



1st Qtr 2023-24 Financial Report

Notes to Financial Report

Student Enrollment & GOF Update

- Enrollment trends:

2023-24 budgeted enrollment	80,256
September 30, 2023 enrollment	<u>80,048</u>
Variance	208
- Enrollment continues to growth with enrollment of 80,000 in October 2023.

General Funds

- A budget amendment will be recommended in October to increase budget for purchase orders rolled from fiscal year 2023 and would use fund balance to fund the expenditures.
- A budget amendment will also be recommended in November in anticipation of the constitutional amendment passing which would require a reduction in property tax revenues and an increase in state revenues.

1st Qtr 2023-24 Financial Report

Notes to Financial Report

General Funds

- Interest income could end the year variable to budget due to continued rate increases by the Federal Reserve. Administration will monitor and propose a budget amendment as the year progresses.
- Debt Service function is higher in FY2024 than FY2023 due to district having fully implemented GASB 96 for IT subscriptions whereas in FY2023 expenses were reflected in function the subscription related to such as data processing, instruction etc.

Debt Funds

- The District closed on the Series 2022B remarketing that included a \$9.91 million debt reduction payment on August 1. A budget amendment will be recommended in November for the sources and uses of the transaction.
- The Commercial Paper program has \$5 million outstanding balance as of September 30, 2023.

1st Qtr 2023-24 Financial Report

Notes to Financial Report

Debt Service Funds

- Administration will recommend various bond parameter orders in November 2023 for potential debt transactions for the active bond programs anticipation over the next year.

Internal Service Funds

- Health Insurance Fund had a year-to-date net change of (\$0.6m) with an ending balance of approximately \$1.8 million. In addition, General Fund has a \$2.0m budgeted transfer to Health Fund of which \$1.5 million has not been booked yet.
- Print Shop Fund had a year-to-date net change of (\$0.05m) with an ending deficit of (\$0.06m). Administration will monitor the fund and cover the deficit from Facility Rentals Fund.

Fort Bend ISD

General Fund

Budget Transfers

September 30, 2023

	Original Budget	Board Amendments	Transfers	Donations	Interfunction Transfers	Grand Total
11 - Instruction	453,165,946	-	-	16,750	713,594	453,896,290
12 - Instructional Resources Media	8,540,185	-	-	-	(37,508)	8,502,677
13 - Curriculum Development	13,986,289	-	-	667	(275,243)	13,711,713
21 - Instructional Leadership	18,042,943	-	(10,221)	-	369,997	18,402,719
23 - School Leadership	47,673,947	-	-	-	1,420	47,675,367
31 - Guidance Counseling Evaluation	36,666,401	-	-	-	670,227	37,336,628
32 - Social Work Services	2,796,867	-	-	-	3,570	2,800,437
33 - Health Services	9,251,733	-	-	-	38,288	9,290,021
34 - Student Transportation	26,363,018	-	-	-	(101,708)	26,261,310
35 - Food Services	50,000	-	-	-	-	50,000
36 - Co Curricular Extra Curricular	16,365,524	-	-	-	(98,322)	16,267,202
41 - General Administration	18,719,783	-	10,492	-	221,020	18,951,295
51 - Facilities Maint And Operation	74,016,734	-	(271)	-	(478,931)	73,537,532
52 - Security & Monitoring	10,965,558	-	-	-	(222,834)	10,742,724
53 - Data Processing	18,384,232	-	-	-	(1,584,650)	16,799,582
61 - Community Services	844,720	-	-	-	37,433	882,153
71 - Debt Service	4,495,103	-	-	-	686,147	5,181,250
81 - Facilities Acquisition	-	-	-	-	-	-
93 - Payment To Member/Ssa	460,000	-	-	-	57,500	517,500
99 - Other Intergovernmental Charge	5,850,000	-	-	-	-	5,850,000
Grand Total	766,638,983	-	-	17,417	-	766,656,400

The District's Financial Policies allow for interfunction transfers to be processed by staff. The Board asked for information to be included with the monthly financial report outlining any interfunction transfers that occur. The interfunction transfers processed to date ensure that expenditures are categorized in the most appropriate function for reporting to TEA. The table above illustrates all changes to the adopted budget, including donations received, inter-function transfers that have been processed, and amendments approved by the Board.

FORT BEND ISD
GENERAL OPERATING FUND
Interim Statement of Revenues and Expenditures
September 30, 2023

Current Year, YTD July 2023 - September 2023						Prior Year, YTD July 2022 - September 2022		
		Adjusted Budget	Actual	Remaining Budget	Percentage Recognized/ Expended	Adjusted Budget	Actual	Percentage Recognized/ Expended
REVENUE								
57xx	Local revenue	\$ 518,271,468	\$ 4,730,679	\$ 513,540,789	1%	\$ 475,433,820	\$ 2,184,238	0%
58xx	State program revenues	236,320,479	81,054,032	155,266,447	34%	244,933,723	55,391,159	23%
59xx	Federal program revenues	13,000,000	761,100	12,238,900	6%	16,035,000	653,275	4%
Total Revenue		767,591,947	86,545,810	681,046,136	11%	736,402,543	58,228,672	8%
EXPENDITURES BY FUNCTION								
	INSTRUCTION	453,896,289	48,204,982	405,691,308	11%	425,355,808	48,190,652	11%
	INSTRUCTIONAL RESOURCES MEDIA	8,502,677	852,810	7,649,867	10%	8,724,660	937,548	11%
	CURRICULUM DEVELOPMENT	13,711,713	2,225,996	11,485,717	16%	14,770,929	2,354,811	16%
	INSTRUCTIONAL LEADERSHIP	18,402,719	4,250,436	14,152,283	23%	19,848,847	4,527,283	23%
	SCHOOL LEADERSHIP	47,675,367	10,407,084	37,268,284	22%	51,911,534	10,609,467	20%
	GUIDANCE COUNSELING EVALUATION	37,336,628	5,854,497	31,482,131	16%	39,004,207	5,766,131	15%
	SOCIAL WORK SERVICES	2,800,437	768,842	2,031,595	27%	3,138,271	526,488	17%
	HEALTH SERVICES	9,290,021	972,187	8,317,834	10%	9,207,812	1,180,364	13%
	STUDENT TRANSPORTATION	26,261,310	4,574,555	21,686,755	17%	25,436,750	4,634,818	18%
	FOOD SERVICES	50,000	36,329	13,671	73%	75,398	33,950	45%
	CO CURRICULAR EXTRA CURRICULAR	16,267,202	2,763,977	13,503,225	17%	18,003,230	2,678,432	15%
	GENERAL ADMINISTRATION	18,951,295	4,893,883	14,057,412	26%	20,103,411	5,395,850	27%
	FACILITIES MAINT AND OPERATION	73,537,532	23,654,143	49,883,389	32%	79,680,312	21,962,497	28%
	SECURITY & MONITORING	10,742,724	2,320,869	8,421,855	22%	10,972,046	2,520,458	23%
	DATA PROCESSING	16,799,582	5,467,377	11,332,205	33%	17,827,505	7,052,643	40%
	COMMUNITY SERVICES	882,153	302,314	579,839	34%	1,176,716	99,129	8%
	DEBT SERVICE	5,181,250	2,478,459	2,702,791	48%	5,405,000	-	0%
	PAYMENT TO MEMBER/SSA	517,500	76,275	441,225	15%	285,000	1,663	1%
	OTHER INTERGOVERNMENTAL CHARGE	5,850,000	1,046,410	4,803,590	18%	5,175,984	1,242,367	24%
		766,656,400	121,151,424	645,504,975	16%	756,103,419	119,714,551	16%
	Excess (Deficiency) of Revenues							
	Over (Under) Expenditures	935,547	(34,605,614)			(19,700,876)	(61,485,879)	
7xxx	Other financing sources	2,500,000	35,599	2,464,401	1%	6,212,000	70,375	1%
8xxx	(Other financing uses)	(2,000,000)	(500,000)	(1,500,000)	25%	(8,000,000)	(500,000)	6%
	Net Change	1,435,547	(35,070,016)			(21,488,876)	(61,915,505)	

FUND BALANCE	
Nonspendable (inventories & prepaids)	1,024,140
Committed	58,800,000
Assigned (purchase orders rolled into FY24)	5,188,995
Unassigned	135,207,026
Total Fund Balance-does not include FY24 net change	200,220,161

FORT BEND ISD
GENERAL OPERATING FUND
Interim Statement of Revenues and Expenditures
September 30, 2023

		Current Year, YTD July 2023 - September 2023				Prior Year, YTD July 2022 - September 2022			
		Adjusted Budget	Actual	Remaining Budget	Percentage Recognized/ Expended	Adjusted Budget	Actual	Percentage Recognized/ Expended	
EXPENDITURES BY MAJOR OBJECT									
61xx	Payroll Costs	672,825,734	87,556,395	585,269,339	13%	651,401,424	88,594,938	14%	
62xx	Purchased and contracted services	48,704,981	14,313,849	34,391,131	29%	53,752,651	17,226,169	32%	
63xx	Supplies and Materials	25,383,832	7,636,470	17,747,362	30%	32,147,568	6,774,633	21%	
64xx	Other operating expenditures	14,075,956	9,100,379	4,975,577	65%	12,971,492	7,062,684	54%	
65xx	Debt service	5,181,250	2,435,654	2,745,596	47%	5,405,000	-	0%	
66xx	Capital Outlay	484,647	108,677	375,970	22%	425,283	56,127	13%	
	Total Expenditures	766,656,400	121,151,424	645,504,975	16%	756,103,419	119,714,551	16%	

FORT BEND ISD
SCHOOL BREAKFAST & LUNCH
Interim Statement of Revenues and Expenditures
September 30, 2023

Current Year, YTD
July 2023 - September 2023

Prior Year, YTD
July 2022 - September 2022

		Current Year, YTD July 2023 - September 2023				Prior Year, YTD July 2022 - September 2022			
		Adjusted Budget	Actual	Remaining Budget	Percentage Recognized/ Expended	Adjusted Budget	Actual	Percentage Recognized/ Expended	
REVENUE									
57xx	Local revenue	\$ 11,201,000	\$ 2,552,459	\$ 8,648,541	23%	\$ 11,400,200	\$ 2,235,902	20%	
58xx	State program revenues	130,000	14,450	115,550	11%	160,000	14,450	9%	
59xx	Federal program revenues	27,701,509	6,235,555	21,465,954	23%	32,850,000	6,073,768	18%	
	Total Revenue	39,032,509	8,802,464	30,230,045	23%	44,410,200	8,324,120	19%	
EXPENDITURES BY FUNCTION									
	FOOD SERVICES	48,908,345	6,978,162	41,930,183	14%	37,240,000	5,860,311	16%	
	FACILITIES MAINT AND OPERATION	632,500	34,101	598,399	5%	540,200	36,494	7%	
		49,540,845	7,012,263	42,528,582	14%	37,780,200	5,896,805	16%	
	Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,508,336)	1,790,201			6,630,000	2,427,314		
7xxx	Other financing sources	-	-	-		3,127	3,127	100%	
	Net Change	(10,508,336)	1,790,201			6,633,127	2,430,442		
Fund Balance - Beginning 06/30/2023			23,899,330						
Fund Balance - Ending 09/30/2023			25,704,054						
EXPENDITURES BY MAJOR OBJECT									
61xx	Payroll Costs	17,615,536	1,940,877	15,674,658	11%	16,799,996	1,844,868	11%	
62xx	Purchased and contracted services	3,175,800	49,874	3,125,926	2%	971,200	49,374	5%	
63xx	Supplies and Materials	19,950,509	4,750,929	15,199,580	24%	18,154,004	3,797,031	21%	
64xx	Other operating expenditures	49,000	13,159	35,841	27%	50,000	12,690	25%	
66xx	Capital Outlay	8,750,000	257,423	8,492,577	3%	1,805,000	192,842	11%	
	Total Expenditures	49,540,845	7,012,263	42,528,582	14%	37,780,200	5,896,805	16%	

