

**Notice of Public Budget Hearing**  
**The Board of Trustees**  
**Fort Bend Independent School District**

Monday, October 18, 2021

Notice is hereby given that a Board of Trustees Public Budget Hearing will be held on Monday, October 18, 2021, beginning at 6:00 PM in the Board Room of the Fort Bend ISD Administration Building, 16431 Lexington Blvd., Sugar Land, TX 77479. Members of the public may also register to

address the Board at the following address:

<https://www.fortbendisd.com/cms/lib/TX01917858/Centricity/Domain/83/New%20Agenda%20Review%20Address%20Form%201-12-21.pdf>. Requests to address the Board must be submitted no later than 4:30 p.m. on the day of the meeting. It is the Board of Trustees' intent that a quorum of the Board of Trustees will be physically present at this location, although one or more Trustees may participate via video conference. The agenda packet for the meeting can be found here: <https://meetings.boardbook.org/Public/Organization/649>.

1. Call to order at 6:00 PM with announcement by the chair as to the presence of a quorum, that the meeting has been duly called and that notice of the meeting has been posted for the time and manner required by law
2. Information
  - A. Review the results of the Annual Financial Report conducted by Whitley Penn 3
3. Review
  - A. Board Governance
    1. Review District and Campus Improvement Plan Performance Objectives for the 2021-22 School Year 230
  - B. Board Goal 1: Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum
    1. Consideration and possible approval of waiver to provide General Education or Special Education Remote Homebound Instruction 349
    2. Consideration and possible adoption of a Resolution authorizing Fort Bend ISD to offer a Local Remote Learning Program 351
4. Scalable Systems
  - A. Review Purchases Exceeding \$50,000. Specifically for: 354
    1. Review Cell Tower Lump Sum Buyout 355
    2. Review Purchase of Fleet Vehicles, ATVs and Golf Carts 357
    3. Review Purchase of Plumbing Services, Parts, and Related Services 359
    4. Review Grounds Maintenance Increase 363
    5. Review Purchase of Food, Food Service Supplies, and Related Items 365
5. Audience Responses to Agenda Items Posted for this Meeting
6. Convene in closed session under Texas Open Meetings Act, Texas Government Code, Chapter 551 under the following sections: 551.071 - For the purpose of a private consultation with the Board's attorney on any or all subjects or matters authorized by law; Section 551.072 - Consider purchase, exchange, lease, or value of real property, Section 551.074 - Personnel matters, Section 551.076 - Security matters, Section 551.082 - Student

discipline matter or complaint, or Section 551.0821 - Personally identifiable information about public school student

7. Reconvene in Open Session

8. Consider Action on Closed Session Items

A. Section 551.074: Personnel Matters

1. Deliberate Deputy Superintendent Recommendation

2. Consider resolution regarding trustee conduct and performance.

9. Action

10. Adjournment

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The following Fort Bend ISD Goals may be referenced in agenda items included in this document:

Goal 1: Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

Goal 2: Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

Goal 3: Fort Bend ISD will provide an inclusive, collaborative, and fluid learning environment with opportunities for both risk-taking and success.

Goal 4: Fort Bend ISD will develop students' social-emotional, academic, literacy, language, and life skills in a robust Collaborative Community at every school.

Goal 5: Fort Bend ISD will develop an organizational culture that embraces care, respect, safety, and inclusion.

**For: Fort Bend ISD Board of Trustees**  
**Date: October 18, 2021**  
**Action: Consideration and Approval –**  
**June 30, 2021 Annual Comprehensive**  
**Financial Report (ACFR)**  
**References: Board Policy CFA (Legal)**  
**Board Governance**  
**Department: Business and Finance**

### **Recommendation**

Consideration and possible approval of the Annual Comprehensive Financial Report (ACFR) for the fiscal year ending June 30, 2021 .

### **Summary**

Education Code 44.008 requires the audit of school district financials at the close of each fiscal year by a certified public accounting firm registered with the Texas State Board of Public Accountancy. The Board of Trustees must approve the completed Annual Comprehensive Financial Report, which the District must submit to the Texas Education Agency (TEA) no later than the 150<sup>th</sup> day after the end of the fiscal year. This year, the date falls on November 27, 2021 for districts with a June 30<sup>th</sup> year-end.

The Board of Trustees received the audit report for review and it is now ready for consideration and final approval.

A Certificate of Board will require a signature from the Board President and Secretary indicating the Board's approval of the annual report. Administration will submit the signed certificate with the annual report sent to TEA.

Recommended by:

Dr. Christie Whitbeck  
Superintendent of Schools

Submitted by:

Bryan Guinn  
Chief Financial Officer

# Fiscal Year 2021 Audit Results

Financial Statement Audit and  
Federal Single Audit

# Engagement Team



**Laura Lynch,  
CPA**  
*Senior Manager*



**Christopher  
Breaux, CPA**  
*Engagement Partner*



**Lupe Garcia,  
CPA**  
*Concurring Partner*



**Donald Nguyen**  
*Associate*



**Lindsey Conner**  
*Associate*

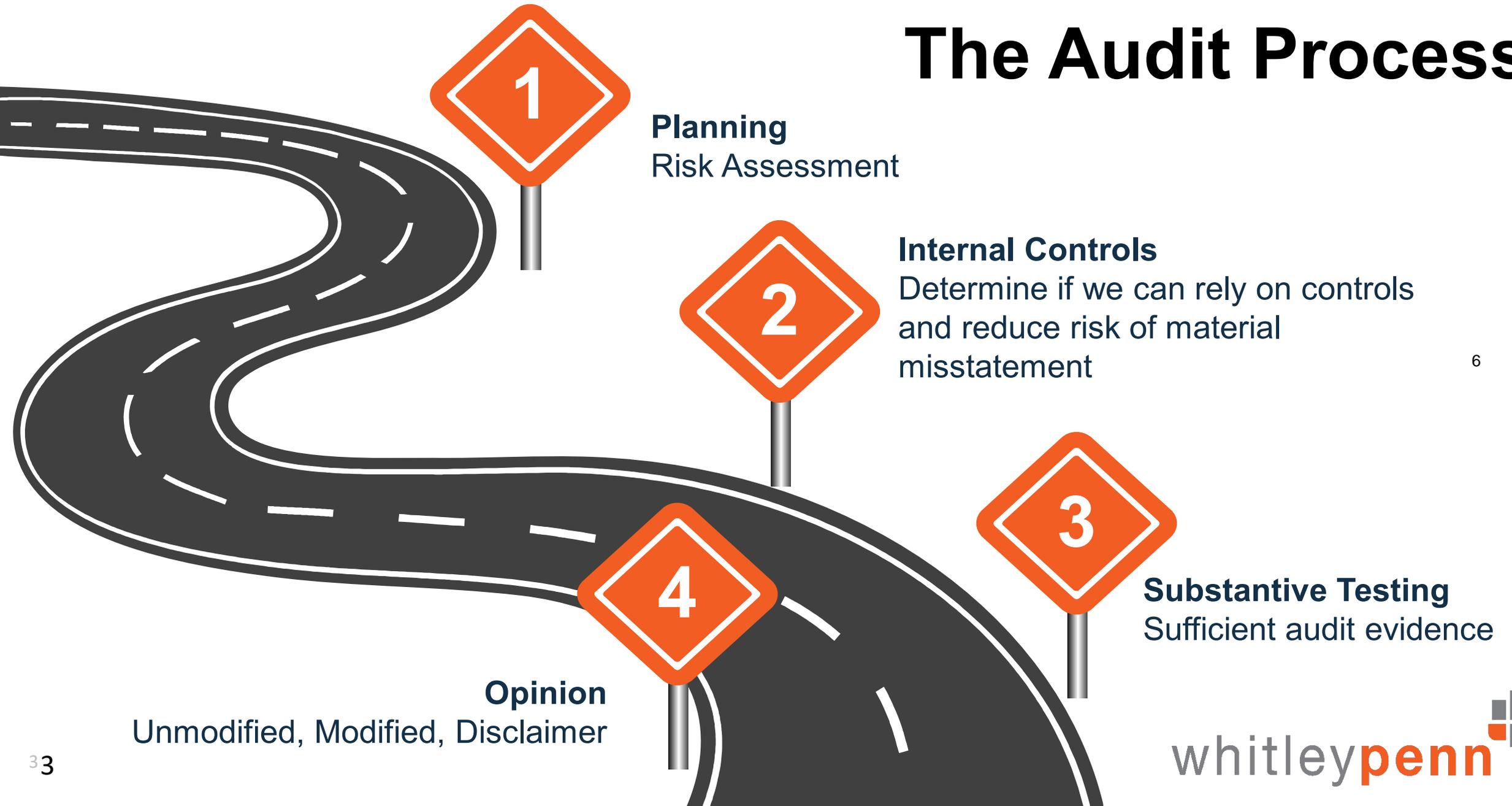


**Lian Carandang,  
CPA**  
*Senior Associate*



**Brooke Fuller,  
CPA**  
*Senior Associate*

# The Audit Process



6

# Audit Objective – Express an Opinion



**Disclaimer**



**Qualification**  
(modification due to  
scope limitation or  
departure from GAAP)



**Unmodified**  
(Clean Opinion)

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# Auditor's Report on the Financial Statements

## Clean Report



- Unmodified or “clean” opinion
- Highest level of assurance that can be given on a set of financial statements
- Audit conducted in accordance with Generally Accepted Auditing Standards and *Government Auditing Standards*

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Pages 3-4 of the ACFR

# Auditor's Report on Internal Control and Compliance

## Clean Report



- **Internal control over financial reporting**
  - **No material weakness identified**
  - **No significant deficiencies reported**
- **No instances of noncompliance material to the financial statements were noted**

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**Pages 1-2 of the Single Audit Report**

# Federal Single Audit

**Clean Report**



- **Major Federal Programs**
  - Child Nutrition Cluster
  - Coronavirus Relief Fund
  - Title II, Part A – Supporting Effective Instruction
  - Elementary and Secondary School Emergency Relief Funds (ESSER I and ESSER II)
- **No internal control findings related to each major program**
- **Unmodified opinion on compliance**
- **No instances of noncompliance or questioned costs were noted**

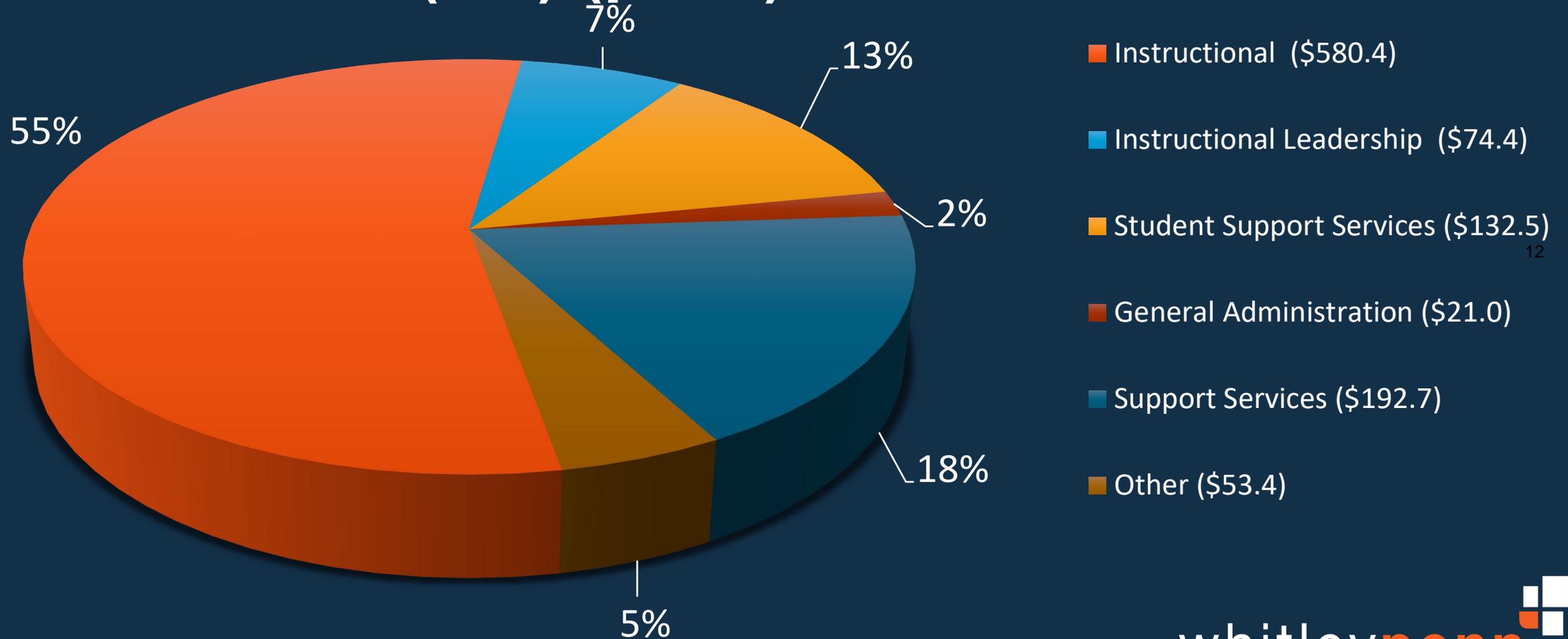
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**Pages 3-4 of the Single Audit Report**

# Statement of Net Position (p. 19)

- **Total Assets and Deferred Outflows: \$2.0 billion**
  - Cash and investments: \$418.9 million
  - Capital assets, net of depreciation: \$1.4 billion
- **Total Liabilities and Deferred Inflows: \$2.4 billion**
  - Bonds payable and unamortized premiums: \$1.6 billion
  - Net pension liability: \$220.6 million
  - Net other post-employment benefits (OPEB) liability: \$221.2 million
- **Net Position: \$(367.2) million**
- **Net Position: \$118.6 million removing the effects of pension and OPEB**

# Governmental Activities Expenses by Function (\$M) (p. 20)



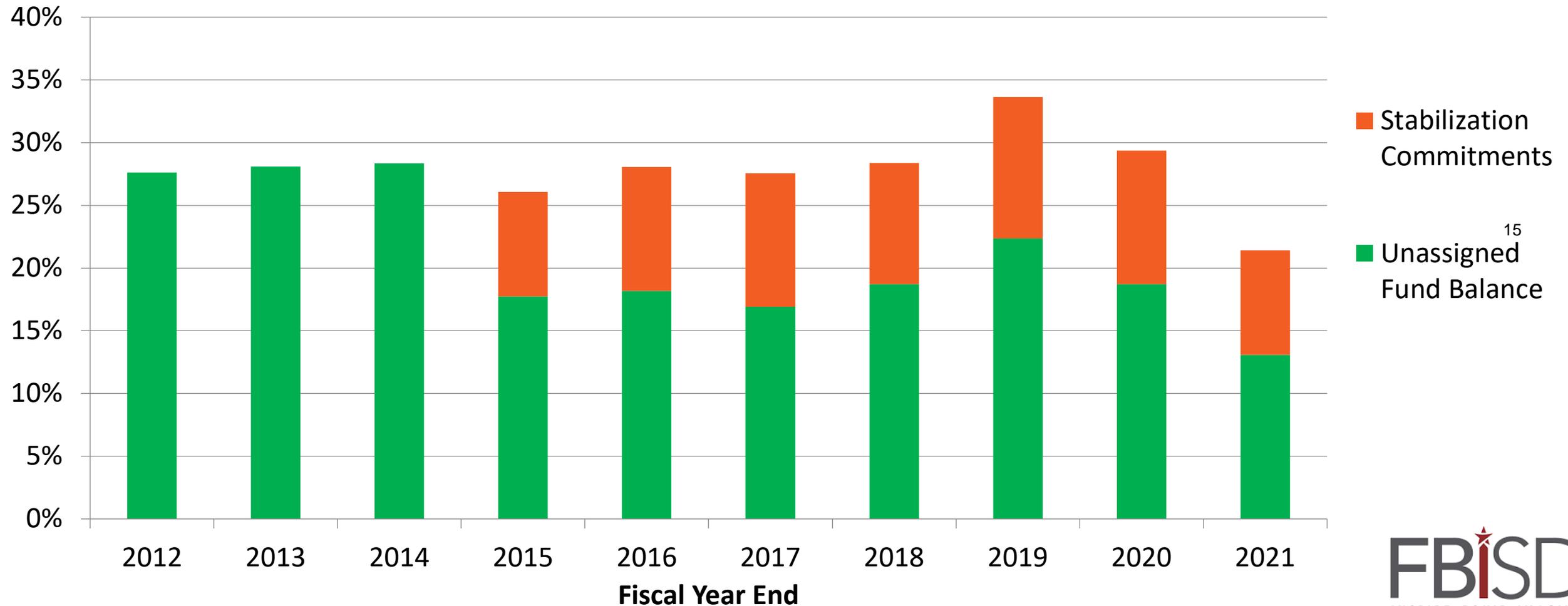
# FY 2021 Budget to Actual – General Fund (p. 77)

- **Budgeted revenues of \$736.0M exceeded actual revenues by \$11.1M**
- **Actual expenditures of \$748.7M were less than budgeted expenditures by \$21.8M**
- **Expenditures and other uses exceeded revenues and other sources by \$25.3M**
- **Ending fund balance for FY 2021 totaled \$215.9M**
  - Nonspendable fund balance totaled \$7.4M
  - Committed fund balance totaled \$106.2M
  - Assigned fund balance totaled \$4.5M
  - Unassigned fund balance totaled \$97.9M, a decrease of \$35.1M or 26.4% from the prior year

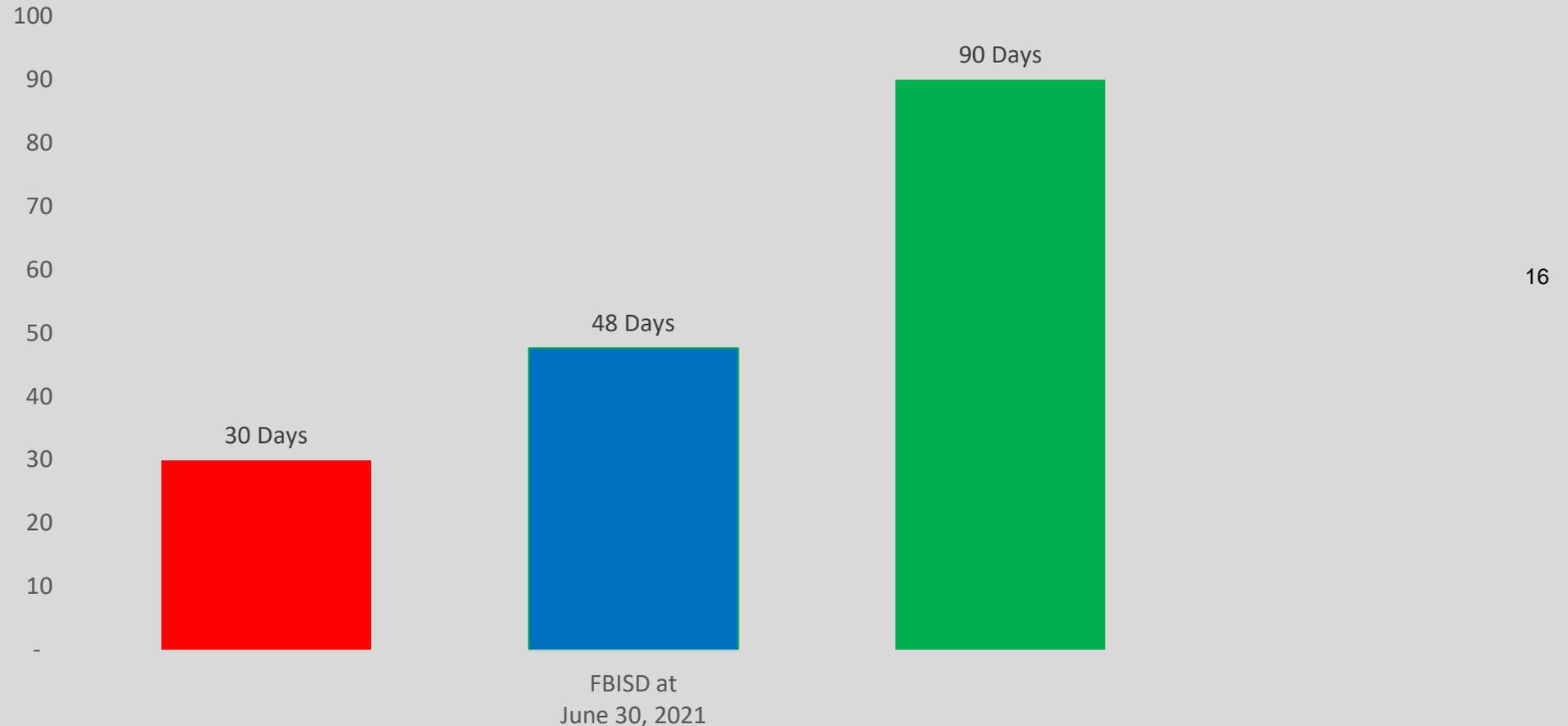
# Fund Balances – Governmental Funds

	<u>2021</u>	<u>2020</u>
<b>General Fund</b>		
Nonspendable	\$ 7,362,957	\$ 7,252,995
Committed	106,220,800	92,500,000
Assigned	4,493,530	8,527,957
Unassigned	<u>97,851,609</u>	<u>132,929,810</u>
<b>Total General Fund</b>	<u><u>\$ 215,928,896</u></u>	<u><u>\$ 241,210,762</u></u>
<b>All Other Governmental Funds</b>		
Nonspendable	\$ -	\$ -
Restricted for:		
Federal and state programs	906,250	1,890,934
Debt service	107,428,529	94,673,165
Capital acquisitions and contractual programs	25,629,765	-
Committed	7,304,593	7,867,424
Unassigned	<u>(928,458)</u>	<u>(94,566,409)</u>
<b>Total All Other Governmental Funds</b>	<u><u>\$ 140,340,679</u></u>	<u><u>\$ 9,865,114</u></u>

# General Fund Balance (as a percentage of general fund expenditures)



# General Fund Unassigned Fund Balance



General fund unassigned fund balance as of June 30, 2020 was 68 days of general fund expenditures. Fund balance commitments for loss of state funding (\$62.5M or 30 days) and Elementary #54 (\$32.8M or 16 days) are not included above.

# Child Nutrition Program and Debt Service Fund (pp. 103-105)

## Child Nutrition Program

- Budgeted revenues of \$25.8M exceeded actual revenues by \$9.9M
- Actual expenditures of \$19.5M were under budget by \$12.4M
- Fund balance decreased by \$1.9M
- Ending fund balance is \$(22,208)

## Debt Service Fund

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- Actual revenues of \$128.6M exceeded budget amounts by \$0.6M
- Actual expenditures of \$114.8 were under budget by \$46.6M
- Fund balance increased by \$12.8M
- Ending fund balance is \$107.4M

# Required Communications

## Significant Accounting Policies

- The District's accounting policies and methods are appropriate and in accordance with industry standards.

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## Accounting Estimates

- The preparation of the financial statements requires that certain estimates and judgments be made by management. These judgments and estimates include:
  - State Aid
  - Allowances for uncollectable taxes receivable
  - Useful lives of capital assets
  - Net pension and OPEB liabilities, deferred inflows and outflows of resources, and pension and OPEB expense
- We concluded that management has a reasonable basis for significant judgments and estimates that impact the financial statements.

# Required Communications

## Difficulties Encountered in Performing the Audit

- We encountered no difficulties in dealing with management in performing and completing our audit

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## Corrected or Uncorrected Misstatements

- There were no material misstatements that were identified by us that required management's correction

## Disagreements with Management

- We had no disagreements with management over the application of accounting principles or management's judgments about accounting estimates.

# Required Communications

## Management Representations

- We have requested certain representations from management

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## Consultation with Other Accountants

- We are not aware of any situations in which management consulted with other accountants on accounting or financial reporting matters.

## Major Issues Discussed with Management Prior to Retention

- We discussed the application of accounting principles and auditing standards, however, our responses were not a condition to our retention.



