# HOUSTON INDEPENDENT SCHOOL DISTRICT

STATEMENT OF OPERATIONS BY FUNCTION
GENERAL FUND
BUDGET AMENDMENT FISCAL YEAR 2021-2022 (as adjusted)
FOR SEPTEMBER 30, 2021

Local sources   1,800,723,487   1,900,723,487	ESTIMATED REVENUES		2021-2022 Adopted Budget July 1, 2021	Approved Budget as of August 31, 2021	Carryover from Prior Year	Proposed Budget Amendments September 30, 2021	Budget Neutral Amendments September 30, 2021	Proposed Budget as of September 30, 2021
Sales sources	Local courses	¢	1 006 722 407	1 006 722 407				1 006 722 407
Total estimated revenues		Φ			<del>-</del>	-	-	
Total estimated revenues   \$ 2,081,127,566   2,081,127,566   - 2					<del>-</del>	-	-	
Instruction   S		\$			<u> </u>		<u> </u>	
Instruction		Ψ.	2,001,121,000	2,001,121,000				2,001,127,000
2 Instructional resources and media services   8,877,520   9,179,755   -   9,179,756   10,109,109,100,100,100,100,100,100,100,1	AFFROFRIATIONS							
13 Curriculum and Instructional Staff Development   35,982,477   36,618,341   578   (11,919)   36,607,001   21,012,102,102,102,102,102,102,102,102,1	11 Instruction	\$	1,135,700,518	1,222,363,412	(1,836,056)	-	(801,867)	1,219,725,489
21 Instructional leadership   25,134,311   25,144,559   - (42,390)   25,102,169   28,005,058   29,005,058	12 Instructional resources and media services		8,877,520	9,179,735	-	-		9,179,735
23 School leadership   148,669,010   150,552,833	13 Curriculum and Instructional Staff Development		35,962,547	36,618,341	578	-	(11,919)	36,607,001
13 Guidance, counseling and evaluation services   65,403,532   67,962,058   - 300,185   68,262,243   23,913,603   798,250   91,732,736   91,533,893   31,818,1818,ervices   22,518,241   23,913,603   798,250   95,307   24,807,360   34,007,360   34,007,360   34,007,360   34,007,360   34,007,360   36,007,007,375   36,007,007,007,007,007,007,007,007,007,00	21 Instructional leadership		25,134,311	25,144,559	=	-	(42,390)	25,102,169
32 Social work services   19,275,453   19,432,164   -   101,729   19,533,893   18 Health services   2,518,241   23,913,803   78,250   5,007,360   34 Student transportation   59,893,990   61,361,770   -   40,657   61,402,426   61,000   -   -   6,000   -   -   6,000   62 Co-Curricular/extracurricular activities   11,269,840   11,870,975   1,013   -   209,684   12,081,671   41,080,603   42,081,671   41,081,671   41,095,521   41,095,588   -   197,736   235,050,888   198,000,978,817   198,000,978,978,978,978,978,978,978,978,978,978	23 School leadership		148,669,010	150,552,833	-	-	(44,244)	150,508,589
33   Student transportation   59,893,999   61,361,770   -   40,657   61,402,426   56,900   -   5,000   -   5,000   5	31 Guidance, counseling and evaluation services		65,403,532	67,962,058	-	-	300,185	68,262,243
34 Student transportation       59,893,990       61,381,770       -       40,657       61,402,426       50,000       -       -       5,000       -       -       5,000       -       -       5,000       -       -       5,000       -       -       5,000       -       -       5,000       -       -       20,98,84       12,081,671       41       41,870,975       1,013       -       209,884       12,081,671       42,045,013       10,7734       -       66,863       42,086,083       52,814,817       223,897,664       10,955,588       -       197,736       235,050,888       52,802,053,556       28,840,995       -       -       23,218       29,864,123       53,550,888       52,802,053,556       28,840,995       -       -       23,218       29,864,123       53,550,888       53,550,508       53,861,180       30,978,817       -       (124,012)       117,535,884       61       Community services       62,296,029       86,781,080       30,978,817       -       (124,001)       12,751,291       13,651,181       -       -       15,250,000       16,082,017       -       -       15,250,000       16,082,017       -       -       15,250,000       16,082,017       -       -       12,326,5281       -	32 Social work services		19,275,453	19,432,164	-	-	101,729	19,533,893
34 Student transportation         59,893,990         61,361,770         -         40,657         61,402,426         50,000         -         -         5,000         -         -         5,000         -         -         5,000         -         -         5,000         -         -         5,000         -         -         5,000         -         -         209,684         12,081,671         40,651,381         10,7734         -         208,683         12,081,671         40,651,381         10,7734         -         66,683         42,086,083         51,871,871         -         10,955,588         -         197,736         235,050,888         52,802,9356         29,840,905         -         -         23,218         29,864,123         -         -         23,218         29,864,123         -         -         23,218         29,864,123         -         -         23,218         29,864,123         -         -         23,218         29,864,123         -         -         23,218         29,864,123         -         -         23,218         29,864,123         -         -         13,250,208         81         -         -         13,250,208         -         -         24,260         27,51,291         -         -         -	33 Health services		22,518,241	23,913,803	798,250	-	95,307	24,807,360
55 Food services   5,000   -	34 Student transportation		59,893,990		· -	-		
