

**HOUSTON INDEPENDENT SCHOOL DISTRICT**  
**STATEMENT OF OPERATIONS BY FUNCTION**  
**GENERAL FUND**  
**BUDGET AMENDMENT FISCAL YEAR 2020-2021 (as adjusted)**  
**FOR MAY 31, 2021**

	2020-2021 Adopted Budget July 1, 2020	Approved Budget as of April 30, 2021	Proposed Budget Amendments May 31, 2021	Budget Neutral Amendments May 31, 2021	Proposed Budget as of May 31, 2021
<b>ESTIMATED REVENUES</b>					
Local sources	\$ 1,785,542,493	1,822,581,459	10,241,062	-	1,832,822,521
State sources	166,787,686	275,859,164	1,662,051	-	277,521,215
Federal sources	19,724,182	17,230,000	6,278,137	-	23,508,137
<b>Total estimated revenues</b>	<b>\$ 1,972,054,361</b>	<b>2,115,670,623</b>	<b>18,181,250</b>	<b>-</b>	<b>2,133,851,873</b>
<b>APPROPRIATIONS</b>					
11 Instruction	\$ 1,151,970,226	1,150,024,157	29,629,282	(2,460,823)	1,177,192,615
12 Instructional resources and media services	10,117,415	8,897,844	63,097	1,646,972	10,607,914
13 Curriculum and Instructional Staff Development	35,575,973	38,074,604	377,502	(1,060,558)	37,391,549
21 Instructional leadership	27,238,328	26,962,942	246,785	(785,636)	26,424,090
23 School leadership	151,622,019	142,405,135	1,796,155	9,275,715	153,477,005
31 Guidance, counseling and evaluation services	64,146,508	68,958,987	626,303	532,753	70,118,043
32 Social work services	17,783,562	16,970,323	235,107	953,052	18,158,483
33 Health services	21,852,470	56,245,032	1,894,852	(3,818,330)	54,321,554
34 Student transportation	62,374,365	61,035,994	860,243	(56,494)	61,839,742
35 Food services	-	16,650	1,281,683	343,192	1,641,525
36 Co-Curricular/extracurricular activities	13,016,782	14,497,322	160,838	895,018	15,553,178
41 General administration	39,549,934	40,141,062	348,970	1,470,321	41,960,353
51 Plant maintenance and operations	200,224,409	237,949,828	4,660,793	425,873	243,036,494
52 Security and monitoring services	28,554,805	29,164,472	624,513	384,440	30,173,425
53 Data processing services	56,322,728	152,156,792	(6,133,180)	(8,319,577)	137,704,035
61 Community services	3,008,827	2,688,531	144,023	272,583	3,105,137
71 Debt Service	15,250,000	15,250,000	-	-	15,250,000
81 Facilities acquisition and construction	37,848	4,641,844	13,235	297,631	4,952,709
91 Contracted Instructional Services Between Public Schools (Chapter 41 Payn	12,083,891	151,733,251	(15,127,388)	-	136,605,863
95 Juvenile justice alternative education programs	792,000	792,000	-	-	792,000
97 Tax reinvestment zone payments	63,066,742	67,537,850	-	-	67,537,850
99 Tax appraisal and collection	16,505,000	16,500,000	-	3,868	16,503,868
<b>Total estimated appropriations</b>	<b>\$ 1,991,093,833</b>	<b>2,302,644,620</b>	<b>21,702,812</b>	<b>-</b>	<b>2,324,347,432</b>
<b>Excess (deficiency) of estimated revenues over (under) appropriatio</b>	<b>\$ (19,039,472)</b>	<b>(186,973,997)</b>	<b>(3,521,562)</b>	<b>-</b>	<b>(190,495,559)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from the sale of capital leases	\$ -	-	-	-	-
Transfers-in	22,500,000	22,500,000	-	-	22,500,000
Transfers-out	(37,449,140)	(37,449,140)	709,339	-	(36,739,801)
<b>Total other financing sources (uses)</b>	<b>\$ (14,949,140)</b>	<b>(14,949,140)</b>	<b>709,339</b>	<b>-</b>	<b>(14,239,801)</b>
<b>Net excess (deficiency) before adjustments</b>	<b>\$ (33,988,612)</b>	<b>(201,923,137)</b>	<b>(2,812,223)</b>	<b>-</b>	<b>(204,735,360)</b>
<b>Reserve for Encumbrances (Assigned)</b>	<b>\$ -</b>	<b>57,112,528</b>	<b>-</b>	<b>-</b>	<b>57,112,528</b>
<b>Reserve for ERP and Fund Reservations (Assigned)</b>	<b>-</b>	<b>12,951,087</b>	<b>-</b>	<b>-</b>	<b>12,951,087</b>
<b>Reserve for PFC Projects (Assigned)</b>	<b>18,434,625</b>	<b>18,434,625</b>	<b>-</b>	<b>-</b>	<b>18,434,625</b>
<b>Reserve for Insurance Programs (Assigned)</b>	<b>-</b>	<b>-</b>	<b>3,228,867</b>	<b>-</b>	<b>3,228,867</b>
<b>Reserve for Operations (Committed)</b>	<b>-</b>	<b>(44,454,665)</b>	<b>-</b>	<b>(3,969,087)</b>	<b>(48,423,752)</b>
<b>Reserve Adjustments</b>	<b>\$ 18,434,625</b>	<b>44,043,575</b>	<b>3,228,867</b>	<b>(3,969,087)</b>	<b>43,303,355</b>
<b>Unassigned Fund Balance, Beginning</b>	<b>\$ 512,328,146</b>	<b>655,054,226</b>			<b>655,054,226</b>
<b>Unassigned Fund Balance, Ending</b>	<b>\$ 496,774,159</b>	<b>497,174,664</b>			<b>493,622,221</b>