FORT BEND ISD**SPECIAL REVENUE FUNDS**

Interim Statement of Revenues and Expenditures

September 30, 2023

					Jun 2021-Sept	
	Fund	Begin	End	Total	2023	Remaining
Special Revenue Fund	Number	Date	Date	Award	Actual	Budget
Texas Education for Homeless Children & Youth	206	09/01/23	08/31/24	\$ 123,360		\$ 123,360
ESEA, Title I, Part A - Improving Basic Programs 2022-2023	211	07/01/22	09/30/23	18,023,288	14,694,215	3,329,073
ESEA, Title I, Part A - Improving Basic Programs 2023-2024	211	07/01/23	09/30/24	14,369,161	36,647	14,332,514
Title I 1003 School Improvement Grant 2022-2023	211	07/01/22	09/30/23	59,771	11,186	48,585
IDEA - Part B, Formula 2022-2023	224	07/01/22	09/30/23	15,809,492	11,325,676	4,483,816
IDEA - Part B, Formula 2023-2024	224	07/01/23	09/30/24	13,637,913		13,637,913
IDEA - Part B, Preschool 2022-2023	225	07/01/22	09/30/23	187,561	116,309	71,252
IDEA - Part B, Preschool 2023-2024	225	07/01/23	09/30/24	162,840		162,840
Perkins V: Strengthening Career and Tech Education 2022-2023	244	07/01/22	09/30/23	869,627	869,627	-
Perkins V: Strengthening Career and Tech Education 2023-2024	244	07/01/23	09/30/24	619,206	45,430	573,776
ESEA, Title II, Part A - Supporting Effective Instruction 2022-2023	255	07/01/22	09/30/23	3,320,085	1,566,368	1,753,717
ESEA, Title II, Part A - Supporting Effective Instruction 2023-2024	255	07/01/23	09/30/24	1,946,626		1,946,626
National Board Candidacy Cohort Grant 2023-2024	255	01/01/23	08/31/24	50,000		50,000
Title III, Part A - ELA 2022-2023	263	07/01/22	09/30/23	2,010,628	1,747,207	263,421
Title III, Part A - ELA 2023-2024	263	07/01/23	09/30/24	1,495,098		1,495,098
ARP Homeless I-TEHCY Supplemental Grant 2022-2024	278	02/14/22	08/31/24	226,160	74,178	151,982
TCLAS-ESSER III	279	11/05/21	08/31/24	614,000	162,993	451,007
ARP Homeless II	280	04/08/22	09/30/24	437,781	192,740	245,041
CRRSA ESSER II	281	06/30/21	09/30/23	42,170,127	37,674,890	4,495,237
ARP ESSER III	282	07/27/21	09/30/24	94,738,712	70,764,786	23,973,926
IDEA Part B -ARP 2022-2023	284	10/01/22	09/30/23	1,350,244	1,330,051	20,193
IDEA Part B -Preschool ARP 2022-2023	285	10/01/22	09/30/23	69,951	6,552	63,399
Campus Victim Assist 2022-2023	288	10/01/22	09/30/23	392,125	392,125	-
Title IV, Part A 2022-2023	289	07/01/22	09/30/23	1,329,513	689,282	640,231
Title IV, Part A 2023-2024	289	07/01/23	09/30/24	1,162,551	545	1,162,006
Shared Services Arrangement						
IDEA - Part B, Discretionary Deaf 2022-2023	315	07/01/22	09/30/23	255,677	218,544	37,133
IDEA - Part B, Discretionary Deaf 2023-2024	315	07/01/23	09/30/24	180,693		180,693

FORT BEND ISD**SPECIAL REVENUE FUNDS**

Interim Statement of Revenues and Expenditures

September 30, 2023

Special Revenue Fund		Fund Number	Begin Date	End Date	Total Award	Jun 2021-Sept 2023 Actual	Remaining Budget
Shared Services Arrangement	IDEA - Part C, Early Intervention Deaf	340	09/01/23	08/31/24	4,959	-	4,959
Instructional Materials Allotment		410	07/01/22		14,805,554	981,624	13,823,930
Law Enforcement Officer Standards and Education		427	07/01/22		8,908		8,908
Region 4 School Support Grant		427	07/01/23	07/31/24	84,918		84,918
TCLAS-GR		429	11/05/21	05/31/24	150,000	41,580	108,420
Silent Panic Alert 2022-2024		429	01/30/23	06/30/24	156,183		156,183
School Safety Standards		429	07/27/23	04/30/25	3,216,079		3,216,079
Bullet Shields 2023		429	10/01/22	09/30/23	130,990	127,969	3,021
Shared Services Arrangement	Regional Day School for the Deaf	435	09/01/23	08/31/24	2,378,553		2,378,553
George Foundation Teen Talk Line		482	09/01/22	08/31/23	14,000	14,000	-
Fort Bend Education Foundation		492	04/30/23	06/30/24	622,149	399,073	223,076
					<u>\$237,184,483</u>	<u>\$ 143,483,597</u>	<u>\$ 93,700,886</u>

FORT BEND ISD
DEBT SERVICE FUNDS

Interim Statement of Revenues and Expenditures
September 30, 2023

Current Year, YTD July 2023 - September 2023						Prior Year, YTD July 2022 - September 2022									
		Adjusted Budget		Actual		Remaining Budget		Percentage Recognized/ Expended		Adjusted Budget		Actual		Percentage Recognized/ Expended	
REVENUE															
57xx	Local revenue	\$	164,112,082	\$	1,399,441	\$	162,712,641		1%	\$	147,739,382	\$	245,010		0%
58xx	State program revenues		3,800,564		3,360,450		440,114		88%		3,800,564		469,688		12%
	Total Revenue		167,912,646		4,759,891		163,152,755		3%		151,539,946		714,698		0%
EXPENDITURES BY FUNCTION															
	DEBT SERVICE		134,676,020		91,649,066		43,026,954		68%		125,143,611		80,689,697		64%
			134,676,020		91,649,066		43,026,954		68%		125,143,611		80,689,697		64%
	Excess (Deficiency) of Revenues Over (Under) Expenditures		33,236,626		(86,889,175)						26,396,335		(79,974,999)		
7xxx	Other financing sources		-		90,025,000		(90,025,000)				81,555,000		81,555,000		100%
8xxx	(Other financing uses)		(9,910,000)		(99,935,000)		90,025,000		1008%		(81,555,000)		(81,555,000)		100%
	Net Change		23,326,626		(96,799,175)						26,396,335		(79,974,999)		
Fund Balance - Beginning 06/30/23					141,769,842										
Fund Balance - Ending 09/30/23					\$ 44,970,667										

Notes: The District remarketed the Series 2022B Variable Rate Bonds (priced in July 2023 and closed in August 2023)
i) The Other financing sources and uses actual amounts relate to this transaction.
A budget amendment will be brought to the Board of Trustees in October 2023 to record these transactions

FORT BEND ISD
CAPITAL PROJECTS FUNDS
Interim Statement of Revenues and Expenditures
September 30, 2023

		Current Year, YTD July 2023 - September 2023	Prior Year, YTD July 2022 - September 2022
		Actual	Actual
REVENUE			
57xx	Local revenue	\$ 275,525	\$ 298,288
	Total Revenue	275,525	298,288
EXPENDITURES BY FUNCTION			
	INSTRUCTION	418,832	25,061
	FOOD SERVICES	-	46,211
	CO CURRICULAR EXTRA CURRICULAR	21,000	-
	FACILITIES MAINT AND OPERATION	3,792,035	2,623,715
	SECURITY & MONITORING	185,558	240,793
	DATA PROCESSING	56,458	212,068
	FACILITIES ACQUISITION	13,527,282	10,529,423
		18,001,165	13,677,270
	Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,725,640)	(13,378,983)
7xxx	Other financing sources	97,729	6,400
	Net Change	(17,627,911)	(13,372,583)
	Fund Balance - Beginning 06/30/2023	7,207,962	
	Fund Balance - Ending 09/30/2023	\$ (10,419,949)	

Recap of Fund Balance	Fund Balance	Contingency (Included in Fund Balance)	
2014 Bond Remaining Projects	648,323	10,616,072	(a)
2018 Bond Remaining Projects	(10,520,767)	2,937,882	(b)
2023 Bond Remaining Projects	(547,506)	-	(c)
	\$ (10,419,950)	\$ 13,553,954	

(a) The 2014 Bonds have contingency of \$13,250,000, but debt has not been issued yet and therefore not reflected in the balance reported.

(b) The 2018 Bonds have contingency of \$110,730,000, but debt has not been issued yet and therefore not reflected in the balance reported.

(c) The 2023 Bonds have contingency of \$5,000,000, but debt has not been issued yet and therefore not reflected in the balance reported.

FORT BEND ISD - BOND FUNDS
Interim Statement of Budget and Expenses
September 30, 2023

	Original Budget	Bond Proceeds	Encumbrances	Expenses	Unspent Proceeds	Status & Comments	Est Compl Date
2014 BOND FUND:							
James Reese Career & Tech Center	59,388,188	66,342,004	334,333	64,836,520	1,171,151	SL95 Construction Documents complete; demobilization of modular buildings ongoing	TBD
Safety & Security - Security Cameras							
SUPPORT AREAS - Cameras	7,190,815	1,332,901	29,658	1,303,243	-	Installation in progress of 200 interior cameras; additional 200 received.	TBD
INFRASTRUCTURE - Cameras	4,617,951	7,236,407	88,161	6,934,855	213,391		TBD
Unallocated Funds	-	10,614,421	-	-	10,614,421 (a)		N/A
2014 Interest Earned - Contingency	-	1,651	-	-	1,651 (b)	Interest earned on bond proceed investments	N/A
Washers & Dryers	-	347,900	-	332,925	14,975		
Chiller Drive Replacements	-	1,440,000	632,000	428,000	380,000	Purchase orders issued; 50+ week lead time per supplier	
Network UPS Refresh Project	-	700,000	67,064	632,203	733	Deployment of UPS Batteries in progress for ES and install of UPS at some HS & MS.	Mar-23
Replace & Upgrade Network Components	-	488,997	21,713	391,109	76,176	Waiting on additional equipment.	Jun-23
UCS Server Refresh	-	1,337,480	16,103	1,135,453	185,924		Mar-23
Portable Building Relocations 2021-2022	-	5,267,380	81,275	5,179,506	6,599	RTMS lease ongoing	
File Servers	-	764,117	3,992	760,124	1	Working on implementation	Mar-23
Fine Arts Instruments	-	130,000	-	78,123	51,877		
Security Camera Replacement	-	400,000	24,004	375,996	-	Received 255 cameras; programming in process.	
Completed Projects	412,803,046	394,289,674	-	394,289,674	-		
2014 BOND TOTAL:	484,000,000	490,692,932	1,298,302	476,677,731	12,716,899		

CONTINGENCY CURRENTLY AVAILABLE:

Contingency Unallocated	10,614,421 (a)
Bond Interest Income	1,651 (b)
TOTAL	<u>10,616,072</u>

UNISSUED DEBT

Note: Currently there is \$13.25 million of unissued bond proceeds

PROJECTS THAT NEED FUNDING:

Contingency Balance after Projects Funding	<u>\$ 10,616,072</u>
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<u>CONTINGENCY CURRENTLY AVAILABLE:</u>	
(a) 2014 Bond Contingency Unallocated	\$ 10,614,421
(b) 2014 Bond Interest Income	1,651
	<u>\$ 10,616,072</u>

FORT BEND ISD - BOND FUNDS
Interim Statement of Budget and Expenses
September 30, 2023

