

Hardin-Jefferson ISD
Operating Fund Balance Projection
As of February 28, 2023

| | |
|---|------------------|
| Audited June 30, 2022 Fund Balance | 11,706,139 |
| Projected Increase/(Decrease) of Fund Balance in 2022-2023: | |
| Operations | (688,860) |
| Uncompleted 2021-2022 projects | (550,000) |
| Harvey | (16,775) |
| Allocated for Recovery | (4,242,742) |
| Allocated for Self-Insurance | (750,000) |
| Allocated for Technology | <u>(250,000)</u> |
| Undesignated Projected Fund Balance | 5,207,762 |
| | |
| One Month Operating Expenditures (General Fund Only) | |
| Payroll | 1,512,135 |
| Accounts Payable | <u>622,027</u> |
| | 2,134,163 |
| Three Months Operating Expenditures | 6,402,488 |
| Projected Months of Fund Balance | 2.4 |

Hardin-Jefferson ISD
Local Maintenance by Function
As of February 28, 2023

| | <u>Budget</u> | <u>Year-to-Date</u> | <u>Balance</u> | <u>Consumed</u> |
|--|-------------------|---------------------|------------------|-----------------|
| Revenue | | | | |
| 5700 - Local | 10,349,456 | 9,505,841 | 843,615 | 92% |
| 5800 - State | 13,721,636 | 6,136,707 | 7,584,929 | 45% |
| 5900 - Federal | 300,000 | 45,617 | 254,383 | 15% |
| Total Revenue | <u>24,371,092</u> | <u>15,688,164</u> | <u>8,682,928</u> | <u>64%</u> |
| Expenditures | | | | |
| 11 - Instruction | 13,017,769 | 8,641,311 | 4,376,458 | 66% |
| 12 - Instructional Resources and Media | 137,816 | 101,180 | 36,636 | 73% |
| 13 - Curriculum and Staff Development | 249,135 | 158,130 | 91,005 | 63% |
| 21 - Instructional Leadership | 197,359 | 133,765 | 63,594 | 68% |
| 23 - School Administration | 1,221,172 | 797,448 | 423,724 | 65% |
| 31 - Guidance and Counseling | 710,022 | 456,472 | 253,550 | 64% |
| 33 - Health Services | 166,541 | 103,546 | 62,995 | 62% |
| 34 - Transportation | 1,436,506 | 1,213,897 | 222,609 | 85% |
| 35 - Food Services | 6,500 | 3,855 | 2,645 | 59% |
| 36 - Co-curricular and Extracurricular | 948,186 | 674,793 | 273,393 | 71% |
| 41 - General Administration | 1,502,974 | 996,148 | 506,826 | 66% |
| 51 - Plant Maintenance and Operations | 4,246,152 | 2,142,415 | 2,103,737 | 50% |
| 52 - Security and Monitoring Services | 210,000 | 161,611 | 48,389 | 77% |
| 53 - Data Processing Services | 501,470 | 345,590 | 155,880 | 69% |
| 81 - Facilities Acquisition and Construction | 800,000 | 679,149 | 120,851 | 85% |
| 95 - Alternative Education | 11,349 | 11,349 | - | 100% |
| 99 - Other Intergovernmental Charges | 247,000 | 120,821 | 126,179 | 49% |
| Total Expenditures | <u>25,609,952</u> | <u>16,741,482</u> | <u>8,868,470</u> | <u>65%</u> |
| Fund Balance | 1,238,860 | 1,053,318 | | |
| Net | <u><u>-</u></u> | <u><u>-</u></u> | | |

