

Henderson ISD Board Background

Subject: Consider approval of budget amendment

Presented for: **Action** X **Report Only**

Background Information

The district has entered into a capital lease for vehicles previously approved on 11/11/2025. To accurately reflect this non-cash transaction for the two Suburbans and one small SUV, the General Fund budget requires an amendment to add:

Fund-Function-Object	Description	Amount
199-00-7913	Proceeds from Capital Leases	\$150,654
199-51	Facilities Maintenance & Operations	\$150,654

Both amounts are equal and do not affect fund balance. This amendment ensures proper financial reporting and compliance with GASB 87 requirements.

An additional amendment is required to reflect the monthly lease payments, which will begin the month after receiving the vehicles:

Expenditures - Transfer To:		
199-71	Debt Service	\$19,090

Expenditures - Transfer From:		
199-41	General Administration	\$3,215
199-99	Other Intergovernmental Charges	\$15,875

This transfer does not increase the total expenditures and will maintain proper coding for financial reporting purposes.

Recommendation

Approve budget amendments as presented.

Contact Person

Nikki Warner