

HOUSTON INDEPENDENT SCHOOL DISTRICT
STATEMENT OF OPERATIONS BY FUNCTION
GENERAL FUND
BUDGET AMENDMENT FISCAL YEAR 2021-2022 (as adjusted)
FOR May 31, 2022

	2021-2022 Adopted Budget July 1, 2021	Approved Budget as of April 30, 2022	Proposed Budget Amendments May 31, 2022	Budget Neutral Amendments May 31, 2022	Proposed Budget as of May 31, 2022
ESTIMATED REVENUES					
Local sources	\$ 1,906,723,497	1,825,363,723	-	-	1,825,363,723
State sources	157,174,069	187,160,679	-	-	187,160,679
Federal sources	17,230,000	42,230,000	-	-	42,230,000
Total estimated revenues	\$ 2,081,127,566	2,054,754,402	-	-	2,054,754,402
APPROPRIATIONS					
11 Instruction	\$ 1,135,700,518	1,126,971,943	-	803,266	1,127,775,208
12 Instructional resources and media services	8,877,520	9,016,977	-	(1,031,591)	7,985,385
13 Curriculum and Instructional Staff Development	35,962,547	36,862,612	-	204,088	37,066,700
21 Instructional leadership	25,134,311	26,015,040	-	33,427	26,048,467
23 School leadership	148,669,010	152,595,845	-	(13,676)	152,582,170
31 Guidance, counseling and evaluation services	65,403,532	67,075,890	-	(298,828)	66,777,062
32 Social work services	19,275,453	19,777,634	-	(1,304)	19,776,329
33 Health services	22,518,241	33,605,047	-	(15,738)	33,589,309
34 Student transportation	59,893,990	60,168,992	-	6,704	60,175,696
35 Food services	-	55,704	-	(432)	55,272
36 Co-Curricular/extracurricular activities	11,269,840	15,158,349	-	123,691	15,282,039
41 General administration	40,251,576	44,044,250	-	201,385	44,245,636
51 Plant maintenance and operations	205,844,817	238,216,120	-	39,953	238,256,073
52 Security and monitoring services	28,026,356	30,955,744	-	(42,660)	30,913,084
53 Data processing services	62,405,029	113,971,047	-	(12,894)	113,958,154
61 Community services	2,794,599	2,683,999	-	(2,017)	2,681,982
71 Debt Service	15,250,000	15,438,017	-	-	15,438,017
81 Facilities acquisition and construction	-	3,876,068	-	6,628	3,882,696
91 Contracted Instructional Services Between Public Schools	213,265,281	231,107,611	-	-	231,107,611
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	2,313,604,446	-	1	2,313,604,447
Excess (deficiency) of estimated revenues over (under) appropriations	\$ (105,422,610)	(258,850,044)	-	(1)	(258,850,045)
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	20,190,855	-	-	20,190,855
Transfers-out	(19,020,390)	(28,348,422)	-	-	(28,348,422)
Total other financing sources (uses)	\$ 23,346,295	14,209,118	-	-	14,209,118
Net Change	(82,076,315)	(244,640,926)			(244,640,927)
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	751,984,786			751,984,785
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	163,752,612			163,752,612
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

CAMPUS AND DEPARTMENT TRANSFERS BY FUNCTION

FOR May 31, 2022

Function	Function Description	Budget Amendment	Campus Funds	Department Funds
11	Instruction	\$803,266	\$269,953	\$533,312
12	Instructional resources and media services	(\$1,031,591)	(\$31,591)	(\$1,000,000)
13	Curriculum and Instructional Staff Development	\$204,088	\$54,620	\$149,468
21	Instructional leadership	\$33,427	\$0	\$33,427
23	School leadership	(\$13,676)	(\$20,291)	\$6,615
31	Guidance, counseling and evaluation services	(\$298,828)	(\$99,920)	(\$198,908)
32	Social work services	(\$1,304)	(\$1,305)	\$0
33	Health services	(\$15,738)	(\$15,688)	(\$50)
34	Student transportation	\$6,704	\$0	\$6,704
35	Food services	(\$432)	(\$432)	\$0
36	Co-Curricular/extracurricular activities	\$123,691	\$103,931	\$19,759
41	General administration	\$201,385	\$0	\$201,385
51	Plant maintenance and operations	\$39,953	(\$208,651)	\$248,604
52	Security and monitoring services	(\$42,660)	(\$43,661)	\$1,001
53	Data processing services	(\$12,894)	(\$13,393)	\$499
61	Community services	(\$2,017)	(\$200)	(\$1,817)
71	Debt Service	\$0	\$0	\$0
81	Facilities acquisition and construction	\$6,628	\$6,628	\$0
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		(\$0)	\$0	\$0

HOUSTON INDEPENDENT SCHOOL DISTRICT
STATEMENT OF OPERATIONS BY FUNCTION
NUTRITION SERVICES
BUDGET AMENDMENT FISCAL YEAR 2021-2022 (as adjusted)
AS OF May 31, 2022

	2021-2022 Adopted Budget July 1, 2021	Proposed Budget as of April 30, 2022	Approved Budget as of April 30, 2022	Proposed Budget Amendments May 31, 2022	Budget Neutral Amendments May 31, 2022	Proposed Budget as of May 31, 2022
ESTIMATED REVENUES						
Local sources	\$ 31,009	31,009	31,009	-	-	31,009
State sources	537,594	537,594	537,594	-	-	537,594
Federal sources	137,631,368	137,631,368	137,631,368	-	-	137,631,368
Total estimated revenues	\$ 138,199,971	138,199,971	138,199,971	-	-	138,199,971
APPROPRIATIONS						
35 Food services	135,619,794	139,959,083	139,959,083	11,950,000	-	151,909,083
51 Plant maintenance and operations	1,311,504	1,347,504	1,347,504	-	-	1,347,504
Total estimated appropriations	\$ 136,931,298	141,306,587	141,306,587	11,950,000	-	153,256,587
Excess (deficiency) of estimated revenues over (under) appropriations	\$ 1,268,673	(3,106,616)	(3,106,616)	(11,950,000)	-	(15,056,616)
OTHER FINANCING SOURCES (USES)						
Transfers-in	2,647,890	-	-	-	-	-
Total other financing sources (uses)	\$ 2,647,890	-	-	-	-	-
Net excess (deficiency) before adjustments	\$ 3,916,563	(3,106,616)	(3,106,616)	(11,950,000)	-	(15,056,616)
Restricted Fund Balance, Beginning	\$ 28,518,663	28,518,663	28,518,663			28,518,663
Contracted Instructional Services Between Public Schools	\$ 32,435,226	25,412,047	25,412,047			13,462,047

HOUSTON INDEPENDENT SCHOOL DISTRICT
PROPOSED BUDGET AMENDMENTS
NUTRITION SERVICES
BUDGET AMENDMENT FISCAL YEAR 2021-2022 (as adjusted)
AS OF May 31, 2022

PROPOSED ESTIMATED REVENUE AMENDMENTS	REASON	Proposed Budget Amendments May 31, 2022
Local sources		-
State sources		-
Federal sources		-
Total proposed estimated revenue amendments		-
PROPOSED APPROPRIATION AMENDMENTS		
35 Food services	Increase in Cost of Goods	11,950,000
51 Plant maintenance and operations		-
Total proposed appropriation amendments		11,950,000
PROPOSED OTHER FINANCING SOURCES (USES)		
Transfers-in		-
Proposed total other financing sources (uses) amendments		-