2018 BOND FUND:	Original Budget	Bond Proceeds	Encumbrances	Expenses	Unspent Proceeds	Status & Comments	Est Compl Date
<u>NEW CONSTRUCTION:</u>							
Bhuchar ES (#53) - Riverstone (#160) PKG009	45,751,823	40,751,823	980,201	39,397,965	373,658	Punch list ongoing	TBD
MS #16 - Design (#056) PKG049	10,167,072	6,667,072	383,647	5,516,967	766,458	100% Construction Documents complete	TBD
Crawford HS (#12) - High School (#018) PKG050	180,973,879	175,473,879	9,350,483	162,331,909	3,791,487	Punch list & warranties ongoing	TBD
CHS - Field House PKG035.2	-	15,653,649	4,854,838	9,730,775	1,068,036	Brick install complete; ceiling framing, electrical & plumbing ongoing	TBD
Ferguson ES (#54) - Sienna South (#162)	-	39,749,237	609,089	37,788,999	1,351,149	Punch list ongoing; added scope of work scheduled for Nov 2023	TBD
<u>CAMPUS REBUILD</u>							
Lakeview ES Rebuild PKG006	33,903,645	33,262,239	399,637	32,282,159	580,444	Closeout scheduled for October 2023	TBD
Meadows ES Rebuild PKG004	32,182,322	30,182,322	421,548	29,244,379	516,395	Submitting LEED Certification October 2023	TBD
<u>CLASSROOM ADDITIONS</u>							
JNE- Classroom Additions PKG007	6,894,965	5,664,965	-	5,628,231	36,734	Construction complete, close-out in process	TBD
CVME - Classroom Additions PKG005	7,745,619	5,245,619	328,821	4,691,450	225,348	Original Work completed; additional scope in progress	TBD
<u>PKG002.1 DISTRICT WIDE MDF/IDF UPGRADES</u>							
DSTW - MDF/IDF Upgrades PKG1	4,673,558	3,683,219	-	3,683,219	-	Financial aspect of project to remain open until PKG002.2 closes	TBD
<u>PKG002.2 DISTRICT WIDE MDF/IDF UPGRADES</u>							
DSTW - MDF/IDF Upgrades PKG2	19,626,442	14,210,245	318,935	13,749,794	141,516	Construction substantially complete; close-out in process	
<u>DEFECIENCIES & LIFE CYCLE</u>							
<u>PKG052 EXTERIOR LED LIGHTING UPGRADES</u>		4,759,790	186,857	1,928,518	2,644,415	Construction substantially complete; close-out in process	
<u>PKG053 PHS PARKING LOT REPLACEMENT</u>							
PHS - Parking Lot Replacement	-	1,071,915	483,943	370,967	217,005	Construction in progress, PKG Substantial Completion scheduled for October 2023	
<u>PKG055 APE DRAINAGE IMPROVEMENTS</u>							
APE - Drainage Improvements	-	966,000	606,975	255,407	103,619	Construction in progress, PKG Substantial Completion scheduled for December 2023	
<u>PKG056 SECURITY FENCING</u>							
	-	4,414,540	1,146,028	1,601,101	1,667,410	Construction in progress, PKG Substantial Completion scheduled for December 2023	
<u>PKG057 BPE INTERIOR RENOVATIONS</u>							
BPE - Interior Renovations	-	7,306,565	4,681,652	2,471,655	153,257	Construction in progress, PKG Substantial Completion scheduled for May 2024	
<u>PKG058 HHS CENTRAL PLANT</u>							
HHS - Central Plant	-	1,400,000	145,659	974,982	279,359	Construction in progress; PKG Substantial Completion scheduled October 2023	
<u>PKG059 FCMS WATER LINE REPLACEMENT</u>							
FCMS - Water Line Replacement	-	1,200,000	43,095	534,346	622,559	Construction substantially complete; close-out in process	
<u>PKG060 LOMS PNEUMATIC CONTROLS</u>							
LOMS -Pneumatic Controls	-	810,000	46,432	19,000	744,568	GC contract in progress	
<u>PKG061 TRIPLEX EOC HVAC</u>							
Triplex - EOC HVAC		300,000	10,500	-	289,500	Design in progress	
<u>PKG010 FINE ARTS</u>	65,279,077	67,252,077	722,512	64,020,900	2,508,665	Construction Substantially Complete; close-out in process	
<u>PKG011 EXTENDED DAY SUITE & SPED</u>	12,084,364	7,884,364	89,609	7,625,334	169,421	Construction Substantially Complete; close-out in process	
<u>PKG013 KITCHEN RENOVATIONS</u>	16,869,946	17,339,946	13,893	17,275,893	50,160	Construction Substantiallly Complete; close-out in process	
<u>PKG014 MERCER/DON COOK RENOVATION</u>							
NAT - Renovation	761,550	2,461,929	-	2,461,929	-	Financial closeout in process	
MERCER - Renovation	6,312,200	10,302,229	-	10,302,229	-		
<u>PKG015 TRIPLEX RENOVATION</u>							
TRIPLEX - Renovation	8,749,149	8,285,942	10,200	8,275,742	-	Close-out in process	

FORT BEND ISD - BOND FUNDS
Interim Statement of Budget and Expenses
September 30, 2023

2018 BOND FUND:	Original Budget	Bond Proceeds	Encumbrances	Expenses	Unspent Proceeds	Status & Comments	Est Compl Date
<u>PKG016 NEW AG FACILITY</u>							
DAVIS AG - Renovation	3,654,850	3,654,850	4,868	3,578,417	71,565	Construction Substantially Complete; close-out in process	
<u>PKG017 DRINKING FOUNTAINS</u>	683,009	963,009	-	948,721	14,288	Close-out in process	
<u>PKG019 EXTERIOR ENVELOPE</u>	14,338,449	11,938,449	297,261	10,051,266	1,589,922	Construction Substantially Complete; close-out in process	
<u>PKG021 TURF & ATHLETEICS</u>	41,667,458	41,754,408	977,356	40,033,729	743,323	Construction scheduled Fall 2023; PKG Substantial Completion scheduled for December 2023	
<u>PKG022 FF&E PACKAGE</u>	15,203,651	15,203,140	37,596	12,226,014	2,939,530	Furniture Phases 1, 2, and 3 installed. Phase 4 to be in installed in 2023	
<u>PKG023 HVAC CONTROLS</u>	4,868,203	4,868,203	71,927	4,781,062	15,214	Construction Substantially Complete; close-out in process	
<u>PKG024 WATER HEATERS/BOILERS</u>	3,473,761	4,245,547	7,313	3,953,760	284,474	Original scope Substantially complete; additional scope in progress	
<u>PKG025 SITE WORK</u>	7,222,466	7,222,466	465,823	6,707,849	48,793	Original scope Substantially Complete; additional scope in progress	
<u>PKG026 ROOFING</u>	18,671,852	18,271,852	741,895	17,092,021	437,935	Construction Substantially Complete; close-out in process	
<u>PKG027 ROOFING PACKAGE</u>	33,342,268	27,242,268	393,569	25,084,917	1,763,782	Construction Substantially Complete; close-out in process	
<u>PKG028 ROOFING PACKAGE</u>	25,108,092	23,708,092	729,854	22,962,903	15,335	Construction Substantially Complete; close-out in process	
<u>PKG030 FIRE SPRINKLERS</u>	7,788,823	7,788,823	2,732,157	2,846,740	2,209,925	Construction ongoing, PKG Substantial Completion scheduled for May 2024	
<u>PKG031 MULTICAMPUS RENOVATIONS</u>	1,727,660	2,201,244	76,075	2,142,914	(14,939)	Construction Substantially Complete; close-out in process	
<u>PKG034 SITE SIGNAGE</u>	1,391,759	1,391,759	101,833	961,129	328,797	Construction Substantially Complete; close-out in process	
<u>PKG035 STRUCTURAL REPAIR</u>	6,245,602	5,391,953	362,153	4,603,703	426,097	Construction Substantially Complete; close-out in process	
<u>PKG036 FIRE ALARMS</u>	3,350,550	4,740,550	273,300	4,121,590	345,660	Final inspections in progress; PKG Substantial Completion scheduled for October 2023	
<u>PKG037 ELEVATORS</u>	597,633	903,383	-	809,825	93,558	Construction Substantially Complete. Close-out in process	
<u>PKG042 HVAC/MEP PACKAGE #A1</u>	8,638,871	8,638,871	210,494	8,370,384	57,993	Construction Substantially Complete; close-out in process	
<u>PKG043 HVAC/MEP PACKAGE #A2</u>	11,024,480	9,324,480	157,486	8,919,103	247,891	Construction Substantially Complete; close-out in process	
<u>PKG044 HVAC/MEP PACKAGE #A3</u>	9,160,052	9,160,052	94	8,513,241	646,717	Original scope Substantially complete; additional scope in progress	
<u>PKG045 HVAC/MEP PACKAGE #A4</u>	6,123,183	6,173,183	420,142	5,609,659	143,382	Original scope Substantially complete; additional scope in progress	
<u>PKG046 HVAC/MEP PACKAGE #A5, #A6</u>	11,646,227	12,496,227	285,612	10,974,033	1,236,583	Original scope Substantially complete; additional scope in progress	
<u>PKG099 DISTRICT WIDE</u>	304,695,490	251,231,933	7,148,668	219,033,294	25,049,971		
SPED Camera Project	1,250,000	1,250,000	253,788	954,003	42,208	390 Sped Cameras, 21/22 SY 57 requests, 266 recording @ 44 campuses, 75 new cameras	
Security Camera Storage	2,625,000	2,500,000	-	-	2,500,000	Hold for the time being	
ID Badges	3,000,000	3,000,000	57,207	978,533	1,964,260	Plan in place for printing and distribution of new ID badges	
Buses & Other Vehicles	8,837,500	8,409,534	-	6,018,834	2,390,700	Received all SPED, Type A, Activity buses, CNG buses & 20 Regular buses with seat belts	
DSTW - White Fleet	1,721,500	2,149,466	408,781	1,594,758	145,928		Fall-23
Computer Lab/Library Devices	10,000,000	10,000,000	318,040	8,934,349	747,611	Lab, Library and Checkout mobile devices deployed. Working on plan to purchase additional devices	Fall-23
Classroom A/V Refresh	29,100,000	27,600,000	227,737	26,505,750	866,513	Deployment in progress which started 2nd week of Nov. 2022	Fall-23
K-12 Student Devices	37,600,000	45,038,190	1,215,348	34,966,239	8,856,603	Working on plan to purchase additional devices	Fall-23
Lending Library Devices	14,500,000	3,228,807	12,767	3,216,040	-	Working on plan to purchase additional devices	-
Printers	2,200,000	3,133,004	69,729	3,035,554	27,721	Closeout in progress, few small orders remaining	-
Data Center Systems	3,620,000	1,630,755	-	1,630,755	-	Planning in progress	
Data Center Infstr Systems	3,600,000	2,880,295	8,547	899,585	1,972,164	Planning in progress	
Teacher Devices	7,700,000	8,144,606	533,052	7,568,315	43,238	Phase 1 complete, planning phase 2	

FORT BEND ISD - BOND FUNDS
Interim Statement of Budget and Expenses
September 30, 2023

	Original Budget	Bond Proceeds	Encumbrances	Expenses	Unspent Proceeds	Status & Comments	Est Compl Date
2018 BOND FUND:							
Support Staff Devices	3,600,000	4,600,000	4,547	4,324,551	270,901	Phase 1 complete, planning phase 2	
Network Infstr SW & HW	310,000	142,369	21,406	120,963	-	Planning in progress	
Network Infstr Services	180,000	296,241	-	296,241	-	Preparing closing paperwork	
Phone Lifecycle Refresh	1,500,000	1,845,917	2,105	1,838,170	5,642	Few small tasks remaining	
Broadcast System	1,700,000	1,418,608	-	1,374,180	44,428	Implementation almost done	
Non-Classroom A/V Refresh	2,010,000	5,977,016	393,900	4,948,629	634,487	Implementation in progress. Anticipated completion is fall of 2023	
Land Purchases	19,689,120	22,129,120	129,783	21,980,313	19,024		
Police Radio Consoles		200,000	46,232	151,987	1,781	Deployment in progress est. completion late August.	
Network Infrastructure Refresh		3,282,404	3,119,423	-	162,980		
Staff Computer Refresh		252,932	-	-	252,932		
Bond Program Contingency	5,019,364	2,937,882	-	-	2,937,882		
Interest Income Contingency		43,397	-	-	43,397		
T Bldg Relocate 2023-2024		3,519,422	326,274	2,250,133	943,014	Substantial Completion reached; punch list underway	
FACILITIES - Truck Replacement		33,094	-	33,094	-		
MISC Projects		90,026	-	90,026	-		
MCMS - Gym Floor Replacement		115,000	-	-	115,000		
TRANS LO - Ice Machine		11,557	-	-	11,557		
ADMIN - Flood Ins. Deductible		550,000	-	500,000	50,000		
Completed Projects	144,933,006	84,822,293	-	84,822,293	-		
CONTINGENCY PROJECTS:							
Portables 2022-2023		3,111,788	13,037	2,769,985	328,766	Close-out in process	
Security Camera Replacement		125,000	125,000	-	-		
Generator Refurbishment - Facilities		200,000	18,238	21,762	160,000		
WHS - Freezer Concrete Work		8,790	-	-	8,790		
Bond Survey		41,705	-	-	41,705		
Bond Marketing Consultant		49,500	-	49,500	-		
CTE - Cafeteria Table		30,530	-	-	30,530		
Elevator Knox Boxes		64,800	-	-	64,800		
PeopleSoft HCM Contracts		525,111	514,540	2,450	8,122	Project is underway and currently working on planning activities and design sessions	
Completed Projects		5,084,012	-	5,084,012	-		
Total 2018 Bond	992,600,000	994,055,545	42,000,846	894,417,838	57,636,861		
INTEREST INCOME PROJECTS							
					-		
Total 2018 Bond - Interest Income	-	-	-	-	-		
2018 BOND TOTAL:	992,600,000	994,055,545	42,000,846	894,417,838	57,636,861		

Note: The below amounts reflect bond contingency but debt has not been issued yet. Therefore, contingency amts. are not reflected on the budget reports.