Hardin-Jefferson ISD
Local Maintenance by Department
As of February 28, 2023

| | <u>Budget</u> | <u>Year-to-Date</u> | <u>Balance</u> | <u>Consumed</u> |
|---|-------------------|---------------------|------------------|-----------------|
| Revenue | | | | |
| 5700 - Local | 10,349,456 | 9,505,841 | 843,615 | 92% |
| 5800 - State | 13,721,636 | 6,136,707 | 7,584,929 | 45% |
| 5900 - Federal | 300,000 | 45,617 | 254,383 | 15% |
| Total Revenue | <u>24,371,092</u> | <u>15,688,164</u> | <u>8,682,928</u> | <u>64%</u> |
| Expenditures | | | | |
| 00 - Salaries and Benefits | 18,145,625 | 12,226,144 | 5,919,481 | 67% |
| 01 - High School | 208,061 | 140,524 | 67,537 | 68% |
| 02 - China Elementary | 96,038 | 64,335 | 31,703 | 67% |
| 03 - AEP Program | 5,230 | 3,370 | 1,860 | 64% |
| 05 - Sour Lake Elementary | 134,125 | 75,644 | 58,481 | 56% |
| 06 - Transportation | 284,682 | 165,047 | 119,635 | 58% |
| 07 - Athletics | 264,909 | 209,480 | 55,429 | 79% |
| 08 - Maintenance and Grounds | 538,079 | 383,736 | 154,343 | 71% |
| 09 - Custodial | 103,734 | 95,724 | 8,010 | 92% |
| 10 - Central Administration | 375,574 | 228,772 | 146,802 | 61% |
| 12 - Curriculum and Special Programs | 115,113 | 47,662 | 67,451 | 41% |
| 13 - Technology | 273,230 | 186,324 | 86,906 | 68% |
| 14 - Special Education | 262,917 | 197,223 | 65,694 | 75% |
| 15 - Insurance, Utilities, Furniture and Debt | 2,611,687 | 1,098,725 | 1,512,962 | 42% |
| 16 - Public Relations | 10,225 | 7,796 | 2,429 | 76% |
| 17 - Band | 40,093 | 25,266 | 14,827 | 63% |
| 18 - Nursing | 5,000 | 2,009 | 2,991 | 40% |
| 41 - Middle School | 126,950 | 82,938 | 44,012 | 65% |
| 99 - Special Projects | 2,008,680 | 1,500,764 | 507,916 | 75% |
| Total Expenditures | <u>25,609,952</u> | <u>16,741,482</u> | <u>8,868,470</u> | <u>65%</u> |
| Fund Balance | 1,238,860 | 1,053,318 | | |
| Net | <u><u>-</u></u> | <u><u>-</u></u> | | |

Hardin-Jefferson ISD
Child Nutrition
As of February 28, 2023

| | <u>Budget</u> | <u>Year-to-Date</u> | <u>Balance</u> | <u>Consumed</u> |
|--|------------------|---------------------|------------------|-----------------|
| Revenue | | | | |
| 5700 - Local | 500,000 | 567,631 | (67,631) | 114% |
| 5800 - State | 25,000 | 3,010 | 21,990 | 12% |
| 5900 - Federal | 515,000 | 611,962 | (96,962) | 119% |
| Total Revenue | <u>1,040,000</u> | <u>1,182,603</u> | <u>(142,603)</u> | <u>114%</u> |
| | | | | |
| Expenditures | | | | |
| 35 - Child Nutrition | 1,260,000 | 930,199 | 329,801 | 74% |
| 51 - Plant Maintenance and Operations | 30,000 | 31,297 | (1,297) | 104% |
| 81 - Facilities Acquisition and Construction | 280,000 | 1,500 | 278,500 | 1% |
| Total Expenditures | <u>1,570,000</u> | <u>962,996</u> | <u>607,004</u> | <u>61%</u> |
| | | | | |
| Fund Balance | 530,000 | - | | |
| | | | | |
| Net | <u>-</u> | <u>219,607</u> | | |

Hardin-Jefferson ISD
Debt Service
As of February 28, 2023

| | <u>Budget</u> | <u>Year-to-Date</u> | <u>Balance</u> | <u>Consumed</u> |
|---------------------------|-----------------------|---------------------|----------------|-----------------|
| Revenue | | | | |
| 5700 - Local | 3,607,451 | 3,159,468 | 447,983 | 88% |
| 5800 - State | 44,195 | 175,331 | (131,136) | 0% |
| Total Revenue | <u>3,651,646</u> | <u>3,334,799</u> | <u>316,847</u> | <u>91%</u> |
| | | | | |
| Expenditures | | | | |
| 71 - Debt Service | <u>3,449,196</u> | <u>3,445,656</u> | <u>3,540</u> | <u>100%</u> |
| Total Expenditures | <u>3,449,196</u> | <u>3,445,656</u> | <u>3,539</u> | <u>100%</u> |
| | | | | |
| Fund Balance | - | 110,857 | | |
| | | | | |
| Net | <u><u>202,450</u></u> | <u><u>-</u></u> | | |

Hardin-Jefferson ISD
Harvey Recovery Fund by Project
As of February 28, 2023

| | Year-to-Date |
|-------------------------------|---------------------|
| Revenue | |
| Insurance Recovery | - |
| Federal | - |
| State & Local | - |
| Grants | - |
| Donation | - |
| Total Revenue | - |
| | |
| Expenditures | |
| 00 - Salaries | - |
| 01 - HMS Village | - |
| 02 - HMS Campus | - |
| 03 - Technology | - |
| 04 - Fieldhouse | - |
| 05 - Football Field Buildings | 7,595 |
| 09 - SLE Gym | - |
| 10 - Mechanic Shop | - |
| 11 - Blue Gym | - |
| 12 - Athletic Fields | - |
| 15 - DAEP | - |
| 17 - Commodities Storage | - |
| 18 - Water Well | - |
| 50 - Consultants | 9,180 |
| 90 - Lift Station | - |
| 91 - Equipment Repair | - |
| Total Expenditures | 16,775 |
| | |
| Net | (16,775) |