**FORT BEND INDEPENDENT SCHOOL DISTRICT**

**ANNUAL  
COMPREHENSIVE  
FINANCIAL REPORT**

**For the Fiscal Year Ended  
June 30, 2021**

**PREPARED BY**

**The Fort Bend Independent School District  
Business & Finance Department**

**FINAL DRAFT 10/13/21**

**16431 Lexington Boulevard<sup>22</sup>, Sugar Land, Texas 77479**



FORT BEND INDEPENDENT SCHOOL DISTRICT  
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## INTRODUCTORY SECTION



**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
***Principal Officials and Advisors***  
***As of June 30, 2021***

**BOARD OF TRUSTEES**

Dave Rosenthal, President

Jim Rice, Vice President

Dr. Shirley Rose-Gilliam, Secretary

Judy Dae, Member

Kristen Davison Malone, Member

Angie Hanan, Member

Denetta Williams, Member

**ADMINISTRATION**

Diana Sayavedra, Acting Superintendent  
(Vacant), Chief of Schools

Beth Martinez, Chief Academic Officer

Veronica Sopher, Chief Communications Officer

Bryan Guinn, Chief Financial Officer

Gwyn Touchet, Chief Human Resources Officer

Long Pham, Chief Information Officer

Oscar Perez, Chief Operations Officer

Anthony Indelicato, Chief of Staff & Collaborative Communities

Jerry Lemley, Ed.D., Assistant Superintendent

Carmela Levy-David, Assistant Superintendent

Kwabena Mensah, Ed.D., Assistant Superintendent

Xochitl Rodriguez, Ed.D., Assistant Superintendent

**CONSULTANTS AND ADVISORS**

Whitley Penn LLP

Houston, Texas - Independent Auditors

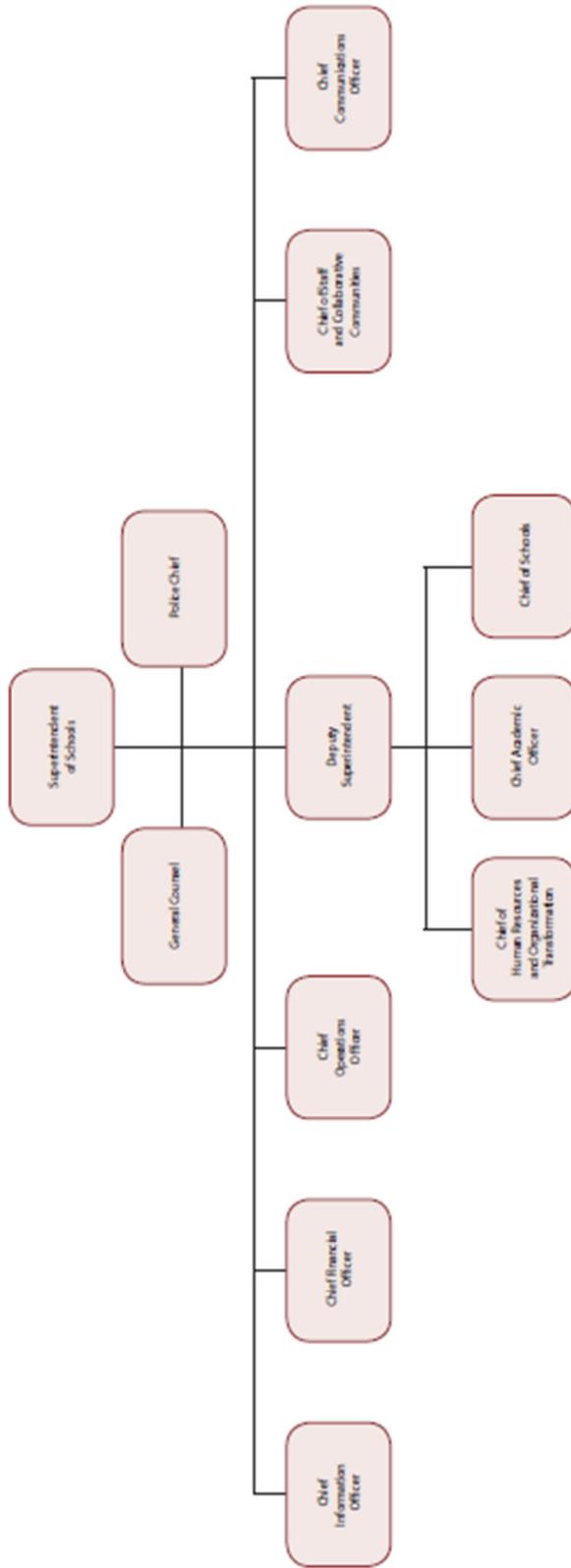
Bracewell LLP

Houston, Texas - Bond Counsel

Hilltop Securities Inc.

Dallas, Texas - Financial Advisor

Fort Bend ISD Organization Chart





October 18, 2021

Members of the Board of Trustees and Citizens of Fort Bend Independent School District  
Fort Bend Independent School District  
16431 Lexington Blvd.  
Sugar Land, TX 77479

Dear Board Members and Citizens:

The Texas Education Code, as well as District policy, requires an annual audit of the financial records and transactions of the District by an independent certified public accountant selected by the Board of Trustees to conduct the audit. The audit must be filed with the Texas Education Agency (“TEA”) by the 150<sup>th</sup> day after each year end. The Annual Comprehensive Financial Report of the Fort Bend Independent School District (the District or FBISD) for the year ended June 30, 2021 is prepared to fulfill that requirement.

Responsibility for the completeness, fairness, and accuracy of the information contained in this report rests with the District’s management. We believe that the data presented is accurate in all material respects and is presented in a manner designed to fairly set forth the financial position and the results of operations of the District on a government-wide and fund basis. We also believe that all disclosures necessary to enable the reader to gain full understanding of the District’s financial activities have been included.

The accounting firm of Whitley Penn, LLP, chosen by the Board of Trustees, performed the audit for the year ending June 30, 2021. In addition to meeting the requirements set forth in state statutes, the audit is part of a broader, federally mandated “Single Audit” designed to meet the needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government’s internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the District’s separately issued Single Audit Report.

Generally Accepted Accounting Principles (GAAP) requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management’s Discussion and Analysis (MD&A). The letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The District’s MD&A can be found immediately following the report of the independent auditor.

## **PROFILE OF THE DISTRICT**

The District is an independent political subdivision (a local education agency) operating under the applicable laws and regulations of the State of Texas. As an independent reporting entity, the District has responsibility and control of activities related to public school education within its boundaries.

The Missouri City Independent School District and Sugar Land Independent School District were consolidated by election on April 18, 1959, forming the Fort Bend Independent School District. Spanning 170 square miles, the district is located in the northeast part of Fort Bend County, just southwest of the City of Houston and Harris County, and encompasses the incorporated cities of Missouri City, Sugar Land, a part of Richmond, and a small portion of Houston.

As the eighth largest district in the state of Texas, FBISD is comprised of 81 campuses during fiscal year 2020-2021 including 11 high schools, 15 middle schools, 51 elementary schools, and four unique learning centers. In addition, other sites for administration, athletics, agriculture, and instructional and support services are utilized. The average age of school buildings is 27 years and specific ages and capacities of the school buildings can be found in Table 18 of the Statistical Section and Note 7 of the financials discusses the conditions of buildings.

The District provides services for students from pre-kindergarten through twelfth grade. Programs offered by the District include academic academies, gifted and talented programs, career and technology programs, bilingual and special education programs, and a wide variety of athletic and fine art extracurricular activities. The wide multitude of programs serves the District's multicultural diversity, which is one of the District's greatest strengths. As a multicultural school district, FBISD students represent countries from around the world. More than 90 different dialects and languages are spoken by FBISD students and their families. Approximately 13 percent of students were enrolled in the English Second Language (ESL)/Bilingual programs during school year 2020-2021. In addition, many students were enrolled in at least one career and technical education class.

## **FACTORS AFFECTING THE FINANCIAL CONDITION**

### **State and Local Economy**

The state and local economy have been affected by the coronavirus (COVID-19). On March 13, 2020 the Texas governor declared a statewide disaster for COVID-19. The federal government approved Texas as a major disaster on March 25, 2020 which allowed the state to receive federal assistance due to COVID-19.

The federal government approved two additional Coronavirus aid financial packages:

- The Coronavirus Response and Relief Supplemental Appropriations (CRRSA), also referred to as Elementary and Secondary School Emergency Relief ("ESSER II") funding, released in June 2021 with a district allocation of \$42.2 million. ESSER II has a preaward period starting in March 2020 with the grant period ending in September 2024. TEA will supplant approximately \$9.2 million of the ESSER II total for the hold harmless provision for the 2020- 2021 school year average daily attendance (ADA).
- The American Rescue Plan (ARP) Act, also known as ESSER III, was released in April 2021. Fort Bend ISD was allocated \$94.7 million to be spent over the course of three years ending September 30, 2024. Phase I of ESSER III has been made available for reimbursements not to exceed \$63.1 million. Phase II amount of \$31.6 million is expected to be released at a later date.

The local economy is diverse and major employment sectors include engineering, oil services and exploration, education, manufacturing, healthcare, and real estate. The diversified economy reduces the dependence on the energy industry making the economy more resilient in years when the energy sector contracts. Fort Bend County has continued to experience gains in housing starts and closings, as well as increases to property values, although the property value increase for tax year 2020 is not as large as seen in previous years. Fort Bend County is primarily residential with an average home price of \$288,617. The unemployment rate in Fort Bend County has ranged from 9.8% in July of 2020 to 6.9% June 2021 due to COVID-19. Fort Bend County continues to attract residents to various master planned communities such as Aliana, Harvest Green, and Sienna. Growth in these communities has increased demand for retail, healthcare, entertainment centers, as well as schools.

## **FACTORS AFFECTING FINANCIAL CONTROL**

### **Financial Control**

The Board approved a Fiscal and Budget Strategy that provides a framework for establishing budgets and conducting operations. The annual budget, which serves as the foundation for the District's financial planning and control, supports the ongoing operations of the District and incorporates the goals and priorities set by the Board and Superintendent.

### **Internal Controls**

The District maintains a system of accounting controls designed to assist the administration in meeting its responsibility for accurately reporting the financial condition of the District. The system is designed to provide reasonable assurance that authorized transactions are promptly and accurately recorded, District resources are efficiently and effectively utilized, District assets are safeguarded from loss, theft or misuse, and financial reports are prepared in accordance with GAAP. Because the cost of internal controls should not outweigh their benefits, the internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met.

The District contracts with an Internal Auditing firm that reports directly to an Audit Committee consisting of several Board of Trustee members. The firm conducts a risk assessment and performs internal audits of identified areas based on the risk assessment.

### **Budgetary Control**

Texas Education code section 44.002 through 44.006 requires the Board president to call a Board meeting for the purpose of discussing and adopting the budget and tax rate. A notice of this meeting is required to be published at least 10 days but not more than 30 days before the public meeting. The budget is required be adopted prior to June 30. The Board must adopt budgets for the General Fund, Debt Service Fund, and National School Breakfast and Lunch Fund (special revenue). The objective of budgetary controls is to ensure compliance with legal provisions embodied in the annual budget approval by the Board of Trustees. In accordance with procedures prescribed by the State Board of Education, budget amendments that affect the total amount in a fund must be approved by the Board prior to expenditure of funds. The District utilizes a detailed line item approach for Governmental fund types that is prepared in accordance with the budgeting requirements as defined in the Financial Accountability System Resource Guide for Texas school districts.

Budgetary control is maintained at the function level by organizational units through an encumbrance accounting system. Select outstanding encumbrances at the end of the fiscal year are rolled forward into the subsequent fiscal period and budget amendments are implemented accordingly.

### **Long-term Financial Planning**

The District's tax rate will continue to be compressed due to House Bill 3 (HB 3) passed by the 86<sup>th</sup> Texas Legislature. The tax rate for fiscal year 2021-22 is \$1.21 compared to \$1.24 for fiscal year 2020-21. In addition, the District is anticipated to receive transition funding through the foundation school program as a result of HB3. The District received \$23.2 million from the transition grant in 2020-21. The District will continue to monitor the impact of the transition grant to the District's budget and ensure the District continues to shift off the transition grant.

The budget for 2021-22 was adopted in May of 2021 and assumed the District would declare three disaster pennies and have \$18 million in fast growth allotment funding. The District also included opportunities through federal and state programs to minimize the impact of the pandemic by seeking reimbursement of COVID-19 expenditures from the previous year. The District will continue to explore all reimbursement.

Student enrollment is budgeted to increase from 79,076 in fiscal year 2020-2021 to 79,701 for fiscal year 2021-2022. The growth of students continues to increase demand for additional buildings and space and the high average age of existing buildings is requiring more renovation and maintenance. The District's latest demographic report predicts student enrollment of over 85,000 by the year 2027 based on a moderate growth scenario. To address the continued growth of students, the voters approved a \$992.6 million bond referendum in November 2018 that will fund the first of a two-phase, six-year plan to

address capital needs in the District. The 2018 bond referendum includes the construction of three elementary schools, one high school, the rebuild of Lakeview and Meadows Elementary Schools, and classroom additions at Madden and Neill Elementary Schools, as well as the design of one middle school. The Board has also approved a committed fund balance in the amount of \$32.8 million for the start of elementary school 54 to relieve the influx of students at Heritage Rose Elementary. A future bond election is expected to pay for the completion of Elementary 54 and reimburse the General Fund Balance.

The District has maintained a stable fund balance. This strong financial position allows the District to receive AA+ high bond ratings issued by both Fitch and Standard and Poor's. A strong fund balance also allows the district to respond to unexpected situations that arise.

### **MAJOR ACCOMPLISHMENTS**

#### **Community Partner Accolades**

Since its inception in 1992, the Fort Bend Education Foundation has awarded nearly \$36 million to FBISD teachers and schools. During the 2020-2021 school year, the Fort Bend Education Foundation awarded more than \$545,000 to the District for FBISD teachers to fund innovative programs for the District's students.

The 2021 graduating Senior Class were offered academic and athletic scholarship totaling \$198 million.

### **AWARDS AND ACKNOWLEDGEMENTS**

#### **Financial Reporting Awards**

The Government Finance Officers Association awarded a Certificate of Achievement for Excellence in Financial Reporting to the District for its comprehensive annual financial report for the twelve months ending June 30, 2020. In order to be awarded a Certificate of Achievement, the District published an easily readable and efficiently organized comprehensive annual financial report. This report satisfied both accounting principles generally accepted in the United States of America and applicable legal requirements.

Additionally, the Association of School Business Officials (ASBO) awarded a Certificate of Excellence in Financial Reporting to the District for its annual financial report for the same time period. The Certificate of Excellence in Financial Reporting certifies that the recipient school district presented its comprehensive annual financial report to the ASBO Panel of Review for critical review and evaluation; and the report was judged to have complied with the principles and practices of financial reporting recognized by ASBO.

Both the Certificate of Achievement for Excellence in Financial Reporting and the Certificate of Excellence in Financial Reporting are valid for a period of one year only. We believe that the current comprehensive annual financial report continues to meet the program requirements for the Certificate of Achievement and the Certificate of Excellence, and it will be submitted to the GFOA and ASBO to determine its eligibility for other certificates.

FBISD is proud to have received a "Superior Achievement" rating under the Schools FIRST (Financial Integrity Rating System of Texas), a financial accountability system for Texas school districts developed by the Texas Education Agency in response to Senate Bill 875 of the 76<sup>th</sup> Texas Legislature. The primary goal of Schools FIRST is to ensure quality performance in the management of school districts' financial resources, a goal made more significant due to the complexity of accounting associated with the Texas school finance system.

Lastly, the District was awarded for the fifth consecutive time a Certification of Distinction by the Government Treasurers' Organization of Texas (GTOT) with the latest award applicable for the two year period ending September 2022. The certification recognizes the District for developing an investment policy that meets the requirements of the Public Funds Investment Act and standards for prudent public investing established by the GTOT.

**Acknowledgments**

We appreciate the support of the Board of Trustees, residents living in the FBISD attendance zone, and the business community, all of whom work cooperatively with the District to ensure the best education for our students. We also want to express our gratitude to all employees who provided information, data or services in connection with the audit and for conducting the financial affairs of the District in a fiscally responsible manner. We would like to acknowledge our independent auditors, Whitley Penn, L.L.P., for providing professional guidance and assistance in the preparation of this report.

Respectfully submitted,

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Dr. Christie Whitbeck  
Superintendent of Schools

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Bryan Guinn  
Chief Financial Officer

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Kelly Schlacks  
Executive Director of Finance

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Erica Duplechain  
Director of Finance



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Fort Bend Independent School District  
Texas**

For its Comprehensive Annual  
Financial Report  
For the Fiscal Year Ended

June 30, 2020

*Christopher P. Morill*

Executive Director/CEO



ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

The Certificate of Excellence in Financial Reporting  
is presented to

**Fort Bend Independent School District**

for its Comprehensive Annual Financial Report  
for the Fiscal Year Ended June 30, 2020.

The report meets the criteria established for  
ASBO International's Certificate of Excellence.



A handwritten signature in black ink that reads 'W. Edward Chabal'.

W. Edward Chabal  
President

A handwritten signature in black ink that reads 'David J. Lewis'.

David J. Lewis  
Executive Director

**CERTIFICATE OF THE BOARD OF TRUSTEES  
FORT BEND INDEPENDENT SCHOOL DISTRICT**

Fort Bend County

District Number: 079-907

We, the undersigned, certify that the annual financial reports for the above named school district were reviewed and approved for the year ended June 30, 2021, at a meeting of the Board of Trustees of such school district on the 25th day of October, 2021.

\_\_\_\_\_  
President, Board of Trustees  
Dave Rosenthal

\_\_\_\_\_  
Secretary, Board of Trustees  
Dr. Shirley Rose-Gilliam

## FINANCIAL SECTION



## INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees  
Fort Bend Independent School District  
Sugar Land, Texas

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Fort Bend Independent School District (the "District"), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of

**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that Management’s Discussion and Analysis, budgetary comparison information, pension information, and other-post employment benefit information as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District’s basic financial statements. The accompanying supplementary information, such as the combining and individual nonmajor fund financial statements, budget comparisons and compliance schedules and the other information, such as the introductory and statistical section, are presented for the purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and budget comparisons and compliance schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

In our opinion, the combining and individual fund financial statements and budget comparisons and compliance schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 25, 2021, on our consideration of the District’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District’s internal control over financial reporting and compliance.

FORT BEND INDEPENDENT SCHOOL DISTRICT  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

As management of Fort Bend Independent School District (FBISD or the District), we offer this narrative overview of the District's financial performance for the year ended June 30, 2021. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our transmittal letter located in the front of this report, the independent auditors' report, and the District's Basic Financial Statements which follow this section.

**Financial Highlights**

The liabilities and deferred inflows of resources of the District exceeded assets and deferred outflows of resources at June 30, 2021, by \$367,209,804 on the government-wide financial statements. This deficit is mainly due to the implementation of Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions* and reflecting the District's proportionate share of the post-employment benefit liability in the financials. This change does not affect the financial stability of the District nor does it change how the District conducts its financial decision-making. Rather, the District is reflecting its portion of the liability that the State of Texas manages and operates.

The District's governmental funds financial statements reported combined ending fund balances of \$356.3 million at June 30, 2021, which is an increase of \$105.2 million in comparison to the prior year. The increase in governmental fund balances was primarily due to a decrease of \$25.3 million in the General Fund, an increase of \$120.2 million in the Capital Projects fund balance and increase in the Debt Service Fund balance of \$12.8 million.

At the end of the current fiscal year, total unassigned fund balance for the General Fund was \$97.9 million or 13.1 percent of the total General Fund expenditures of \$748.7 million. In addition, the General Fund has a committed fund balance of \$62.5 million for state revenue stabilization, or 8.3 percent of total General Fund expenditures.

**Overview of the Financial Statements**

The Annual Comprehensive Financial Report is composed of three main sections - (A) Introductory Section, (B) Financial Section, and (C) the Statistical Section. The Financial Section of this Annual Comprehensive Financial Report consists of four parts: (1) *management's discussion and analysis* (this section), (2) the *basic financial statements*, (3) *required supplementary information*, and (4) *other supplementary information*, which is an optional section that presents additional information such as *combining and individual fund statements and schedules* for non-major and major governmental funds, internal service funds, fiduciary funds, and required compliance information.

The Management's Discussion and Analysis section is intended to serve as an introduction to the District's Basic Financial Statements. The District's Basic Financial Statements comprise three components: (1) Government-Wide Financial Statements, (2) Fund Financial Statements, and (3) Notes to the Basic Financial Statements.

The basic financial statements include two kinds of statements that present different views of the District:

The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the District's *overall* financial status.

The remaining statements are *fund financial statements* that focus on *individual parts* of the government, reporting the District's operations in *more detail* than the government-wide statements.

*Governmental fund statements* tell how general government services were financed in the short term as well as what remains for future spending.

*Proprietary fund statements* offer *short-* and *long-term* financial information about the activities the government operates like businesses, such as the District's self-insurance programs.

*Fiduciary fund statements* provide information about the financial relationships in which the District acts solely as a *trustee or agent* for the benefit of others, to whom the resources in question belong.

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

**Overview of the Financial Statements (continued)**

The financial statements also include *notes* that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

**Basic Financial Statements**

***Government-Wide Statements***

All of the District's services are reported in the government-wide financial statements, including instructional, instructional leadership, student support services, general administration, support services, and debt service. Property taxes, state foundation funds, and grants finance most of these activities.

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies.

The Statement of Net Position presents information on all of the District's assets, deferred outflows and inflows of resources, and liabilities, with the difference between the four reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. To fully assess the overall health of the District, however, non-financial factors need to be considered as well, such as changes in the District's average daily attendance, its property tax base, and the condition of the District's facilities.

The Statement of Activities presents information for all of the current year's revenues and expenses regardless of when cash is received or paid. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the government-wide financial statements distinguish functions of the District that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*).

The government-wide financial statements include the District's extended learning program and facility rental program. The extended learning program provides K-6<sup>th</sup> grade students homework help and enrichment activities, while the facility rental program provides rental space for participants. The costs associated with these programs are accounted for as business-type activities.

***Fund Financial Statements***

A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related requirements. The fund financial statements provide more detailed information about the District's most significant funds, not the District as a whole.

Funds are accounting devices that the District uses to keep track of specific sources of funding and spending for particular purposes. Some funds are required by State law and by bond covenants.

The Board of Trustees (the "Board") establishes other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants.

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

**Basic Financial Statements (continued)**

**Fund Financial Statements (continued)**

The District has three fund types:

*Governmental funds:* Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year.

Most of the District's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, it is useful to compare the information presented for governmental funds, with similar information presented for governmental activities in the government-wide financial statements. In doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains 28 governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Debt Service Fund, and Capital Projects Fund, which are considered to be major funds. Data from the other governmental funds are combined in a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in the financial statements. The District adopts an annual appropriated budget for its General Fund, National School Breakfast and Lunch Program Fund, and Debt Service Fund. A budgetary comparison schedule has been provided to demonstrate compliance with these budgets.

*Proprietary funds:* Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. There are two proprietary fund types - enterprise and internal service funds. The District's enterprise funds are used to account for its business-type activities, an extended learning program, a facilities rental program and career and technology education (CTE) program. The internal service funds are an accounting device used to accumulate and allocate costs internally among the various functions. The District uses the internal service fund to report activities for its self-funded insurance programs.

*Fiduciary funds:* Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The District is the trustee, or *fiduciary*, for certain funds. It is also responsible for other assets that, because of a trust arrangement, can be used only for the trust beneficiaries. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the District's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. The fiduciary funds are excluded from the activities of the District's government-wide financial statements because the District cannot use these assets to finance its operations.

**Notes to the Basic Financial Statements**

The notes provide additional information that is essential to a complete understanding of the data provided in the government-wide and fund financial statements.

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

**Required Supplementary Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information that further explains and supports the information in the financial statements. The Required Supplementary Information relates to General Fund budgetary comparison information and required pension system and OPEB information.

**Other Supplementary Information**

The Other Supplementary Information section contains information for the purpose of additional analysis and is not a required part of the basic financial statements. The other supplementary information includes combining and individual fund statements for non-major governmental funds, and internal service funds as well as budgetary comparisons for funds required to be reported, which does not meet the criteria for Required Supplementary Information. This section also includes certain compliance schedules required by State Regulatory agencies.

**Government-Wide Financial Analysis**

Presented in the following pages, Tables I and II are summarized Statement of Net Position and Statement of Changes in Net Position for both current and prior-year data. Our analysis focuses on the current year and the comparison of prior-year amounts on the net position (Table I) and changes in net position (Table II) of the District's governmental and business-type activities.

**Net Position**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. For the year ended June 30, 2021, liabilities and deferred inflows of resources of the District exceeded assets and deferred outflows of resources by \$367.2 million.

