

**HOUSTON INDEPENDENT SCHOOL DISTRICT**  
**STATEMENT OF OPERATIONS BY FUNCTION**  
**GENERAL FUND**  
**BUDGET AMENDMENT FISCAL YEAR 2021-2022 (as adjusted)**  
**FOR APRIL 30, 2022**

	2021-2022 Adopted Budget July 1, 2021	Approved Budget as of March 31, 2022	Proposed Budget Amendments April 30, 2022	Budget Neutral Amendments April 30, 2022	Proposed Budget as of April 30, 2022
<b>ESTIMATED REVENUES</b>					
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
<b>Total estimated revenues</b>	<b>\$ 2,081,127,566</b>	<b>2,054,754,402</b>	<b>-</b>	<b>-</b>	<b>2,054,754,402</b>
<b>APPROPRIATIONS</b>					
11 Instruction	\$ 1,135,700,518	1,130,075,507	-	(3,103,564)	1,126,971,943
12 Instructional resources and media services	8,877,520	9,011,544	-	5,432	9,016,977
13 Curriculum and Instructional Staff Development	35,962,547	36,922,118	-	(59,507)	36,862,612
21 Instructional leadership	25,134,311	25,265,719	-	749,321	26,015,040
23 School leadership	148,669,010	151,979,233	-	616,613	152,595,845
31 Guidance, counseling and evaluation services	65,403,532	66,879,290	-	196,600	67,075,890
32 Social work services	19,275,453	19,712,281	-	65,353	19,777,634
33 Health services	22,518,241	33,364,570	-	240,477	33,605,047
34 Student transportation	59,893,990	61,128,911	-	(959,919)	60,168,992
35 Food services	-	40,452	-	15,252	55,704
36 Co-Curricular/extracurricular activities	11,269,840	14,512,911	-	645,438	15,158,349
41 General administration	40,251,576	44,322,252	-	(278,001)	44,044,250
51 Plant maintenance and operations	205,844,817	236,695,484	-	1,520,636	238,216,120
52 Security and monitoring services	28,026,356	30,657,825	-	297,919	30,955,744
53 Data processing services	62,405,029	113,927,170	-	43,878	113,971,047
61 Community services	2,794,599	2,685,244	-	(1,244)	2,683,999
71 Debt Service	15,250,000	15,438,017	-	-	15,438,017
81 Facilities acquisition and construction	-	3,870,751	-	5,318	3,876,068
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
<b>Total estimated appropriations</b>	<b>\$ 2,186,550,176</b>	<b>2,313,604,445</b>	<b>-</b>	<b>-</b>	<b>2,313,604,446</b>
<b>Excess (deficiency) of estimated revenues over (under) appropriations</b>	<b>\$ (105,422,610)</b>	<b>(258,850,043)</b>	<b>-</b>	<b>-</b>	<b>(258,850,044)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
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)
<b>Total other financing sources (uses)</b>	<b>\$ 23,346,295</b>	<b>14,209,118</b>	<b>-</b>	<b>-</b>	<b>14,209,118</b>
Net Change	(82,076,315)	(244,640,925)			(244,640,926)
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	751,984,787			751,984,786
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 <sup>(1)</sup>	134,346,906	163,752,612			163,752,612
Unassigned Fund Balance <sup>(2)</sup>	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 APRIL 30, 2022**

<b>Function</b>	<b>Function Description</b>	<b>Budget Amendment</b>	<b>Campus Funds</b>	<b>Department Funds</b>
11	Instruction	(\$3,103,564)	(\$2,603,913)	(\$499,651)
12	Instructional resources and media services	\$5,432	\$5,432	\$0
13	Curriculum and Instructional Staff Development	(\$59,507)	\$61,989	(\$121,496)
21	Instructional leadership	\$749,321	\$0	\$749,321
23	School leadership	\$616,613	\$750,154	(\$133,541)
31	Guidance, counseling and evaluation services	\$196,600	\$51,319	\$145,281
32	Social work services	\$65,353	\$8,990	\$56,363
33	Health services	\$240,477	\$258,813	(\$18,336)
34	Student transportation	(\$959,919)	\$0	(\$959,919)
35	Food services	\$15,252	\$1,152	\$14,100
36	Co-Curricular/extracurricular activities	\$645,438	\$645,438	(\$0)
41	General administration	(\$278,001)	\$0	(\$278,001)
51	Plant maintenance and operations	\$1,520,636	\$406,945	\$1,113,691
52	Security and monitoring services	\$297,919	\$350,660	(\$52,741)
53	Data processing services	\$43,878	\$58,947	(\$15,069)
61	Community services	(\$1,244)	(\$1,244)	(\$0)
71	Debt Service	\$0	\$0	\$0
81	Facilities acquisition and construction	\$5,318	\$5,318	(\$0)
		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>