.00	\$ -	\$ -	\$ 8,847.91	\$ 1,152.09	\$ 8,847.91	\$ 1,152.09
3959	00100	0404	2200	PEIA FEES	\$ 650.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 650.00	\$ 0.00	\$ 650.00
3959	00100	0404	2202	SOCIAL SECURITY MATCHING	\$ 82,565.00	\$ -	\$ -	\$ 49,642.30	\$ 32,922.70	\$ 49,642.30	\$ 32,922.70
3959	00100	0404	2203	PUBLIC EMPLOYEES INS	\$ 93,804.00	\$ -	\$ -	\$ 65,118.26	\$ 28,685.74	\$ 65,118.26	\$ 28,685.74
3959	00100	0404	2205	WORKERS COMPENSATION	\$ 4,000.00	\$ -	\$ -	\$ 3,220.00	\$ 780.00	\$ 3,220.00	\$ 780.00
3959	00100	0404	2206	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3959	00100	0404	2207	PENSION AND RETIREMENT	\$ 49,988.00	\$ -	\$ -	\$ 39,569.18	\$ 10,418.82	\$ 39,569.18	\$ 10,418.82
3959	00100	0404	2208	WV OPEB CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Subtotal Personal Services:		\$ 1,148,718.00	\$ -	\$ -	\$ 840,834.98	\$ 307,883.02	\$ 840,834.98	\$ 307,883.02

Fund	Approp	Dept	Obj		Current Budget	Encumbered	Accrued Exp	Cash Exp	Uncommitted	Actual Exp	Unexp Cash
3959	06400	0404	6100	OFFICE REPAIRS	\$ -	\$ 0.00	\$ 0.00	\$ 0.00	\$ -	\$ 0.00	\$ -
3959	06400	0404	6101	COMMUNICAITON EQUIPMENT	\$ -	\$ 0.00	\$ 0.00	\$ 0.00	\$ -	\$ 0.00	\$ -
3959	06400	0404	6103	BLDNG/HSEHLD EQUIP REPAIR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3959	06400	0404	6104	ROUTINE MAINT OF BLDGS	\$ 5,555.00	\$ -	\$ -	\$ 555.00	\$ 5,000.00	\$ 555.00	\$ 5,000.00
3959	06400	0404	6105	VEHICLE REPAIRS	\$ -	\$ 0.00	\$ 0.00	\$ 0.00	\$ -	\$ 0.00	\$ -
3959	06400	0404	6106	ROUTINE MAINT OF GROUNDS	\$ -	\$ 0.00	\$ 0.00	\$ 0.00	\$ -	\$ 0.00	\$ -
3959	07000	0404	5200	OFFICE EQUIPMENT-ASSETS	\$ 5,510.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 5,510.00	\$ 0.00	\$ 5,510.00
3959	07000	0404	5204	HOUSEHOLD EQUIP & FURNG	\$ 7,400.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 7,400.00	\$ 0.00	\$ 7,400.00
3959	07000	0404	5206	VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3959	07000	0404	5209	OTHER CAPITAL EQUIPMENT	\$ 0.00	\$ -	\$ -	\$ 11,910.00	\$ (11,910.00)	\$ 11,910.00	\$ (11,910.00)
3959	07000	0404	5210	COMPUTER EQUIPMENT	\$ 4,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 4,000.00	\$ 0.00	\$ 4,000.00
3959	13000	0404	3200	OFFICE EXPENSES	\$ 7,725.00	\$ 400.98	\$ 0.00	\$ 5,102.06	\$ 2,221.96	\$ 5,102.06	\$ 2,622.94
3959	13000	0404	3201	PRINTING AND BINDING	\$ 500.00	\$ -	\$ -	\$ 46.43	\$ 453.57	\$ -	\$ 453.57
3959	13000	0404	3202	RENT EXP (REAL PROP) BLDG	\$ 100.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 100.00	\$ 0.00	\$ 100.00
3959	13000	0404	3203	UTILITIES	\$ 2,000.00	\$ -	\$ -	\$ 1,128.75	\$ 871.25	\$ 1,128.75	\$ 871.25
3959	13000	0404	3204	TELECOMMUNICATIONS	\$ 5,000.00	\$ -	\$ -	\$ 2,824.15	\$ 2,175.85	\$ 2,824.15	\$ 2,175.85