**Table I - Net Position Summary**

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$ 539,914,856	\$ 471,401,065	\$ 3,717,854	\$ 6,576,150	\$ 543,632,710	\$ 477,977,215
Capital assets	1,357,238,201	1,198,277,005	2,395,307	2,506,208	1,359,633,508	1,200,783,213
<b>Total Assets</b>	<b>1,897,153,057</b>	<b>1,669,678,070</b>	<b>6,113,161</b>	<b>9,082,358</b>	<b>1,903,266,218</b>	<b>1,678,760,428</b>
<b>Total Deferred Outflows of Resources</b>	<b>143,598,439</b>	<b>157,784,597</b>	<b>-</b>	<b>-</b>	<b>143,598,439</b>	<b>157,784,597</b>
Current liabilities	174,627,766	209,509,840	683,896	449,126	175,311,662	209,958,966
Long-term liabilities	2,038,005,977	1,729,850,719	-	-	2,038,005,977	1,729,850,719
<b>Total Liabilities</b>	<b>2,212,633,743</b>	<b>1,939,360,559</b>	<b>683,896</b>	<b>449,126</b>	<b>2,213,317,639</b>	<b>1,939,809,685</b>
<b>Total Deferred Inflows of Resources</b>	<b>200,756,822</b>	<b>162,241,257</b>	<b>-</b>	<b>-</b>	<b>200,756,822</b>	<b>162,241,257</b>
Net Investment in capital assets	141,692,887	82,746,781	2,395,307	2,506,208	144,088,194	85,252,989
Restricted	91,653,003	83,191,544	-	-	91,653,003	83,191,544
Unrestricted	(605,984,959)	(440,077,474)	3,033,958	6,127,024	(602,951,001)	(433,950,450)
<b>Total Net Position</b>	<b>\$ (372,639,069)</b>	<b>\$ (274,139,149)</b>	<b>\$ 5,429,265</b>	<b>\$ 8,633,232</b>	<b>\$ (367,209,804)</b>	<b>\$ (265,505,917)</b>

Unrestricted net position for governmental activities, the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements, amounted to a deficit of \$606 million at June 30, 2021.

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

**Government-Wide Financial Analysis (continued)**

**Net Position (continued)**

Government-wide net investment in capital assets (e.g. land, buildings and improvements, furniture and equipment, and construction in progress), less any related debt used to acquire those assets that is still outstanding, amounted to \$144.1 million as of June 30, 2021. The District uses these capital assets to provide services to students; consequently, these assets are not available for future spending. The calculation of net investment in capital assets excludes certain debt amounts that funded repair work that was not capitalized due to existing assets already being depreciated.

**Changes in Net Position**

The Net Position of the District decreased by \$101.7 million for the year ended June 30, 2021. The total revenues from taxpayers, user service fees, grants, and other sources for the District was \$959.2 million, a \$11.8 million decrease from fiscal year 2020. An increase in property taxes and federal grants helped to offset a decrease in local revenue. The decrease in local revenue is directly related to a decrease in activity due to COVID-19.

**Table II - Change in Net Position**

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
<b>Revenues</b>						
<b>Program Revenues:</b>						
Charges for services	\$ 7,006,161	\$ 21,867,703	\$ 3,664,852	\$ 10,362,075	\$ 10,671,013	\$ 32,229,778
Operating grants and contributions	153,115,796	173,804,959	-	-	153,115,796	173,804,959
<b>General Revenues:</b>						
Property taxes	543,342,320	520,272,511	-	-	543,342,320	520,272,511
State and other grants	250,463,913	238,240,004	-	-	250,463,913	238,240,004
Other	1,611,863	6,378,146	21,767	136,540	1,633,630	6,514,686
<b>Total Revenues</b>	<b>955,540,053</b>	<b>960,563,323</b>	<b>3,686,619</b>	<b>10,498,615</b>	<b>959,226,672</b>	<b>971,061,938</b>
<b>Expenses</b>						
Instructional	580,415,539	600,352,348	-	-	580,415,539	600,352,348
Instructional leadership	74,415,911	78,013,057	-	-	74,415,911	78,013,057
Student support services	132,541,328	136,925,664	-	-	132,541,328	136,925,664
General administration	21,019,321	23,116,280	-	-	21,019,321	23,116,280
Support services	192,740,149	167,762,174	-	-	192,740,149	167,762,174
Community services	1,808,099	1,525,991	-	-	1,808,099	1,525,991
Interest expense	41,748,923	37,943,873	-	-	41,748,923	37,943,873
Facilities repairs and maintenance	5,204,633	5,793,963	-	-	5,204,633	5,793,963
Intergovernmental charges	4,612,070	3,336,955	-	-	4,612,070	3,336,955
Business-type activities	-	-	6,424,586	8,836,875	6,424,586	8,836,875
<b>Total Expenses</b>	<b>1,054,505,973</b>	<b>1,054,770,305</b>	<b>6,424,586</b>	<b>8,836,875</b>	<b>1,060,930,559</b>	<b>1,063,607,180</b>
Excess (deficiency) before transfers	(98,965,920)	(94,206,982)	(2,737,967)	1,661,740	(101,703,887)	(92,545,242)
Transfers	466,000	2,715,000	(466,000)	(2,715,000)	-	-
Increase (decrease) in net position	(98,499,920)	(91,491,982)	(3,203,967)	(1,053,260)	(101,703,887)	(92,545,242)
<b>Net Position - Beginning</b>	<b>(274,139,149)</b>	<b>(186,482,035)</b>	<b>8,633,232</b>	<b>9,686,492</b>	<b>(265,505,917)</b>	<b>(176,795,543)</b>
Change in accounting standards*	-	3,834,868	-	-	-	3,834,868
<b>Net Position - Ending</b>	<b>\$ (372,639,069)</b>	<b>\$ (274,139,149)</b>	<b>\$ 5,429,265</b>	<b>\$ 8,633,232</b>	<b>\$ (367,209,804)</b>	<b>\$ (265,505,917)</b>

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

**Government-Wide Financial Analysis (continued)**

**Governmental Activities**

Revenues for the District's governmental activities decreased year over year overall by \$5.0 million for the year ended June 30, 2021. The primary increase was in property taxes of \$23.1 million or 4.4 percent which is related to an increase in property values from \$42.2 billion to \$45.0 billion from fiscal year 2020 to fiscal year 2021. State aid and other grants increased \$12.2 million or 5.1 percent. This is related to a slight increase in ADA and the additional funding from HB3 (86<sup>th</sup> Legislature) that compressed the M&O tax rate and increased state aid. The increases were offset by decreases in the charges for services of \$14.9 million or 67.0 percent. Charges for services revenue only contributed \$7.0 million versus \$21.9 million in prior year. Charges for services decreased primarily related to a decrease in sales in the National School Breakfast and Lunch fund due to COVID-19. All meals were supplied free of charge. Revenue was also down in the student activity funds and athletic events, also due to COVID-19 and the fact that, while in person education resumed during the year, many activities were still not allowed. Operating grants and contributions were lower in various funds. The State Instructional Materials Fund is cyclical and fiscal year 2021 is the second year of the cycle which is in-line with expectations. Fund 266, ESSER I, received the majority of the District's allocation in fiscal year 2020. The Shared Service Arrangement Regional Day School for the Deaf received less funding in fiscal year 2021 due to only a partial year of operation.

Approximately 57 percent of the District's revenues derived from property taxes, with an additional 26 percent derived from state funding formulas and federal grants. Last fiscal year 54 percent of the District's revenues came from property taxes and 25 percent came from state funding formulas and federal grants.

	2021	%
<b>Program revenues</b>		
Charges for services	\$ 7,006,161	0.73%
Operating grants and contributions	153,115,796	16.02%
<b>General revenues</b>		
Property taxes	543,342,320	56.86%
State and other grants	250,463,913	26.21%
Other	<u>1,611,863</u>	<u>0.17%</u>
<b>Total Revenues</b>	<u>\$ 955,540,053</u>	<u>100.00%</u>

Total governmental activities expenses per pupil totaled \$12,303 for the fiscal year 2020 compared to \$12,480 for fiscal year 2021 based on average daily attendance (ADA). This increase is primarily due to the increase in operating expenses which increased 1.4 percent from the prior year.

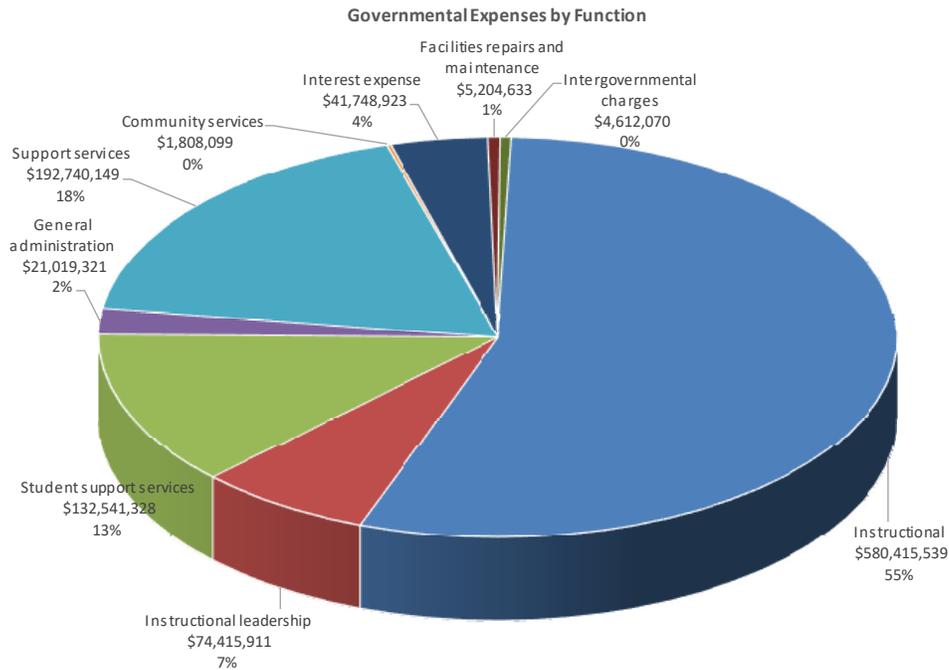
Net Expenses for the District's governmental activities were approximately \$894.4 million in fiscal year 2021 versus \$859.1 million in fiscal year 2020 which is a net change of \$35.3 million. Over 55 percent of the District's expenses were expended for instructional activities. When combined with student and other support services such as transportation, counseling and nursing, 85 percent of the District's expenses were spent on direct student services. Governmental activities expenses remained relatively consistent with prior year.

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

**Government-Wide Financial Analysis (continued)**

**Governmental Activities**

The graph below illustrates the governmental expenses by function (summarized):



**Business-Type Activities**

Revenues for the District’s business-type activities were \$3.7 million and expenses were \$6.4 million for the year ended June 30, 2021 compared to \$10.5 million of revenue and \$8.8 million of expenses for the year ending June 30, 2020. The decrease in revenue is attributable to the Extended Learning program not operating at full capacity and maintaining staff during the COVID-19 pandemic.

**Financial Analysis of the District’s Funds**

**Governmental Funds**

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements, bond covenants, and segregation for particular purposes.

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the District's net resources available for spending at the end of a fiscal year.

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

**Financial Analysis of the District's Funds (continued)**

**Governmental Funds (continued)**

As of June 30, 2021, the District's governmental funds (shown on Exhibit C-1) reported a combined ending fund balance of \$356.3 million, an increase of \$105.2 million from last year. The increase is primarily due to the increase in the Capital Projects fund balance June 30, 2021. The general fund balance decreased primarily due to TEA supplanting the hold harmless provision in place for the 2020-2021 school year for an approximate amount of \$9.2 million of State aid with federal Coronavirus aid, ESSER II funding and an additional \$23.5 million in unbudgeted expenses that link to the COVID-19 pandemic.

A recap of total fund balance for all governmental funds follows:

<b>Nonspendable:</b>	
Inventories	\$ 764,277
Prepaid items	6,598,680
<b>Restricted:</b>	
Grant funds	906,250
Capital acquisitions and contractual programs	25,629,765
Debt service	107,428,529
<b>Committed:</b>	
Capital outlay and new schools	4,500,000
State revenue stabilization	62,500,000
Major maintenance and repair	6,400,000
Elementary 54	32,820,800
Campus activity funds	7,304,593
<b>Assigned:</b>	
Other purposes	4,493,530
<b>Unassigned:</b>	
Unassigned	96,923,151
<b>Total Fund Balances</b>	<u><u>\$ 356,269,575</u></u>

**General Fund**

The General Fund is the primary operating fund of the District. At the end of the year ended June 30, 2021, unassigned fund balance of the General Fund was \$97.9 million. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 13.1 percent of the total General Fund actual expenditures for fiscal year 2021, while total fund balance represents 28.8 percent of that same amount.

As previously stated, state revenue was also affected due to average daily attendance. TEA stated they would provide districts to have a hold harmless provision for School Year 2020-2021 based on the number of students who attended school face to face versus virtual school. TEA allotted \$42.2 million of ESSER II to the District but TEA supplanted a portion of the allotment to cover the hold harmless provision.

**Debt Service Fund**

The Debt Service Fund realized revenues of \$128.6 million and expenditures of \$114.8 million for the year ended June 30, 2021. Expenditures include \$66.4 million of retirement of principal, \$46.1 million of interest expense and \$2.2 million of costs associated with bond issuances. In addition, the Debt Service fund had other financing sources and uses of \$45.5 million related to proceeds and refunding of the 2017D Series Bond as explained in Note 8. The fund balance of the Debt Service Fund, restricted for the payment of the District's debt, increased by \$12.8 million and totaled \$107.4 million at June 30, 2021.

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

**Financial Analysis of the District's Funds (continued)**

**Governmental Funds (continued)**

Capital Projects Fund

The Capital Projects fund balance increased by \$120.2 million primarily due to the issuance of capital related debt of \$388.8 million and \$29.2 million of premiums which exceeded current year expenditures of \$299.1 million. This resulted in a fund balance of \$25.6 million as of June 30, 2021.

**General Fund Budgetary Highlights**

The District revised the General Fund budget several times during the year ended June 30, 2021. Budget revenue amendments totaling \$5.8 million were approved by the Board resulting in revenue increases. The increase constituted a \$3.0 million decrease in tax revenue and \$8.8 million increase in state revenue.

Budgeted appropriations for expenditures for the General Fund increased \$33.0 million due to \$9.6 million on TRS on behalf, \$8.5 million for purchase orders, \$2.3 million for winter storm Uri, \$6.7 million for COVID-19 related expenditures (wellness monitors, program specialist, school health service), \$4.6 million for contact tracing expenses, \$0.7 million for personal protective equipment provided by TEA and \$0.6 million for maintenance repairs.

**Capital Assets and Debt Administration**

**Capital Assets**

At the end of fiscal year 2021, the District's investment in capital assets was \$1.4 billion, net of accumulated depreciation. The investments in capital assets include a broad range of capital assets, including land, buildings, and improvements (includes infrastructure), furniture and equipment, and construction in progress. This amount represents a net increase (including additions and deletions) of \$158.9 million. Major additions for 2021 include Crawford High School, Lakeview and Meadows Elementary rebuilds as well as various infrastructure upgrades district wide.

**Table III - Capital Asset Summary**

	Governmental Activities		Business- Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land	\$ 100,432,659	\$ 98,313,069	\$ -	\$ -	\$ 100,432,659	\$ 98,313,069
Construction in Progress	244,037,089	87,727,855	-	-	244,037,089	87,727,855
Buildings and Improvements	981,015,334	982,386,283	2,395,307	2,506,208	983,410,641	984,892,491
Furniture and Equipment	11,347,120	12,720,399	-	-	11,347,120	12,720,399
Vehicles	20,405,999	17,129,399	-	-	20,405,999	17,129,399
<b>Total Capital Assets,</b>						
<b>Net of Depreciation</b>	<u>\$ 1,357,238,201</u>	<u>\$ 1,198,277,005</u>	<u>\$ 2,395,307</u>	<u>\$ 2,506,208</u>	<u>\$ 1,359,633,508</u>	<u>\$ 1,200,783,213</u>

Additional information on the District's capital assets can be found in Note 7 of the financial statements.

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

**Debt Administration**

At June 30, 2021, the District had total long-term liabilities \$2.0 billion. Of this amount, \$1.6 billion (net) comprises debt backed by the full faith of the State of Texas Permanent School Fund. The District's net Bonds Payable increased by \$341.0 million due to the issuance of the Series 2020A Building Bonds and the Series 2021A and B Building Bonds. The District experienced a \$13.9 million increase in its proportional share of the TRS net pension liability, a \$48.9 million decrease in its proportional share of the TRS-Care post-employment benefit liability during the year ended June 30, 2021 due to the actuarial expected results compared to actual.

The District's current underlying credit rating is "AA+" by Fitch Ratings (Fitch) and "AA+" by Standard & Poor's and is given without consideration of credit enhancement. In addition, the Texas Permanent School Fund is rated "AAA" by Fitch.

**Table IV - District's Outstanding Debt**

<b>Governmental Activities</b>	<b>2021</b>	<b>2020</b>
Bonds Payable (net)	\$ 1,582,399,801	\$ 1,241,447,450
Net Pension Liability	220,611,616	206,732,032
Net OPEB Liability	221,244,800	270,110,960
Other Governmental Liabilities	13,749,760	11,560,277
<b>Total Governmental Activities</b>		
<b>Long-Term Liabilities</b>	<b>\$ 2,038,005,977</b>	<b>\$ 1,729,850,719</b>

More detailed information about the District's debt, net pension liability, and net OPEB liability is presented in Note 8, Note 14 and Note 15, respectively, of the financial statements.

**Economic Factors and Next Year's Budgets and Rates**

The Houston-area economy has not been negatively impacted by COVID-19. Employment in the area remains stable, while the housing market remains extremely competitive. Real estate inventories remain extremely tight, which fueled higher than anticipated property valuation growth. The District worked with the Fort Bend Central Appraisal District and estimated growth of 4% for budgetary purposes in the 2021-22 fiscal year. However, actual property value increased by 6% throughout the pandemic for fiscal year 2021-22.

The adopted General Fund budget for fiscal year 2022 was approved by the Board on May 10, 2021. The approved budget includes \$774.4 million in revenues, \$780.6 million in expenditures, and \$2.5 million in transfers in. The budget is designed to support enrollment of 79,701.

HB 3, which was passed during the 86<sup>th</sup> legislative session in 2019, resulted in changes to the allocation of District revenues. HB 3 limits property value growth for school districts to 2.5%. This limit impacts the District's operations and maintenance (M&O) tax rate and results in compression of the tax rate each year based on property valuation growth. The state's intent is to provide a balanced funding between local property values and state funding. Based on property value growth and the required HB 3 compression, the District's M&O rate decreased from \$0.9502 in the 2020-21 fiscal year to \$0.9201 for the 2021-2022 fiscal year. The compression of the tax rate does not impact overall revenues, as the loss of local revenues is offset by an increase in state aid.

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

**Economic Factors and Next Year's Budgets and Rates (continued)**

Budgeted General Fund revenue for fiscal year 2021-22 of \$774.4 million is more than actual revenues for fiscal year 2020-21 of \$721.9 million. The increase is attributed to additional \$24.0 million in property taxes and an increase of state funding of \$8.5 million. Budgeted federal revenues also increased by \$19.8 million from actuals, due to budgeting \$23.6 million for reimbursement of COVID-19 expenses from ESSER II. However, \$9.2 million of those expenses were reimbursed in fiscal year 2021 and recorded in ESSER II. A budget amendment will be recommended to reduce 2021-22 budgeted revenues for the \$9.2 million but will increase federal revenue for indirect costs associated with ESSER II and ESSER III.

Budgeted state revenues included an allocation for the fast growth allotment. However, the 87<sup>th</sup> Legislature passed HB 1525 includes a formula change that reduces the district's allotment by \$12 million. A budget amendment was processed to reduce state revenue due to changes from HB 1525.

Fiscal year 2021-22 budgeted expenditures of \$780.8 million includes a salary increase for teachers and other professional positions and addresses learning loss of students due to the impact COVID-19 by introducing innovative scheduling at the secondary level and itinerant interventionists at the elementary level.

The Debt Service adopted Budget for 2020-21 was adopted and maintains the tax rate of \$0.29 due to the 2018 bond program implementation. The total tax rate, based on HB 3 compression of the M&O rate of \$0.9201, is \$1.2101 and was approved by the Board on September 20, 2021.

**Requests for Information**

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District's financial services office.



## **BASIC FINANCIAL STATEMENTS**



**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**STATEMENT OF NET POSITION**  
**June 30, 2021**

**Exhibit A-1**

Data Control Codes		Governmental Activities	Business-type Activities	Total
<b>Assets</b>				
1110	Cash and cash equivalents	\$ 116,035,898	\$ 921,297	\$ 116,957,195
1120	Investments	299,236,330	2,742,236	301,978,566
1225	Property taxes receivables, net	13,358,764	-	13,358,764
1240	Due from other governments	101,023,553	-	101,023,553
1260	Internal balances	15,119	(15,119)	-
1290	Other receivables, net	1,756,705	69,440	1,826,145
1300	Inventories	1,724,185	-	1,724,185
1410	Prepaid items	6,764,302	-	6,764,302
Capital assets not subject to depreciation				
1510	Land	100,432,659	-	100,432,659
1580	Construction in progress	244,037,089	-	244,037,089
Capital assets net of depreciation:				
1520	Buildings and improvements, net	981,015,334	2,395,307	983,410,641
1530	Furniture and equipment, net	11,347,120	-	11,347,120
1540	Vehicles	20,405,999	-	20,405,999
<b>1000</b>	<b>Total Assets</b>	<b>1,897,153,057</b>	<b>6,113,161</b>	<b>1,903,266,218</b>
<b>Deferred Outflows of Resources</b>				
	Deferred outflows relating to pension activities	85,852,074	-	85,852,074
	Deferred outflows relating to other post-employment benefits	57,746,365	-	57,746,365
<b>1700</b>	<b>Total Deferred Outflows of Resources</b>	<b>143,598,439</b>	<b>-</b>	<b>143,598,439</b>
<b>Liabilities</b>				
2110	Accounts payable	38,350,812	51,105	38,401,917
2140	Interest payable	18,281,029	-	18,281,029
2150	Payroll deductions and withholdings	8,610,823	26,874	8,637,697
2160	Accrued wages payable	68,595,091	313,972	68,909,063
2180	Due to other governments	2,578,556	45	2,578,601
2200	Accrued expenses	16,172,232	-	16,172,232
2300	Unearned revenue	22,039,223	291,900	22,331,123
Noncurrent Liabilities:				
2501	Due within one year	86,906,952	-	86,906,952
Due in more than one year:				
2502	Bonds payable and other	1,509,242,609	-	1,509,242,609
2540	Net pension liability	220,611,616	-	220,611,616
2545	Net other post-employment benefit liability	221,244,800	-	221,244,800
<b>2000</b>	<b>Total Liabilities</b>	<b>2,212,633,743</b>	<b>683,896</b>	<b>2,213,317,639</b>
<b>Deferred Inflows of Resources</b>				
	Deferred gain on refunding	7,738,020	-	7,738,020
	Deferred inflows relating to pension activities	29,451,797	-	29,451,797
	Deferred inflows relating to other post-employment benefits	163,567,005	-	163,567,005
<b>2600</b>	<b>Total Deferred Inflows of Resources</b>	<b>200,756,822</b>	<b>-</b>	<b>200,756,822</b>
<b>Net Position</b>				
3200	Net investment in capital assets	141,692,887	2,395,307	144,088,194
Restricted for:				
3850	Debt service	91,653,003	-	91,653,003
3900	Unrestricted	(605,984,959)	3,033,958	(602,951,001)
<b>3000</b>	<b>Total Net Position</b>	<b>\$ (372,639,069)</b>	<b>\$ 5,429,265</b>	<b>\$ (367,209,804)</b>