HOUSTON INDEPENDENT SCHOOL DISTRICT  
PROPOSED BUDGET AMENDMENTS  
GENERAL FUND  
BUDGET AMENDMENT FISCAL YEAR 2020-2021 (as adjusted)  
FOR MAY 31, 2021

Revenue Amendment Reason							
PROPOSED ESTIMATED REVENUE AMENDMENTS		Revenue in Lieu of		Foundation School Program State Revenues	Federal Revenue Other Agencies	FED REVENUE FROM TEA-IDC	Proposed Budget Amendments May 31, 2021
		Property Taxes	Taxes & Revenue other Governments				
Local sources	\$	9,937,048	304,014				10,241,062
State sources				1,662,051			1,662,051
Federal sources					3,030,858	3,247,279	6,278,137
<b>Total proposed estimated revenue amendments</b>	<b>\$</b>	<b>9,937,048</b>	<b>304,014</b>	<b>1,662,051</b>	<b>3,030,858</b>	<b>3,247,279</b>	<b>18,181,250</b>
Appropriations Amendment Reason							
PROPOSED APPROPRIATION AMENDMENTS		Recapture	Retention Stipends 2020-2021	State Compensatory Education	Winter Storm Uri	CRF Transfer of expenditures	Proposed Budget Amendments May 31, 2021
							PPE
11 Instruction	\$		12,299,282	20,000,000		(2,670,000)	29,629,282
12 Instructional resources and media services			63,097				63,097
13 Curriculum and Instructional Staff Development			377,502				377,502
21 Instructional leadership			246,785				246,785
23 School leadership			1,796,155				1,796,155
31 Guidance, counseling and evaluation services			626,303				626,303
32 Social work services			235,107				235,107
33 Health services			226,544				1,668,308
34 Student transportation			860,243				860,243
35 Food services			1,281,683				1,281,683
36 Co-Curricular/extracurricular activities			160,838				160,838
41 General administration			348,970				348,970
51 Plant maintenance and operations			1,431,926		3,228,867		4,660,793
52 Security and monitoring services			624,513				624,513
53 Data processing services			263,795			(6,396,975)	(6,133,180)
61 Community services			144,023				144,023
71 Debt Service							-
81 Facilities acquisition and construction			13,235				13,235
91 Contracted Instructional Services Between Public Schools		(15,127,388)					(15,127,388)
95 Juvenile justice alternative education programs							-
97 Tax reinvestment zone payments							-
99 Tax appraisal and collection							-
<b>Total proposed appropriation amendments</b>	<b>\$</b>	<b>(15,127,388)</b>	<b>21,000,000</b>	<b>20,000,000</b>	<b>3,228,867</b>	<b>(9,066,975)</b>	<b>1,668,308</b>
<b>21,702,812</b>							
PROPOSED OTHER FINANCING SOURCES (USES)							
PFC							
Proceeds from the sale of capital leases							-
Transfers-in							-
Transfers-out		(709,339)					(709,339)
<b>Proposed total other financing sources (uses) amend</b>	<b>\$</b>	<b>(709,339)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(709,339)</b>