11,269,840			· · · -		-	-		
40   26   15   15   16   16   16   16   16   1			11,269,840		1,013	-	209,684	
1911   1911	41 General administration					_		
52 Security and monitoring services         28,026,356         29,840,905         -         23,218         29,864,123           51 Data processing services         62,405,029         86,781,080         30,978,817         -         (124,012)         117,658,884           61 Community services         2,794,599         2,783,691         -         -         (32,400)         2,751,291           71 Debt Service         15,250,000         16,092,017         -         -         16,092,017           81 Facilities acquisition and construction         -         3,651,181         -         -         155,000         3,066,181           91 Contracted Instructional Services Between Public Schools         213,265,281         213,265,281         -         -         213,265,281           95 Juvenille justice alternative education programs         792,000         79,000         -         -         729,200           97 Tax reinvestment zone payments         69,106,766         69,106,766         -         -         69,106,766           99 Tax appraisal and collection         16,108,790         -         -         2,337,774,860           Excess (deficiency) of estimated revenues over (under) appropriations         \$ 2,186,550,176         2,332,768,937         41,005,922         -         -         22	51 Plant maintenance and operations		, ,	, ,		_	,	, ,
53 Data processing services       62,2405,029       86,781,080       30,978,817       - (124,012)       117,635,884       61 Community services       2,794,599       2,783,891       - (32,400)       2,751,291       71 Debt Service       15,250,000       16,092,017       - (32,400)       2,751,291       71 Editifies acquisition and construction       15,250,000       16,092,017       - (32,400)       2,751,291       71 Editifies acquisition and construction       155,000       3,806,181       181       - (32,400)       2,731,265,281       - (55,000)       3,806,181       91 Contracted Instructional Services Between Public Schools       213,265,281       - (50,600)       - 792,000       - (50,600)       - 792,000       - (50,600)       - 792,000       - (50,600)       - 792,000       - (50,600) <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>_</td> <td></td> <td></td>					-	_		
61 Community services 2,794,599 1,783,691 - (32,400) 2,751,291 71 Debt Service 15,250,000 16,092,017 155,000 3,806,181 91 Contracted Instructional Services Between Public Schools 213,265,281 213,265,281 95 - 213,265,281 95 95 - 213,265,281 95 95 95 95 95 95 95 95 95 95 95 95 95					30.978.817	_		
Total Service   15,250,000   16,092,017   -   16,092,017   -   16,092,017   -   16,092,017   -   16,092,017   -   16,092,017   -   16,092,017   -   16,092,017   -   16,092,017   -   16,092,018   -   155,000   3,806,181   -   213,265,281   213,265,281   -   -   213,265,281   -   2					-	_		
81 Facilities acquisition and construction   3,861,181   -   155,000   3,806,181   191 Contracted Instructional Services Between Public Schools   213,265,281   213,265,281   -   -   213,265,281   213,265,					_	_	(02, 100)	
91 Contracted instructional Services Between Public Schools 95 Juvenile justice alternative education programs 97 Tax reinvestment zone payments 69,106,766 69,106,706 69,106,706 69,106,706 69,106,706 69,106,706 69,106,706 69,106,706 69,106,706 69,106,706 69,106,706 69,106,70			-	, ,	_	_	155 000	
95 Juvenile justice alternative education programs 97 Tax reinvestment zone payments 99 Tax appraisal and collection 16,108,790 10 tal estimated appropriations 10 tal estimated appropriations 10 tal estimated appropriations 10 tal estimated revenues over (under) 10 appropriations 10 tal estimated revenues over (under) 11 tal estimated revenues over (under) 12 tal estimated revenues over (under) 13 tal estimated revenues over (under) 14 tal estimated revenues over (under) 15 tal estimated revenues over (under) 16 tal estimated appropriations 16 (108,790			213 265 281		_	_		
97 Tax reinvestment zone payments 69,106,766 16,108,790					_	_	_	
16,108,790   16,108,790   16,108,790					_	_	_	
Total estimated appropriations   \$ 2,186,550,176   2,332,768,937   41,005,922   - 2,373,774,860					_	_		
Appropriations         \$ (105,422,610)         (251,641,371)         (41,005,922)         -         -         (292,647,294)           OTHER FINANCING SOURCES (USES)           Proceeds from the sale of capital leases         \$ 22,366,685         -         -         -         22,366,685           Transfers-in         20,000,000         20,000,000         -         -         -         20,000,000           Transfers-out         (19,020,390)         (19,020,390)         -         -         -         23,346,295           Total other financing sources (uses)         \$ 23,346,295         -         -         -         23,346,295           Net excess (deficiency) before adjustments         \$ (82,076,315)         (228,295,076)         (41,005,922)         -         -         (269,300,999)           Assigned Fund Balance         \$ -         112,746,894         41,005,922         -         -         153,752,816           Unassigned Fund Balance, Beginning         \$ 769,293,013         769,293,013         769,293,013         769,293,013		\$			41,005,922			