**FINAL DRAFT 10/13/21**

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended June 30, 2021**

*Exhibit B-1*  
*Page 1 of 2*

Data Control Codes	Functions/Programs	Expenses	Program Revenue	
			Charges for Services	Operating Grants and Contributions
<b>Governmental Activities</b>				
11	Instruction	\$ 547,263,538	\$ 2,118,062	\$ 70,692,960
12	Instructional resources and media services	10,447,347	62,435	782,436
13	Curriculum and staff development	22,704,654	11,586	8,647,808
21	Instructional leadership	22,074,510	158	3,105,830
23	School leadership	52,341,401	38,401	4,943,675
31	Guidance, counseling, and evaluation services	42,449,940	628,429	6,399,973
32	Social work services	3,221,659	-	613,030
33	Health services	21,751,131	48	18,992,442
34	Student transportation	24,198,457	549	3,055,626
35	Food service	20,405,836	1,066,422	14,264,553
36	Extracurricular activities	20,514,305	3,040,362	1,125,342
41	General administration	21,019,321	2,452	2,872,684
51	Plant, maintenance and operations	140,336,823	4,914	5,662,904
52	Security and monitoring services	14,469,239	32,343	2,133,331
53	Data processing services	37,934,087	-	6,778,837
61	Community services	1,808,099	-	1,001,397
72	Interest expense	41,748,923	-	1,510,937
81	Facilities repair and maintenance	5,204,633	-	163,320
93	Payments related to shared services arrangements	711,900	-	368,711
99	Payments for tax appraisal costs	3,900,170	-	-
<b>TG</b>	<b>Total Governmental Activities</b>	<u>\$ 1,054,505,973</u>	<u>\$ 7,006,161</u>	<u>\$ 153,115,796</u>
<b>Business-Type Activities</b>				
01	Extended learning program	6,178,961	3,083,998	-
02	Facility rental program	210,263	518,273	-
03	CTE Center	35,362	62,581	-
<b>TB</b>	<b>Total Business-Type Activities</b>	<u>6,424,586</u>	<u>3,664,852</u>	<u>-</u>
<b>TP</b>	<b>Total Primary Government</b>	<u>\$ 1,060,930,559</u>	<u>\$ 10,671,013</u>	<u>\$ 153,115,796</u>

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**STATEMENT OF ACTIVITIES**  
For the Year Ended June 30, 2021

*Exhibit B-1*  
Page 2 of 2

		Net (Expense) Revenue and Changes in Net Position		
		Primary Government		
Data Control Codes	Functions/Programs	Governmental Activities	Business-type Activities	Total
<b>Governmental Activities</b>				
11	Instruction	\$ (474,452,516)	\$ -	\$ (474,452,516)
12	Instructional resources and media services	(9,602,476)	-	(9,602,476)
13	Curriculum and staff development	(14,045,260)	-	(14,045,260)
21	Instructional leadership	(18,968,522)	-	(18,968,522)
23	School leadership	(47,359,325)	-	(47,359,325)
31	Guidance, counseling, and evaluation services	(35,421,538)	-	(35,421,538)
32	Social work services	(2,608,629)	-	(2,608,629)
33	Health services	(2,758,641)	-	(2,758,641)
34	Student transportation	(21,142,282)	-	(21,142,282)
35	Food service	(5,074,861)	-	(5,074,861)
36	Extracurricular activities	(16,348,601)	-	(16,348,601)
41	General administration	(18,144,185)	-	(18,144,185)
51	Plant, maintenance and operations	(134,669,005)	-	(134,669,005)
52	Security and monitoring services	(12,303,565)	-	(12,303,565)
53	Data processing services	(31,155,250)	-	(31,155,250)
61	Community services	(806,702)	-	(806,702)
72	Interest expense	(40,237,986)	-	(40,237,986)
81	Facilities repair and maintenance	(5,041,313)	-	(5,041,313)
93	Payments related to shared services arrangements	(343,189)	-	(343,189)
99	Payments for tax appraisal costs	(3,900,170)	-	(3,900,170)
<b>TG</b>	<b>Total Governmental Activities</b>	<u>(894,384,016)</u>	<u>-</u>	<u>(894,384,016)</u>
<b>Business-Type Activities</b>				
01	Extended learning program	-	(3,094,963)	(3,094,963)
02	Facility rental program	-	308,010	308,010
03	CTE Center	-	27,219	27,219
<b>TB</b>	<b>Total Business-Type Activities</b>	<u>-</u>	<u>(2,759,734)</u>	<u>(2,759,734)</u>
<b>TP</b>	<b>Total Primary Government</b>	<u>(894,384,016)</u>	<u>(2,759,734)</u>	<u>(897,143,750)</u>
<b>General Revenues and Transfers</b>				
General revenues				
<b>MT</b>	Property taxes, levied for general purposes	416,147,524	-	416,147,524
<b>DT</b>	Property taxes, levied for debt service	127,194,796	-	127,194,796
<b>SF</b>	State-aid formula grants	250,463,913	-	250,463,913
<b>IE</b>	Investment earnings	1,372,409	21,767	1,394,176
<b>MI</b>	Miscellaneous	239,454	-	239,454
<b>FR</b>	Transfers	466,000	(466,000)	-
<b>TR</b>	<b>Total General Revenues and Transfers</b>	<u>795,884,096</u>	<u>(444,233)</u>	<u>795,439,863</u>
<b>CN</b>	Change in net position	(98,499,920)	(3,203,967)	(101,703,887)
<b>NB</b>	<b>Net Position - Beginning</b>	<u>(274,139,149)</u>	<u>8,633,232</u>	<u>(265,505,917)</u>
<b>NE</b>	<b>Net Position - Ending</b>	<u>\$ (372,639,069)</u>	<u>\$ 5,429,265</u>	<u>\$ (367,209,804)</u>

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**June 30, 2021**

*Exhibit C-1*  
*Page 1 of 2*

Data Control Codes		<u>General Fund</u>	<u>Debt Service Funds</u>	<u>Capital Projects Funds</u>
<b>Assets</b>				
1110	Cash and cash equivalents	\$ 103,235,182	\$ 2,425,691	\$ 50,064
1120	Investments	114,468,592	104,246,383	64,325,516
	Receivables:			
1220	Property taxes - delinquent	17,314,862	5,031,971	-
1230	Allowance for uncollectible taxes (credit)	(7,126,651)	(1,861,418)	-
1240	Receivables from other governments	71,263,570	207,838	-
1260	Due from other funds	24,909,379	-	9,567,797
1290	Other receivables	440,974	-	-
1300	Inventories, at cost	764,277	-	-
1410	Prepaid items	6,598,680	-	-
<b>1000</b>	<b>Total Assets</b>	<u>\$ 331,868,865</u>	<u>\$ 110,050,465</u>	<u>\$ 73,943,377</u>
<b>Liabilities, Deferred Inflows, and Fund Balance</b>				
<b>Liabilities:</b>				
2110	Accounts payable	\$ 5,888,686	\$ -	\$ 31,084,915
2150	Payroll deductions and withholdings payable	7,676,657	-	7,718
2160	Accrued wages payable	64,878,969	-	-
2170	Due to other funds	15,688,059	-	1,049,790
2180	Payable to other governments	2,335,104	116,433	-
2200	Accrued expenditures	1,043	-	16,171,189
2300	Unearned revenues	11,496,577	-	-
<b>2000</b>	<b>Total Liabilities</b>	<u>107,965,095</u>	<u>116,433</u>	<u>48,313,612</u>
<b>Deferred Inflows of Resources</b>				
	Deferred inflows	7,974,874	2,505,503	-
<b>2600</b>	<b>Total Deferred Inflows of Resources</b>	<u>7,974,874</u>	<u>2,505,503</u>	<u>-</u>
<b>Fund Balance:</b>				
<b>Nonspendable:</b>				
3410	Inventories	764,277	-	-
3430	Prepaid items	6,598,680	-	-
<b>Restricted:</b>				
3450	Grant Funds	-	-	-
3470	Capital acquisitions and contractual programs	-	-	25,629,765
3480	Debt service	-	107,428,529	-
<b>Committed:</b>				
3530	Capital outlay and new schools	4,500,000	-	-
3545	State revenue stabilization	62,500,000	-	-
3545	Major maintenance and repair	6,400,000	-	-
3530	Elementary 54	32,820,800	-	-
3545	Campus activity funds	-	-	-
3590	<b>Assigned for other purposes</b>	4,493,530	-	-
3600	<b>Unassigned</b>	97,851,609	-	-
<b>3000</b>	<b>Total Fund Balances</b>	<u>215,928,896</u>	<u>107,428,529</u>	<u>25,629,765</u>
<b>4000</b>	<b>Total Liabilities, Deferred Inflows, and Fund Balances</b>	<u>\$ 331,868,865</u>	<u>\$ 110,050,465</u>	<u>\$ 73,943,377</u>

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**June 30, 2021**

*Exhibit C-1*  
*Page 2 of 2*

<u>Data Control Codes</u>		<u>Non-major Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Assets</b>			
1110	Cash and cash equivalents	\$ 3,263,162	\$ 108,974,099
1120	Investments	6,334,942	289,375,433
	Receivables:		
1220	Property taxes - delinquent	-	22,346,833
1230	Allowance for uncollectible taxes (credit)	-	(8,988,069)
1240	Receivables from other governments	29,552,145	101,023,553
1260	Due from other funds	-	34,477,176
1290	Other receivables	31,606	472,580
1300	Inventories, at cost	906,250	1,670,527
1410	Prepaid items	-	6,598,680
<b>1000</b>	<b>Total Assets</b>	<u>\$ 40,088,105</u>	<u>\$ 555,950,812</u>
<b>Liabilities, Deferred Inflows, and Fund Balance</b>			
<b>Liabilities:</b>			
2110	Accounts payable	\$ 621,477	\$ 37,595,078
2150	Payroll deductions and withholdings payable	461,518	8,145,893
2160	Accrued wages payable	3,716,122	68,595,091
2170	Due to other funds	23,876,854	40,614,703
2180	Payable to other governments	7,019	2,458,556
2200	Accrued expenditures	-	16,172,232
2300	Unearned revenues	4,122,730	15,619,307
<b>2000</b>	<b>Total Liabilities</b>	<u>32,805,720</u>	<u>189,200,860</u>
<b>Deferred Inflows of Resources</b>			
	Deferred inflows	-	10,480,377
<b>2600</b>	<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>10,480,377</u>
<b>Fund Balance:</b>			
<b>Nonspendable:</b>			
3410	Inventories	-	764,277
3430	Prepaid items	-	6,598,680
<b>Restricted:</b>			
3450	Grant Funds	906,250	906,250
3470	Capital acquisitions and contractual programs	-	25,629,765
3480	Debt service	-	107,428,529
<b>Committed:</b>			
3530	Capital outlay and new schools	-	4,500,000
3545	State revenue stabilization	-	62,500,000
3545	Major maintenance and repair	-	6,400,000
3545	Elementary 54	-	32,820,800
3545	Campus activity funds	7,304,593	7,304,593
3590	Assigned for other purposes	-	4,493,530
3600	Unassigned	(928,458)	96,923,151
<b>3000</b>	<b>Total Fund Balances</b>	<u>7,282,385</u>	<u>356,269,575</u>
<b>4000</b>	<b>Total Liabilities, Deferred Inflows, and Fund Balances</b>	<u>\$ 40,088,105</u>	<u>\$ 555,950,812</u>

**FINAL DRAFT 10/13/21**

See notes to the financial statements.



**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**RECONCILIATION OF BALANCE SHEET FOR GOVERNMENTAL FUNDS**  
**TO STATEMENT OF NET POSITION**  
**June 30, 2021**

*Exhibit C-2*

**Data Control  
Codes**

**Total fund balance, governmental funds** \$ 356,269,575

Amounts reported for governmental activities in the statement of net position are different because:

1 Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. 1,356,850,900

2 Property taxes receivable have been levied and are due this year, but are not available soon enough to pay for the current period's expenditures. These property taxes (net of allowance for uncollectible accounts) are deferred inflows of resources in the fund financial statements. 10,480,377

3 Deferred amount on refunding (7,738,020)

4 Deferred outflows relating to pension activities 85,852,074

5 Deferred outflows relating to other post employment benefits 57,746,365

Long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore are not reported as liabilities in the funds. Long-term liabilities at year-end consist of:

6 General obligation bonds (1,453,858,385)

7 Premiums on issuance (128,541,416)

8 Accrued compensated absences (3,762,347)

9 Accrued interest payable (18,281,029)

10 Net pension liability (220,611,616)

11 Net other post employment benefit liability (221,244,800)

12 Deferred inflows relating to pension activities (29,451,797)

13 Deferred inflows relating to other post employment benefits (163,567,005)

14 Addition of Internal Service fund net position 7,218,055

15 **Total net position - governmental activities** \$ (372,639,069)

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - GOVERNMENTAL FUNDS**  
**For the Year Ended June 30, 2021**

*Exhibit C-3*  
*Page 1 of 2*

Data Control Codes	General Fund	Debt Service Funds	Capital Projects Funds
<b>Revenues</b>			
5700 Local, intermediate, and out-of-state	\$ 419,629,082	\$ 127,047,589	\$ 42,215
5800 State program revenues	290,599,868	1,509,709	-
5900 Federal program revenues	14,674,312	-	245,593
<b>5020 Total revenues</b>	<b>724,903,262</b>	<b>128,557,298</b>	<b>287,808</b>
<b>Expenditures</b>			
<b>Current:</b>			
0011 Instruction	440,790,337	-	13,253,144
0012 Instruction resources and media services	8,443,166	-	-
0013 Curriculum and instructional staff development	14,561,793	-	-
0021 Instructional leadership	19,219,126	-	-
0023 School leadership	48,275,455	-	-
0031 Guidance, counseling and evaluation services	36,142,510	-	-
0032 Social work services	2,665,313	-	-
0033 Health services	12,870,298	-	-
0034 Student transportation	20,351,905	-	4,654,551
0035 Food services	24	-	-
0036 Extracurricular activities	15,565,197	-	264,778
0041 General administration	19,291,644	-	-
0051 Facilities maintenance and operations	71,944,935	-	64,020,237
0052 Security and monitoring services	11,964,843	-	758,359
0053 Data processing services	21,565,164	-	11,543,429
0061 Community services	818,380	-	-
<b>Debt service:</b>			
0071 Principal on long-term debt	-	66,423,389	1,519,245
0072 Interest on long-term debt	-	46,131,588	-
0073 Bond issuance costs and fees	-	2,246,957	-
<b>Capital outlay:</b>			
0081 Facilities acquisition and construction	-	-	203,097,135
<b>Intergovernmental:</b>			
0093 Payments related to shared services arrangements	343,189	-	-
0099 Payments to tax appraisal district	3,900,170	-	-
<b>6030 Total Expenditures</b>	<b>748,713,449</b>	<b>114,801,934</b>	<b>299,110,878</b>
1100 Excess (deficiency) of revenues over expenditures	(23,810,187)	13,755,364	(298,823,070)
<b>Other Financing Sources (Uses)</b>			
7911 Refunding bonds issued	-	45,495,000	-
7911 Capital related debt issued	-	-	388,810,000
7912 Sale of real or personal property	258,653	-	-
7915 Transfers in	-	-	1,000,000
7916 Premium or discount on issuance of bonds	-	-	29,209,244
8911 Transfers out	(1,730,332)	(1,000,000)	-
8949 Payment to refunding escrow agent	-	(45,495,000)	-
<b>7080 Total Other Financing Sources (Uses)</b>	<b>(1,471,679)</b>	<b>(1,000,000)</b>	<b>419,019,244</b>
1200 Net change in fund balances	(25,281,866)	12,755,364	120,196,174
<b>0100 Fund Balances - Beginning</b>	<b>241,210,762</b>	<b>94,673,165</b>	<b>(94,566,409)</b>
<b>3000 Fund Balances - Ending</b>	<b>\$ 215,928,896</b>	<b>\$ 107,428,529</b>	<b>\$ 25,629,765</b>

**FINAL DRAFT 10/13/21**

See notes to the financial statements.

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - GOVERNMENTAL FUNDS**  
**For the Year Ended June 30, 2021**

*Exhibit C-3*  
*Page 2 of 2*

<u>Data Control Codes</u>	<u>Non-major Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>		
5700	Local, intermediate, and out-of-state	\$ 5,150,560
5800	State program revenues	\$ 551,869,446
5900	Federal program revenues	300,026,226
<b>5020</b>	<b>Total revenues</b>	<u>81,347,121</u>
		<u>933,242,793</u>
<b>Expenditures</b>		
<b>Current:</b>		
0011	Instruction	31,707,504
0012	Instruction resources and media services	485,750,985
0013	Curriculum and instructional staff development	157,758
0021	Instructional leadership	8,600,924
0023	School leadership	7,400,219
0031	Guidance, counseling and evaluation services	21,962,012
0032	Social work services	1,325,663
0033	Health services	20,544,789
0034	Student transportation	426,512
0035	Food services	48,701,967
0036	Extracurricular activities	39,924,967
0041	General administration	3,782,457
0051	Facilities maintenance and operations	415,371
0052	Security and monitoring services	3,080,684
0053	Data processing services	8,249,877
0061	Community services	21,120,175
		1,734,586
		19,223,420
		2,880,913
		4,057
		19,295,701
		1,484,746
		137,449,918
		1,370,755
		14,093,957
		2,239,882
		35,348,475
		949,249
		1,767,629
<b>Debt service:</b>		
0071	Principal on long-term debt	-
0072	Interest on long-term debt	67,942,634
0073	Bond issuance costs and fees	-
		46,131,588
		2,246,957
<b>Capital outlay:</b>		
0081	Facilities acquisition and construction	-
		203,097,135
<b>Intergovernmental:</b>		
0093	Payments related to shared services arrangements	368,711
		711,900
0099	Payments to tax appraisal district	-
		3,900,170
<b>6030</b>	<b>Total Expenditures</b>	<u>83,721,680</u>
1100	Excess (deficiency) of revenues over expenditures	<u>(4,227,255)</u>
		<u>(313,105,148)</u>
<b>Other Financing Sources (Uses)</b>		
7911	Refunding bonds issued	-
		45,495,000
7911	Capital related debt issued	-
		388,810,000
7912	Sale of real or personal property	20,950
		279,603
7915	Transfers in	1,730,332
		2,730,332
7916	Premium or discount on issuance of bonds	-
		29,209,244
8911	Transfers out	-
		(2,730,332)
8949	Payment to refunding escrow agent	-
		(45,495,000)
<b>7080</b>	<b>Total Other Financing Sources (Uses)</b>	<u>1,751,282</u>
		<u>418,298,847</u>
1200	Net change in fund balances	(2,475,973)
		105,193,699
<b>0100</b>	<b>Fund Balances - Beginning</b>	<u>9,758,358</u>
		<u>251,075,876</u>
<b>3000</b>	<b>Fund Balances - Ending</b>	<u>\$ 7,282,385</u>
		<u>\$ 356,269,575</u>

**FINAL DRAFT 10/13/21**

See notes to the financial statements.

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT**  
**OF ACTIVITIES**  
**For the Year Ended June 30, 2021**

*Exhibit C-4*

<u>Data Control Codes</u>		
	Net change in fund balances - total governmental funds (from C-3)	\$ 105,193,699
	Amounts reported for governmental activities in the statement of activities (B-1) are different because:	
	Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation.	
1	Governmental funds capital outlay	207,683,898
2	Governmental activities depreciation expense	(48,521,745)
3	Governmental funds report the entire sales price (proceeds) from sale of an asset as revenue because it provides current financial resources. In contrast, the Statement of Activities reports only the gain/loss on the sale/disposal of the assets. Thus, the change in net position differs from the change in fund balance by the book value of the assets sold and disposed.	(40,148)
4	Property tax revenues in the statement of activities that do not provide current financial resources and are not reported as revenues in the funds.	465,514
5	Pension contributions made during the current fiscal year are reported as expenditures in the governmental funds and are reported as deferred outflows and reductions in net pension liability as opposed to expenses in the statement of activity	17,634,917
6	OPEB contributions made during the current fiscal year are reported as expenditures in the governmental funds and are reported as deferred outflows and reductions in OPEB liability as opposed to expenses in the statement of activity	4,479,534
7	Repayment of bond principal is an expenditure in the governmental fund, but the repayment reduces long-term liabilities in the statement of net position.	66,423,389
8	Repayment for current refunded bonds	45,495,000
9	Amortization of bond premium.	10,643,504
10	Proceeds from issuance of long-term debt is reported as an other financing source in the governmental funds. In the government-wide financial statements, proceeds are treated as an increase in long-term liabilities.	(434,305,000)
11	Premium received from issuance of long-term debt.	(29,209,244)
	Some expenses reported in the statement of activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:	
12	Pension expense for the pension plan measurement year	(38,891,640)
13	OPEB expense for the current fiscal year	(1,172,962)
14	Increase in interest payable not recognized in fund statements	(2,729,640)
15	Decrease in long-term portion of accrued compensated absences	20,747
16	Deferred amount on refunding	235,004
17	Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The net revenue (expense) of the internal service funds is reported with governmental funds.	<u>(1,904,747)</u>
18	<b>Change in net position of governmental activities</b>	<u><u>\$ (98,499,920)</u></u>

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**June 30, 2021**

Exhibit D-1

	<u>Business-type Activities</u>	<u>Governmental Activities</u>
	<u>Total Nonmajor Enterprise Funds</u>	<u>Total Internal Service Funds</u>
<b>Assets</b>		
<b>Current Assets:</b>		
Cash and cash equivalents	\$ 921,297	\$ 7,061,799
Temporary investments, at fair value	2,742,236	9,860,897
Receivables:		
Due from other funds	1,290	6,437,441
Other receivables	69,440	1,284,125
Inventories, at cost	-	53,658
Prepaid items	-	165,622
<b>Total current assets</b>	<u>3,734,263</u>	<u>24,863,542</u>
<b>Non-Current Assets:</b>		
Buildings and Equipment:		
Building and improvements	4,557,097	-
Furniture and equipment	1,644,917	1,843,736
Accumulated depreciation	<u>(3,806,707)</u>	<u>(1,456,435)</u>
<b>Total non-current assets</b>	<u>2,395,307</u>	<u>387,301</u>
<b>Total Assets</b>	<u>6,129,570</u>	<u>25,250,843</u>
<b>Liabilities</b>		
<b>Current Liabilities:</b>		
Accounts payable	51,105	755,733
Payroll deductions and withholdings	26,874	464,931
Accrued wages payable	313,972	-
Due to other funds	16,409	284,795
Payable to other governments	45	120,000
Claims payable	-	8,228,933
Unearned revenue	291,900	6,419,916
<b>Total Current Liabilities</b>	<u>700,305</u>	<u>16,274,308</u>
<b>Non-current liabilities:</b>		
Claims and judgments	-	1,758,480
<b>Total Non-current Liabilities</b>	<u>-</u>	<u>1,758,480</u>
<b>Total Liabilities</b>	<u>700,305</u>	<u>18,032,788</u>
<b>Net Position</b>		
Investments in capital assets	2,395,307	387,301
Unrestricted	<u>3,033,958</u>	<u>6,830,754</u>
<b>Total Net Position</b>	<u>\$ 5,429,265</u>	<u>\$ 7,218,055</u>

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
**For the Year Ended June 30, 2021**

Exhibit D-2

	<u>Business-type Activities</u>	<u>Governmental Activities</u>
	<u>Total Nonmajor Enterprise Funds</u>	<u>Total Internal Service Funds</u>
<b>Operating Revenues</b>		
Charges for sales and services	\$ 3,664,852	\$ 82,336,077
<b>Total Operating Revenues</b>	<u>3,664,852</u>	<u>82,336,077</u>
<b>Operating Expenses</b>		
Payroll costs	5,730,216	1,257,865
Purchased and contracted services	329,810	7,401,615
Supplies	111,836	812,554
Claims expense and other operating expenses	141,823	75,013,652
Depreciation	110,901	269,807
<b>Total Operating Expenses</b>	<u>6,424,586</u>	<u>84,755,493</u>
Operating Income (Loss)	<u>(2,759,734)</u>	<u>(2,419,416)</u>
<b>Non-Operating Revenues (Expenses)</b>		
Investment earnings	21,767	48,669
<b>Total Non-operating Revenues (Expenses)</b>	<u>21,767</u>	<u>48,669</u>
<b>Income (Loss) before Transfers</b>	<u>(2,737,967)</u>	<u>(2,370,747)</u>
Transfers in	-	466,000
Transfers out	(466,000)	-
	<u>(466,000)</u>	<u>466,000</u>
Change in Net Position	(3,203,967)	(1,904,747)
<b>Net Position - Beginning</b>	8,633,232	9,122,802
<b>Net Position - Ending</b>	<u>\$ 5,429,265</u>	<u>\$ 7,218,055</u>

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**For the Year Ended June 30, 2021**

Exhibit D-3

	<u>Business-type Activities</u>	<u>Governmental Activities</u>
	<u>Total Nonmajor Enterprise Funds</u>	<u>Total Internal Service Funds</u>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>		
<b>Cash Flows from Operating Activities:</b>		
Cash receipts from services provided	\$ 3,910,827	\$ 83,442,628
Cash payments to suppliers for goods and services	(511,586)	(81,088,871)
Cash payments to employees	(5,778,769)	(1,286,551)
<b>Net Cash Provided by (Used for) Operating Activities</b>	<u>(2,379,528)</u>	<u>1,067,206</u>
<b>Cash Flows from Non-Capital Financing Activities:</b>		
Advances from other funds	-	466,000
Advances to other funds	(466,000)	-
<b>Net Cash Provided by (Used for) Non-Capital Financing Activities</b>	<u>(466,000)</u>	<u>466,000</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>		
Acquisition of capital assets	-	(108,999)
<b>Net Cash (Used for) Capital and Related Financing Activities</b>	<u>-</u>	<u>(108,999)</u>
<b>Cash Flows from Investing Activities:</b>		
Investment purchased	-	(483,045)
Sale of investment	2,146,440	4,330,458
Interest on investments	21,767	48,669
<b>Net Cash Provided by (Used for) Investing Activities</b>	<u>2,168,207</u>	<u>3,896,082</u>
Net increase (decrease) in cash and cash equivalents	(677,321)	5,320,289
<b>Cash and Cash Equivalents at Beginning of Year</b>	<u>1,598,618</u>	<u>1,741,510</u>
<b>Cash and Cash Equivalents at End of Year</b>	<u>\$ 921,297</u>	<u>\$ 7,061,799</u>
<b>Reconciliation to Balance Sheet</b>		
Cash and Cash Equivalents Per Cash Flow	<u>\$ 921,297</u>	<u>\$ 7,061,799</u>
Cash and Cash Equivalents per Balance Sheet	<u>\$ 921,297</u>	<u>\$ 7,061,799</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>		
Operating Income (Loss)	\$ (2,759,734)	\$ (2,419,416)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:		
Depreciation	110,901	269,807
Change in Assets and Liabilities:		
Decrease (increase) in receivables	(18,681)	1,141,267
Decrease (increase) in due from other funds	11,833	(157,000)
Decrease (increase) in inventories at cost	-	6,755
Decrease (increase) in prepaid items	31,500	(13,081)
Increase (decrease) in accrued wages payable	(48,553)	(28,686)
Increase (decrease) in accounts payable	41,378	469,186
Increase (decrease) in due to other funds	9,883	(62,360)
Increase (decrease) in due to other governments	45	(471,780)
Increase (decrease) in unearned revenue	241,900	122,284
Increase (decrease) in claims payable	-	2,210,230
<b>Net Cash Provided by (Used for) Operating Activities</b>	<u>\$ (2,379,528)</u>	<u>\$ 1,067,206</u>

**FINAL DRAFT 10/13/21**

See notes to the financial statements.

