

HOUSTON INDEPENDENT SCHOOL DISTRICT

STATEMENT OF OPERATIONS BY FUNCTION

GENERAL FUND

BUDGET AMENDMENT FISCAL YEAR 2021-2022 (as adjusted)

FOR JANUARY 31, 2022

| | 2021-2022 Adopted Budget July 1, 2021 | Approved Budget as of December 31, 2021 | Proposed Budget Amendments January 31, 2022 | Budget Neutral Amendments January 31, 2022 | Proposed Budget as of January 31, 2022 |
|--|---|--|---|---|---|
| ESTIMATED REVENUES | | | | | |
| Local sources | \$ 1,906,723,497 | 1,906,723,497 | - | - | 1,906,723,497 |
| State sources | 157,174,069 | 157,174,069 | - | - | 157,174,069 |
| Federal sources | 17,230,000 | 17,230,000 | - | - | 17,230,000 |
| Total estimated revenues | \$ 2,081,127,566 | 2,081,127,566 | - | - | 2,081,127,566 |
| APPROPRIATIONS | | | | | |
| 11 Instruction | \$ 1,135,700,518 | 1,217,657,544 | | (461,229) | 1,217,196,315 |
| 12 Instructional resources and media services | 8,877,520 | 9,077,846 | | (1,585) | 9,076,261 |
| 13 Curriculum and Instructional Staff Development | 35,962,547 | 36,801,097 | | 16,441 | 36,817,539 |
| 21 Instructional leadership | 25,134,311 | 24,958,784 | | 43,796 | 25,002,580 |
| 23 School leadership | 148,669,010 | 151,073,672 | | 229,894 | 151,303,566 |
| 31 Guidance, counseling and evaluation services | 65,403,532 | 67,145,973 | | (142,028) | 67,003,945 |
| 32 Social work services | 19,275,453 | 19,857,878 | | - | 19,857,878 |
| 33 Health services | 22,518,241 | 32,469,388 | | 937 | 32,470,325 |
| 34 Student transportation | 59,893,990 | 61,318,080 | | (9,150) | 61,308,930 |
| 35 Food services | - | 41,233 | | - | 41,233 |
| 36 Co-Curricular/extracurricular activities | 11,269,840 | 12,951,402 | | 210,780 | 13,162,182 |
| 41 General administration | 40,251,576 | 42,438,175 | | - | 42,438,175 |
| 51 Plant maintenance and operations | 205,844,817 | 234,858,859 | | 54,493 | 234,913,352 |
| 52 Security and monitoring services | 28,026,356 | 30,056,740 | | 37,707 | 30,094,447 |
| 53 Data processing services | 62,405,029 | 117,782,530 | | 685,105 | 118,467,635 |
| 61 Community services | 2,794,599 | 2,837,287 | | (11,162) | 2,826,125 |
| 71 Debt Service | 15,250,000 | 16,092,017 | | (654,000) | 15,438,017 |
| 81 Facilities acquisition and construction | - | 3,845,157 | | - | 3,845,157 |
| 91 Contracted Instructional Services Between Public Schools | 213,265,281 | 213,265,281 | | - | 213,265,281 |
| 95 Juvenile justice alternative education programs | 792,000 | 792,000 | | - | 792,000 |
| 97 Tax reinvestment zone payments | 69,106,766 | 69,106,766 | | - | 69,106,766 |
| 99 Tax appraisal and collection | 16,108,790 | 16,108,790 | | - | 16,108,790 |
| Total estimated appropriations | \$ 2,186,550,176 | 2,380,536,500 | - | - | 2,380,536,500 |
| Excess (deficiency) of estimated revenues over (under) appropriations | \$ (105,422,610) | (299,408,934) | - | - | (299,408,934) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Proceeds from the sale of capital leases | \$ 22,366,685 | 22,366,685 | - | - | 22,366,685 |
| Transfers-in | 20,000,000 | 20,000,000 | - | - | 20,000,000 |
| Transfers-out | (19,020,390) | (28,348,422) | - | - | (28,348,422) |
| Total other financing sources (uses) | \$ 23,346,295 | 14,018,263 | - | - | 14,018,263 |
| Net Change | (82,076,315) | (285,390,671) | | | (285,390,671) |
| Beginning Fund Balance July 1, 2021 | 769,293,013 | 996,625,712 | | | 996,625,712 |
| Projected Ending Fund Balance June 30, 2022 | 687,216,698 | 711,235,041 | | | 711,235,041 |
| Nonspendable Fund Balance | 14,510,708 | 20,562,375 | | | 20,562,375 |
| Committed Fund Balance | 46,364,840 | 94,146,930 | | | 94,146,930 |
| Assigned Fund Balance ⁽¹⁾ | 134,346,906 | 123,002,867 | | | 123,002,867 |
| Unassigned Fund Balance ⁽²⁾ | 491,994,244 | 473,522,869 | | | 473,522,869 |

(1) Reflects liquidation of carryover encumbrances

(2) Any unspent funds will flow into Unassigned Fund Balance

January Campus and Department Transfers by Function

| Function | Function Description | Budget Amendment | Campus Funds | Department Funds |
|----------|--|---------------------|--------------|---------------------|
| 11 | Instruction | (\$461,229) | (\$561,229) | \$100,000 |
| 12 | Instructional resources and media services | (\$1,585) | (\$1,585) | \$0 |
| 13 | Curriculum and Instructional Staff Development | \$16,441 | \$13,102 | \$3,339 |
| 21 | Instructional leadership | \$43,796 | \$0 | \$43,796 |
| 23 | School leadership | \$229,894 | \$229,894 | \$0 |
| 31 | Guidance, counseling and evaluation services | (\$142,028) | \$307 | (\$142,335) |
| 32 | Social work services | \$0 | \$0 | \$0 |
| 33 | Health services | \$937 | \$937 | (\$0) |
| 34 | Student transportation | (\$9,150) | \$0 | (\$9,150) |
| 35 | Food services | \$0 | \$0 | \$0 |
| 36 | Co-Curricular/extracurricular activities | \$210,780 | \$210,780 | (\$0) |
| 41 | General administration | \$0 | \$0 | \$0 |
| 51 | Plant maintenance and operations | \$54,493 | \$45,318 | \$9,175 |
| 52 | Security and monitoring services | \$37,707 | \$42,533 | (\$4,826) |
| 53 | Data processing services | \$685,105 | \$31,105 | \$654,000 |
| 61 | Community services | (\$11,162) | (\$11,162) | \$0 |
| 71 | Debt Service | (\$654,000) | \$0 | (\$654,000) |
| 81 | Facilities acquisition and construction | (\$0) | \$0 | (\$0) |
| | | (\$0) | \$0 | (\$0) |