CONTINGENCY CURRENTLY AVAILABLE:

2018 Bond Construction Savings	2,937,882
2018 Bond Interest Income	-
	2,937,882

CONTINGENCY CURRENTLY AVAILABLE:	
(a) 2018 Bond Contingency Unallocated	\$ 2,937,882
(b) 2018 Bond Interest Income	-
	\$ 2,937,882

UNISSUED DEBT

Note: Currently there is \$110,730,000 of unissued bond proceeds

FORT BEND ISD - BOND FUNDS
Interim Statement of Budget and Expenses
September 30, 2023

2023 BOND FUND:	Original Budget	Bond Proceeds	Encumbrances	Expenses	Unspent Proceeds	Status & Comments	Est Compl Date
<u>CAMPUS REBUILD</u>							
BRIARGATE ELEM - Rebuild BP001	48,263,993	48,263,993	3,448,028	447,305	44,368,661	Architect contract executed/PO in process/Design kick-off completed	
MISSION BEND ELEM - Rebuild BP002	48,263,994	48,263,994	2,913,865	98,345	45,251,784	Architect contract and PO executed/ Design kick-off completed	
CHS - Rebuild BP003	237,025,533	237,025,533	12,877,486	-	224,148,047	Architect contract executed/PO in process/Design kick-off underway	
<u>NEW CONSTRUCTION:</u>							
FHE - ELEM #56 BP004	20,355,024	20,355,024	2,400,979	-	17,954,045	Architect contract executed/PO in process/Design kick-off underway	
MS #16 - BP005	87,293,936	87,293,936	6,593,936	130	80,699,870	CSP advertising to begin early Sept. 2023	
ELEM #55 - BP006	50,810,920	50,810,920	3,239,183	-	47,571,737	Architect contract executed; PO in process	
Natatorium III BP007 2023 Proposition C	22,900,000	22,900,000	-	-	22,900,000	Executing A/E contract	
TRANS SE - Transportation Fac BP008	23,014,687	23,014,687	2,774,687	-	20,240,000	Architect contract executed; PO in process	
<u>BP009 BPE Renovations</u>							
BPE - Renovations	10,908,394	10,908,394	8,778,000	-	2,130,394		
<u>BP10 Turf & Athletics</u>	27,529,222	27,529,222	1,714,616	-	25,814,606		
<u>BP011 Athletic Renovations</u>	10,308,301	10,308,301	691,103	-	9,617,198		
<u>BP012 Athletic Renovations</u>	27,759,125	27,759,125	1,711,157	-	26,047,968		
<u>BP013 Kitchen Renovations</u>	23,125,091	23,125,091	-	-	23,125,091		
<u>BP014 Kitchen Renovations</u>	21,662,292	21,662,292	1,327,177	-	20,335,115		
<u>BP015 Exterior Signage</u>	466,830	466,830	-	-	466,830		
<u>BP016 FF&E Package</u>	20,250,105	20,250,105	-	-	20,250,105		
<u>BP017 Triplex Renovations</u>							
TRIPLEX - Renovations	10,243,647	10,243,647	629,196	-	9,614,451		
<u>BP018 Flooring</u>	8,130,881	8,130,881	553,056	-	7,577,825		
<u>BP019 Playgrounds & Outdoors</u>	7,940,092	7,940,092	546,809	-	7,393,283		
<u>BP020 Interior Renovations</u>	18,616,702	18,616,702	-	-	18,616,702		
<u>BP021 Renovations</u>	10,963,489	10,963,489	-	-	10,963,489		
<u>BP022 Gym Renovations/Addition</u>	16,094,910	16,094,910	-	-	16,094,910		
<u>BP023 CVME Foundation Repairs</u>							
CVME - Foundation Repairs	9,032,022	9,032,022	-	-	9,032,022		
<u>BP024 Façade Upgrade/Renovate</u>	24,877,763	24,877,763	1,619,934		23,257,829		
<u>BP025 Trans Renovations</u>	11,543,890	11,543,890	-	-	11,543,890		
<u>BP026 Misc Renovations</u>	7,125,715	7,125,715	-	-	7,125,715		
<u>BP027 RR Renovations</u>	15,218,272	15,218,272	-	-	15,218,272		
<u>BP028 Renovations</u>							
<u>BP029 Renovations</u>							
MHS - Renovations	27,699,094	27,699,094	1,757,985	-	25,941,109		
<u>BP030 Renovations</u>							
WHS - Renovations	19,071,557	19,071,557	-	-	19,071,557		
<u>BP031 Renovations</u>							
BHS - Renovations	19,753,705	19,753,705	-	-	19,753,705		

FORT BEND ISD - BOND FUNDS
Interim Statement of Budget and Expenses
September 30, 2023

	Original Budget	Bond Proceeds	Encumbrances	Expenses	Unspent Proceeds	Status & Comments	Est Compl Date
2023 BOND FUND:							
<u>BP032 Renovations</u>							
HHS - Renovations	14,672,500	14,672,500	-	-	14,672,500		
<u>BP033 Fine Arts Renovations</u>	22,321,831	22,321,831	-	-	22,321,831		
<u>BP034 Roofing Pkg</u>	26,106,628	26,106,628	1,710,874	-	24,395,754		
<u>BP035 Intercom System Pkg</u>	8,584,313	8,584,313	-	-	8,584,313		
<u>BP035 Sitework Pkg 1</u>	10,251,953	10,251,953	-	-	10,251,953		
<u>BP037 Sitework Pkg 2</u>	7,189,759	7,189,759	-	-	7,189,759		
<u>BP038 Sitework Pkg 3</u>	5,866,061	5,866,061	-	-	5,866,061		
<u>BP039 HVAC/MEP East Zone 1</u>	9,612,985	9,612,985	-	-	9,612,985		
<u>BP040 HVAC/MEP East Zone 2</u>	8,877,351	8,877,351	-	-	8,877,351		
<u>BP041 HVAC/MEP East Zone 3</u>	7,965,264	7,965,264	-	-	7,965,264		
<u>BP042 HVAC/MEP East Central 1</u>	9,468,247	9,468,247	-	-	9,468,247		
<u>BP043 HVAC/MEP East Central 2</u>	10,127,916	10,127,916	-	-	10,127,916		
<u>BP044 HVAC/MEP West Central 1</u>	7,110,499	7,110,499	501,101	-	6,609,398		
<u>BP045 HVAC/MEP West Central 2</u>	14,196,384	14,196,384	-	-	14,196,384		
<u>BP046 HVAC/MEP West 1</u>	3,712,131	3,712,131	272,316	-	3,439,815		
<u>BP047 HVAC/MEP West 2</u>	7,969,206	7,969,206	-	-	7,969,206		
<u>BP048 HVAC/MEP West 3</u>	6,925,087	6,925,087	-	-	6,925,087		
<u>BP049 HVAC/MEP</u>	6,071,384	6,071,384	445,389	-	5,625,995		
<u>BP050 Drinking Fountains</u>	3,230,000	3,230,000	-	-	3,230,000		
<u>BP051 Cameras & Monitors</u>	546,849	546,849	-	-	546,849		
<u>BP052 Life Safety Systems</u>	6,610,337	6,610,337	-	-	6,610,337		
<u>BP053 Stage Curtains</u>	435,086	435,086	-	-	435,086		
<u>BP054 Exterior Lighting</u>	3,307,487	3,307,487	-	-	3,307,487		
<u>BP055 Sound System Package</u>	2,000,700	2,000,700	-	-	2,000,700		
<u>BP0098</u>	12,250,000	12,250,000	46,419	19,900	12,183,681		
D&C Space Planning		4,000,000	-	-	4,000,000		
Facilities Power Correction		750,000	-	-	750,000		
Fine Arts Instruments		2,000,000	46,419	19,900	1,933,681		
Life Safety Upgrades		500,000	-	-	500,000		
2023 Bond Program Contingency		5,000,000	-	-	5,000,000		
2023 Interest Inc Contingency	-	-	-	-	-		
<u>BP0099</u>	15,370,000	15,370,000	-	-	15,370,000		
Security Cameras		3,050,000	-	-	3,050,000		
Police Vehicles		1,020,000	-	-	1,020,000		
Floor Mounted Door Locks		200,000	-	-	200,000		
Std Weapons & Response Kits		200,000	-	-	200,000		
Emergency Notification System		175,000	-	-	175,000		
Safety & Security Contingency		1,000,000	-	-	1,000,000		
Buses		4,350,000	-	-	4,350,000		

FORT BEND ISD - BOND FUNDS
Interim Statement of Budget and Expenses
September 30, 2023

	Original Budget	Bond Proceeds	Encumbrances	Expenses	Unspent Proceeds	Status & Comments	Est Compl Date
2023 BOND FUND:							
Transportation Vehicles		320,000	-	-	320,000		
District Wide - White Fleet		4,055,000	-	-	4,055,000		
Transportation Smart Tag		1,000,000	-	-	1,000,000		
Technology Support	66,908,000	66,908,000	3,064,903	-	63,843,097		
Colocation Data Center		1,512,000	-	-	1,512,000		
Secondary Firewall		543,375	-	-	543,375		
UPS Refresh		3,034,500	-	-	3,034,500		
SIP Migration		1,840,480	-	-	1,840,480		
Phone Refresh		606,900	-	-	606,900		
Analog Line Replacement		10,500	-	-	10,500		
Districtwide Network Refresh		56,589,245	3,064,903	-	53,524,342		
DC Network Refresh		1,141,000	-	-	1,141,000		
DC Server/Storage Refresh		1,512,000	-	-	1,512,000		
DC UPS Refresh		118,000	-	-	118,000		
2023- Proposition B	52,470,000	52,470,000	-	3,766	52,466,234		
Classroom Toolset Refresh		42,447,000	-	3,766	42,443,234		
Classroom Toolset-CTE Refresh		5,666,000	-	-	5,666,000		
Staff Refresh - AIO		416,977	-	-	416,977		
Staff Refresh - Laptop/Desktop		3,940,023	-	-	3,940,023		
2023 BOND TOTAL:	1,256,200,000	1,256,200,000	60,874,396	569,445	1,194,756,158		

CONTINGENCY CURRENTLY AVAILABLE:

2023 Bond Construction Savings	5,000,000
2023 Bond Interest Income	-
	<u>5,000,000</u>

<u>CONTINGENCY CURRENTLY AVAILABLE:</u>	
(a) 2018 Bond Contingency Unallocated	\$ 5,000,000
(b) 2018 Bond Interest Income	-
	<u>\$ 5,000,000</u>

FORT BEND ISD
EXTENDED LEARNING PROGRAM
Interim Statement of Revenues and Expenditures
September 30, 2023

Current Year, YTD
July 2023 - September 2023

Prior Year, YTD
July 2022 - September 2022

		Current Year, YTD July 2023 - September 2023				Prior Year, YTD July 2022 - September 2022			
		Adjusted Budget	Actual	Remaining Budget	Percentage Recognized/ Expended	Adjusted Budget	Actual	Percentage Recognized/ Expended	
REVENUE									
57xx	Local revenue	\$ 9,750,000	\$ 2,113,374	\$ 7,636,626	22%	\$ 9,353,500	\$ 2,343,820	25%	
	Total Revenue	9,750,000	2,113,374	7,636,626	22%	9,353,500	2,343,820	25%	
EXPENDITURES BY FUNCTION									
	FACILITIES MAINT AND OPERATION	75,000	4,042	70,958	5%	72,000	2,706	4%	
	COMMUNITY SERVICES	8,074,000	1,152,974	6,921,026	14%	7,272,250	1,287,947	18%	
		8,149,000	1,157,016	6,991,984	14%	7,344,250	1,290,653	18%	
	Excess (Deficiency) of Revenues Over (Under) Expenditures	1,601,000	956,358			2,009,250	1,053,166		
7xxx	Other financing sources	-	2,309	(2,309)		-	380		
8xxx	(Other financing uses)	(2,500,000)	(500,000)	(2,000,000)	20%	(2,000,000)	-	0%	
	Net Change	(899,000)	458,667			9,250	1,053,546		
	Fund Balance Beginning 06/30/2023		518,720						
	Fund Balance Ending 09/30/2023		977,387						
EXPENDITURES BY MAJOR OBJECT									
61xx	Payroll Costs	5,979,000	946,480	5,032,520	16%	5,295,000	1,040,232	20%	
62xx	Purchased and contracted services	1,340,000	46,769	1,293,231	3%	1,172,250	80,022	7%	
63xx	Supplies and Materials	275,000	27,669	247,331	10%	257,000	13,009	5%	
64xx	Other operating expenditures	555,000	136,098	418,902	25%	620,000	157,390	25%	
	Total Expenditures	8,149,000	1,157,016	6,991,984	14%	7,344,250	1,290,653	18%	

