

**HOUSTON INDEPENDENT SCHOOL DISTRICT**  
**STATEMENT OF OPERATIONS BY FUNCTION**  
**GENERAL FUND**  
**BUDGET AMENDMENT FISCAL YEAR 2022-2023 (as adjusted)**  
**FOR August 31, 2022**

	2021-2022 Adopted Budget July 1, 2022	Carryover from Prior Year Encumbrances	Proposed Budget Amendments August 31, 2022	Budget Neutral Amendments August 31, 2022	Proposed Budget as of August 31, 2022
<b>ESTIMATED REVENUES</b>					
Local sources	\$ 1,900,655,772	-	-	-	1,900,655,772
State sources	190,733,783	-	-	-	190,733,783
Federal sources	71,905,107	-	-	-	71,905,107
<b>Total estimated revenues</b>	<b>\$ 2,163,294,662</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,163,294,662</b>
<b>APPROPRIATIONS</b>					
11 Instruction	\$ 1,149,772,623	17,031,176	-	3,095,343	1,169,899,142
12 Instructional resources and media services	16,758,401	195	-	378,488	17,137,084
13 Curriculum and Instructional Staff Development	36,198,801	470,097	-	(431,965)	36,236,934
21 Instructional leadership	32,520,525	236,814	-	(5,208,482)	27,548,857
23 School leadership	165,393,715	156,038	-	1,884,151	167,433,904
31 Guidance, counseling and evaluation services	71,930,212	990,500	-	571,630	73,492,342
32 Social work services	9,974,809	280,714	-	173,729	10,429,252
33 Health services	25,434,832	233,564	-	(31,907)	25,636,488
34 Student transportation	54,462,909	2,499,849	-	73,557	57,036,315
35 Food services	-	-	-	-	-
36 Co-Curricular/extracurricular activities	12,316,171	123,683	-	(380,350)	12,059,504
41 General administration	47,841,669	1,034,609	-	(62,384)	48,813,894
51 Plant maintenance and operations	215,192,846	8,314,410	-	39,690	223,546,945
52 Security and monitoring services	30,294,544	431,928	-	(63,000)	30,663,471
53 Data processing services	64,673,294	15,051,378	-	(60,600)	79,664,072
61 Community services	1,946,674	2,210	-	22,100	1,970,984
71 Debt Service	-	-	-	-	-
81 Facilities acquisition and construction	-	638,809	-	-	638,809
91 Contracted Instructional Services Between Public Schools	247,439,733	-	-	-	247,439,733
95 Juvenile justice alternative education programs	792,000	-	-	-	792,000
97 Tax reinvestment zone payments	68,625,372	-	-	-	68,625,372
99 Tax appraisal and collection	16,108,790	-	-	-	16,108,790
<b>Total estimated appropriations</b>	<b>\$ 2,267,677,919</b>	<b>47,495,973</b>	<b>-</b>	<b>-</b>	<b>2,315,173,892</b>
<b>Excess (deficiency) of estimated revenues over (under) appropriations</b>	<b>\$ (104,383,257)</b>	<b>(47,495,973)</b>	<b>-</b>	<b>-</b>	<b>(151,879,230)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from the sale of capital leases	\$ -	-	-	-	-
Transfers-in	20,000,000	-	-	-	20,000,000
Transfers-out	(16,386,200)	-	-	-	(16,386,200)
<b>Total other financing sources (uses)</b>	<b>\$ 3,613,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,613,800</b>
Net change before anticipated unspent funds	(100,769,457)				(148,265,430)
Anticipated unspent funds	70,000,000				70,000,000
Net Change	(30,769,457)				(78,265,430)
Beginning Fund Balance July 1, 2022 <sup>(1)</sup>	852,224,713				899,720,686
Projected Ending Fund Balance June 30, 2023	821,455,256				821,455,256
Nonspendable Fund Balance	20,562,375				20,562,375
Committed Fund Balance	97,481,219				97,481,219
Assigned Fund Balance <sup>(2)(3)</sup>	147,088,893				147,088,893
Unassigned Fund Balance <sup>(3)</sup>	556,322,769				556,322,769

(1) Fund balances will be updated once the Annual Comprehensive Financial Report is complete.

(2) Reflects liquidation of carryover encumbrances.

(3) Unspent funds at the end of 2022-2023 will flow into the assigned fund balance (Instructional Stabilization) or the unassigned fund balance

**CAMPUS AND DEPARTMENT TRANSFERS BY FUNCTION****FOR August 31, 2022**

<b>Function</b>	<b>Function Description</b>	<b>Budget Amendment</b>	<b>Campus Funds</b>	<b>Department Funds</b>
11	Instruction	\$3,095,343	(\$2,258,336)	\$5,353,679
12	Instructional resources and media services	\$378,488	\$378,488	\$0
13	Curriculum and Instructional Staff Development	(\$431,965)	(\$376,845)	(\$55,120)
21	Instructional leadership	(\$5,208,482)	\$0	(\$5,208,482)
23	School leadership	\$1,884,151	\$1,964,843	(\$80,692)
31	Guidance, counseling and evaluation services	\$571,630	\$660,130	(\$88,500)
32	Social work services	\$173,729	\$102,929	\$70,800
33	Health services	(\$31,907)	(\$31,907)	(\$0)
34	Student transportation	\$73,557	\$0	\$73,557
35	Food services	\$0	\$0	\$0
36	Co-Curricular/extracurricular activities	(\$380,350)	(\$380,350)	(\$0)
41	General administration	(\$62,384)	\$0	(\$62,384)
51	Plant maintenance and operations	\$39,690	\$28,548	\$11,142
52	Security and monitoring services	(\$63,000)	(\$63,000)	(\$0)
53	Data processing services	(\$60,600)	(\$46,600)	(\$14,000)
61	Community services	\$22,100	\$22,100	(\$0)
71	Debt Service	\$0	\$0	\$0
81	Facilities acquisition and construction	\$0	\$0	\$0
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		(\$0)	(\$0)	(\$0)