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**June 30, 2021**

*Exhibit E-1*

	<u>Private- Purpose</u> <u>Trust Fund</u>
<b>Assets</b>	
Cash and cash equivalents	\$ 42,139
<b>Total Assets</b>	<u>42,139</u>
<b>Liabilities</b>	
Accounts payable	47
Unearned revenues	<u>5,000</u>
<b>Total Liabilities</b>	<u>5,047</u>
<b>Net Position</b>	
Restricted for scholarships	<u>\$ 37,092</u>

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
*For the Year Ended June 30, 2021*

*Exhibit E-2*

	<u>Private Purpose Trust Fund</u>
<b>Additions</b>	
Gifts and contributions	\$ 30,000
<b>Total Additions</b>	<u>30,000</u>
<b>Deductions</b>	
Scholarship awards	30,000
<b>Total deductions</b>	<u>30,000</u>
Change in net position	-
<b>Net position - Beginning</b>	<u>37,092</u>
<b>Net position - Ending</b>	<u>\$ 37,092</u>



**Note 1 - Summary of Significant Accounting Policies**

Fort Bend Independent School District (FBISD or the District) is an independent public educational agency operating under applicable laws and regulations of the State of Texas. A seven-member Board of Trustees (the "Board"), elected by the District's residents to staggered three-year terms, has fiscal accountability over all activities within the jurisdiction of the District. Board vacancies may be filled by appointment until the next election. Board decisions are based on a majority vote. The Board adopts policies, employs the Superintendent, and oversees operations of the District. The District prepares its basic financial statements in conformity with generally accepted accounting principles promulgated by the Governmental Accounting Standards Board ("GASB") and other authoritative sources identified in Statement on Auditing Standards of the American Institute of Certified Public Accountants; and it complies with the requirements of the appropriate version of Texas Education Agency's Financial Accountability System Resource Guide (the "Resource Guide" or "FASRG") and the requirements of contracts and grants of agencies from which it receives funds.

The following is a summary of the most significant accounting policies.

**A. Reporting Entity**

The District is considered an independent entity for financial reporting purposes and is considered a primary government. As required by generally accepted accounting principles, these basic financial statements have been prepared, based on considerations regarding the potential for inclusion of other entities, organizations, or functions, as part of the District's financial reporting entity. Based on these considerations, no other entities have been included in the District's financial reporting entity. Additionally, as the District is considered a primary government for financial reporting purposes, its activities are not considered a part of any other governmental or other type of reporting entity.

Considerations regarding the potential for inclusion of other entities, organizations, or functions in the District's financial reporting entity are based on criteria prescribed by generally accepted accounting principles. These same criteria are evaluated in considering whether the District is a part of any other governmental or other type of reporting entity. The overriding elements associated with prescribed criteria considered in determining that the District's financial reporting entity status is that of a primary government are: that it has a separately elected governing body; it is legally separate; and it is fiscally independent of other state and local governments.

Additionally, prescribed criteria under generally accepted accounting principles include considerations pertaining to organizations for which the primary government is financially accountable; and considerations pertaining to other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The Board is elected by the public and it has the authority to make decisions, appoint administrators and managers, and significantly influence operations. It also has the primary accountability for fiscal matters. Therefore, the District is a financial reporting entity as defined by GASB.

**Note 1 - Summary of Significant Accounting Policies (continued)**

**A. Reporting Entity (continued)**

The District receives support from various PTA, PTO, Booster club organizations, and the Fort Bend Education Foundation. Generally Accepted Accounting Principles require the District to report certain legally separate organizations as component units even though the District is not financially accountable for these organizations. These standards promulgated by GASB require that a legally separate tax-exempt organization be reported as a component unit if all of the following criteria are met:

1. The economic resources of the separate organization entirely, or almost entirely, directly benefit the primary government, its component units, or its constituents.
2. The primary government is entitled to, or can otherwise access, a majority of the economic resources of the separate organization.
3. The economic resources of the individual separate organization that the primary government is entitled to, or can otherwise access, are significant to that primary government.

While the various organizations noted above meet the first criteria specified by GASB, none of the organizations meet the second two requirements and are therefore not included as component units within the reporting entity.

**B. Government-Wide and Fund Financial Statements**

The Statement of Net Position and the Statement of Activities are government-wide financial statements. They report information on all of the District's non-fiduciary activities with most of the interfund activities removed. *Governmental activities* include programs supported primarily by taxes, state funds, grants, and other intergovernmental revenues. *Business-Type activities* include operations that rely to a significant extent on fees and charges for support.

The Statement of Activities Program Revenues demonstrates how other people or entities that participate in programs the District operates have shared in the payment of the direct costs. The "Charges for Services" Program Revenues column includes payments made by parties that purchase, use, or directly benefit from goods or services provided by a given function or segment of the District. Examples include summer school tuition, school lunch charges, etc. The "Grants and Contributions" Program Revenues column includes amounts paid by organizations outside the District to help meet the operational requirements of a given function. Examples include grants under the Elementary and Secondary Education Act. If revenue is not program revenue, it is general revenue used to support all of the District's functions. Taxes are always general revenues.

Interfund activities between individual governmental funds and between governmental funds and proprietary funds appear as due to/due from on the Governmental Fund Balance Sheet and Proprietary Fund Statement of Net Position and as other resources and other uses on the governmental fund Statement of Revenues, Expenditures and Changes in Fund Balances and on the Proprietary Fund Statement of Revenues, Expenses and Changes in Fund Net Position. All interfund transactions between governmental funds and between governmental funds and internal service funds are eliminated on the government-wide statements. The District has no interfund services provided and used between functions that would be program revenue which would not be eliminated in the process of consolidation. Interfund activities between governmental funds and fiduciary funds remain as due to/due from on the government-wide Statement of Net Position.

The fund financial statements provide reports on the financial condition and results of operations for three fund categories - governmental, proprietary, and fiduciary. Since the resources in the fiduciary funds cannot be used for District operations, they are not included in the government-wide statements. The District considers some governmental funds major and reports their financial condition and results of operations in a separate column.

**Note 1 - Summary of Significant Accounting Policies (continued)**

**B. Government-Wide and Fund Financial Statements (continued)**

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All other revenues and expenses are non-operating.

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting, as do the proprietary fund and the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements use the current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets, current liabilities, and fund balances are included on the balance sheet. Operating statements of these funds present net increases and decreases in current assets (i.e., revenues and other financing sources and expenditures and other financing uses).

The modified accrual basis of accounting recognizes revenues in the accounting period in which they become both measurable and available and it recognizes expenditures in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest and principal on long-term debt, which is recognized when due. The expenditures related to certain compensated absences and claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources. The District considers state and federal revenues and interest revenues available if they are collectible within 60 days after year-end.

Revenue from local sources consists primarily of property taxes and is recorded as revenue when received. Uncollected property taxes are recorded as receivables and unearned revenue. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received.

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant. Accordingly, when such funds are received, they are recorded as unearned revenues until related and authorized expenditures have been made. If balances have not been expended by the end of the project period, grantors sometimes require the District to refund all or part of the unused amount.

The Proprietary Fund Types and the Fiduciary Fund Types are accounted for on a flow of economic resources measurement focus and utilize the accrual basis of accounting. This basis of accounting recognizes revenues in the accounting period in which they are earned and become measurable and expenses in the accounting period in which they are incurred and become measurable. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the fund Statement of Net Position. The fund equity is segregated into restricted net position (held in trust) and unrestricted net position. The agency funds record only assets and liabilities and use the accrual basis of accounting to recognize receivables and payables. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

**Note 1 - Summary of Significant Accounting Policies (continued)**

**D. Fund Accounting**

The accounts of the District are organized on the basis of funds in accordance with the provisions of the Resource Guide. Each fund is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts, which comprise its assets, liabilities, fund equity, deferred inflows and outflows of resources, revenues, and expenditures or expenses. For financial statement presentation, the District's fund financial statements provide more detailed information about the District's most significant funds -- not the District as a whole.

The District reports the following major governmental funds:

**General Fund**

The General Fund is the government's primary operating fund. It is used to account for all financial transactions not properly includable in other funds. The principal sources of revenue include local property taxes, state funding, interest earnings on fund investments, and federal source revenues not accounted for in Special Revenue Funds. Expenditures include all costs associated with the daily operations of the District except for specific programs funded by the federal or state government, food service, debt service and capital projects.

**Debt Service Fund**

The Debt Service Fund is used to account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest payments on the outstanding debt obligations of the District. These resources include interest and sinking tax revenues which are considered restricted and for which a tax has been dedicated.

**Capital Projects Fund**

The Capital Projects Fund is used to account for the expenditures of resources accumulated from sales of bonds and related interest earnings for the acquisition and construction of school facilities.

**Special Revenue Funds**

The District reports all special revenue funds under non-major governmental funds.

The Special Revenue Funds are used to account for the proceeds of specific revenue that are legally restricted or committed to expenditures for specific purposes through federal, state, and local grant awards, and for Campus Activity Funds, which are committed for uses benefitting the respective campuses where the funds are raised. Specifically, this type of fund is used to account for funds that are used for the District's Food Service Program, including local and federal revenue sources for federally financed programs (grants) where unused balances are returned to the grantor at the close of specified project periods and other revenue specific programs. Project accounting is employed to maintain integrity for the various sources of funds. Resources accounted for in these funds are awarded to the District for the purpose of accomplishing specific educational tasks as defined by grantors in contracts or other agreements.

**Note 1 - Summary of Significant Accounting Policies (continued)**

**D. Fund Accounting (continued)**

**Enterprise Funds**

The Enterprise Funds are used to account for revenues and expenses associated with operations of the Extended Learning, the Facility Rental, and the Career and Technical Education (CTE) Programs. Revenues in these funds are primarily from fees paid by participants in the program. Expenses consist mainly of payroll, utilities, and supplies.

**Internal Service Funds**

The internal service fund is used to account for revenues and expenses related to services provided to organizations inside the District on a cost reimbursement basis. The following internal services funds are used by the District:

*Print Shop Fund*

The Print Shop Fund is used to account for the operations of the District's print shop. Printing services to other departments of the District is the main service. Expenses include the day to day cost of operations of the print shop as well as depreciation of capital assets.

*Health Insurance Fund*

The Health Insurance Fund is used to account for the operations of the District's employee health insurance plan, which is supported principally by employer and employee contributions. Expenses include plan benefit payments to medical providers and employees and charges incurred in administering the plan.

*Workers' Compensation Fund*

The Workers' Compensation Fund is used to account for the operations of the District's workers' compensation insurance plan, which is supported principally by employer contributions. Expenses include plan benefit payments to providers of medical services or to employees for claims, administrative costs, and stop-loss premium charges. Estimated amounts due for claims incurred but not reported at year-end are included as fund liabilities.

*Unemployment Insurance Fund*

The Unemployment Insurance Fund is used to account for the operations of the District's unemployment insurance plan, which is supported principally by employer contributions. Expenses include plan benefit payments for eligible employees and charges incurred in administering the plan.

*Technology Fund*

The Technology Funds is used to account for the operations of technology items utilized throughout the District, which is supported principally by transfers from the General Fund. Expenses include computers, laptops, and infrastructure costs.

**Fiduciary Funds**

Fiduciary funds are used to account for assets held by the District as trustee for employees and others. The following fiduciary fund is used by the District:

*Private Purpose Trust Fund*

The Private Purpose Trust Fund is used to account for donations for which the donor has stipulated that both the principal and the income may be used for purposes that benefit parties outside the District. The District has funds that have been received for scholarships that are to be awarded to current and former students for post-secondary education purposes.

**Note 1 - Summary of Significant Accounting Policies (continued)**

**E. Other Accounting Policies - Assets, Deferred Outflows/Inflows of Resources, Liabilities and Net Position or Equity**

**1. Cash and Cash Equivalents**

The District reports cash and cash equivalents in the District's statement of cash flows for Proprietary Fund Types and in all other financial statements of financial position. The District considers cash and cash equivalents to be cash on hand, demand deposits, money market funds, and certificates of deposit with original maturities of three months or less from acquisition date.

**2. Investments**

Investments consist of balances in privately managed public funds investment pools and investments in United States (U.S.) securities and U.S. Agency securities. The District reports all investments at fair value, except for investment pools. The District's investment pools are valued and reported at amortized cost, which approximates fair value.

The District categorizes fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; level 3 inputs are significant unobservable inputs. The District's local government investment pools are recorded at amortized costs.

**3. Property Taxes**

Property taxes are levied by October 1 in conformity with Subtitle E, Texas Property Tax Code, are due on the receipt of the tax bill, and are delinquent if not paid before February 1 of the year following the year imposed. Property Tax receivables include unpaid property taxes at year-end and are shown net of allowance for uncollectible. Allowances for uncollectible taxes are based on historical experience in collecting property taxes. However, not all outstanding property taxes are expected to be collected within one year of the date of financial statements.

**4. Short Term Interfund Receivables/Payables**

During the course of operations, transactions occur between individual funds for specified purposes. These receivables and payables are classified as "due from other funds" and "due to other funds" on the combined balance sheet. Interfund services between funds are not eliminated in the process of consolidation.

**Note 1 - Summary of Significant Accounting Policies (continued)**

**E. Other Accounting Policies - Assets, Deferred Outflows/Inflows of Resources, Liabilities and Net Position or Equity (continued)**

**5. Inventories and Prepaid Items**

Inventories consisting of supplies and materials are stated at cost (average cost method) when the item is purchased and are subsequently recognized as expenditures when consumed (consumption method). Inventories include consumable custodial, maintenance, transportation, instructional, food consumables, and office supplies. Inventories of food commodities inventory are recorded at fair market value supplied by the Texas Department of Human Services on the date received. Commodity inventory items are recorded as expenditures when distributed to user locations and revenue is recognized for an equal amount. Commodity inventory is reported as unearned revenue at year-end. A portion of fund balance is reserved to reflect minimum inventory quantities considered necessary for the District's continuing operations.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. These expenditures will be recorded when consumed (consumption method) rather than when purchased.

**6. Capital Assets**

Capital assets, which include land, buildings and improvements, furniture and equipment, construction in progress, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of acquisition.

Costs of the Facilities Acquisition and Construction Function that relate to overall planning of District facilities, managing overall District assets and overall construction projects are treated as period costs and are not capitalized unless related to specific assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. When assets are retired or otherwise disposed of, the related costs or other recorded amounts are removed.

Buildings, building improvements, furniture and equipment, and vehicles of the District are depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	40
Building Improvements	20
Furniture and Equipment	5-15
Vehicles	5-10

Land and construction in progress are not depreciated.

**Note 1 - Summary of Significant Accounting Policies (continued)**

**E. Other Accounting Policies - Assets, Deferred Outflows/Inflows of Resources, Liabilities and Net Position or Equity (continued)**

**7. Long-Term Obligations**

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Accretion of interest on the capital appreciation bonds are recorded at the accreted value through the end of the fiscal year.

In the fund financial statements, governmental fund types recognized bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**8. Compensated Absences**

The District maintains a policy allowing employees meeting established requirements to be compensated for unused sick leave at retirement. Annual paid time off days are granted to non-professional and professional employees; however, any unused days lapse at the end of each fiscal year. There are no other compensated absences allowed under the District's personnel policies. Compensated absences are liquidated from the General Fund when due and payable.

**9. Deferred Outflows and Inflows of Resources**

A deferred outflow of resources is a consumption of a government's net position (a decrease in assets in excess of any related decrease in liabilities or an increase in liabilities in excess of any related increase in assets) by the government that is applicable to a future reporting period. The District has two items that qualify for reporting in this category:

- Deferred outflows of resources for pension – Reported in the government-wide financial statement of net position, this deferred outflow results from pension plan contributions made after the measurement date of the net pension liability and the results 1) changes in actuarial assumptions; 2) differences between expected and actual actuarial experiences, and 3) changes in the District's proportional share of pension liabilities. The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the next fiscal year. The remaining pension related deferred outflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with pensions through the pension plan.

**Note 1 - Summary of Significant Accounting Policies (continued)**

**E. Other Accounting Policies - Assets, Deferred Outflows/Inflows of Resources, Liabilities and Net Position or Equity (continued)**

**9. Deferred Outflows and Inflows of Resources (continued)**

- Deferred outflows of resources for post-employment benefits – Reported in the government-wide financial statement of net position, this deferred outflow results from OPEB plan contributions made after the measurement date of the net OPEB liability and the results of 1) differences between projected and actual earnings on OPEB plan investments and 2) changes in the District’s proportional share of OPEB liabilities. The deferred outflows of resources related to other post-employment benefits resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net other post-employment benefit liability in the next fiscal year. The deferred outflows resulting from differences between projected and actual earnings on OPEB plan investments will be amortized over a closed five year period. The remaining deferred outflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with other post-employment benefits through the other post-employment benefit plan.

*A deferred inflow of resources* is an acquisition of a government’s net position (an increase in assets in excess of any related increase in liabilities or a decrease in liabilities in excess of any related decrease in assets) by the government that is applicable to a future reporting period. The District has four items that qualify for reporting in this category:

- Deferred inflows of resources for unavailable revenues - Reported only in the governmental funds balance sheet, unavailable revenues from property taxes arise under the modified accrual basis of accounting. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.
- Deferred inflows of resources for refunding - Reported in the government-wide statement of net position, this deferred gain on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.
- Deferred inflows of resources for pension – Reported in the government-wide financial statement of net position, these deferred inflows result primarily from 1) differences between projected and actual earnings on pension plan investments, 2) changes in actuarial assumptions, 3) differences between expected and actual actuarial experiences, and 4) changes in the District’s proportional share of pension liabilities. The deferred inflows resulting from differences between projected and actual earnings on pension plan investments will be amortized over a closed five year period. The remaining pension related deferred inflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with pensions through the pension plan.
- Deferred inflows of resources for other post-employment benefits – Reported in the government wide financial statement of net position, these deferred inflows result primarily from 1) changes in actuarial assumptions and 2) differences between expected and actual actuarial experiences. These other post-employment benefit related deferred inflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with other post-employment benefits through the other post-employment benefit plan.

**Note 1 - Summary of Significant Accounting Policies (continued)**

**E. Other Accounting Policies - Assets, Deferred Outflows/Inflows of Resources, Liabilities and Net Position or Equity (continued)**

**10. Pensions**

The fiduciary net position of the Teacher Retirement System of Texas (TRS) has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, and information about assets, liabilities and additions to/deductions from TRS's fiduciary net position. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. Pension liabilities are liquidated in the General, Capital Projects and Special Revenue Funds.

**11. Other Post-Employment Benefits (OPEB)**

The fiduciary net position of the Teacher Retirement System of Texas ("TRS"), TRS Care Plan has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to other post-employment benefits, OPEB expense, and information about assets, liabilities and additions to/deductions from TRS Care's fiduciary net position. Benefit payments are recognized when due and payable in accordance with the benefit terms. There are no investments as this is a pay-as you-go plan and all cash is held in a cash account. OPEB liabilities are liquidated in the General, Capital Projects and Special Revenue Funds.

**12. Fund Balance Classifications**

The fund balance in governmental funds has been classified as follows to describe the relative strength of the spending constraints:

*Nonspendable fund balance* - amounts that are not in spendable form or are required to be maintained intact. As such, the inventory and prepaid items have been properly classified in the Governmental Funds Balance Sheet (Exhibit C-1).

*Restricted fund balance* - amounts that can be spent only for specific purposes because of local, state or federal laws, or externally imposed conditions by grantors or creditors.

*Committed fund balance* - amounts constrained to specific purposes by the District itself, using its highest level of decision-making authority (i.e. the Board of Trustees). To be reported as committed, amounts cannot be used for any other purposes unless the District takes the same highest level of action to remove or change the constraint. The District establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. A fund balance commitment is further indicated in the budget document as a commitment of the fund.

*Assigned fund balance* - amounts the District intends to use for a specific purpose. Intent can be expressed by the District or by an official to which the Board delegates the authority.

The Board can commit or assign fund balances by passage of a Board resolution. All modifications of commitments and assignments also require Board approval by either budget amendment or Board resolution.

**Note 1 - Summary of Significant Accounting Policies (continued)**

**E. Other Accounting Policies - Assets, Deferred Outflows/Inflows of Resources, Liabilities and Net Position or Equity (continued)**

**12. Fund Balance Classifications (continued)**

*Unassigned fund balance* - amounts that are available for any purpose. Positive amounts are reported only in the general fund.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

Per the District's Fiscal and Budget Strategy, the District will strive to maintain an unassigned general fund balance equal to the greater of sixty (60) days or seventeen percent (17%) of net budgeted operating expenditures. In order to protect the District from a potential loss in state revenue, the District will commit at least thirty (30) days or eight and a third percent (8.33%) of net budgeted operating expenditures.

**13. Use of Estimates**

The presentation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

**14. Data Control Codes**

The Data Control Codes refer to the account code structure prescribed by TEA in the Financial Accountability System Resource Guide. Texas Education Agency requires school districts to display these codes in the financial statements filed with the Agency in order to ensure accuracy in building a statewide data base for policy development and funding plans.

**Note 2 - Stewardship, Compliance, and Accountability**

**A. Budgetary Data**

The Board adopts an annual "appropriated budget" for the General Fund, Debt Service Fund, and National School Breakfast and Lunch Program Fund (which is included in the Special Revenue Funds). Budgets are prepared using the same method of accounting as for financial reporting. The District is required to present the adopted and final annual amended budgeted revenues and expenditures for the general fund and each major special revenue fund. The National School Breakfast and Lunch Program is not a major fund. The General Fund budget report appears in the required supplementary information section where the District compares the final annual amended budget to actual revenues and expenditures. Per regulatory requirements, the National School Breakfast and Lunch Program Fund and Debt Service Fund are required to be reported with the original budget, amended budget, and actual. These statements are included in the Other Supplementary Information at the end of the Financial Section of the District's Annual Comprehensive Financial Report in Exhibit H-3 and H-4.

**Note 2 - Stewardship, Compliance, and Accountability (continued)**

**A. Budgetary Data (continued)**

The Capital Projects Fund budget is prepared on a project basis based on the proceeds available from bond issues and planned expenditures outlined in applicable bond ordinances. Capital Projects Fund equity, which represents unexpended appropriations, is reappropriated in the subsequent fiscal year's budget until available funds for acquisition and construction of facilities have been utilized. Each major construction contract is approved based on the existing availability of bond proceeds and/or approved but unissued bonds. The non-budgeted Special Revenue funds (primarily Federal, State, and local grant programs) utilize a managerial-type financial plan approved at the fund level by the Board upon acceptance of the grants. These grants are subject to State imposed project length budgets and monitored through submission of reimbursement reports to the State.