FORT BEND ISD
FACILITY RENTAL

Interim Statement of Revenues and Expenditures
September 30, 2023

Current Year, YTD
July 2023 - September 2023

Prior Year, YTD
July 2022 - September 2022

		Adjusted Budget	Actual	Remaining Budget	Percentage Recognized/ Expended	Adjusted Budget	Actual	Percentage Recognized/ Expended
REVENUE								
57xx	Local revenue	\$ 659,200	\$ 164,485	\$ 494,715	25%	\$ 659,200	\$ 95,721	15%
	Total Revenue	659,200	164,485	494,715	25%	659,200	95,721	15%
EXPENDITURES BY FUNCTION								
	GENERAL ADMINISTRATION	-	17	(17)		-	29	
	FACILITIES MAINT AND OPERATION	50,000	31,159	18,841	62%	250,000	32,362	13%
	COMMUNITY SERVICES	507,200	76,252	430,948	15%	538,700	118,713	22%
		557,200	107,428	449,772	19%	788,700	151,103	19%
	Excess (Deficiency) of Revenues Over (Under) Expenditures	102,000	57,057			(129,500)	(55,382)	
7xxx	Other financing sources	-	54,779	(54,779)		-	19,649	
	Net Change	102,000	111,836			(129,500)	(35,733)	
	Fund Balance Beginning 06/30/2023		4,417,096					
	Fund Balance Ending 09/30/2023		4,528,932					
EXPENDITURES BY MAJOR OBJECT								
61xx	Payroll Costs	488,400	97,978	390,422	20%	492,200	146,938	30%
62xx	Purchased and contracted services	55,300	9,450	45,850	17%	255,000	4,060	2%
63xx	Supplies and Materials	1,000	-	1,000	0%	8,000	-	0%
64xx	Other operating expenditures	12,500	-	12,500	0%	33,500	106	0%
	Total Expenditures	557,200	107,428	449,772	19%	788,700	151,103	19%

FORT BEND ISD
INTERNAL SERVICE FUNDS

Interim Statement of Revenues, Expenditures and Changes in Net Position
September 30, 2023

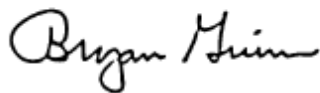
		Current Year, YTD July 2023 - September 2023					Prior Year, YTD July 2022 - September 2022				
		Print Shop Fund	Health Insurance Fund	Workers Comp. Fund	Unemploy- ment Fund	Technology Fund	Print Shop Fund	Health Insurance Fund	Workers Comp. Fund	Unemploy- ment Fund	Technology Fund
REVENUE											
57xx	Local revenue	\$ 202,323	\$ 18,198,314	\$ 610,527	\$ 390,673	\$ -	\$ 307,364	\$ 18,450,911	\$ 571,272	\$ 366,744	\$ -
	Total Revenue	<u>202,323</u>	<u>18,198,314</u>	<u>610,527</u>	<u>390,673</u>	<u>-</u>	<u>307,364</u>	<u>18,450,911</u>	<u>571,272</u>	<u>366,744</u>	<u>-</u>
EXPENDITURES BY MAJOR OBJECT											
61xx	Payroll costs	94,339	179,317	31,376	11,312	-	90,319	155,411	49,091	23,695	-
62xx	Purchased and contracted services	65,284	1,970,249	60,152	-	-	111,941	1,648,027	58,402	-	535
63xx	Supplies and materials	59,516	4,990	-	-	350	56,635	3,640	-	-	29,757
64xx	Other operating expenditures	34,652	17,210,289	252,814	-	-	47,161	21,926,685	909,057	60,000	12,343
65xx	Debt service	-	-	-	-	-	1,503	-	-	-	-
	Total Expenditures	<u>253,792</u>	<u>19,364,845</u>	<u>344,342</u>	<u>11,312</u>	<u>350</u>	<u>307,559</u>	<u>23,733,763</u>	<u>1,016,550</u>	<u>83,695</u>	<u>42,635</u>
	Operating Income (Loss)	<u>(51,468)</u>	<u>(1,166,531)</u>	<u>266,185</u>	<u>379,361</u>	<u>(350)</u>	<u>(195)</u>	<u>(5,282,852)</u>	<u>(445,278)</u>	<u>283,049</u>	<u>(42,635)</u>
	Earnings from investments	-	68,704	54,257	14,314	3,130	1	4,548	5,022	640	1,431
	Transfers in (out)	-	500,000	-	-	-	-	500,000	-	-	-
	Change in Net Position	<u>(51,468)</u>	<u>(597,827)</u>	<u>320,441</u>	<u>393,676</u>	<u>2,780</u>	<u>(194)</u>	<u>(4,778,305)</u>	<u>(440,256)</u>	<u>283,688</u>	<u>(41,204)</u>
	Total Net Position - Beginning	<u>(9,516)</u>	<u>2,363,446</u>	<u>218,401</u>	<u>1,078,361</u>	<u>292,978</u>	<u>98,524</u>	<u>(1,322,017)</u>	<u>(368,802)</u>	<u>528,875</u>	<u>405,659</u>
	Total Net Position - Ending	<u>\$ (60,984)</u>	<u>\$ 1,765,619</u>	<u>\$ 538,842</u>	<u>\$ 1,472,036</u>	<u>\$ 295,758</u>	<u>\$ 98,330</u>	<u>\$ (6,100,322)</u>	<u>\$ (809,058)</u>	<u>\$ 812,563</u>	<u>\$ 364,455</u>

**Fort Bend ISD
Investment Report
7/1/2023 - 9/30/2023**

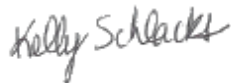
This report summarizes the investment position of Fort Bend ISD for the period 7/1/2023 - 9/30/2023

	7/1/2023	9/30/2023
Book Value	\$460,679,182	\$260,244,963
Market Value	\$460,679,182	\$260,244,963

This report is presented in accordance with the Texas Government Code Title 10 Section 2256.023.
The below signed hereby certify that, to the best of their knowledge on the date this report was created,
Fort Bend ISD is in compliance with the provisions of Government Code 2256 and with the stated
policies and strategies of Fort Bend ISD.



Bryan Guinn, Chief Financial Officer



Kelly Schlacks, Executive Director of Finance

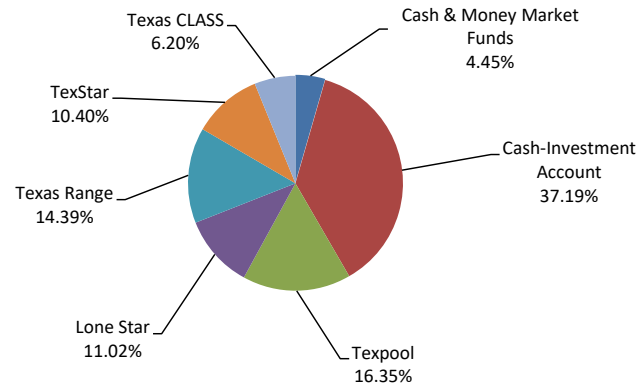


Suzanne K. Owen, District Treasurer

Fort Bend ISD
Portfolio Composition by Investment Type
September 30, 2023

<u>Description</u>	<u>Market Value</u>
	<u>Amount</u>
Cash & Money Market Funds	\$ 11,571,654
Cash-Investment Account	96,780,315
Texpool	42,551,094
Lone Star	28,673,002
Texas Range	37,453,578
TexStar	27,076,953
Texas CLASS	16,138,367
	<u>\$ 260,244,963</u>

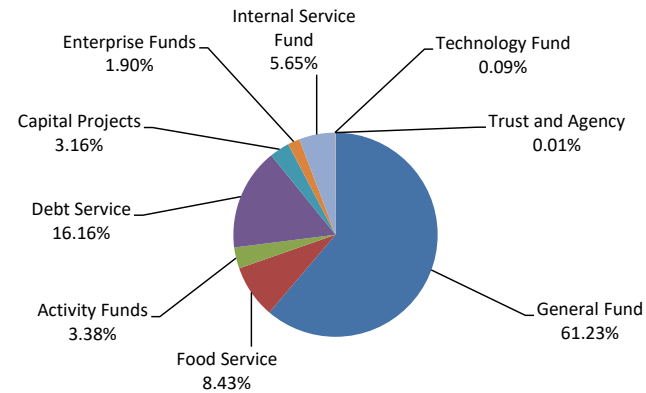
Portfolio Composition by Investment Type



Fort Bend ISD
Portfolio Composition by Fund
September 30, 2023

<u>Description</u>	<u>Market Value</u>
	<u>Amount</u>
General Fund	\$ 159,336,218 (a)
Food Service	21,929,695
Activity Funds	8,785,837
Debt Service	42,046,013
Capital Projects	8,225,113
Enterprise Funds	4,943,428
Internal Service Fund	14,703,513
Technology Fund	238,658
Trust and Agency	36,488
	<u>\$ 260,244,963</u>

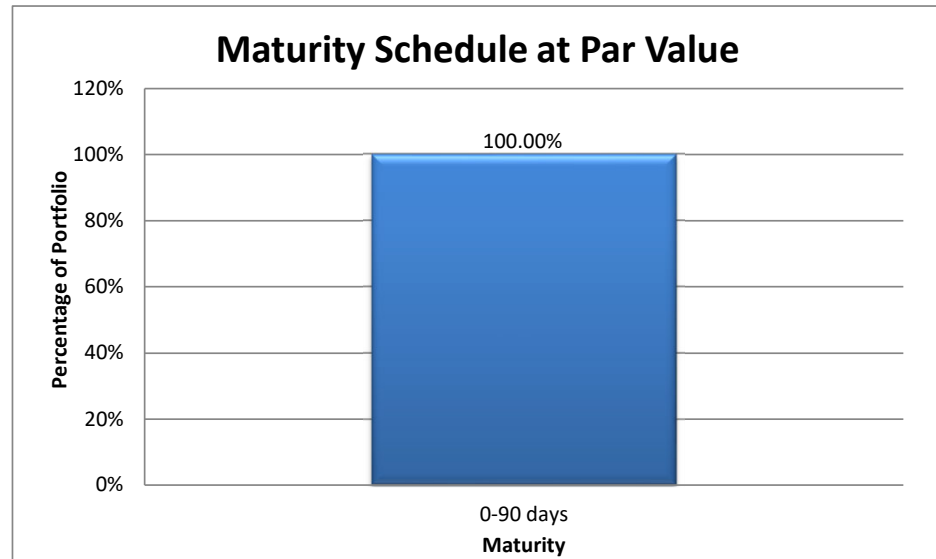
Portfolio Composition by Fund



(a) This includes all Special Revenue Fund Balances except for Food Service and Activity Funds. Some Special Revenue Fund balances are negative due to pending reimbursements.