3959	13000	0404	3205	INTERNET SERVICE	\$ 8,000.00	\$ -	\$ 625.00	\$ 5,625.00	\$ 1,750.00	\$ 6,250.00	\$ 2,375.00
3959	13000	0404	3206	CONTRACTUAL SERVICES	\$ 84,285.00	\$ 4,557.66	\$ 44.00	\$ 22,579.27	\$ 57,104.07	\$ 22,623.27	\$ 61,705.73
3959	13000	0404	3207	PROFESSIONAL SERVICES	\$ 68,611.00	\$ 2,611.13	\$ -	\$ 70,376.31	\$ (4,376.44)	\$ 70,376.31	\$ (1,765.31)
3959	13000	0404	3209	SECURITY SERVICES	\$ 0.00	\$ -	\$ 685.00	\$ 606.00	\$ (1,291.00)	\$ 1,291.00	\$ (606.00)
3959	13000	0404	3211	TRAVEL EMPLOYEE	\$ 10,000.00	\$ 310.50	\$ 314.00	\$ 16,301.06	\$ (6,925.56)	\$ 16,615.06	\$ (6,301.06)
3959	13000	0404	3212	TRAVEL NON EMPLOYEE	\$ 5,000.00	\$ -	\$ (0.00)	\$ 2,717.37	\$ 2,282.63	\$ 2,717.37	\$ 2,282.63

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	\$ -	\$ -	\$ 23,011.91	\$ 1,388.09	\$ 23,011.91	\$ 1,388.09
3959	13000	0404	3214	COMPUTER SERVICES EXTERNAL	\$ 1,000.00	\$ 120.00	\$ -	\$ 873.34	\$ 6.66	\$ 873.34	\$ 126.66
3959	13000	0404	3216	VEHICLE RENTAL	\$ 6,000.00	\$ -	\$ -	\$ 192.00	\$ 5,808.00	\$ 192.00	\$ 5,808.00
3959	13000	0404	3217	RENTAL (MACHINE & MISC)	\$ 3,500.00	\$ 635.21	\$ -	\$ -	\$ 2,864.79	\$ -	\$ 3,500.00
3959	13000	0404	3218	ASSOC DUES & PROF MEMBERS	\$ 1,275.00	\$ -	\$ -	\$ 6,053.00	\$ (4,778.00)	\$ 6,053.00	\$ (4,778.00)
3959	13000	0404	3219	FIRE/AUTO/BOND/ & OTHR IN	\$ 17,489.00	\$ -	\$ -	\$ 14,952.00	\$ 2,537.00	\$ 14,952.00	\$ 2,537.00
3959	13000	0404	3220	FOOD PRODUCTS	\$ 50.00	\$ -	\$ -	\$ 58.44	\$ (8.44)	\$ 58.44	\$ (8.44)
3959	13000	0404	3221	SUPPLIES-CLOTHING	\$ 500.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 500.00	\$ 0.00	\$ 500.00
3959	13000	0404	3222	SUPPLIES- HOUSEHOLD	\$ 3,000.00	\$ -	\$ -	\$ 238.40	\$ 2,761.60	\$ 238.40	\$ 2,761.60
3959	13000	0404	3224	ADVERTISING & PROMOTIONAL	\$ 100.00	\$ -	\$ -	\$ 376.64	\$ (276.64)	\$ 376.64	\$ (276.64)
3959	13000	0404	3225	VEHICLE OPERATING EXP	\$ 1,500.00	\$ 28.00	\$ 0.00	\$ 2,243.86	\$ (771.86)	\$ 2,243.86	\$ (743.86)
3959	13000	0404	3229	ROUTINE MAINT CONTRACTS	\$ 1,300.00	\$ 480.10	\$ -	\$ 942.00	\$ (122.10)	\$ 942.00	\$ 358.00
3959	13000	0404	3232	CELLULAR CHARGES	\$ 6,100.00	\$ 1,080.60	\$ 283.08	\$ 2,336.32	\$ 2,400.00	\$ 2,619.40	\$ 3,763.68
3959	13000	0404	3233	HOSPITALITY	\$ 3,000.00	\$ -	\$ -	\$ 1,765.88	\$ 1,234.12	\$ 1,765.88	\$ 1,234.12
3959	13000	0404	3235	ENERGY EXP MTR VEH/AIR	\$ 2,300.00	\$ -	\$ -	\$ 3,945.90	\$ (1,645.90)	\$ 3,945.90	\$ (1,645.90)
3959	13000	0404	3238	ENERGY EXPENSE UTILITIES	\$ 7,000.00	\$ -	\$ -	\$ 5,844.61	\$ 1,155.39	\$ 5,844.61	\$ 1,155.39
3959	13000	0404	3241	MISCELLANEOUS	\$ 1,500.00	\$ 7,953.00	\$ -	\$ 505.68	\$ (6,958.68)	\$ 505.68	\$ 994.32
