

IDEA Texas Pro forma	2022-23 PRO FORMA	PER ADA
2022-23 IDEA Texas Pro forma	96%ADA	68,917
State Revenue	761,743,191	11,053
Budget to Actual Enrollment Adj.	25,468,430	370
Philanthropic Revenue	1,881,358	27
Non-recurring Grant Revenue	131,328,204	1,906
Child Nutrition Program Revenue	93,080,110	1,351
All Other Revenue	74,708,390	1,084
TOTAL REVENUE	1,088,209,682	15,790
Campus Compensation	459,360,258	6,665
Performance Pay	27,662,191	401
Campus Operating	122,778,248	1,782
Auxiliary Compensation	61,366,651	890
Auxiliary Operating	59,382,476	862
Child Nutrition Program Compensation	35,767,566	519
Child Nutrition Program Operating	55,806,292	810
National/Regional Compensation	92,861,128	1,347
Performance Pay	8,883,200	129
National/Regional Operating	37,748,007	548
TOTAL EXPENSES	961,616,016	13,953
Operating Income (NAR)	126,593,667	1,837
Operating Income Target	106,109,191	
Amount Over/(Under) Target	20,484,475	
Maximum Annual Debt Service Coverage (MADS)	1.44X	
Debt Service	49,830,010	
Depreciation	41,228,230	
Depreciation - CNP	1,506,252	
Surplus	34,029,175	

General Note: This schedule discloses the proposed budget for the 2022-2023 school year. The financial information summarized hereon was derived from IDEA's detailed financial accounting records in MUNIS, which conform to the financial accounting and fiscal requirements mandated under the FASRG and TEDS, notably the account code structure and accounting classifications required by the TEA. In addition to this schedule, attached is the same budgetary information on a functional basis, as defined under FASRG and TEDS.

IDEA PUBLIC SCHOOLS

2022-2023 Adopted Budget

Adopted By Board, June 17, 2022

2022-2023							2021-2022	
Revenues:		General Fund	Child Nutrition Fund	TOTAL	Per Student*	% Increase/Decrease from PY	Amended Budget	Amended Budget Per Student*
5700	Local and Intermediate Sources	17,211,523.51		17,211,523.51	249.74	-35.15%	26,538,936.39	420.87
5800	State Program Revenues	794,551,952.49		794,551,952.49	11,529.11	7.14%	741,634,636.90	11,761.34
5900	Federal Program Revenues	183,366,096.00	93,080,110.00	276,446,206.00	4,011.29	5.49%	262,051,581.34	4,155.79
Total Revenues		995,129,572.00	93,080,110.00	1,088,209,682.00	15,790.15	5.63%	1,030,225,154.63	16,338.00
Expenses:								
11	Instruction	404,295,645.29		404,295,645.29	5,866.41	7.14%	377,348,229.66	5,841.39
12	Instructional Resources and Media Services	13,760,774.83		13,760,774.83	199.67	48.94%	9,239,431.92	143.03
13	Curriculum Development and Instructional Staff Development	5,269,191.35		5,269,191.35	76.46	249.49%	1,507,670.42	23.34
21	Instructional Leadership	75,503,126.21		75,503,126.21	1,095.57	16.76%	64,662,605.90	1,000.98
23	School Leadership	85,707,806.08		85,707,806.08	1,243.64	-6.82%	91,983,137.93	1,423.91
31	Guidance, Counseling, and Evaluation Services	48,454,097.71		48,454,097.71	703.08	26.85%	38,197,031.18	591.29
32	Social Work Services	3,235,263.59		3,235,263.59	46.94	10.45%	2,929,150.05	45.34
33	Health Services	6,833,914.09		6,833,914.09	99.16	-38.47%	11,105,885.34	171.92
34	Student (Pupil) Transportation	42,114,776.86		42,114,776.86	611.09	18.60%	35,510,647.32	549.71
35	Food Services	1,179,017.94	93,080,110.00	94,259,127.95	1,367.72	5.61%	89,248,729.92	1,381.58
36	Extracurricular Activities	10,597,858.61		10,597,858.61	153.78	-23.79%	13,905,552.44	215.26
41	General Administration	70,022,270.85		70,022,270.85	1,016.04	-2.19%	71,587,358.89	1,108.18
51	Facilities Maintenance and Operations	100,460,403.27		100,460,403.27	1,457.70	1.72%	98,760,078.37	1,528.82
52	Security and Monitoring Services	3,208,994.82		3,208,994.82	46.56	-52.83%	6,802,593.44	105.3
53	Data Processing Services	41,032,671.03		41,032,671.03	595.39	-2.38%	42,031,857.62	650.66
61	Community Services	1,493,899.83		1,493,899.83	21.68	10.27%	1,354,814.84	20.97
71	Debt Service	42,369,731.00		42,369,731.00	614.79	-13.98%	49,257,688.01	762.51
81	Fund Raising	5,560,953.50		5,560,953.50	80.69	-14.59%	6,511,168.67	100.79
Total		961,100,396.86	93,080,110.00	1,054,180,506.87	15,296.38	4.17%	1,011,943,631.92	15,665.00
Difference in Revenues/Expenses		34,029,175.14	0	34,029,175.13			18,281,522.71	

*Per Student Calculations are based on the Average Daily Attendance Counts