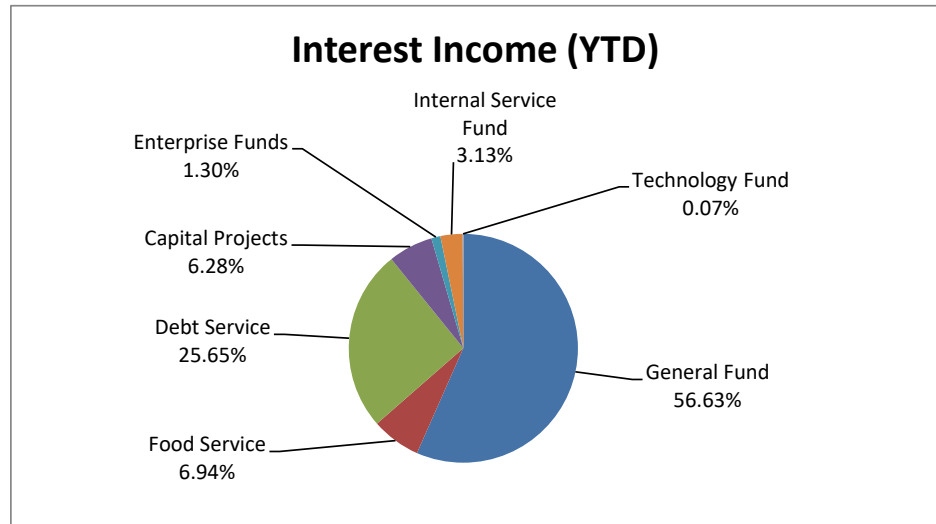
**Fort Bend ISD
Maturity Schedule
September 30, 2023**

	Percent of Portfolio	Par Value
0-90 days	100.00%	\$ 260,244,963

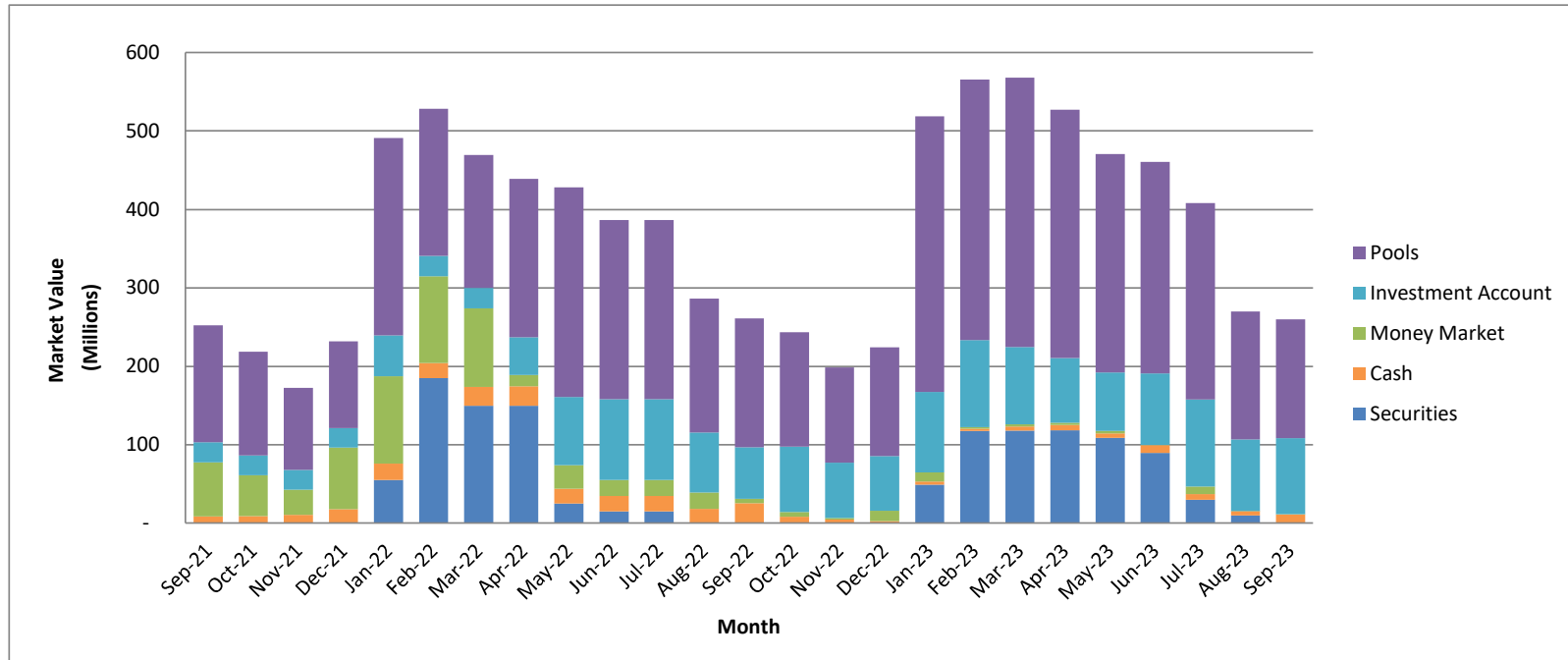


**Fort Bend ISD
Investment Income (YTD)
September 30, 2023**

<u>Description</u>	<u>Interest Income (YTD)</u>
General Fund	\$ 2,483,801
Food Service	304,446
Debt Service	1,125,094
Capital Projects	275,525
Enterprise Funds	57,088
Internal Service Fund	137,274
Technology Fund	3,130
	\$ 4,386,358



Fort Bend ISD - Portfolio Value by Type
September 30, 2023



**FBISD Portfolio Position
September 30, 2023**

Fund	CUSIP/Description	Type	Rating	Broker	Purchase Date	Market Value 6/30/2023	Par Value 9/30/2023	Total Cost Purchased	Book Value 9/30/2023	Market Value 9/30/2023	Yield to Maturity	Maturity Date	Days to Maturity	Int Accr to Date
199 - General Operating Fund														
	313384LB3	FHLB Discount Note		Mischler Financial	02/09/23	9,921,700	-	-	-	-		08/30/23		-
	313384LB3	FHLB Discount Note		FHN Financial	02/09/23	9,921,700	-	-	-	-		08/30/23		-
	313384LJ6	FHLB Discount Note		Hilltop Securities	02/09/23	9,911,270	-	-	-	-		09/06/23		-
	FHLB Discount Note Total					29,754,670	-	-	-	-				-
	912796Y29	Treasury Bill		Hilltop Securities	02/27/23	9,966,560	-	-	-	-		07/27/23		-
	912796Y29	Treasury Bill		BOSC, Inc.	02/24/23	9,966,560	-	-	-	-		07/27/23		-
	91282CCN9	Treasury Note		FHN Financial	02/27/23	9,961,240	-	-	-	-		07/31/23		-
	Treasury Total					29,894,360	-	-	-	-				-
Fund 199 - LoneStar	State Pool	AAAm	LoneStar	09/01/01	15,048,120	6,053,557	6,053,557	6,053,557	6,053,557	6,053,557	5.32	11/01/23	32	-
Fund 199 - TexPool	State Pool	AAAm	TexPool	09/01/01	1,500,167	21,616,029	21,616,029	21,616,029	21,616,029	21,616,029	5.35	11/01/23	32	-
Fund 199 - TexStar	State Pool	AAAm	TexStar	04/26/10	23,620,195	13,734,899	13,734,899	13,734,899	13,734,899	13,734,899	5.33	11/01/23	32	-
Fund 199 - Texas Range	State Pool	AAAm	Texas Range	10/07/09	16,480,897	2,583,668	2,583,668	2,583,668	2,583,668	2,583,668	5.36	11/01/23	32	-
Fund 199 - TexasCLASS	State Pool	AAAm	TexasCLASS	07/01/16	22,953,932	13,216,271	13,216,271	13,216,271	13,216,271	13,216,271	5.54	11/19/23	50	-
	State Pool Total					79,603,311	57,204,425	57,204,425	57,204,425	57,204,425	5.39		36	-
Investment Account	Cash		Prosperity Bank	12/31/17	91,544,397	96,780,315	96,780,315	96,780,315	96,780,315	96,780,315	5.34	Open	1	-
	Investment Account Total					91,544,397	96,780,315	96,780,315	96,780,315	96,780,315	5.34		1	-
Fund 199 - Money Mkt	Money Mkt		Prosperity Bank	03/19/20	1,653	3,948	3,948	3,948	3,948	3,948	1.05	Open	1	-
	Money Market Total					1,653	3,948	3,948	3,948	3,948	1.05		1	-
Prosperity Bank	Cash		Prosperity Bank	05/31/12	5,875,232	5,347,531	5,347,531	5,347,531	5,347,531	5,347,531	0.35	Open	1	-
	Prosperity Bank Total *					5,875,232	5,347,531	5,347,531	5,347,531	5,347,531	0.35		1	-
199 - General Fund Total						236,673,623	159,336,218	159,336,218	159,336,218	159,336,218	5.19		13	-
240 - Food Service														
Fund 240 - TexPool	State Pool	AAAm	TexPool	09/01/01	14,110,479	3,103,693	3,103,693	3,103,693	3,103,693	3,103,693	5.35	11/01/23	32	-
Fund 240 - Texas Range	State Pool	AAAm	Texas Range	02/08/23	8,153,954	18,309,783	18,309,783	18,309,783	18,309,783	18,309,783	5.36	11/01/23	32	-
	State Pool Total					22,264,433	21,413,476	21,413,476	21,413,476	21,413,476	5.36		32	-
Prosperity Bank	Cash		Prosperity Bank	05/31/12	177,929	516,219	516,219	516,219	516,219	516,219	0.35	Open	1	-
	Prosperity Bank Total					177,929	516,219	516,219	516,219	516,219	0.35		1	-
240 - Food Service Fund Total						22,442,362	21,929,695	21,929,695	21,929,695	21,929,695	5.24		31	-
460 - Activity Funds														
Fund 461 - TexPool	State Pool	AAAm	TexPool	09/01/01	1,308,997	319,432	319,432	319,432	319,432	319,432	5.35	11/01/23	32	-
Fund 461 - LoneStar	State Pool	AAAm	LoneStar	12/12/12	2,116,523	3,752,199	3,752,199	3,752,199	3,752,199	3,752,199	5.32	11/01/23	32	-
Fund 465 - LoneStar	State Pool	AAAm	LoneStar	12/12/12	3,602,154	4,051,181	4,051,181	4,051,181	4,051,181	4,051,181	5.32	11/01/23	32	-
	State Pool Total					7,027,674	8,122,812	8,122,812	8,122,812	8,122,812	5.32		32	-
Prosperity Bank	Cash		Prosperity Bank	02/28/15	435,916	663,026	663,026	663,026	663,026	663,026	0.35	Open	1	-
	Prosperity Bank Total					435,916	663,026	663,026	663,026	663,026	0.35		1	-
460 - Activity Funds Total						7,463,590	8,785,837	8,785,837	8,785,837	8,785,837	4.95		30	-
500 - Debt Service Fund														
	313384JS9	FHLB Discount Note		Mischler Financial	01/10/23	9,966,500	-	-	-	-		07/28/23		-
	313384JS9	FHLB Discount Note		Hilltop Securities	01/10/23	9,966,500	-	-	-	-		07/28/23		-
	FHLB Discount Note Total					19,933,000	-	-	-	-				-
	91282CCN9	Treasury Note		FHN Financial	02/27/23	9,961,240	-	-	-	-		07/31/23		-
	Treasury Total					9,961,240	-	-	-	-				-
Fund 599 - LoneStar	State Pool	AAAm	LoneStar	09/01/01	22,496,005	13,746,224	13,746,224	13,746,224	13,746,224	13,746,224	5.32	11/01/23		-

