

**Budget Amendments for Board Approval**

**6/26/2025**

**GENERAL FUND EXPENDITURES**

<b>Date of Request</b>	<b>Campus/Department</b>	<b>Administrator Requesting</b>	<b>From</b>	<b>To</b>	<b>Amount</b>	<b>Reason</b>
6/16/2025	M&O	John Allison	51-639600	34-629900	\$ 74,300.00	For end of year final expenses/costs for transportation services
			41-649500	34-629900	\$ 500.00	For end of year final expenses/costs for transportation services
			51-626900	34-629900	\$ 9,939.65	For end of year final expenses/costs for transportation services
			51-639500	34-629900	\$ 2,150.00	For end of year final expenses/costs for transportation services
			51-641100	34-629900	\$ 4,800.00	For end of year final expenses/costs for transportation services
			41-639600	34-629900	\$ 1,900.00	For end of year final expenses/costs for transportation services
			51-629900	34-629900	\$ 10,000.00	For end of year final expenses/costs for transportation services
			51-663100	34-629900	\$ 19,698.00	For end of year final expenses/costs for transportation services
			11-614900	34-629900	\$ 75,000.00	For end of year final expenses/costs for transportation services
6/16/2025	Finance	Kristin Williams	11-665900	71-652200	\$ 406,575.00	To comply with GASB 87-96 new guidance. Re: accounting for leases and subscription-based information technology agreements
			11-665900	71-651400	\$ 4,731,420.00	To comply with GASB 87-96 new guidance. Re: accounting for leases and subscription-based information technology agreements
			52-665900	71-651400	\$ 69,245.47	To comply with GASB 87-96 new guidance. Re: accounting for leases and subscription-based information technology agreements
			53-665800	71-661400	\$ 202,301.25	To comply with GASB 87-96 new guidance. Re: accounting for leases and subscription-based information technology agreements
			53-665800	71-661400	\$ 134,981.00	To comply with GASB 87-96 new guidance. Re: accounting for leases and subscription-based information technology agreements
			53-665800	71-661400	\$ 157,379.00	To comply with GASB 87-96 new guidance. Re: accounting for leases and subscription-based information technology agreements

Date of Request	Campus/Department	Administrator Requesting	From	To	Amount	Reason
			11-614900	13-614900	\$ 30,000.00	To re-align the general fund functional budget to conform with the TEA's end of year reporting requirements.
			11-614900	31-611900	\$ 30,000.00	To re-align the general fund functional budget to conform with the TEA's end of year reporting requirements.
			11-614900	41-611900	\$ 75,000.00	To re-align the general fund functional budget to conform with the TEA's end of year reporting requirements.
			11-614900	52-611900	\$ 100,000.00	To re-align the general fund functional budget to conform with the TEA's end of year reporting requirements.
<b>Debt Service Fund Balance</b>						
6/5/2025	Finance	Kristin Williams	Debt Service	71-659900	\$ 20,567,937.00	For defeasance of debt. Remaining fund balance for 2025 is \$48,463,555.00
<b>Other Accounting Transaction</b>						
6/16/2025	Finance	Kristin Williams	Fund Balance	52-665900	\$ 222,100.00	To comply with GASB 87-96 new guidance. Re: accounting for leases and subscription-based information technology agreements. <b>This budget increase is a paper transaction only and will NOT affect fund balance.</b>
				53-665800	\$ 596,701.25	To comply with GASB 87-96 new guidance. Re: accounting for leases and subscription-based information technology agreements. <b>This budget increase is a paper transaction only and will NOT affect fund balance.</b>
				53-665800	\$ 541,404.00	To comply with GASB 87-96 new guidance. Re: accounting for leases and subscription-based information technology agreements. <b>This budget increase is a paper transaction only and will NOT affect fund balance.</b>
				53-665800	\$ 2,209,347.86	To comply with GASB 87-96 new guidance. Re: accounting for leases and subscription-based information technology agreements. <b>This budget increase is a paper transaction only and will NOT affect fund balance.</b>
				71-661400	\$ 250,000.00	To comply with GASB 87-96 new guidance. Re: accounting for leases and subscription-based information technology agreements. <b>This budget increase is a paper transaction only and will NOT affect fund balance.</b>