The following procedures are followed in establishing the budgetary data reflected in the fund financial statements:

1. Prior to June 20th, the District prepares a budget for the next succeeding fiscal year beginning July 1st. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the Board is then called for the purpose of adopting the proposed budget. At least ten days public notice of the meeting must be given.
3. Prior to July 1, the budget is legally enacted through passage of a resolution by the Board. Once a budget is approved, it can only be amended at the function and fund level by approval of a majority of the members of the Board. During the year, amendments are presented to the Board at its regular meetings. As required by law, such amendments are made before the fact, are reflected in the official minutes of the Board, and are not made after fiscal year-end. Because the District has a policy of careful budgetary control, several amendments were necessary during the year. All supplemental appropriations must be within limits of available revenues and fund equity.
4. Each budget is controlled by the budget director at the revenue and expenditure function/object level. All budget appropriations lapse at year-end.

**B. Encumbrances**

The District utilizes encumbrance accounting in its governmental funds. Encumbrances represent commitments related to contracts not yet performed (executory contracts) and are used to control expenditures for the year and to enhance cash management. A school district often issues purchase orders or signs contracts for the purchase of goods and services to be received in the future. At the time these commitments are made, which in its simplest form means that when a purchase order is prepared, the appropriate account is checked for available funds. If an adequate balance exists, the amount of the order is immediately charged to the account to reduce the available balance for control purposes. The encumbrance account does not represent an expenditure for the period, only a commitment to expend resources.

Prior to the end of the year, every effort should be made to liquidate outstanding encumbrances. When encumbrances are outstanding at the fiscal year-end, the District likely will honor the open purchase orders or contracts that support the encumbrances. For reporting purposes, as noted earlier, outstanding encumbrances are not considered expenditures for the fiscal year. If the school district allows encumbrances to lapse, even though it plans to honor the encumbrances, the appropriations authority expires and the items represented by the encumbrances are usually reappropriated in the following year's budget. Open encumbrances at fiscal year-end are included in restricted, committed, or assigned fund balance, as appropriate.

**Note 3 - Deposits (Cash) and Investments**

**Authorization for Deposits and Investments**

The Texas Education Code (TEC) and the Texas Public Funds Investment Act (PFIA), as prescribed in Chapter 2256 of the Texas Government Code and the District Investment Strategy, regulate deposits and investment transactions of the District.

The TEC authorizes the District to invest any of its funds in direct debt securities of the United States or other types of bonds, securities, and warrants in accordance with applicable provisions.

The TEC authorizes the District to place the proceeds from debt issues in properly secured or collateralized interest bearing time deposits with any Texas state or national bank having federal depository insurance coverage (FDIC) for depositors or directly in bonds or other obligations of the United States or U.S. Agency securities. TEC requirements prohibit the District from investing debt issue proceeds in interest-bearing time deposits that have any chance of original invested principal loss.

In accordance with applicable statutes, the District has a depository contract with a local bank (depository) providing interest rates to be earned on deposited funds and fixed fees for banking services received. The District may place funds with the depository in interest and non-interest bearing accounts. Statutes and the depository contract require full security for all funds in the depository institution through federal depository insurance or a combination of federal depository insurance and acceptable collateral securities and/or an acceptable surety bond. The depository must deliver the collateral securities to the District or place them with an independent trustee institution. The depository is required to deliver the safekeeping receipts to the District. In accordance with Texas statutes, the safekeeping receipts are in the name of the depository with proper indication of pledge of the collateral securities by the depository to secure funds of the District. The District must approve all collateral securities pledged and also must approve in writing any changes to the pledged collateral securities.

Interest earned from investments from the Campus Activity Fund for fiscal year 2021 has been assigned to the General Operating Fund in the amounts of \$17,959. The interest was used to offset the maintenance and service fees for the accounts.

The District has adopted a written investment policy [CDA (LEGAL) and CDA (LOCAL)] regarding the investment of its funds as defined by the PFIA. The PFIA also requires the District to have independent auditors perform test procedures related to investment practices as provided by the Act. The District complies with the requirements of the Act and with local policies.

The District's investment policy permits investment of District funds in only the following investment types, consistent with the strategies and maturities defined in the policy:

1. Obligations of or guaranteed by, governmental entities as permitted by Government Code 2256.009
2. Fully collateralized Certificates of deposit and share certificates as permitted by Government Code 2256.010
3. Fully collateralized repurchase agreements permitted by Government Code 2256.011
4. Commercial paper as permitted by Government Code 2256.013
5. No-load money market mutual funds and no-load mutual funds as permitted by Government Code 2256.014
6. Public funds investment pools as permitted by Government Code 2256.016

The District's investment policy specifically prohibits investment of District funds in the following investment types:

1. Collateralized mortgage obligations
2. Reverse repurchase agreements
3. Corporate bonds issued by domestic business entities

**Note 3 - Deposits (Cash) and Investments (continued)**

**Authorization for Deposits and Investments (continued)**

A summary of the District's cash and investments at June 30, 2021 follows:

	<b>Cash and Deposits</b>	<b>Investment Pools</b>	<b>Agency Securities</b>	<b>Total</b>
General fund	\$ 103,235,182	\$ 54,471,642	\$ 59,996,950	\$ 217,703,774
Debt service fund	2,425,691	39,246,383	65,000,000	106,672,074
Capital projects fund	50,064	64,325,516	-	64,375,580
Non-major governmental funds	3,263,162	6,334,942	-	9,598,104
<b>Total Governmental Funds</b>	<u>108,974,099</u>	<u>164,378,483</u>	<u>124,996,950</u>	<u>398,349,532</u>
Internal service funds	7,061,799	9,860,897	-	16,922,696
<b>Total Governmental Activities</b>	<u>116,035,898</u>	<u>174,239,380</u>	<u>124,996,950</u>	<u>415,272,228</u>
<b>Enterprise Funds</b>	921,297	2,742,236	-	3,663,533
<b>Fiduciary Funds - Trust &amp; Agency</b>	42,139	-	-	42,139
<b>Total Investments</b>	<u>\$ 116,999,334</u>	<u>\$ 176,981,616</u>	<u>\$ 124,996,950</u>	<u>\$ 418,977,900</u>

The table below shows the investment pools and U.S. Securities balances along with the weighted average maturity and credit rating for the District's investments at June 30, 2021.

	<b>Fair Value/ Amortized Cost</b>	<b>Weighted Avg. Maturity (Years)</b>	<b>S &amp; P Credit Quality Rating</b>
<b>U.S. Securities and U.S. Agency Securities</b>			
U.S. Treasury Bonds/Notes	\$ 54,996,950	0.13	AA+
Federal Home Loan Bank Discount Note	70,000,000	0.06	AA+
<b>Total U.S. Securities and U.S. Agency Securities</b>	<u>\$ 124,996,950</u>		
<b>Public Funds Investment Pools</b>			
Lone Star	\$ 37,706,913	0.13	AAAm
TexasCLASS	14,668,577	0.14	AAAm
TexasTERM	41,276,723	0.14	AAAm
TexPool	45,735,882	0.10	AAAm
TexSTAR	37,593,521	0.10	AAAm
<b>Total Funds Investment Pools</b>	<u>\$ 176,981,616</u>		

**Note 3 - Deposits (Cash) and Investments (continued)**

**Authorization for Deposits and Investments (continued)**

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. GASB Statement No. 72, *Fair Value Measurement and Application* provides a framework for measuring fair value which establishes a three-level fair value hierarchy that describes the inputs that are used to measure assets and liabilities.

- Level 1 inputs are quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date.
- Level 2 inputs are inputs - other than quoted prices within Level 1 - that are observable for an asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for an asset or liability.

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. If a price for an identical asset or liability is not observable, a government should measure fair value using another valuation technique that maximizes the use of relevant observable inputs and minimizes the use of unobservable inputs. If the fair value of an asset or a liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

Investments' fair value measurements are as follows at June 30, 2021:

Investments	Fair Value	Fair Value Measurements Using		
		Level 1 Inputs Inputs	Level 2 Inputs	Level 3 Inputs
Debt Securities:				
U.S. Treasury Bonds and Notes	\$ 54,996,950	\$ 54,996,950	\$ -	\$ -
U.S. Agency Securities	70,000,000	-	70,000,000	-
Total Debt Securities	<u>\$ 124,996,950</u>	<u>\$ 54,996,950</u>	<u>\$ 70,000,000</u>	<u>\$ -</u>

U.S. Treasury Bonds and Notes classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities.

U.S. Agency Securities classified in Level 2 of the fair value hierarchy are valued using inputs such as interest rates and yield curves that are observable at commonly quoted intervals.

**Interest Rate Risk**

The District measures interest rate risk using the weighted average maturity method based on the fund in which the District makes investments. The District's Investment Strategy specifies limitations for weighted average maturities for investments in all funds and for investments in the general fund.

For all funds, weighted average maturities of U.S. Agency security investments are limited by the District's investment policy to two years or less. Repurchase agreements are limited to a maximum maturity of 30 days and certificates of deposit are limited to a maximum maturity of one year. For bond proceeds and other bond funds, the District may specifically authorize investments in repurchase agreements with maturities in excess of 30 days, subject to any required approvals from bond insurers and the Board. Under adverse market conditions, the District may deviate from the limitations outlined above for periods of 90 days or less, with the Superintendent's approval, in order to sufficiently maintain safety and liquidity.

**Note 3 - Deposits (Cash) and Investments (continued)**

**Credit Risk**

Credit risk is the possibility of loss occurring due the inability of an investment instrument to meet financial obligations. As of June 30, 2021, investments were diversified in local government investment pools, money market funds, and U.S. agency securities with sufficient ratings from Standard & Poor's to reduce the probability of loss and comply with the District's investment policy.

The District participates in the Texas Local Government Investment Pool ("TexPool"), a public funds investment pool created by the Texas Treasury Safekeeping Trust Company (Trust Company) to provide a safe environment for the placement of local government funds in authorized short-term, fully-collateralized investments, including direct obligations of, or obligations guaranteed by, the United States or State of Texas or their agencies; federally insured certificates of deposit issued by Texas banks or savings and loans; and fully collateralized direct repurchase agreements secured by United States Government agency securities and placed through a primary government securities dealer.

The Trust Company was incorporated by the State Treasurer by authority of the Texas Legislature as a special purpose trust company with direct access to the services of the Federal Reserve Bank to manage, disburse, transfer, safe keep, and invest public funds and securities more efficiently and economically. The State Comptroller of Public Accounts exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. TexPool uses amortized cost rather than fair value to report net position to compute share prices. The fair value of the position in TexPool is the same as the value of TexPool shares. Accordingly, the District's investments in TexPool are stated at cost, which approximates fair value. TexPool is currently rated AAAM by Standard and Poor's. This rating indicates excellent safety and a superior capacity to maintain principal value and limit exposure to loss.

The District participates in the TexasTERM Local Government Investment Pool ("TexasTERM"), an external investment pool. TexasTERM was established under the provisions of the Interlocal Cooperation's Act, Chapter 791 of the Texas Government Code and Chapter 2256 of the Public Funds Investment Act. An Advisory Board composed of participants and non-participant members elected by the participant shareholders of TexasTERM is responsible for the overall management of TexasTERM, including formulation and implementation of its investment and operating policies. In addition, Advisory Board members select and oversee the activities of the Investment Advisor and Custodian of TexasTERM and monitor investment performance and the method of valuing the shares. TexasTERM is a floating net asset value fund and has a rating from Standard and Poor's of AAAM. It is a fundamental objective of TexasTERM to assure the return of principal and interest at the date planned for redemption of shares; however, the net asset value of shares may fluctuate prior to the planned redemption date. GASB Statement No. 31 allows that the value at maturity and fair value to be the same for investment positions that mature within one year of the purchase date of the position. Therefore, TexasTERM's fair value and the value at maturity for the District's investment are the same.

The District participates in the TexStar Local Government Investment Pool ("TexStar"), an external investment pool. The pool is overseen by a five member governing board made up of three participants and one of each of the program's professional administrators. The responsibility of the board includes the ability to influence operations, designation of management, and accountability for fiscal matters. In addition, the pool has a Participant Advisory Board which provides input and feedback on the operations and direction of the program and Standard and Poor's reviews the pool on a weekly basis to ensure the pool's compliance with its rating requirements. GASB Statement No. 31 allows pools to use amortized cost (which excludes unrealized gains and losses) rather than fair value to report net position to compute share price. The fair value of the District's position in TexStar is the same as the value of TexStar shares.

**Note 3 - Deposits (Cash) and Investments (continued)**

**Credit Risk (continued)**

The District participates in the First Public Local Government Pool (“Lone Star”), a Texas public investment pool sponsored by the Texas Association of School Boards (TASB) for investment of funds by state and local government entities, primarily local school districts. The Board has entered into an agreement with First Public, LLC (First Public), a Texas limited liability company and a member of the National Association of Securities Dealers, Securities Investor Protection Corporation, and Municipal Securities Rulemaking Board, pursuant to which First Public serves as administrator of Lone Star's operations. American Beacon Advisors, Fort Worth, Texas, and Standish Mellon Asset Management Company, LLC, Pittsburgh, Pennsylvania, provide investment management services to Lone Star regarding the investment and reinvestment of the pool's assets. The fund's credit quality is excellent as its portfolio is composed of U. S. government and U. S. agency securities. Investments in Lone Star provide for investment in securities with maturities and returns generally greater than money market instruments. Lone Star is marked-to-market daily to maintain an accurate net asset value. The District's fair value in Lone Star is the same as the value of the pool shares. Lone Star is currently rated AAAM by Standard and Poor's. This rating indicates excellent safety and a superior capacity to maintain principal value and limit exposure to loss.

The District participates in the Texas Cooperative Liquid Assets Securities System (“Texas CLASS”), an external investment pool. Texas CLASS is a local government investment pool emphasizing safety, liquidity, convenience and competitive yield. Since 1996, Texas CLASS has provided Texas public entities a safe and competitive investment alternative. Texas CLASS invests only in securities allowed by the Texas Public Funds Investment Act. The pool is governed by a board of trustees, elected annually by its participants. Texas CLASS is rated ‘AAAm’ by Standard and Poor’s Ratings Services. The ‘AAAm’ principal stability fund rating is the highest assigned to principal stability government investment pools and is a direct reflection of Texas CLASS’s outstanding credit quality and management. The District’s fair value in Texas CLASS is the same as the value of the pool shares.

The Local Government Investment Pools in which the District invests do not have any limitations and restrictions on withdrawals such as notice periods or maximum transaction amounts. These pools do not impose any liquidity fees or redemption gates.

The District's Investment Portfolio policy is diversified by market sector in accordance with the District’s investment policy.

*Custodial credit risk - deposits*

In the case of deposits, this is the risk that in the event of a bank failure, the district's deposits may not be returned to it. As of June 30, 2021, the District's bank's balances were not exposed to custodial credit risk because it was insured and collateralized with securities held by the District's agent and in the District's name.

*Custodial credit risk - investments*

For an investment, this is the risk that in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's agent, the Federal Home Loan Bank of Dallas, holds securities in the District's name; therefore, the District is not exposed to custodial credit risk on its investments.

**Note 4 - Property Taxes**

Property taxes are levied by October 1 in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On February 1 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed. The Central Appraisal District (CAD) of Fort Bend County, Texas, establishes appraised values as of January 1 of each year. Prior to July 1 of each year, the District must adopt its annual budget and as soon thereafter as practicable, shall adopt a tax rate based on the appraised values received from the CAD, thus creating the levy, which Fort Bend County bills and collects on behalf of the District.

Property tax rates, established in accordance with state law, are levied on real and personal property within the District's boundaries for use in financing general government and debt service expenditures.

Tax rates levied to finance general government and debt service expenditures for fiscal year 2021 were \$0.9502 and \$0.29, respectively, per \$100 of valuation, based on an assessed property valuation of approximately \$45.0 billion, resulting in a tax levy of approximately \$542.4 million. Allowances for uncollectible taxes are based on historical experience in collecting property taxes. Uncollectible property taxes are periodically reviewed and written off by the District, as provided by specific statutory authority from the Texas Legislature.

Governmental funds net property taxes receivable at June 30, 2021, consisted of the following:

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
<b>Delinquent Taxes:</b>			
Delinquent taxes receivable	\$ 12,151,651	\$ 3,502,850	\$ 15,654,501
Penalty and interest on delinquent taxes	5,163,211	1,529,121	6,692,332
<b>Total Delinquent Taxes and Penalty and Interest</b>	17,314,862	5,031,971	22,346,833
Less allowance for uncollectible taxes	(7,126,651)	(1,861,418)	(8,988,069)
<b>Net Property Taxes Receivable</b>	<u>\$ 10,188,211</u>	<u>\$ 3,170,553</u>	<u>\$ 13,358,764</u>

**Note 5 - Interfund Receivables, Payables and Transfers**

Interfund balances consist of short-term lending/borrowing arrangements that result primarily from payroll and other regularly occurring charges that are paid by the general fund and then charged back to the appropriate other fund. Additionally, some lending/borrowing may occur between two or more non-major governmental funds. The District had not cleared the interfund payables and receivables at year-end. Most of the amounts represent short-term borrowings between funds for operating expense payments.

	<u>Interfund Payables</u>					<u>Totals</u>
	<u>Major Funds</u>		<u>Non-major Funds</u>			
	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Special Revenue</u>	<u>Enterprise</u>	<u>Internal Service</u>	
<b>Interfund Receivable</b>						
General fund	\$ -	\$ 1,049,790	\$ 23,567,312	\$ 7,482	\$ 284,795	\$ 24,909,379
Capital projects fund	9,567,797	-	-	-	-	9,567,797
Non-major funds:						
Enterprise	1,290	-	-	-	-	1,290
Internal service	6,118,972	-	309,542	8,927	-	6,437,441
<b>Totals</b>	<u>\$ 15,688,059</u>	<u>\$ 1,049,790</u>	<u>\$ 23,876,854</u>	<u>\$ 16,409</u>	<u>\$ 284,795</u>	<u>\$ 40,915,907</u>

**Note 5 - Interfund Receivables, Payables and Transfers**

The following transfers were recorded during fiscal year ending June 30, 2021:

- A transfer of \$466 thousand was made from the Enterprise Fund Facility Rental to the Internal Service Fund Print Shop to cover the majority of the current year deficit.
- A transfer of \$1.7 million was made from the General Fund to the Child Nutrition Fund to cover the current year deficit.
- A transfer of \$1.0 million was made from the Debt Service Fund to the Capital Projects Fund to pay off the Tax Exempt Commercial Paper Program – Series B (see Note 9).

**Note 6 - Receivables Due From State and Federal Agencies**

Receivables due from other governments at June 30, 2021, consisted of the following:

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
Due from State Agencies:				
State expenditure reimbursement	\$ 70,474,103	\$ -	\$ -	\$ 70,474,103
Due from County Agency	706,492	207,838	-	914,330
Due from State or Federal Agencies:				
Federal grant expenditure reimbursement	<u>82,975</u>	<u>-</u>	<u>29,552,145</u>	<u>29,635,120</u>
<b>Total Due from Other Governments</b>	<u><u>\$ 71,263,570</u></u>	<u><u>\$ 207,838</u></u>	<u><u>\$ 29,552,145</u></u>	<u><u>\$ 101,023,553</u></u>

All receivables are expected to be collected within one year of the end of the fiscal year.

**Note 7 - Capital Assets**

Capital asset activity for the governmental activities of the District for the year ended June 30, 2021, are as follows:

	<u>Balance July 1, 2020</u>	<u>Additions</u>	<u>Retirements and Transfers</u>	<u>Balance June 30, 2021</u>
<b>Governmental Activities</b>				
<b>Capital Assets Not Being Depreciated:</b>				
Land	\$ 98,313,069	\$ 2,119,590	\$ -	\$ 100,432,659
Construction in progress	<u>87,727,855</u>	<u>195,444,333</u>	<u>(39,135,099)</u>	<u>244,037,089</u>
<b>Total Capital Assets Not Being Depreciated</b>	<u>186,040,924</u>	<u>197,563,923</u>	<u>(39,135,099)</u>	<u>344,469,748</u>
<b>Capital Assets Being Depreciated:</b>				
Buildings and improvements	1,517,244,370	-	39,123,505	1,556,367,875
Furniture and equipment	56,419,051	3,094,300	(916,646)	58,596,705
Vehicles	<u>49,822,706</u>	<u>7,134,673</u>	<u>(388,996)</u>	<u>56,568,383</u>
<b>Total Capital Assets Being Depreciated</b>	<u>1,623,486,127</u>	<u>10,228,973</u>	<u>37,817,863</u>	<u>1,671,532,963</u>
<b>Less: Accumulated Depreciation:</b>				
Buildings and improvements	(534,858,087)	(40,502,764)	8,310	(575,352,541)
Furniture and equipment	(43,698,652)	(4,430,715)	879,782	(47,249,585)
Vehicles	<u>(32,693,307)</u>	<u>(3,858,073)</u>	<u>388,996</u>	<u>(36,162,384)</u>
<b>Total Accumulated Depreciation</b>	<u>(611,250,046)</u>	<u>(48,791,552)</u>	<u>1,277,088</u>	<u>(658,764,510)</u>
<b>Governmental Activities Capital Assets</b>	<u><u>\$ 1,198,277,005</u></u>	<u><u>\$ 159,001,344</u></u>	<u><u>\$ (40,148)</u></u>	<u><u>\$ 1,357,238,201</u></u>

**Note 7 - Capital Assets (continued)**

Capital asset activity for the business-type activities of the District for the year ended June 30, 2021, are as follows:

	Balance July 1, 2020	Additions	Retirements and Transfers	Balance June 30, 2021
<b>Business-Type Activities</b>				
<b>Capital Assets Being Depreciated:</b>				
Buildings and improvements	\$ 4,557,097	\$ -	\$ -	\$ 4,557,097
Furniture and equipment	1,748,949	-	(104,032)	1,644,917
<b>Total Capital Assets Being Depreciated</b>	<u>6,306,046</u>	<u>-</u>	<u>(104,032)</u>	<u>6,202,014</u>
<b>Less: Accumulated Depreciation:</b>				
Buildings and improvements	(2,050,889)	(110,901)	-	(2,161,790)
Furniture and equipment	(1,748,949)	-	104,032	(1,644,917)
<b>Total Accumulated Depreciation</b>	<u>(3,799,838)</u>	<u>(110,901)</u>	<u>104,032</u>	<u>(3,806,707)</u>
<b>Business-Type Activities Capital Assets</b>	<u>\$ 2,506,208</u>	<u>\$ (110,901)</u>	<u>\$ -</u>	<u>\$ 2,395,307</u>

Depreciation expense of the governmental activities was charged to the functions/programs as follows:

Instruction	\$ 35,482,249
Instructional resources and media services	1,402,972
Curriculum and instructional staff development	1,711
Instructional leadership	348,475
School leadership	476,291
Guidance, counseling and evaluation services	353,434
Social work services	34,426
Health services	78,880
Student (pupil) transportation	2,983,866
Food services	1,207,421
Cocurricular/extracurricular activities	1,336,990
General administration	157,677
Plant maintenance and operations	1,665,340
Security and monitoring services	470,843
Data processing services	2,517,433
Community services	3,737
Internal service fund depreciation	269,807
<b>Total Depreciation Expense - Governmental Activities</b>	<u>\$ 48,791,552</u>
<b>Total Depreciation Expense - Business-Type Activities</b>	<u>\$ 110,901</u>

**Note 7 - Capital Assets (continued)**

Construction budgets and remaining commitments under related construction contracts as of June 30, 2021, follows:

<u>Project</u>	<u>Contract Expenditures</u>	<u>Other Project Costs</u>	<u>Construction in Progress</u>
New school construction	\$ 38,959,511	\$ 32,676,272	\$ 71,635,783
Davis Ag facility	2,234,395	264,067	2,498,462
Elementary schools	16,920,703	46,195,574	63,116,277
Middle schools	27,524,312	12,776,495	40,300,807
High schools	45,377,789	18,535,382	63,913,171
Support facilities	1,026,821	1,545,767	2,572,589
<b>Totals</b>	<b>\$ 132,043,531</b>	<b>\$ 111,993,557</b>	<b>\$ 244,037,089</b>

Construction Commitments at June 30, 2021 are as follows:

<u>Project</u>	<u>Remaining Commitment</u>
New Schools	
Bhuchar ES	\$ 29,149,179
ES #54 - Sienna South	32,454,878
Crawford HS	86,293,277
Davis Ag Facility	303,095
Reese Career & Technical Center	17,154
Lakeview ES Rebuild	11,401,396
Meadows ES Rebuild	257,241
Madden ES - Classroom Additions	119,122
Athletic Complex Renovations	5,724,456
Building Renovations	325,459
Elevators	2,109
Exterior Envelope - Various Campuses	2,189,341
Fine Arts - Various Campuses	11,804,952
HVAC - Various Campuses	1,955,582
Kitchen Renovations - Various Campuses	27,992
Marquee Replacements - Various Campuses	405,729
MDF/IDF Upgrades - Various Campuses	2,235,785
Roofing - Various Campuses	6,316,124
Site Signage - Various Campuses	255,573
Site Work - Various Campuses	222,108
SPED/Extended Day Suites - Various Campuses	543,076
Triplex	4,089
Turf & Athletics - Various Campuses	3,631,721
Water Fountains - Various Campuses	42,714
Water Heater/Boilers - Various Campuses	2,228
	<b>\$ 195,684,380</b>

**Note 8 - Long-Term Liabilities**

The District's long-term liabilities consist of bond indebtedness, self-insured health claims, self-insured workers' compensation, and compensated absences. Current requirements for general obligation bonds principal and interest expenditures are accounted for in the Debt Service Fund. The current requirements for self-funded health and workers' compensation claims are accounted for and liquidated in the respective Internal Service Fund. The current requirements for compensated absences are accounted for in the General Fund.