Appropriations         \$ (105,422,610)         (251,641,371)         (41,005,922)         -         -         (292,647,294)           OTHER FINANCING SOURCES (USES)           Proceeds from the sale of capital leases         \$ 22,366,685         -         -         -         22,366,685           Transfers-in         20,000,000         20,000,000         -         -         -         20,000,000           Transfers-out         (19,020,390)         (19,020,390)         -         -         -         23,346,295           Total other financing sources (uses)         \$ 23,346,295         -         -         -         23,346,295           Net excess (deficiency) before adjustments         \$ (82,076,315)         (228,295,076)         (41,005,922)         -         -         (269,300,999)           Assigned Fund Balance         \$ -         112,746,894         41,005,922         -         -         153,752,816           Unassigned Fund Balance, Beginning         \$ 769,293,013         769,293,013         769,293,013         769,293,013	Excess (deficiency) of estimated revenues over (under)							
Proceeds from the sale of capital leases       \$ 22,366,685       22,366,685       20,000,000         Transfers-in       20,000,000       20,000,000       20,000,000         Transfers-out       (19,020,390)       (19,020,390)       (19,020,390)         Total other financing sources (uses)       \$ 23,346,295       23,346,295       23,346,295         Net excess (deficiency) before adjustments       \$ (82,076,315)       (228,295,076)       (41,005,922)       (269,300,999)         Assigned Fund Balance       \$ 112,746,894       41,005,922       153,752,816         Reserve Adjustments       \$ - 112,746,894       41,005,922       153,752,816         Unassigned Fund Balance, Beginning       \$ 769,293,013       769,293,013       769,293,013		\$	(105,422,610)	(251,641,371)	(41,005,922)		-	(292,647,294)
Proceeds from the sale of capital leases       \$ 22,366,685       22,366,685       20,000,000         Transfers-in       20,000,000       20,000,000       20,000,000         Transfers-out       (19,020,390)       (19,020,390)       (19,020,390)         Total other financing sources (uses)       \$ 23,346,295       23,346,295       23,346,295         Net excess (deficiency) before adjustments       \$ (82,076,315)       (228,295,076)       (41,005,922)       (269,300,999)         Assigned Fund Balance       \$ 112,746,894       41,005,922       153,752,816         Reserve Adjustments       \$ - 112,746,894       41,005,922       153,752,816         Unassigned Fund Balance, Beginning       \$ 769,293,013       769,293,013       769,293,013	OTHER FINANCING SOURCES (USES)							
Transfers-in Transfers-out Transfers-out Total other financing sources (uses)         20,000,000 (19,020,390) (19,020,390) (19,020,390) (19,020,390)         (19,020,390) (19,020,390)           Net excess (deficiency) before adjustments         (82,076,315)         (228,295,076) (41,005,922) (269,300,999)           Assigned Fund Balance Reserve Adjustments         5 - 112,746,894 (41,005,922) 153,752,816           Unassigned Fund Balance, Beginning         769,293,013         769,293,013         769,293,013         769,293,013		\$	22 366 685	22 366 685	_	_	<u>-</u>	22 366 685
Transfers-out Total other financing sources (uses)         (19,020,390)	· ·	Ψ			_	_	_	
Total other financing sources (uses)         \$ 23,346,295         2 3,346,295         -         -         -         23,346,295           Net excess (deficiency) before adjustments         \$ (82,076,315)         (228,295,076)         (41,005,922)         -         -         (269,300,999)           Assigned Fund Balance Reserve Adjustments         \$ -         112,746,894         41,005,922         -         -         153,752,816           Unassigned Fund Balance, Beginning         \$ 769,293,013         769,293,013         769,293,013         769,293,013					_	_	_	
Assigned Fund Balance \$ - 112,746,894 41,005,922 153,752,816 Reserve Adjustments \$ - 112,746,894 41,005,922 153,752,816  Unassigned Fund Balance, Beginning \$ 769,293,013 769,293,013		\$			-	-	-	
Assigned Fund Balance \$ - 112,746,894 41,005,922 153,752,816 Reserve Adjustments \$ - 112,746,894 41,005,922 153,752,816  Unassigned Fund Balance, Beginning \$ 769,293,013 769,293,013	Notes and the first of the second second	•	(00.070.045)	(000,005,070)	(44.005.000)			(222 222 222)
Reserve Adjustments         5         -         112,746,894         41,005,922         -         -         153,752,816           Unassigned Fund Balance, Beginning         \$ 769,293,013         769,293,013         769,293,013         769,293,013	Net excess (deficiency) before adjustments	\$	(82,076,315)	(228,295,076)	(41,005,922)	-	-	(269,300,999)
Reserve Adjustments         5         -         112,746,894         41,005,922         -         -         153,752,816           Unassigned Fund Balance, Beginning         \$ 769,293,013         769,293,013         769,293,013         769,293,013	Assigned Fund Balance	\$	<u>-</u>	112,746,894	41,005,922		<u>-</u>	153,752,816
		\$	-			-	-	
Unassigned Fund Balance, Ending \$ 687,216,698 653,744,830 653,744,830	Unassigned Fund Balance, Beginning	\$	769,293,013	769,293,013				769,293,013
	Unassigned Fund Balance, Ending	\$	687,216,698	653,744,830	!		-	653,744,830