Page 27

**FBISD Portfolio Position
September 30, 2023**

Fund	CUSIP/Description	Type	Rating	Broker	Purchase Date	Market Value 6/30/2023	Par Value 9/30/2023	Total Cost Purchased	Book Value 9/30/2023	Market Value 9/30/2023	Yield to Maturity	Maturity Date	Days to Maturity	Int Accr to Date
Fund 599 - TexPool		State Pool	AAAm	TexPool	09/01/01	16,131,559	324,762	324,762	324,762	324,762	5.35	11/01/23	32	-
Fund 599 - TexStar		State Pool	AAAm	TexStar	04/27/10	23,093,396	13,342,053	13,342,053	13,342,053	13,342,053	5.33	11/01/23	32	-
Fund 599 - Texas Range		State Pool	AAAm	Texas Range	02/09/17	25,067,440	11,317,950	11,317,950	11,317,950	11,317,950	5.36	11/01/23	32	-
Fund 599 - TexasCLASS		State Pool	AAAm	TexasCLASS	01/04/10	24,805,569	2,922,096	2,922,096	2,922,096	2,922,096	5.54	11/19/23	50	-
State Pool Total						111,593,970	41,653,086	41,653,086	41,653,086	41,653,086	5.35		33	-
Fund 599 - Money Mkt		Money Mkt		Prosperity Bank	05/31/12	6,070	368,113	368,113	368,113	368,113	2.35	Open	1	-
Money Market Total						6,070	368,113	368,113	368,113	368,113	2.35		1	-
Prosperity Bank		Cash		Prosperity Bank	05/31/12	516	24,814	24,814	24,814	24,814	0.35	Open	1	-
Prosperity Bank Total						516	24,814	24,814	24,814	24,814	0.35		1	-
500 - Debt Service Funds Total						141,494,796	42,046,013	42,046,013	42,046,013	42,046,013	5.32		33	-
600 - Capital Projects Funds														
Fund 664 - TexPool		State Pool	AAAm	TexPool	02/24/23	195,857	-	-	-	-		09/01/23		-
Fund 665 - TexPool		State Pool	AAAm	TexPool	06/21/23	31,293,397	2,805,316	2,805,316	2,805,316	2,805,316	5.35	11/01/23	32	-
Fund 673 - TexPool		State Pool	AAAm	TexPool	06/21/23	1,047,825	648,865	648,865	648,865	648,865	5.35	11/01/23	32	-
Fund 681 - TexPool		State Pool	AAAm	TexPool	09/28/23	-	4,453,634	4,453,634	4,453,634	4,453,634	5.35	11/01/23	32	-
State Pool Total						32,537,079	7,907,814	7,907,814	7,907,814	7,907,814	5.35		32	-
Prosperity Bank		Cash		Prosperity Bank	05/31/12	205,346	317,299	317,299	317,299	317,299	0.35	Open	1	-
Prosperity Bank Total						205,346	317,299	317,299	317,299	317,299	0.35		1	-
600 - Capital Projects Funds Total						32,742,425	8,225,113	8,225,113	8,225,113	8,225,113	5.16		31	-
700 - Internal Service Funds														
Fund 752 - TexPool		State Pool	AAAm	TexPool	07/01/16	29	29	29	29	29	5.35	11/01/23	32	-
Fund 753 - TexPool		State Pool	AAAm	TexPool	02/21/14	7,186,988	2,334	2,334	2,334	2,334	5.35	11/01/23	32	-
Fund 753 - TexasTerm		State Pool	AAAm	Texas Range	10/03/14	1,966	5,013,874	5,013,874	5,013,874	5,013,874	5.36	11/01/23	32	-
Fund 771 - LoneStar		State Pool	AAAm	LoneStar	12/18/14	822,362	833,279	833,279	833,279	833,279	5.32	11/01/23	32	-
Fund 771 - TexPool		State Pool	AAAm	TexPool	02/21/14	3,191,567	3,539,693	3,539,693	3,539,693	3,539,693	5.35	11/01/23	32	-
Fund 774 - TexPool		State Pool	AAAm	TexPool	02/21/14	948,288	1,350,744	1,350,744	1,350,744	1,350,744	5.35	11/01/23	32	-
State Pool Total						12,151,200	10,739,954	10,739,954	10,739,954	10,739,954	5.35		32	-
Prosperity Bank		Cash		Prosperity Bank	05/31/12	3,018,947	3,963,559	3,963,559	3,963,559	3,963,559	0.35	Open	1	-
Prosperity Bank Total						3,018,947	3,963,559	3,963,559	3,963,559	3,963,559	0.35		1	-
700 - Internal Service Funds Total						15,170,147	14,703,513	14,703,513	14,703,513	14,703,513	4.00		53	-
710 - Enterprise Funds														
Fund 711- Texas Range		State Pool	AAAm	Texas Range	03/21/16	1,251	228,303	228,303	228,303	228,303	5.36	11/01/23	32	-
Fund 712- TexPool		State Pool	AAAm	TexPool	07/11/18	4,070,034	4,384,466	4,384,466	4,384,466	4,384,466	5.35	11/01/23	32	-
State Pool Total						4,071,285	4,612,770	4,612,770	4,612,770	4,612,770	5.35		32	-
ENT - Prosperity Bank		Cash		Prosperity Bank	06/30/15	331,116	235,094	235,094	235,094	235,094	0.35	Open	0	-
EXTL - Prosperity Bank		Cash		Prosperity Bank	05/31/12	14,469	95,563	95,563	95,563	95,563	0.35	Open	0	-
Prosperity Bank Total						345,585	330,657	330,657	330,657	330,657	0.35		1	-
710 - Enterprise Funds						4,416,870	4,943,427	4,943,427	4,943,427	4,943,427	5.02		30	-
780 - Technology Fund														
Fund 780 - LoneStar		State Pool	AAAm	LoneStar	10/28/14	233,463	236,563	236,563	236,563	236,563	5.32	11/01/23	32	-
Fund 780 - TexPool		State Pool	AAAm	TexPool	10/28/14	2,416	2,096	2,096	2,096	2,096	5.35	11/01/23	32	-
State Pool Total						235,879	238,659	238,659	238,659	238,659	5.32		32	-
780 - Technology Fund						235,879	238,659	238,659	238,659	238,659	5.32		32	-

**FBISD Portfolio Position
September 30, 2023**

Fund	CUSIP/Description	Type	Rating	Broker	Purchase Date	Market Value 6/30/2023	Par Value 9/30/2023	Total Cost Purchased	Book Value 9/30/2023	Market Value 9/30/2023	Yield to Maturity	Maturity Date	Days to Maturity	Int Accr to Date
800 - Trust & Agency Funds														
	Prosperity Bank	Cash		Prosperity Bank	05/31/12	39,491	36,488	36,488	36,488	36,488	0.35	Open	1	-
	Prosperity Bank Total					39,491	36,488	36,488	36,488	36,488	0.35		1	-
	800 - Trust & Agency Funds Total					39,491	36,488	36,488	36,488	36,488	0.35		1	-
TOTAL PORTFOLIO						\$ 460,679,182	\$ 260,244,963	\$ 260,244,963	\$ 260,244,963	\$ 260,244,963	5.13		20	-

								Portfolio %	Policy %
FHLB Disc. Note	49,687,670	-	-	-	-	-	-	0.00%	
Treasury Notes	39,855,600	-	-	-	-	-	-	0.00%	
	\$ 89,543,270	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	60.00%
CASH	\$ 10,098,961	\$ 11,199,593	\$ 11,199,593	\$ 11,199,593	\$ 11,199,593	\$ 11,199,593	\$ 11,199,593	4.30%	
INVESTMENT ACCOUNT	91,544,397	96,780,315	96,780,315	96,780,315	96,780,315	96,780,315	96,780,315	37.19%	
MONEY MARKETS	7,723	372,061	372,061	372,061	372,061	372,061	372,061	0.14%	60.00%
STATE POOLS	269,484,831	151,892,995	151,892,995	151,892,995	151,892,995	151,892,995	151,892,995	58.37%	65.00%
TOTALS	\$ 460,679,182	\$ 260,244,963	\$ 260,244,963	\$ 260,244,963	\$ 260,244,963	\$ 260,244,963	\$ 260,244,963	100.00%	

Notes:

*Prosperity Bank balance in General Operating Fund includes Special Revenue funds.

Sub-totals may not add up correctly since pennies are not shown but are utilized when calculating totals.

**FORT BEND ISD
CASH FLOW PROJECTIONS 2023-2024
GENERAL OPERATING FUND**

	July '23 Actual	August '23 Actual	September'23 Actual	October '23 Projected	November '23 Projected	December '23 Projected	January '24 Projected	February '24 Projected	March '24 Projected	April '24 Projected	May '24 Projected	June '24 Projected	FY2023-24 TOTALS
Beginning Cash Balance in Bank & Pools	\$ 236,673,623	\$ 197,937,222	\$ 162,193,828	\$ 159,336,118	\$ 164,790,868	\$ 153,286,726	\$ 223,220,056	\$ 329,957,036	\$ 339,859,042	\$ 293,321,534	\$ 260,591,267	\$ 222,774,958	\$ 236,673,623
RECEIPTS													
Tax Collections	1,384,333	762,254	849,734	363,588	7,282,188	126,618,849	159,523,582	60,629,493	6,799,318	3,663,771	1,688,171	1,567,261	371,132,541
Interest Earnings - Investments	920,510	793,241	679,566	386,683	347,722	606,573	1,255,490	1,391,466	1,205,267	996,682	852,462	712,612	10,148,273
Other Revenue	51,163	291,210	491,347	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	3,083,720
State Revenue	26,692,105	28,245,507	62,884,960	52,054,479	28,615,948	2,607,908	2,607,908	2,607,908	2,607,908	23,259,279	16,293,058	30,033,107	278,510,078
Federal Revenue	109,406	218,429	542,670	500,000	1,400,000	500,000	500,000	6,423,139 (e)	500,000	500,000	500,000	1,400,000	13,093,643
Total Receipts	29,157,517	30,310,640	65,448,277	53,554,750	37,895,858	130,583,330	164,136,980	71,302,006	11,362,493	28,669,733	19,583,691	33,962,980	675,968,255
DISBURSEMENTS													
Gross Payroll (a)	47,825,389	47,846,993	52,389,644	51,800,000	51,800,000	51,800,000	51,800,000	51,800,000	51,800,000	51,800,000	51,800,000	51,800,000	614,262,025
Payables Checks (b)	15,869,774	8,599,361	7,819,680	7,600,000	7,600,000	7,600,000	7,600,000	7,600,000	7,600,000	7,600,000	7,600,000	8,600,000	101,688,814
Total Disbursements	63,695,163	56,446,354	60,209,323	59,400,000	59,400,000	59,400,000	59,400,000	59,400,000	59,400,000	59,400,000	59,400,000	60,400,000	715,950,840
OTHER USES / TRANSFERS													
Transfer to Health Fund	-	-	500,000	-	-	500,000	-	-	500,000	-	-	500,000	2,000,000
Transfer from Extended Learning	-	-	-	-	-	(1,250,000)	-	-	-	-	-	(1,250,000)	(2,500,000)
TexPool Deposits	(2,896,860)	2,896,860	-	-	-	-	-	-	-	-	-	-	-
Loan to/(repayment from) Child Nutrition	-	-	(17,760)	-	-	-	-	-	-	-	-	-	(17,760)
Loan to/(repayment from) Debt Service Fund	-	-	23	-	-	-	-	-	-	-	-	-	23
Loan to/(repayment from) Enterprise Funds	327,000	(17,811)	(399,222)	-	-	-	-	-	-	-	-	-	(90,033)
Loan to/(repayment from) Activity Funds	-	(41,270)	(91,303)	-	-	-	-	-	-	-	-	-	(132,573)
Loan to/(repayment from) Internal Service Funds	95,425	74,592	52,962	-	-	-	-	-	-	-	-	-	222,979
Loan to/(repayment from) Capital Project Funds	11,400	(25,728)	(591,440)	-	-	-	-	-	-	-	-	-	(605,768)
Loan to/(repayment from) Special Revenue Funds	6,661,791	6,721,037	8,643,404 (c)	(11,300,000)	(10,000,000) (d)	2,000,000	(2,000,000)	2,000,000	(2,000,000)	2,000,000	(2,000,000)	2,000,000	2,726,232
Total Other Uses / Transfers	4,198,756	9,607,680	8,096,664	(11,300,000)	(10,000,000)	1,250,000	(2,000,000)	2,000,000	(1,500,000)	2,000,000	(2,000,000)	1,250,000	1,603,100
Net Change in Cash	(38,736,401)	(35,743,394)	(2,857,710)	5,454,750	(11,504,142)	69,933,330	106,736,980	9,902,006	(46,537,507)	(32,730,267)	(37,816,309)	(27,687,020)	(41,585,685)
Total Cash & Investments Available	\$ 197,937,222	\$ 162,193,828	\$ 159,336,118	\$ 164,790,868	\$ 153,286,726	\$ 223,220,056	\$ 329,957,036	\$ 339,859,042	\$ 293,321,534	\$ 260,591,267	\$ 222,774,958	\$ 195,087,939	\$ 195,087,938

NOTES:

- (a) Gross Payroll - Does not include payroll increases if VATRE were to pass
(b) JUL 2023 - Includes \$7.6 million property insurance premium in Payables Checks
(c) SEP 2023 - Includes one-time retention supplement payment in Loan to Special Revenue
(d) NOV 2023 - Includes repayment from Special Revenue for one-time retention supplement payment
(e) FEB 2023 - Includes SHARS payment in Federal Revenue