**Changes in Long-Term Liabilities**

Long-term liability activity for the year ended June 30, 2021, was as follows:

	Balance July 1, 2020	Additions	Retirements	Balance June 30, 2021	Due Within One Year
Bonds Payable					
General obligation bonds	\$ 1,131,471,774	\$ 434,305,000	\$ (111,918,389)	\$ 1,453,858,385	\$ 78,323,385
Issuance premiums	109,975,676	29,209,244	(10,643,504)	128,541,416	-
Health Claims	4,836,000	74,031,847	(71,525,847)	7,342,000	7,342,000
Workers' Compensation Claims	2,941,183	263,466	(559,236)	2,645,413	886,933
Compensated Absences	3,783,094	350,561	(371,308)	3,762,347	354,634
	<u>\$ 1,253,007,727</u>	<u>\$ 538,160,118</u>	<u>\$ (195,018,284)</u>	<u>\$ 1,596,149,561</u>	<u>\$ 86,906,952</u>

All of the \$1.6 billion in outstanding general obligation bonds and related liabilities is backed by the full faith of the State of Texas Permanent School Fund.

Internal Service Funds predominantly serve the governmental funds. Accordingly, the health and workers' compensation claims reported in the internal service funds are included as part of the above totals for governmental activities.

**General Obligation Bonds**

The District issues general obligation bonds to provide funds for the construction and equipment of school facilities and to purchase school buses and land for future schools.

General obligation bonds are direct obligations and pledge the full faith and credit of the District. These bonds are issued as current interest and qualified zone academy bonds (QZAB) with various amounts of principal maturing each year. Bonds are payable solely from Debt Service Fund revenues which consist primarily of property tax revenues and state aid.

**Note 8 - Long-Term Liabilities (continued)**

**General Obligation Bonds (continued)**

The following is a summary of changes in the general obligation bonds for the year ended June 30, 2021:

Series	Interest Rate Payable	Amounts Original Issue	Maturity Date	Beginning Balance	Additions	Reductions	Ending Balance
2005 (QZAB)	-	\$ 7,673,767	2022	\$ 746,774	\$ -	\$ (373,389)	\$ 373,385
2010	2.00 - 5.00%	121,225,000	2028	10,700,000	-	(10,700,000)	-
2012	5.00%	88,855,000	2027	73,235,000	-	(8,380,000)	64,855,000
2014	2.00 - 5.00%	71,725,000	2030	48,140,000	-	-	48,140,000
2015C	2.00 - 5.00%	37,015,000	2024	11,610,000	-	(2,720,000)	8,890,000
2016A	2.00 - 5.00%	70,550,000	2026	63,475,000	-	(2,800,000)	60,675,000
2017A	4.00 - 5.00%	47,505,000	2042	45,885,000	-	(1,150,000)	44,735,000
2017B	2.00 - 5.00%	36,825,000	2042	35,400,000	-	(935,000)	34,465,000
2017C	1.35%	45,000,000	2042	1,040,000	-	(1,040,000)	-
2017D	1.50%	50,000,000	2042	47,865,000	-	(46,650,000)	1,215,000
2017E	3.00 - 5.00%	91,110,000	2027	84,960,000	-	(8,530,000)	76,430,000
2018	3.00 - 5.00%	132,625,000	2043	131,420,000	-	(1,240,000)	130,180,000
2018(TXBL)	2.44 - 4.184%	60,000,000	2048	58,765,000	-	(1,175,000)	57,590,000
2019A	1.95%	100,000,000	2049	100,000,000	-	(15,475,000)	84,525,000
2019B	3.00 - 5.00%	131,550,000	2034	125,850,000	-	(7,430,000)	118,420,000
2019C	3.00 - 5.00%	125,330,000	2049	125,330,000	-	(3,320,000)	122,010,000
2020	3.00 - 5.00%	167,050,000	2050	167,050,000	-	-	167,050,000
2020A	2.00 - 5.00%	106,605,000	2050	-	106,605,000	-	106,605,000
2020B	0.88%	100,000,000	2050	-	100,000,000	-	100,000,000
2021A	2.30 - 5.00%	90,705,000	2051	-	90,705,000	-	90,705,000
2021B	0.72%	136,995,000	2051	-	136,995,000	-	136,995,000
<b>Totals - Bonds Payable at Original Par Value</b>				<u>1,131,471,774</u>	<u>434,305,000</u>	<u>(111,918,389)</u>	<u>1,453,858,385</u>
Deferred Amounts:							
For issuance premiums				109,975,676	29,209,244	(10,643,504)	128,541,416
<b>Totals - Bonds Payable, net</b>				<u>\$ 1,241,447,450</u>	<u>\$ 463,514,244</u>	<u>\$ (122,561,893)</u>	<u>\$ 1,582,399,801</u>

The District is in compliance with all significant bond and note limitations and restrictions.

In August 2020, the District issued \$106,605,000 of Series 2020A Unlimited Tax School Building Bonds (with a related premium of \$19,203,068) from the 2018 bond election that was approved by voters in November 2018. The new debt was issued with interest rates ranging from 2% to 5% with maturities from 2021 to 2050. Interest on the bonds accrue from the closing date of August 26, 2020 and are payable on each February 15 and August 15 thereafter, with the initial interest payment on February 15, 2021.

In conjunction with the Series 2020A issuance, the District issued \$100,000,000 of Series 2020B Unlimited Tax School Building and Refunding Bonds with a District contribution of \$753,949 to the closing. The new debt was issued with an initial interest rate of 0.875% for an initial rate period of five years. The bonds convert to a stepped-up interest rate of 7% after the initial period in the event the bonds are not remarketed. Included in this sale was the refunding of \$75,000,000 for the sixth tranch of the Tax Exempt Commercial Paper (TECP) program that was established November 2016 and amended in January 2019. Also included in this sale was the issuance of \$25,000,000 in new money from the 2018 bond election that was approved by the voters in November 2018. Interest on the bonds accrue from the closing date of August 26, 2020 and are payable on each February 15 and August 15 thereafter, with the initial interest payment on February 1, 2021.

**Note 8 - Long-Term Liabilities (continued)**

**General Obligation Bonds (continued)**

In June 2021, the District issued \$90,705,000 of Series 2021A Unlimited Tax School Building Bonds (with a related premium of \$10,006,177) from the 2018 bond election that was approved by voters in November 2018. The new debt was issued with interest rates ranging from 2.35% to 5.00% with maturities from 2022 to 2051. Interest on the bonds accrue from the closing date of June 24, 2021 and are payable on each February 15 and August 15 thereafter, with the initial interest payment on February 15, 2022.

Also, in June 2021, the District issued \$136,995,000 of Series 2021B Unlimited Tax School Refunding Bonds with a District contribution of \$1,334,282 to the closing. The new debt was issued with an initial interest rate of 0.72% for an initial rate period of five years. The bonds convert to a stepped-up interest rate of 7% after the initial period in the event the bonds are not remarketed. The proceeds from the bond were used to defease \$45,495,000 in par value of the Series 2017D bonds. The proceeds from the refunding of the Series 2017D bonds were deposited into an irrevocable escrow account to provide for future principal and interest on the bonds which will be paid in August 2021. Also included in the transaction was the refunding of \$91,500,000 for the sixth tranche of the Tax Exempt Commercial Paper (TECP) that was established November 2016, which is more fully explained in Note 9. Interest on the bonds accrue from the closing date of June 24, 2021 and are payable on each February 15 and August 15 thereafter, with the initial interest payment on February 1, 2022.

The refunding of the Series 2017D bonds resulted in aggregate debt service cash flow savings of \$13,086,560 over the life of the refunding bond debt service compared to the refunded bond debt service. The net present value savings was \$11,529,660 with a 25.34% savings of the refunded bonds.

The District has outstanding variable rate unlimited tax refunding bonds. These bonds were issued as term bonds scheduled to mature on various dates. Following the initial rate period, the bonds will bear interest at a term rate determined by the remarketing agent with a term rate period specified by the District; however, the interest rate mode on the bonds may at the District's option, be converted from time to time to a weekly rate, monthly rate, quarterly rate, semiannual rate, or a different term rate period; or to a flexible rate; or to a fixed rate until maturity. The bonds are subject to mandatory redemption and a mandatory redemption schedule for each subseries has been established.

The following is a summary of outstanding variable rate unlimited tax refunding bonds issued by the District as of June 30, 2021:

<u>Series</u>	<u>Principal Amount</u>	<u>Issue Date</u>	<u>Initial/Current Rate Period</u>	<u>Stated Maturity Date</u>	<u>Initial/Remarketed Interest Rate</u>	<u>Initial/Remarketed Yield</u>	<u>Stepped Rate</u>
Series 2019A	\$ 100,000,000	5/22/2019	8/1/2022	8/1/2049	1.95%	1.95%	7.00%
Series 2020B	100,000,000	8/4/2020	8/1/2025	8/1/2050	0.88%	0.88%	7.00%
Series 2021B	136,995,000	6/8/2021	8/1/2026	8/1/2051	0.77%	0.77%	7.00%

The interest rate borne by thee bonds cannot exceed the lesser of a maximum rate of 8 percent or the maximum net effective interest rate permitted under Chapter 1204, Texas Government Code, as amended. In the event of a failed remarketing, a step rate will be invoked until such a time as the bonds are successfully remarketed. A failed remarketing will not be considered an event of default.

In accordance with the District's Fiscal Strategy, the District can issue a maximum of 25% in variable rate debt in proportion to the total debt outstanding. As of June 30, 2021, the District had 22.11% of variable rate debt outstanding.

**Note 8 - Long-Term Liabilities (continued)**

**General Obligation Bonds (continued)**

In prior years, the District defeased certain outstanding bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the respective trust account assets and the related liabilities for the defeased bonds are not included in the District's financial statements. At year end, the following outstanding bond was considered defeased (callable on August 1, 2021):

<u>Series</u>	<u>Principal Amount</u>
Series 2017D Variable	\$ 45,495,000

Annual debt service requirements to maturity for general obligation bonds as of June 30, 2021, follow:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
2022	\$ 78,323,385	\$ 49,428,535	\$ 127,751,920
2023	69,245,000	49,312,073	118,557,073
2024	56,740,000	47,972,263	104,712,263
2025	54,065,000	45,280,010	99,345,010
2026	83,310,000	43,954,075	127,264,075
2027-2031	361,510,000	194,476,277	555,986,277
2032-2036	234,155,000	124,673,963	358,828,963
2037-2041	184,205,000	84,281,625	268,486,625
2042-2046	169,475,000	48,314,566	217,789,566
2047-2051	153,735,000	16,280,477	170,015,477
2052-2056	9,095,000	168,148	9,263,148
<b>Totals</b>	<b>\$ 1,453,858,385</b>	<b>\$ 704,142,012</b>	<b>\$ 2,158,000,397</b>

As of June 30, 2021, the District had \$32.0 million of authorized but unissued unlimited tax bonds from the 2014 bond election and \$422.0 million of authorized but unissued unlimited tax bonds from the 2018 bond election.

**Note 9 - Short-Term Debt**

In September 2016, the District's Board of Trustees adopted an Order ("Order") approving the issuance of District Unlimited Tax Commercial Paper Notes, Series A, in an aggregate principal amount not to exceed \$100.0 million. In January 2019, the Board adopted an amended order raising the maximum principal amount to \$150.0 million. The proceeds of the Commercial Paper Notes shall be used for constructing, renovating, and equipping school buildings for the District, all authorized by the voters of the District in the November 2007, 2014, and 2018 bond elections.

In January 2021, the Board adopted an amendment to the Order eliminating the Series B loan note requirement with the liquidity provider, JPMorgan Chase.

**Note 9 - Short-Term Debt (continued)**

The Commercial Paper Notes will mature in not more than 270 days from issuance and are supported by the revolving credit agreement with JPMorgan Chase Bank. The Order for the Commercial Paper Notes provides for a maximum maturity date of November 1, 2022. The short-term ratings on the Commercial Paper Program are F1+ by Fitch. The Commercial Paper Notes are secured by a pledge of the proceeds from the sales of Commercial Paper Notes from time to time issued to pay the principal amount of outstanding Commercial Paper Notes, from the sale of general obligation bonds issued by the District from time to time hereafter for the purpose of paying the principal and interest on outstanding Commercial Paper Notes, amounts held in the Commercial Paper note Payment Account and /or proceeds of the tax levy.

Series A of the Commercial Paper Program is used for issuing notes for funds as needed. As of June 30, 2021, the District did not have an outstanding balance of Tax-Exempt Commercial Paper- Series A.

Series B of the Commercial Paper was a \$1.0 million note that the liquidity provider, JPMorgan Chase required. This note used the LIBOR index rate for each period. On February 5, 2021, the note was paid in full due to the lender no longer requiring this note.

Changes in the Commercial Paper are as follows:

	June 30, 2021	June 30, 2020
Beginning of the period liability	\$ 46,000,000	\$ 1,000,000
Commercial paper issuances	182,500,000	122,000,000
Commercial paper retirements	(228,500,000)	(77,000,000)
End of the period liability	<u>\$ -</u>	<u>\$ 46,000,000</u>

**Note 10 - Deferred Inflows of Resources and Unearned Revenue**

Governmental funds report deferred inflows of resources in connection with receivables for revenues that are considered to be unavailable to liquidate liabilities in the current period. Revenue recognition in governmental funds does not occur until resources that have been received in advance are earned. A summary of deferred inflows of resources and unearned revenue by fund follows:

	Deferred Inflows of Resources Relating to Property Taxes	Unearned Revenue
<b>General Fund:</b>		
Net property taxes receivable	\$ 7,974,874	\$ -
Overpayment of State Aid	-	11,496,577
<b>Debt Service Fund:</b>		
Net property taxes receivable	2,505,503	-
<b>Non-major Governmental Funds:</b>		
Grant funds received prior to meeting eligibility requirements	-	2,721,112
Child nutrition commodities	-	467,398
Child nutrition prepaid revenues	-	934,220
<b>Enterprise Funds:</b>		
Summer program prepaid revenues	-	291,900
<b>Internal Service Funds:</b>		
Benefit contributions	-	6,419,916
<b>Total</b>	<u>\$ 10,480,377</u>	<u>\$ 22,331,123</u>

**Note 11 - Deficit Fund Balance**

As of June 30, 2021, the Child Nutrition Program Fund had a net deficit fund balance of \$22 thousand. The deficit fund balance resulted from a decrease of anticipated revenue from local and federal sources of \$16.3 million due to a reduction in the local revenue due to all meals being served free of charge offset by a reduction in expenses \$12.4 million and transfer in from the general fund of \$1.8 million.

The Child Nutrition Fund had applied and received \$1.4 million which was for the USDA Emergency Operational Cost (EOC) Reimbursement Program during COVID-19. The Child Nutrition Fund received an additional \$25 thousand in September 2021 under this program which was not recorded in revenue as of June 30, 2021 and would have resulted in a positive fund balance if recognized. Below is a breakdown of the deficit fund balance:

Unassigned deficit fund balance	\$ (928,458)
Restricted fund balance	<u>906,250</u>
Net fund balance	<u>\$ (22,208)</u>

**Note 12 - Committed Fund Balance, Assigned Fund Balance and Encumbrances**

**Committed Fund Balance**

At June 30, 2021, the District has committed \$106.2 million in the General Fund for the following: \$6.4 million for major maintenance and repair, \$4.5 million for new school operations, \$32.8 million for Elementary School 54, and \$62.5 million for potential loss of state funding.

The \$62.5 million committed fund balance for potential loss of state funding was established by the Board by adopting the District's fiscal policy which states that the District will commit at least thirty days or eight and a third percent (8.33%) of net budgeted operating expenditures and by Board resolution of committing fund balances. The committed balance will grow as budgeted operating expenditures increase and any increase will require Board Resolution. If a budgetary shortfall is projected due to loss of state funding, the District would take action as outlined in the fiscal policy budgetary contingency plan. If those actions were insufficient to offset the revenue deficit, the District would develop an expenditure reduction plan for approval by the Board and one option available to the Board would be to utilize the committed fund which would require Board action.

While the Board has committed \$32.8 million for Elementary School 54, the District intends to recommend bond election in 2022. Once a bond election passes, the General Fund would receive reimbursement for amounts spent on Elementary 54. In addition, Elementary School 52 construction, which was part of the 2018 bond program, has been delayed due to lower growth in the area than originally anticipated. The Board could approve including Elementary School 54 in the 2018 bond program in place of Elementary 52 and include Elementary 52 in a future bond. The \$32.8 million represents 16 days of General Fund balance if the Board took action to call a future bond election or decided to include Elementary School 54 in the 2018 bond program.

**Assigned Fund Balance**

The District has assigned \$4.5 million for outstanding purchase orders for the purpose of acquiring educational supplies and services that will be honored in fiscal year 2022.

**Note 12 - Committed Fund Balance, Assigned Fund Balance and Encumbrances (continued)**

**Encumbrances**

As of June 30, 2021, outstanding purchase orders that will be honored in the 2022 fiscal year totaled \$4,493,530. As these purchase orders were the result of normal operations, the District has assigned this amount in the General Fund and the administration will present a budget amendment to the Board for the 2022 fiscal year.

**Note 13 - Revenues from Local, Intermediate and Out-of-State Sources**

A summary of local revenues recorded in the governmental funds for the fiscal year ended June 30, 2021, follows:

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Non-major Governmental Funds</u>	<u>Total</u>
Property taxes	\$ 413,618,556	\$ 126,171,842	\$ -	\$ -	\$ 539,790,398
Penalties, interest and other related tax income	2,390,128	696,278	-	-	3,086,406
Summer school, tuition and fees	343,422	-	-	-	343,422
Investment income	1,095,548	179,469	42,215	6,508	1,323,740
Food sales	-	-	-	975,404	975,404
Co-curricular activities	578,746	-	-	3,493,746	4,072,492
Other	1,602,682	-	-	674,902	2,277,584
<b>Total</b>	<u>\$ 419,629,082</u>	<u>\$ 127,047,589</u>	<u>\$ 42,215</u>	<u>\$ 5,150,560</u>	<u>\$ 551,869,446</u>

**Note 14 - Defined Benefit Retirement Plan**

**A. Plan Description**

The District participates in a cost-sharing multiple-employer defined benefit pension that has a special funding situation. The plan is administered by the Teacher Retirement System of Texas (TRS). TRS's defined benefit pension plan is established and administered in accordance with the Texas Constitution, Article XVI, Section 67 and Texas Government Code, Title 8, Subtitle C. The pension trust fund is a qualified pension trust under Section 401(a) of the Internal Revenue Code. The Texas Legislature establishes benefits and contribution rates within the guidelines of the Texas Constitution. The pension's Board of Trustees does not have the authority to establish or amend benefit terms.

All employees of public, state-supported educational institutions in Texas who are employed for one-half or more of the standard work load and who are not exempted from membership under Texas Government Code, Title 8, Section 822.002 are covered by the system.

**B. Pension Plan Fiduciary Net Position**

Detailed information about the Teacher Retirement System's fiduciary net position is available in a separately-issued Comprehensive Annual Financial Report that includes financial statements and required supplementary information. That report may be obtained on the internet at [https://www.trs.texas.gov/TRS%20Documents/cafr\\_2020.pdf](https://www.trs.texas.gov/TRS%20Documents/cafr_2020.pdf), selecting About TRS then Publications then Financial Reports or by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698, or by calling (512) 542-6592.

**Note 14 - Defined Benefit Retirement Plan (continued)**

**C. Benefits Provided**

TRS provides service and disability retirement, as well as death and survivor benefits, to eligible employees (and their beneficiaries) of public and higher education in Texas. The pension formula is calculated using 2.3 percent (multiplier) times the average of the five highest annual creditable salaries times years of credited service to arrive at the annual standard annuity except for members who are grandfathered, the three highest annual salaries are used. The normal service retirement is at age 65 with 5 years of credited service or when the sum of the member’s age and years of credited service equals 80 or more years. Early retirement is at age 55 with 5 years of service credit or earlier than 55 with 30 years of service credit. There are additional provisions for early retirement if the sum of the member’s age and years of service credit total at least 80, but the member is less than age 60 or 62 depending on date of employment, or if the member was grandfathered in under a previous rule. There are no automatic postemployment benefit changes; including automatic COLAs. Ad hoc post-employment benefit changes, including ad hoc COLAs can be granted by the Texas Legislature as noted in the Plan description above.

Texas Government Code section 821.006 prohibits benefit improvements, if, as a result of the particular action, the time required to amortize TRS’ unfunded actuarial liabilities would be increased to a period that exceeds 31 years, or, if the amortization period already exceeds 31 years, the period would be increased by such action. Actuarial implications of the funding provided in the manner are determined by the System’s actuary.

In May 2019, the 86th Texas Legislature approved the TRS Pension Reform Bill (Senate Bill 12) that provides for gradual contribution increases from the state, participating employers, and active employees to make the pension fund actuarially sound. This action causing the pension fund to be actuarially sound, allowed the legislature to approve funding for a 13th check in September 2019. All eligible members retired as of December 31, 2018 received an extra annuity check in either the matching amount of their monthly annuity or \$2,000, whichever was less.

**D. Contributions**

Contribution requirements are established or amended pursuant to Article 16, section 67 of the Texas Constitution which requires the Texas legislature to establish a member contribution rate of not less than 6% of the member’s annual compensation and a state contribution rate of not less than 6% and not more than 10% of the aggregate annual compensation paid to members of the system during the fiscal year.

Employee contribution rates are set in state statute, Texas Government Code 825.402. The TRS Pension Reform Bill (Senate Bill 12) of the 86th Texas Legislature amended Texas Government Code 825.402 for member contributions and increased employee and employer contribution rates for fiscal years 2020 thru 2025.

	<b>Contribution Rates</b>	
	<b>Plan Fiscal Year</b>	
	<b>2020</b>	<b>2021</b>
Member (Employee)	7.7%	7.7%
Non-employer contributing agency (State)	7.5%	7.5%
District	7.5%	7.5%

**Note 14 - Defined Benefit Retirement Plan (continued)**

**E. Contributions (continued)**

Contributors to the plan include members, employers and the State of Texas as the only non-employer contributing entity. The State is the employer for senior colleges, medical schools and state agencies including TRS. In each respective role, the State contributes to the plan in accordance with state statutes and the General Appropriations Act (GAA). Contributions and pension expense for all contributors were as follows:

	<u>Measurement Year (2020)</u>		<u>Fiscal Year (2021)</u>
	<u>Contributions</u>		<u>TRS</u>
	<u>Required and Made</u>	<u>Pension Expense</u>	<u>Contributions</u>
Member (Employee)	\$ 42,250,578	\$ -	\$ 43,090,038
Non-employer contributing agency (State)	30,850,622	48,166,159	31,299,748
District	16,995,598	38,891,640	17,904,457

As the non-employer contributing entity for public education and junior colleges, the State of Texas contributes to the retirement system an amount equal to the current employer contribution rate, times the aggregate annual compensation of all participating members of the pension trust fund during that fiscal year, reduced by the amounts described below which are paid by the employers. Employers (public school, junior college, other entities, or the State of Texas as the employer for senior universities and medical schools) are required to pay the employer contribution rate in the following instances: On the portion of the member's salary that exceeds the statutory minimum for members entitled to the statutory minimum under Section 21.402 of the Texas Education Code.

