

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
ESTIMATED REVENUES					
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
Total estimated revenues	\$ 1,972,054,361	2,115,670,623	18,181,250	-	2,133,851,873
APPROPRIATIONS					
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
Total estimated appropriations	\$ 1,991,093,833	2,302,644,620	21,702,812	-	2,324,347,432
Excess (deficiency) of estimated revenues over (under) appropriatio	\$ (19,039,472)	(186,973,997)	(3,521,562)	-	(190,495,559)
OTHER FINANCING SOURCES (USES)					
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)
Total other financing sources (uses)	\$ (14,949,140)	(14,949,140)	709,339	-	(14,239,801)
Net excess (deficiency) before adjustments	\$ (33,988,612)	(201,923,137)	(2,812,223)	-	(204,735,360)
Reserve for Encumbrances (Assigned)	\$ -	57,112,528	-	-	57,112,528
Reserve for ERP and Fund Reservations (Assigned)	-	12,951,087	-	-	12,951,087
Reserve for PFC Projects (Assigned)	18,434,625	18,434,625	-	-	18,434,625
Reserve for Insurance Programs (Assigned)	-	-	3,228,867	-	3,228,867
Reserve for Operations (Committed)	-	(44,454,665)	-	(3,969,087)	(48,423,752)
Reserve Adjustments	\$ 18,434,625	44,043,575	3,228,867	(3,969,087)	43,303,355
Unassigned Fund Balance, Beginning	\$ 512,328,146	655,054,226			655,054,226
Unassigned Fund Balance, Ending	\$ 496,774,159	497,174,664			493,622,221

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

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
ESTIMATED REVENUES					
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
Total estimated revenues	\$ 105,621,984	82,856,382	-	-	82,856,382
APPROPRIATIONS					
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
Total estimated appropriations	\$ 121,099,374	107,303,116	-	-	107,303,116
Excess (deficiency) of estimated revenues over (under) appropriations	\$ (15,477,390)	(24,446,734)	-	-	(24,446,734)
OTHER FINANCING SOURCES (USES)					
Transfers-in	2,647,890	2,647,890	-	-	2,647,890
Total other financing sources (uses)	\$ 2,647,890	2,647,890	-	-	2,647,890
Net excess (deficiency) before adjustments	\$ (12,829,500)	(21,798,844)	-	-	(21,798,844)
Reserve for Encumbrances	\$ -	320,466	-	-	320,466
Reserve Adjustments	\$ -	320,466	-	-	320,466
Restricted Fund Balance, Beginning	\$ 13,347,419	13,347,419			13,347,419
Unassigned Fund Balance, Ending	\$ 517,919	(7,810,493)			(7,810,493)