## **General Fund:**

#### **Revenues:**

No Change.

# **Appropriations:**

Carryover from prior year encumbrances are purchase orders and other obligations carried over from 2020-2021 and re-appropriated in 2021-2022. These obligations do not consume the current year budget as they will be reserved for encumbrances and fund commitments in the 2020-2021 Comprehensive Annual Finance Report. September budget amendment carryover amounts are commitments approved in 2020-2021 for the COVID 19 pandemic response. Function 53 budget carryover is for student device purchases and function 51 budget carryover is for cleaning and sanitation expenses.

Budget neutral amendments are budget transfers between functions and do not impact the bottom-line district budget. The total for this column is zero. All functions except function 41 were primarily at the campus level with their PUA funds. Transfers are a result of positions changes, supplies, contracted services, capital, and other operating with varying reasons specific to each campus and department. September examples are:

- School transferring funds from supplies in function 11(Instruction) for position changes in function 31 (Guidance, counseling, and evaluation services).
- School transferring funds from function 11 (Instruction) supplies to UIL and athletics function 36 (Co-Curricular activities).
- School transferring funds from function 11 (Instruction) supplies to nurse supplies function 33 (Health services).
- Department transferring funds from function 21 (Instructional leadership) supplies to function 81 (Facility construction).

### Other Financing Sources (Uses):

No change