**FORT BEND ISD
CASH FLOW PROJECTIONS 2023-2024
FOOD SERVICE FUND**

	July '23 Actual	August '23 Actual	September'23 Actual	October '23 Projected	November '23 Projected	December '23 Projected	January '24 Projected	February '24 Projected	March '24 Projected	April '24 Projected	May '24 Projected	June '24 Projected	TOTALS
Beginning Cash Balance in Bank & Pools	\$ 22,442,362	\$ 21,698,212	\$ 24,728,988	\$ 21,929,695	\$ 21,943,064	\$ 22,024,154	\$ 22,825,385	\$ 24,398,038	\$ 23,077,547	\$ 24,757,017	\$ 21,444,066	\$ 21,516,653	\$ 22,442,362
RECEIPTS													
Investment Earnings	95,345	107,238	101,863	29,630	43,002	56,365	66,749	65,305	86,902	83,879	90,747	88,388	915,414
Other Revenue (Incl Athletics)	-	46,290	132,309	145,029	45,065	1,831	18,547	45,399	36,773	10,263	29,224	43,704	554,434
Meal Sales (Incl EXTL Invoices)	41,941	1,218,188	1,082,848	1,146,137	945,873	609,176	1,127,000	1,082,681	1,047,417	988,018	797,147	681,252	10,767,678
Federal Revenue	45,941	3,162,157	42,000	2,376,721	3,196,706	3,012,846	3,872,782	1,872,540	4,762,363	236,179	2,935,365	2,893,517	28,409,118
Total Receipts	183,227	4,533,873	1,359,020	3,697,517	4,230,646	3,680,218	5,085,078	3,065,924	5,933,455	1,318,340	3,852,483	3,706,863	40,646,644
DISBURSEMENTS													
Payroll	255,690	623,151	1,347,767	1,373,797	1,448,737	1,442,463	1,113,868	1,355,977	1,405,180	1,431,742	1,442,726	1,332,912	14,574,010
Accounts Payable	671,688	895,202	2,813,109	2,310,351	2,700,819	1,436,524	2,398,558	3,030,438	2,848,805	3,199,550	2,337,169	2,304,520	26,946,732
Total Disbursements	927,377	1,518,353	4,160,876	3,684,148	4,149,556	2,878,987	3,512,425	4,386,415	4,253,985	4,631,291	3,779,895	3,637,432	41,520,742
OTHER USES / TRANSFERS													
Intercompany Transactions-Activity Funds	-	(607)	150	-	-	-	-	-	-	-	-	-	(457)
Intercompany Transactions-Enterprise Funds	-	19,238	25,415	-	-	-	-	-	-	-	-	-	44,653
Intercompany Transactions-Internal Service Fund	-	(3,374)	(5,241)	-	-	-	-	-	-	-	-	-	(8,616)
Temporary Loan from/(repay) GOF	-	-	(17,760)	-	-	-	-	-	-	-	-	-	(17,760)
Total Other Uses / Transfers	-	15,257	2,564	-	-	-	-	-	-	-	-	-	17,821
Net Change in Cash	(744,150)	3,030,776	(2,799,293)	13,369	81,090	801,231	1,572,653	(1,320,491)	1,679,470	(3,312,951)	72,588	69,431	(856,278)
Total Cash & Investments Available	\$ 21,698,212	\$ 24,728,988	\$ 21,929,695	\$ 21,943,064	\$ 22,024,154	\$ 22,825,385	\$ 24,398,038	\$ 23,077,547	\$ 24,757,017	\$ 21,444,066	\$ 21,516,653	\$ 21,586,084	\$ 21,586,084

NOTES:

Payroll - Does not include payroll increases if VATRE were to pass

Fort Bend ISD

General Fund

Interfunction Transfer Details (Month-to-Date)

September 1, 2023 through September 30, 2023

Journal Description	Jrnl Amt (Exps +)
F000101294 - 199_268. Transferring funds for Region IV registration.	
13 - Curriculum Development	-1,500.00
21 - Instructional Leadership	1,500.00
F000101299 - Help pay for dance clinicians	
11 - Instruction	-100.00
36 - Co Curricular Extra Curricular	100.00
F000101302 - To purchase the staff shirts for the school year	
13 - Curriculum Development	-717.50
23 - School Leadership	717.50
F000101331 - Transfer fund to cover Clearhope & InvoHealth BPO until funds gets journal back to VOCA grant	
11 - Instruction	-56,000.00
31 - Guidance Counseling Evaluation	56,000.00
F000101356 - I entered wrong budget string and need money transferred. Entered \$6000 to go into 199.11.6399.52.013.2023.11.013 when it should have gone into 199.52.6399.00.013.2023.99.013.	
11 - Instruction	-6,000.00
52 - Security & Monitoring	6,000.00
F000101368 - transferring to purchase classroom books	
11 - Instruction	50,000.00
13 - Curriculum Development	-50,000.00
F000101396 - Amend budget strings in negative.	
13 - Curriculum Development	-2,000.00
23 - School Leadership	2,000.00
F000101404 - Need to move money to correct function and org from 41 to 21 and 750 to 999	
21 - Instructional Leadership	2,000.00
41 - General Administration	-2,000.00
F000101439 - Transfer funds to to function 36 to cover expense of additional UIL District dues.	
11 - Instruction	-500.00
36 - Co Curricular Extra Curricular	500.00
F000101453 -	
51 - Facilities Maint And Operation	-231,089.14
53 - Data Processing	231,089.14
F000101461 - moving fund to cover college fair dinner	
21 - Instructional Leadership	-3,300.00
31 - Guidance Counseling Evaluation	3,300.00
F000101466 - Transfer to create a positive balance in the same budget string	
11 - Instruction	0.00
23 - School Leadership	0.00
F000101469 - moving fund to the correct function 33 to pay nurse.	
11 - Instruction	-7,234.50

Fort Bend ISD

General Fund

Interfunction Transfer Details (Month-to-Date)

September 1, 2023 through September 30, 2023

Journal Description	Jrnl Amt (Exps +)
33 - Health Services	7,234.50
F000101480 - Fund 199_23_269: Align Student Support Services 2022-2023 local budget to submitted and planned for budget allocation amounts; to better align with the program.	
11 - Instruction	16,215.00
13 - Curriculum Development	5,777.00
21 - Instructional Leadership	2,334.00
31 - Guidance Counseling Evaluation	9,327.19
33 - Health Services	-34,153.19
61 - Community Services	500.00
F000101493 - moving from function 11 to cover temp employees for Warehouse in function 51	
11 - Instruction	-15,500.00
51 - Facilities Maint And Operation	15,500.00
F000101494 - Fund 199_23_269: Move funds to DX PIC 37 and move funds for Func 13 DX for professional development related activities in BM269; continue to align budget for 2022-23.	
11 - Instruction	0.00
13 - Curriculum Development	2,000.00
31 - Guidance Counseling Evaluation	-2,000.00
F000101514 - transferring monies to correct negative lines due to summer school supp pay, an error in subobject for the testing center, and an error in program	
11 - Instruction	86,845.95
13 - Curriculum Development	-35,724.95
23 - School Leadership	12,506.00
31 - Guidance Counseling Evaluation	-64,515.00
33 - Health Services	888.00
F000101515 - Amend negative amounts on budget strings.	
11 - Instruction	4,924.00
13 - Curriculum Development	-5,287.45
23 - School Leadership	363.45
F000101520 - To pay for the counselor to attend the 18th Annual Professional School Counselor's Conference at Kalahari Resort in Round Rock, Texas	
13 - Curriculum Development	-1,000.00
23 - School Leadership	-202.00
31 - Guidance Counseling Evaluation	1,202.00
F000101526 - Transfer funds within function 13 to cover deficits within object codes	
13 - Curriculum Development	0.00
33 - Health Services	0.00
F000104985 - Transfer budget to add funds to function 21 to cover professional training for teachers.	
11 - Instruction	-5,000.00
21 - Instructional Leadership	5,000.00
F000104997 - Need transfer to pay out of clinic budget for 3 new AED's for campus.	

Fort Bend ISD

General Fund

Interfunction Transfer Details (Month-to-Date)

September 1, 2023 through September 30, 2023

Journal Description	Jrnl Amt (Exps +)
11 - Instruction	-3,098.00
33 - Health Services	3,098.00
F000105019 - Transfer to create a positive balance in the same budget string.	
11 - Instruction	0.00
F000105039 - Transferring funds to facilities supplies to cover cost of stools to be used in art classroom	
11 - Instruction	-500.00
51 - Facilities Maint And Operation	500.00
F000105043 - Transfer funds to function 52 for campus radios	
11 - Instruction	-1,000.00
52 - Security & Monitoring	1,000.00
F000105046 - Transfer funds from various budget strings to cover deficits within the budget.	
11 - Instruction	0.00
13 - Curriculum Development	0.00
23 - School Leadership	0.00
F000105062 - Amendment needed to cover negative amount.	
23 - School Leadership	560.00
31 - Guidance Counseling Evaluation	240.00
61 - Community Services	-800.00
F000105073 - Transfer funds into security for new radios	
11 - Instruction	-700.00
52 - Security & Monitoring	700.00
F000105085 - Money transfer from operating expenses community events to supplemental pay for Beginning of the year training for teachers.	
11 - Instruction	2,000.00
61 - Community Services	-2,000.00
F000105089 - Transfer funds to cover negative balances	
11 - Instruction	-284.05
13 - Curriculum Development	284.05
F000105094 - Security 52	
11 - Instruction	-700.00
52 - Security & Monitoring	700.00
F000105107 - move fund to cover training for SW	
11 - Instruction	-15,000.00
32 - Social Work Services	15,000.00
F000105113 - (1) to cover negative balance (2) transfer funds to pay for conference reimbursement	
11 - Instruction	-340.00
13 - Curriculum Development	340.00
23 - School Leadership	-15.00
52 - Security & Monitoring	15.00

Fort Bend ISD

General Fund

Interfunction Transfer Details (Month-to-Date)

September 1, 2023 through September 30, 2023

Journal Description	Jrnl Amt (Exps +)
F000105125 - Transfer funds to cover negative balances	
11 - Instruction	0.00
31 - Guidance Counseling Evaluation	0.00
F000105135 - transfer funds to cover cost of purchase made for teachers and staff 50th ann shirts	
13 - Curriculum Development	300.00
23 - School Leadership	-300.00
F000105150 - balance budget strings after software purchases	
11 - Instruction	1,675.00
23 - School Leadership	-1,675.00
F000105161 - Transfer of 2,000 budget to function 31. Was setup as 3C, should be 31	
23 - School Leadership	-2,000.00
31 - Guidance Counseling Evaluation	2,000.00
F000105188 - Transfer funds to cover purchase of shirts for teachers and staff	
11 - Instruction	-400.00
13 - Curriculum Development	400.00
F000105189 - transfer funds to order supplies for teacher classrooms and raptor scanner	
11 - Instruction	500.00
13 - Curriculum Development	-500.00
23 - School Leadership	-500.00
52 - Security & Monitoring	500.00
FNB22-022 - BM136- BBE:Move campus fund into UIL A+ Academic Events to BM271 to cover expenses for UIL Competition	
11 - Instruction	0.00
36 - Co Curricular Extra Curricular	0.00
FNB23-012 - BM: 038 Campus Reallocation	
11 - Instruction	-3,305.36
12 - Instructional Resources Media	20.00
13 - Curriculum Development	-273.33
23 - School Leadership	2,411.48
31 - Guidance Counseling Evaluation	500.00
33 - Health Services	1,647.21
52 - Security & Monitoring	-1,000.00
FNB23-015 - BM318-DOSL: Rebalance functions	
13 - Curriculum Development	320.25
21 - Instructional Leadership	4,000.00
23 - School Leadership	677.73
33 - Health Services	613.00
53 - Data Processing	-5,610.98
FNB23-016 - BM318-DOSL: Transfer fund to Communication Dept for YouTube and Facebook registration	

Fort Bend ISD

General Fund

Interfunction Transfer Details (Month-to-Date)

September 1, 2023 through September 30, 2023

Journal Description	Jrnl Amt (Exps +)
21 - Instructional Leadership	-500.00
41 - General Administration	500.00
FNB23-017 - BM319-Chief of School: move fund to 260-School Improvement to assist with training and campus supplies for school improvement	
11 - Instruction	-15,000.00
21 - Instructional Leadership	15,000.00
FNB23-018 - BM134-Burton Elem : Move campus money into UIL A+ Academic Events 271 Budget to cover expenses for UIL competition	
11 - Instruction	-300.00
36 - Co Curricular Extra Curricular	300.00
FNB23-020 - BM128- CME:Move campus fund into UIL A+ Academic Events to BM271 to cover expenses for UIL Competition	
11 - Instruction	-300.00
36 - Co Curricular Extra Curricular	300.00
FNB23-021 - BM148- JSE:Move campus fund into UIL A+ Academic Events to BM271 to cover expenses for UIL Competition	
11 - Instruction	-300.00
36 - Co Curricular Extra Curricular	300.00
FNB23-022 - BM136- BBE:Move campus fund into UIL A+ Academic Events to BM271 to cover expenses for UIL Competition	
11 - Instruction	-300.00
36 - Co Curricular Extra Curricular	300.00
FNB23-023 - BM146-RPE:Move campus fund into UIL A+ Academic Events to BM271 to cover expenses for UIL Competition	
11 - Instruction	-300.00
36 - Co Curricular Extra Curricular	300.00
FNB23-024 - BM149-JSSE:Move campus fund into UIL A+ Academic Events to BM271 to cover expenses for UIL Competition	
11 - Instruction	-300.00
36 - Co Curricular Extra Curricular	300.00
FNB23-025 - BM 144: Supp pay for after school PD offered by FBISD Elementary ELA Dept & Teacher	
11 - Instruction	630.00
13 - Curriculum Development	-630.00
FNB23-026 - BM296 - Transfer funds to function 35 to cover expenses related to meal balances	
11 - Instruction	-50,000.00
35 - Food Services	50,000.00
FNB23-027 - BM147-CSE:Move campus fund into UIL A+ Academic Events to BM271 to cover expenses for UIL Competition	
11 - Instruction	-300.00
36 - Co Curricular Extra Curricular	300.00