

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

	2021-2022 Adopted Budget July 1, 2022	Approved Budget as of September 30, 2022	Carryover from Prior Year Encumbrances / Budget	Proposed Budget Amendments October 31, 2022	Budget Neutral Amendments October 31, 2022	Proposed Budget as of October 31, 2022
<b>ESTIMATED REVENUES</b>						
Local sources	\$ 1,900,655,772	1,900,655,772	-	-	-	1,900,655,772
State sources	190,733,783	190,733,783	-	-	-	190,733,783
Federal sources	71,905,107	71,905,107	-	-	-	71,905,107
<b>Total estimated revenues</b>	<b>\$ 2,163,294,662</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	1,169,336,461	189,927	-	(1,633,128)	1,167,893,260
12 Instructional resources and media services	16,758,401	17,550,283	-	-	142,539	17,692,822
13 Curriculum and Instructional Staff Development	36,198,801	36,412,584	1,090	-	(256,435)	36,157,240
21 Instructional leadership	32,520,525	27,565,935	-	-	(152,952)	27,412,983
23 School leadership	165,393,715	168,374,383	-	-	(372,917)	168,001,465
31 Guidance, counseling and evaluation services	71,930,212	73,531,026	-	-	(297,937)	73,233,089
32 Social work services	9,974,809	10,470,033	-	-	222,045	10,692,078
33 Health services	25,434,832	25,820,905	4,427	-	905,578	26,730,909
34 Student transportation	54,462,909	57,083,187	-	-	(1,062,551)	56,020,636
35 Food services	-	-	-	-	-	-
36 Co-Curricular/extracurricular activities	12,316,171	12,342,233	-	-	939,499	13,281,732
41 General administration	47,841,669	49,041,927	124,238	-	(50,881)	49,115,284
51 Plant maintenance and operations	215,192,846	223,810,582	60,148	-	429,940	224,300,670
52 Security and monitoring services	30,294,544	30,768,805	-	-	1,232,556	32,001,361
53 Data processing services	64,673,294	79,906,619	591,760	-	(83,700)	80,414,678
61 Community services	1,946,674	2,100,775	-	-	3,501	2,104,276
71 Debt Service	-	-	-	-	-	-
81 Facilities acquisition and construction	-	699,009	-	-	34,845	733,854
91 Contracted Instructional Services Between Public Schools	247,439,733	247,439,733	-	-	-	247,439,733
95 Juvenile justice alternative education programs	792,000	792,000	-	-	-	792,000
97 Tax reinvestment zone payments	68,625,372	68,625,372	-	-	-	68,625,372
99 Tax appraisal and collection	16,108,790	16,108,790	-	-	-	16,108,790
<b>Total estimated appropriations</b>	<b>\$ 2,267,677,919</b>	<b>2,317,780,643</b>	<b>971,591</b>	<b>-</b>	<b>-</b>	<b>2,318,752,233</b>
<b>Excess (deficiency) of estimated revenues over (under) appropriations</b>	<b>\$ (104,383,257)</b>	<b>(154,485,981)</b>	<b>(971,591)</b>	<b>-</b>	<b>-</b>	<b>(155,457,571)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Proceeds from the sale of capital leases	\$ -	-	-	-	-	-
Transfers-in	20,000,000	20,000,000	-	-	-	20,000,000
Transfers-out	(16,386,200)	(16,386,200)	-	-	-	(16,386,200)
<b>Total other financing sources (uses)</b>	<b>\$ 3,613,800</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)	(150,872,181)	-	-	-	(151,843,771)
Anticipated unspent funds	70,000,000	70,000,000	-	-	-	70,000,000
Net Change	(30,769,457)	(80,872,181)	-	-	-	(81,843,771)
Beginning Fund Balance July 1, 2022 <sup>(1)</sup>	852,224,713	902,327,436	-	-	-	903,299,027
Projected Ending Fund Balance June 30, 2023	821,455,256	821,455,256	-	-	-	821,455,256
Nonspendable Fund Balance	20,562,375	20,562,375	-	-	-	20,562,375
Committed Fund Balance	97,481,219	97,481,219	-	-	-	97,481,219
Assigned Fund Balance <sup>(2)(3)</sup>	147,088,893	147,088,893	-	-	-	147,088,893
Unassigned Fund Balance <sup>(3)</sup>	556,322,769	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 October 31, 2022**

<b>Function</b>	<b>Function Description</b>	<b>Budget Amendment</b>	<b>Campus Funds</b>	<b>Department Funds</b>
11	Instruction	(\$1,633,128)	(\$517,128)	(\$1,116,000)
12	Instructional resources and media services	\$142,539	\$140,039	\$2,500
13	Curriculum and Instructional Staff Development	(\$256,435)	(\$519,352)	\$262,917
21	Instructional leadership	(\$152,952)	(\$20,800)	(\$132,152)
23	School leadership	(\$372,917)	(\$372,917)	(\$0)
31	Guidance, counseling and evaluation services	(\$297,937)	(\$254,540)	(\$43,397)
32	Social work services	\$222,045	\$237,341	(\$15,296)
33	Health services	\$905,578	(\$94,422)	\$1,000,000
34	Student transportation	(\$1,062,551)	\$0	(\$1,062,551)
35	Food services	\$0		\$0
36	Co-Curricular/extracurricular activities	\$939,499	\$939,499	\$0
41	General administration	(\$50,881)	\$0	(\$50,881)
51	Plant maintenance and operations	\$429,940	\$358,847	\$71,093
52	Security and monitoring services	\$1,232,556	\$163,789	\$1,068,767
53	Data processing services	(\$83,700)	(\$83,700)	(\$0)
61	Community services	\$3,501	\$3,501	\$0
71	Debt Service	\$0	\$0	\$0
81	Facilities acquisition and construction	\$34,845	\$19,845	\$15,000
		<u>(\$0)</u>	<u>\$0</u>	<u>(\$0)</u>