3959	13000	0404	3242	TRAINING & DEV - IN STATE	\$ 1,000.00	\$ -	\$ -	\$ 715.00	\$ 285.00	\$ 715.00	\$ 285.00
3959	13000	0404	3243	TRAINING & DEV -OUT OF STATE	\$ 0.00	\$ -	\$ -	\$ 960.00	\$ (960.00)	\$ 960.00	\$ (960.00)
3959	13000	0404	3244	POSTAL	\$ 700.00	\$ -	\$ -	\$ 2,778.22	\$ (2,078.22)	\$ 2,778.22	\$ (2,078.22)
3959	13000	0404	3245	FREIGHT	\$ 100.00	\$ 50.00	\$ -	\$ 62.51	\$ (12.51)	\$ 62.51	\$ 37.49
3959	13000	0404	3246	SUPPLIES-COMPUTER	\$ 100.00	\$ 35.00	\$ -	\$ 228.80	\$ (163.80)	\$ 228.80	\$ (128.80)
3959	13000	0404	3247	SOFTWARE LICENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3959	13000	0404	3248	COMPUTER EQUIPMENT	\$ 1,500.00	\$ 2,494.00	\$ -	\$ 4,525.96	\$ (5,519.96)	\$ 4,525.96	\$ (3,025.96)
3959	13000	0404	3249	OFFICE EQUIPMENT-CURRENT EXPENS	\$ 460.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 460.00	\$ 0.00	\$ 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	\$ -	\$ (0.00)	\$ 134.24	\$ 865.76	\$ 134.24	\$ 865.76
3959	13000	0404	3254	PAYMENT OF TAXES	\$ 0.00	\$ -	\$ -	\$ 16.79	\$ (16.79)	\$ 16.79	\$ (16.79)
3959	13000	0404	3263	BANK COSTS	\$ 20,000.00	\$ -	\$ -	\$ 28,100.00	\$ (8,100.00)	\$ 28,100.00	\$ (8,100.00)
3959	13000	0404	3272	PEIA RESERVE TRANSFER	\$ 9,595.00	\$ -	\$ -	\$ 8,484.00	\$ 1,111.00	\$ 8,484.00	\$ 1,111.00
3959	13000	0404	3324	STATE TREASURER'S OFFICE FEES	\$ 300.00	\$ -	\$ -	\$ 205.00	\$ 95.00	\$ 205.00	\$ 95.00
				Subtotal Other Expenses:	\$ 333,345.00	\$ 20,756.18	\$ 1,951.08	\$ 249,321.90	\$ 61,315.84	\$ 251,272.98	\$ 84,023.10
				Total Fund:	\$ 1,482,063.00	\$ 20,756.18	\$ 1,951.08	\$ 1,090,156.88	\$ 369,198.86	\$ 1,092,107.96	\$ 391,906.12
SCHOOL BUILDING AUTHORITY FUND											
Fund	Approp	Dept	Obj		Current Budget	Encumbered	Accrued Exp	Cash Exp	Uncommitted	Actual Exp	Unexp Cash
3963	31000	0404	3270	FUND TRANSFERS	\$ 0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3963	31000	0404	3288	DEBT SERV (BONDED-PRIN)	\$ 11,075,000.00	\$ -	\$ -	\$ 11,075,000.00	\$ -	\$ 11,075,000.00	\$ -
3963	31000	0404	3289	DEBT SERV (BONDED-INT)	\$ 4,164,213.00	\$ -	\$ -	\$ 4,164,212.50	\$ 0.50	\$ 4,164,212.50	\$ 0.50
3963	70000	0404	3270	FUND TRANSFERS	\$ 2,760,787.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,760,787.00	\$ 0.00	\$ 2,760,787.00
				Total Fund:	\$ 18,000,000.00	\$ -	\$ -	\$ 15,239,212.50	\$ 2,760,787.50	\$ 15,239,212.50	\$ 2,760,787.50
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	\$ 7,000,000.00	\$ 1,624,296.26	\$ -	\$ 5,352,015.00	\$ 23,688.74	\$ 5,352,015.00	\$ 1,647,985.00
				Total Fund:	\$ 7,000,000.00	\$ 1,624,296.26	\$ -	\$ 5,352,015.00	\$ 23,688.74	\$ 5,352,015.00	\$ 1,647,985.00
Grand Total:					\$ 808,199,063.00	\$ 185,587,685.48	\$ 1,951.08	\$ 371,704,877.65	\$ 250,904,548.79	\$ 371,706,828.73	\$ 436,494,185.35