# HOUSTON INDEPENDENT SCHOOL DISTRICT

## STATEMENT OF OPERATIONS BY FUNCTION

### DEBT SERVICE FUND

#### BUDGET AMENDMENT FISCAL YEAR 2020-2021 (as adjusted)

AS OF MAY 31, 2021

	2020-2021 Adopted Budget July 1, 2020	Approved Budget as of April 30, 2021	Proposed Budget Amendments May 31, 2021	Budget Neutral Amendments May 31, 2021	Proposed Budget as of May 31, 2021
<b>ESTIMATED REVENUES</b>					
Local sources	\$ 309,958,116	311,953,861	-	-	311,953,861
State sources	2,300,000	2,056,656	-	-	2,056,656
Federal sources	-	-	-	-	-
<b>Total estimated revenues</b>	<b>\$ 312,258,116</b>	<b>314,010,517</b>	<b>-</b>	<b>-</b>	<b>314,010,517</b>
<b>APPROPRIATIONS</b>					
71 Debt Service	360,458,046	362,273,086	-	-	362,273,086
<b>Total estimated appropriations</b>	<b>\$ 360,458,046</b>	<b>362,273,086</b>	<b>-</b>	<b>-</b>	<b>362,273,086</b>
<b>Excess (deficiency) of estimated revenues over (under) appropriations</b>	<b>\$ (48,199,930)</b>	<b>(48,262,569)</b>	<b>-</b>	<b>-</b>	<b>(48,262,569)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from the sale of capital leases	\$ -	-	-	-	-
Transfers-in	42,788,700	42,788,700	-	-	42,788,700
Transfers-out	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>\$ 42,788,700</b>	<b>42,788,700</b>	<b>-</b>	<b>-</b>	<b>42,788,700</b>
<b>Net excess (deficiency) before adjustments</b>	<b>\$ (5,411,230)</b>	<b>(5,473,869)</b>	<b>-</b>	<b>-</b>	<b>(5,473,869)</b>
<b>Unassigned Fund Balance, Beginning</b>	<b>\$ 112,859,097</b>	<b>112,859,097</b>			<b>112,859,097</b>
<b>Unassigned Fund Balance, Ending</b>	<b>\$ 107,447,867</b>	<b>107,385,228</b>			<b>107,385,228</b>

**HOUSTON INDEPENDENT SCHOOL DISTRICT**  
**STATEMENT OF OPERATIONS BY FUNCTION**  
**NUTRITION SERVICES**  
**BUDGET AMENDMENT FISCAL YEAR 2020-2021 (as adjusted)**  
**AS OF MAY 31, 2021**

	2020-2021 Adopted Budget July 1, 2020	Approved Budget as of April 30, 2021	Proposed Budget Amendments May 31, 2021	Budget Neutral Amendments May 31, 2021	Proposed Budget as of May 31, 2021
<b>ESTIMATED REVENUES</b>					
Local sources	\$ 112,500	880,000	-	-	880,000
State sources	585,000	585,000	-	-	585,000
Federal sources	104,924,484	81,391,382	-	-	81,391,382
<b>Total estimated revenues</b>	<b>\$ 105,621,984</b>	<b>82,856,382</b>	-	-	<b>82,856,382</b>
<b>APPROPRIATIONS</b>					
35 Food services	120,337,264	105,772,077	-	(10,293)	105,761,784
41 General administration	-	1,200	-	(7)	1,193
51 Plant maintenance and operations	762,110	1,529,839	-	10,300	1,540,139
<b>Total estimated appropriations</b>	<b>\$ 121,099,374</b>	<b>107,303,116</b>	-	-	<b>107,303,116</b>
<b>Excess (deficiency) of estimated revenues over (under) appropriations</b>	<b>\$ (15,477,390)</b>	<b>(24,446,734)</b>	-	-	<b>(24,446,734)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers-in	2,647,890	2,647,890	-	-	2,647,890
<b>Total other financing sources (uses)</b>	<b>\$ 2,647,890</b>	<b>2,647,890</b>	-	-	<b>2,647,890</b>
<b>Net excess (deficiency) before adjustments</b>	<b>\$ (12,829,500)</b>	<b>(21,798,844)</b>	-	-	<b>(21,798,844)</b>
<b>Reserve for Encumbrances</b>	<b>\$ -</b>	<b>320,466</b>	-	-	<b>320,466</b>
<b>Reserve Adjustments</b>	<b>\$ -</b>	<b>320,466</b>	-	-	<b>320,466</b>
<b>Restricted Fund Balance, Beginning</b>	<b>\$ 13,347,419</b>	<b>13,347,419</b>			<b>13,347,419</b>
<b>Unassigned Fund Balance, Ending</b>	<b>\$ 517,919</b>	<b>(7,810,493)</b>			<b>(7,810,493)</b>