- On the portion of the member's salary that exceeds the statutory minimum for members entitled to the statutory minimum under Section 21.402 of the Texas Education Code.
- During a new member's first 90 days of employment.
- When any part or all of an employee's salary is paid by federal funding sources, a privately sponsored source, from non-educational and general, or local funds.
- When the employing district is a public junior college or junior college district, the employer shall contribute to the retirement system an amount equal to 50% of the state contribution rate for certain instructional or administrative employees; and 100% of the state contribution rate for all other employees.

In addition to the employer contributions listed above, there is an additional surcharge an employer is subject to.

- All public schools, charter schools, and regional educational service centers must contribute 1.5 percent of the member's salary beginning in fiscal year 2020, gradually increasing to 2 percent in fiscal year 2025.
- When employing a retiree of the Teacher Retirement System, the employer shall pay both the member contribution and the state contribution as an employment after retirement surcharge.

**Note 14 - Defined Benefit Retirement Plan (continued)**

**F. Actuarial Methods and Assumptions**

The actuarial valuation was performed as of August 31, 2019. Update procedures were used to roll forward the total pension liability to August 31, 2020.

The total pension liability, net pension liability, and certain sensitivity information are based on the actuarial valuation performed as of August 31, 2019 and rolled forward to August 31, 2020. The actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	August 31, 2019 rolled forward to August 31, 2020
Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	Market Value
Single Discount Rate	7.25%
Long-term expected Investment Rate of Return	7.25%
Municipal Bond Rate	2.33%*
Last year ending August 31 in projection period (100 years)	2119
Inflation	2.30%
Salary Increases	3.05% to 9.05% including inflation
Ad hoc post-employment benefit changes	None

*\* The municipal bond rate used is 2.33% as of August 2020 (i.e. the rate closest to but not later than the Measurement Date). The source for the rate is the Fixed Income Market Data/Yield Curve/Data Municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index."*

The actuarial assumptions used in the determination of the total pension liability are the same assumptions used in the actuarial valuation as of August 31, 2019. The actuarial methods and assumption were primarily based on a study of actual experience for the three-year ending August 31, 2017 and were adopted in July 2018. These assumptions are further described the 2020 TRS ACFR, which includes actuarial valuation report dated November 14, 2019.

**Note 14 - Defined Benefit Retirement Plan (continued)**

**G. Discount Rate**

A single discount rate of 7.25 percent was used to measure the total pension liability. The single discount rate was based on the expected rate of return on pension plan investments of 7.25 percent. The projection of flows used to determine this single discount rate assumed that contributions from active members, employers and the non-employer contributing entity will be made at the rates set by the legislature during the 2019 session. It is assumed that future employer and state contributions will be 8.50 percent of payroll in fiscal year 2020 gradually increasing to 9.55 percent of payroll over the next several years. This includes all employer and state contributions for active and rehired retirees.

Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefits payment of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term rate of return on pension plan investments is 7.25%. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of geometric real rates of return for each major asset class included in the System’s target asset allocation as of August 31, 2020 are summarized below:

Asset Class	Target Allocation <sup>1</sup>	Long-Term Expected Geometric Real Rate of Return <sup>2</sup>	Expected Contribution to Long-Term Portfolio Returns
<b>Global Equity</b>			
U.S.	18.00%	3.90%	0.99%
Non-U.S. Developed	13.00%	5.10%	0.92%
Emerging Markets	9.00%	5.60%	0.83%
Private Equity	14.00%	6.70%	1.41%
<b>Stable Value</b>			
U.S. Treasuries	16.00%	(0.7)%	(0.05)%
Absolute Return	0.00%	1.80%	0.00%
Stable Value Hedge Funds	5.00%	1.90%	0.11%
<b>Real Return</b>			
Real Estate	15.00%	4.60%	1.02%
Energy and Natural Resources	6.00%	6.00%	0.42%
Commodities	0.00%	0.80%	0.00%
<b>Risk Parity</b>			
Risk Parity	8.00%	3.00%	0.30%
<b>Asset Allocation Leverage</b>			
Cash	2.00%	(1.5)%	(0.03)%
Asset Allocation Leverage	(6.0)	(1.3)%	0.08%
Inflation Expectation			2.00%
Volatility Drag <sup>3</sup>			(0.67)%
<b>Total</b>	100.00%		7.33%

<sup>1</sup> Target Allocation are based on the FY2020 policy model

<sup>2</sup> Capital Market Assumptions come from Aon Hewitt (as of 08/31/2020)

<sup>3</sup> The volatility drag results from the conversion between arithmetic and geometric mean returns

**Note 14 - Defined Benefit Retirement Plan (continued)**

**H. Discount Rate Sensitivity Analysis**

The following table presents the Net Pension Liability of the plan using the discount rate of 7.25 percent, and what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.25 percent) or one percentage point higher (8.25 percent) than the current rate.

	1% Decrease 6.25%	Current Discount Rate 7.25%	1% Increase 8.25%
District's proportional share of the net pension liability	\$ 340,179,164	\$ 220,611,616	\$ 123,465,603

**I. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2021, the District reported a liability of \$220,611,616 for its proportionate share of the TRS's net pension liability. This liability reflects a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportion of the net pension liability	0.4119%
District's proportionate share of the net pension liability	\$ 220,611,616
State's proportionate share of the net pension liability associated with the District	<u>400,457,614</u>
Total	<u>\$ 621,069,230</u>

The net pension liability was measured as of August 31, 2019 and rolled forward to August 31, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The employer's proportion of the net pension liability was based on the employer's contributions to the pension plan relative to the contributions of all employers to the plan for the period September 1, 2019 thru August 31, 2020.

At August 31, 2020 the employer's proportion of the collective net pension liability was 0.4119% which was an increase from its proportion measured as of August 31, 2019 of 0.3977%.

The General, Capital Projects and Special Revenue Funds are used to liquidate pension liabilities.

**Changes Since the Prior Actuarial Valuation**

There were no changes in assumptions since the prior measurement date.

**Note 14 - Defined Benefit Retirement Plan (continued)**

**I. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)**

**Pension Expense**

For the fiscal year ended June 30, 2021, the District recognized pension expense of \$87,057,799. The District also recognized an additional on-behalf revenue and expense of \$48,166,159 representing the support provide by the State.

**Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2021, the District reported its proportionate share of the TRS’s deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual actuarial experience	\$ 402,819	\$ (6,156,685)
Changes in actuarial assumptions	51,189,744	(21,765,522)
Net difference between projected and actual investment earnings	4,466,093	-
Changes in proportion and differences between district contributions and proportionate share of contributions	15,108,979	(1,529,590)
Contributions paid to TRS subsequent to the measurement date	<u>14,684,439</u>	<u>-</u>
Total	<u>\$ 85,852,074</u>	<u>\$ (29,451,797)</u>

Deferred outflows of resources resulting from District contributions subsequent to the measurement date in the amount of \$14,684,439 will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. The net amounts of the District’s balances of deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended June 30</u>	<u>Amount</u>
2022	\$ 12,709,325
2023	13,143,407
2024	12,155,842
2025	4,706,441
2026	(1,241,861)
2027	<u>242,684</u>
	<u>\$ 41,715,838</u>

**Note 15 - Defined Other Post-Employment Benefit Plan**

**A. Plan Description**

The District participates in the Texas Public School Retired Employees Group Insurance Program (TRS- Care). It is a multiple-employer, cost-sharing defined Other Post-Employment Benefit (OPEB) plan that has a special funding situation. The TRS-Care program was established in 1986 by the Texas Legislature. The TRS-Care program was established in 1986 by the Texas Legislature. The plan is administered through a trust by the Teacher Retirement System of Texas (TRS) Board of Trustees. It is established and administered in accordance with the Texas Insurance Code, Chapter 1575. The Board of Trustees is granted the authority to establish basic and optional group insurance coverage for participants as well as to amend benefit terms as needed under Chapter 1575.052. The Board may adopt rules, plans, procedures, and orders reasonably necessary to administer the program, including minimum benefits and financing standards.

The TRS Board of Trustees administers the TRS-Care program and the related fund in accordance with Texas Insurance Code Chapter 1575. The Board of Trustees is granted the authority to establish basic and optional group insurance coverage for participants as well as to amend benefit terms as needed under Chapter 1575.052. The Board may adopt rules, plans, procedures, and orders reasonably necessary to administer the program, including minimum benefits and financing standards.

**B. OPEB Plan Fiduciary Net Position**

Detail information about the TRS-Care’s fiduciary net position is available in the separately-issued TRS Comprehensive Annual Financial Report that includes financial statements and required supplementary information. That report may be obtained on the internet at [https://www.trs.texas.gov/TRS%20Documents/cafr\\_2020.pdf](https://www.trs.texas.gov/TRS%20Documents/cafr_2020.pdf), selecting About TRS then Publications then Financial Reports or by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698, or by calling (512) 542-6592.

**C. Benefits Provided**

TRS-Care provides health insurance coverage to retirees from public schools, charter schools, regional education service centers and other educational districts who are members of the TRS pension plan. Optional dependent coverage is available for an additional fee.

Eligible non-Medicare retirees and their dependents may enroll in TRS-Care Standard, a high-deductible health plan. Eligible Medicare retirees and their dependents may enroll in the TRS-Care Medicare Advantage medical plan and the TRS-Care Medicare Rx prescription drug plan. To qualify for TRS-Care coverage, a retiree must have at least 10 years of service credit in the TRS pension system. There are no automatic post-employment benefit changes; including automatic COLAs.

The premium rates for retirees are reflected in the following table.

<b>TRS-Care Plan Monthly Premium Rates</b>				
	<u>Medicare</u>		<u>Non- Medicare</u>	
Retiree or Surviving Spouse	\$	135	\$	200
Retiree and Spouse		529		689
Retiree or Surviving Spouse and Children		468		408
Retiree and Family		1,020		999

**Note 15 - Defined Other Post-Employment Benefit Plan (continued)**

**D. Contributions**

Contribution rates for the TRS-Care plan are established in state statute by the Texas Legislature, and there is no continuing obligation to provide benefits beyond each fiscal year. The TRS-Care plan is currently funded on a pay-as-you-go basis and is subject to change based on available funding. Funding for TRS-Care is provided by retiree premium contributions and contributions from the state, active employees, and school districts based upon public school district payroll. The TRS Board of trustees does not have the authority to set or amend contribution rates.

Texas Insurance Code, section 1575.202 establishes the state’s contribution rate which is 1.25 percent of the employee’s salary. Section 1575.203 establishes the active employee’s rate which is .65 percent of pay. Section 1575.204 establishes an employer contribution rate of not less than 0.25 percent or not more than 0.75 percent of the salary of each active employee of the public or charter school. The actual employer contribution rate is prescribed by the Legislature in the General Appropriations Act. The following table shows contributions to the TRS-Care plan by type of contributor.

	<b>Contribution Rates</b>	
	<b>Plan Fiscal Year</b>	
	<b>2020</b>	<b>2021</b>
Active Employee	0.65%	0.65%
Non-employer Contributing Entity (State)	1.25%	1.25%
Employers	0.75%	0.75%
Federal/Private Funding Remitted by Employers	1.25%	1.25%

In addition to the employer contributions listed above, there is an additional surcharge all TRS employers are subject to (regardless of whether or not they participate in the TRS Care OPEB program). When employers hire a TRS retiree, they are required to pay to TRS Care, a monthly surcharge of \$535 per retiree.

TRS-Care received supplemental appropriations from the State of Texas as the Non-Employer Contributing Entity in the amount of \$230.8 million in fiscal year 2020 to maintain premiums and benefit levels in the 2020-2021 biennium.

Contributors to the plan include members, employers and the State of Texas as the only non-employer contributing entity. The State contributes to the plan in accordance with state statutes and the General Appropriations Act (GAA). Contributions and pension expense for all contributors were as follows:

	<b>Measurement Year (2020)</b>		<b>Fiscal Year (2021)</b>
	<b>Contributions</b>	<b>OPEB Expense</b>	<b>TRS Care</b>
	<b>Required and Made</b>	<b>(Revenue)</b>	<b>Contributions</b>
Active Employee	\$ 3,566,607	\$ -	\$ 3,637,471
Non-employer Contributing Entity (State)	5,944,193	(2,064,339)	6,741,553
District	4,423,613	1,172,964	4,516,683

**Note 15 - Defined Other Post-Employment Benefit Plan (continued)**

**E. Actuarial Methods and Assumptions**

The actuarial valuation was performed as of August 31, 2019. Update procedures were used to roll forward the Total OPEB Liability to August 31, 2020. The actuarial valuation was determined using the following actuarial assumptions:

The actuarial valuation of the OPEB plan offered through TRS-Care is similar to the actuarial valuation performed for the pension plan, except that the OPEB valuation is more complex. All the demographic assumptions, including rates of retirement, termination, and disability, and most of the economic assumptions, including general inflation and salary increases, used in the OPEB valuation were identical to those used in the respective TRS pension valuation. The demographic assumptions were developed in the experience study performed for TRS for the period ending August 31, 2017.

The following assumptions and other inputs used for members of TRS-Care are based on an established pattern of practice and are identical to the assumptions used in the August 31, 2019 TRS pension actuarial valuation that was rolled forward to August 31, 2020: (a) Rates of Mortality, (b) Rates of Retirement, (c) Rates of Termination, (d) Rates of Disability, (e) General Inflation, (f) Wage Inflation, and (g) Expected Payroll Growth. Rates of Mortality General Inflation Rates of Retirement Wage Inflation Rates of Termination Expected Payroll Growth Rates of Disability

The active mortality rates were based on 90 percent of the RP-2014 Employee Mortality Tables for males and females, with full generational mortality using Scale BB. The post-retirement mortality rates for healthy lives were based on the 2018 TRS of Texas Healthy Pensioner Mortality Tables, with full generational projection using the ultimate improvement rates from the most recently published scale (U-MP).

**Additional Actuarial Methods and Assumptions:**

Valuation Date	August 31, 2019, rolled forward to August 31, 2020
Actuarial Cost Method	Individual Entry Age Normal
Inflation	2.30%
Single Discount Rate*	2.33% as of August 31, 2020
Election Rates	Normal Retirement: 65% participation prior to age 65 and 40% after age 65. 25% of pre-65 retirees are assumed to discontinue coverage at age 65
Expenses	Third-party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claims costs
Salary Increases**	3.05% to 9.05% including inflation
Healthcare Trend Rate***	4.25% to 9.00%
Ad Hoc Post-Employment Benefit Changes	None

\*Source: Fixed Income municipal bonds with 20 years to maturity that include only federal tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of August 31, 2019.

\*\*Includes Inflation at 2.30%

\*\*\*Initial medical trend rates were 9.00% for non-Medicare retirees; 7.30% for Medicare retirees. There was an initial prescription drug trend rate of 9.00 percentage for all retirees. The initial trend rates decrease to an ultimate trend rate of 4.25% over a period 13 years.

**Note 15 - Defined Other Post-Employment Benefit Plan (continued)**

**F. Discount Rate**

A single discount rate of 2.33 percent was used to measure the Total OPEB Liability. There was a decrease of .30 percent in the discount rate since the previous year. Because the plan is essentially a “pay-as-you-go” plan, the single discount rate is equal to the prevailing municipal bond rate. The projection of cash flows used to determine the discount rate assumed that contributions from active members and those of the contributing employers and the nonemployer contributing entity are made at the statutorily required rates. Based on those assumptions, the OPEB plan’s fiduciary net position was projected to not be able to make all future benefit payments of current plan members. Therefore, the municipal bond rate was used for the long-term rate of return and was applied to all periods of projected benefit payments to determine the total OPEB liability. The source of the municipal bond rate is the Fidelity “20-year Municipal GO AA Index” as of August 31, 2020 using the fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds.

**G. Sensitivity of the Net OPEB Liability**

*Discount Rate* – The following schedule shows the impact of the Net OPEB Liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (2.33%) in measuring the Net OPEB Liability.

Sensitivity of the Net OPEB Liability to the Single Discount Rate Assumptions		
1% Decrease in Discount Rate (1.33%)	Current Discount Rate (2.33%)	1% Increase in Discount Rate (3.33%)
\$265,493,254	\$221,244,800	\$186,294,873

*Healthcare Cost Trend Rates* – The following schedule shows the impact of the Net OPEB Liability if a healthcare trend rate that is 1% less than and 1% greater than the health trend rates assumed.

Sensitivity of the Net OPEB Liability to the Healthcare Cost Trend Rate Assumptions		
1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
\$180,728,656	\$221,244,800	\$275,206,578

**Changes Since the Prior Actuarial Valuation**

The following were changes to the actuarial assumptions or other inputs that affected measurement of the Total OPEB liability (TOL) since the prior measurement period:

- The discount rate changed from 2.63 percent as of August 31, 2019 to 2.33 percent as of August 31, 2020. This change increased the Total OPEB Liability.
- The participation rate for post-65 retirees was lowered from 50 percent to 40 percent. This change lowered the Total OPEB Liability.
- The ultimate health care trend rate assumption was lowered from 4.50 percent to 4.25 percent as a result of Congress’ repeal of the excise (Cadillac) tax on high-cost employer health plans in December 2019. This change lowered the Total OPEB Liability.

**Changes of Benefit Terms Since the Prior Measurement Date**

There were no changes in benefit terms since the prior measurement date

**Note 15 - Defined Other Post-Employment Benefit Plan (continued)**

**H. OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

At June 30, 2021, the District reported a liability of \$221,244,800 for its proportionate share of the TRS’s Net OPEB Liability. This liability reflects a reduction for State OPEB support provided to the District. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the net OPEB liability	0.5820%
District's proportionate share of the collective net OPEB liability	\$ 221,244,800
State's proportionate share that is associated with (employer)	<u>297,299,977</u>
<b>Total</b>	<u>\$ 518,544,777</u>

The Net OPEB Liability was measured as of August 31, 2019 and rolled forward to August 31, 2020 and the Total OPEB Liability used to calculate the Net OPEB Liability was determined by an actuarial valuation as of that date. The District’s proportion of the Net OPEB Liability was based on the District’s contributions to the OPEB plan relative to the contributions of all employers to the plan for the period September 1, 2019 through August 31, 2020.

At August 31, 2020 the District’s proportion of the collective Net OPEB Liability was 0.5820% compared to 0.5712% as of August 31, 2019.

The General, Capital Projects and Special Revenue Funds are used to liquidate OPEB liabilities.

**Note 15 - Defined Other Post-Employment Benefit Plan (continued)**

**H. OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (continued)**

***OPEB Expense***

For the fiscal year ended June 30, 2021, the District recognized negative OPEB expense of (\$891,375). The District also recognized negative on-behalf expense and revenue of (\$2,064,339) for support provided by the State.

***Deferred Outflows and Deferred Inflows of Resources Related to OPEB***

At June 30, 2021, the District reported its proportionate share of the TRS’s deferred outflows of resources and deferred inflows of resources related to other post-employment benefits from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 11,584,290	\$ (101,252,933)
Changes in actuarial assumptions	13,646,204	(60,754,965)
Difference between projected and actual investment earnings	71,896	-
Changes in proportion and difference between the employer's contributions and the proportionate share of contributions	28,739,067	(1,559,107)
Contributions paid to TRS subsequent to the measurement date	3,704,908	-
<b>Total</b>	<u>\$ 57,746,365</u>	<u>\$ (163,567,005)</u>

The \$3,704,908 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ending June 30, 2022. The net amounts of the employer’s balances of deferred outflows and inflows of resources related to OPEB activity will be recognized in OPEB expense as follows:

<u>Year ended June 30</u>	<u>OPEB Expense Amount</u>
2022	\$ (18,500,894)
2023	(18,510,506)
2024	(18,516,003)
2025	(18,514,498)
2026	(12,604,597)
2027	(22,879,050)
	<u>\$ (109,525,548)</u>

**Note 15 - Defined Other Post-Employment Benefit Plan (continued)**

**I. Medicare Part D**

The Medicare Prescription Drug, Improvement, and Modernization Act of 2003, effective January 1, 2006, established prescription drug coverage for Medicare beneficiaries known as Medicare Part D. One of the provisions of Medicare Part D allows for the Texas Public School Retired Employee Group Insurance Program (TRS-Care) to receive retiree drug subsidy payments from the federal government to offset certain prescription drug expenditures for eligible TRS-Care participants. For the fiscal years ended June 30, 2021, 2020, and 2019 the subsidy payments received by TRS-Care on behalf of the District are as follows:

<u>Fiscal Year</u>	<u>Medicare Part D</u>
2021	\$ 2,730,600
2020	2,336,453
2019	1,562,874

The information for the year ended June 30, 2021 is an estimate provided by the Teacher Retirement System. These payments are recorded as equal revenues and expenditures in the governmental funds financial statements of the District.

**Note 16 - Risk Management**

The District is exposed to various risks related to torts: theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District’s risk management program encompasses various means of protecting the District against loss by obtaining property, casualty, and liability coverage through commercial insurance carriers, self-insurance, and from participation in a risk pool. The District’s participation in the risk pool is limited to payment of premiums.

The District provides health benefits to its employees and dependents through a self-insured employee health benefit plan, which is accounted for in the Internal Service Fund and is principally supported by contributions from the District and employees. The District makes contributions to cover a portion of the employees’ premiums and the employees are required to make contributions to cover their dependents. The District obtains stop loss coverage through a third-party insurance company for claims in excess of \$450,000. The Internal Service Fund charges the General Fund and other funds for the District’s portion of premiums for employees whose salaries are charged to those funds.

The District also provides workers’ compensation to its employees through a self-insured plan which is accounted for in the Internal Service Fund. The Internal Service Fund charges the General Fund and other funds for premiums for the District’s contribution. The District obtains stop loss coverage through a third-party insurance company for claims in excess of \$500,000.

Settled claims have not exceeded insurance coverage in any of the previous three years. There has not been any significant reduction in insurance coverage from that of the previous year.

Estimates of claims payable and of claims incurred but not reported at June 30, 2021, are reflected as accrued expenses of the Fund. The liabilities include an amount for claims that have been incurred but were not reported until after June 30, 2021. Because actual claims liabilities depend on such complex factors as inflation, changes in legal requirements, and damage awards, the process used in computing claims liability is an estimate.

**Note 16 - Risk Management (continued)**

Analysis of claims liability for the fiscal years 2020 and 2021 are as follows:

	<u>Health Insurance</u>		<u>Workers' Compensation</u>	
	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>
Beginning Accrual	\$ 5,624,000	\$ 4,836,000	\$ 2,472,201	\$ 2,941,183
Current Estimates	60,732,139	74,031,847	1,496,880	263,466
Payments for Claims	<u>(61,520,139)</u>	<u>(71,525,847)</u>	<u>(1,027,898)</u>	<u>(559,236)</u>
Ending Accrual	<u>\$ 4,836,000</u>	<u>\$ 7,342,000</u>	<u>\$ 2,941,183</u>	<u>\$ 2,645,413</u>

**Note 17 - Compensated Absences**

***Sick Leave Policy***

The District has established policies regarding the compensation of employees for unused sick leave upon retirement from service. In order to be compensated for unused sick leave, an employee must have been in the District for ten years or more and must terminate employment as a result of retirement through the Teacher Retirement System of Texas. Compensation for unused sick leave is limited to a maximum of 150 days under the provisions of the District's sick leave accumulation policy, as outlined below:

1. Professional personnel shall be paid \$75 per day for each day of accumulated sick leave.
2. Paraprofessional and auxiliary personnel shall be paid at the rate of 50% of their current daily salary, but not to exceed \$50 per day for each day of unused local leave.

The District only records a liability at year-end in the fund financial statements for the amounts owed to employees who retired on or before the fiscal year end but who have not yet received payment. The total expenditures for the year ended June 30, 2021, paid on compensated absences was \$371,308. Compensated absences are liquidated from the General Fund when due and payable. For the government-wide financial statements, the District estimates the total compensated absences liability based on the District's policy. The estimated compensated absences liability reported in the Government-wide statements at year end was \$3.8 million.

**Note 18 - Litigation, Commitments and Contingencies**

From time to time, the District is a defendant in legal proceedings relating to its operations as a school district. In the best judgment of the District's management, the outcome of any present legal proceedings will not have any adverse effect on the accompanying financial statements. In the opinion of the District, there are neither significant contingent liabilities related to year 2021 issues nor future costs that will have a material effect on the financial statements of the District.

**Note 19 - Shared Service Arrangements**

The District is the fiscal agent for a Shared Services Arrangement ("SSA") which provides services for hearing impaired students of the District and member districts: Alief ISD, Angleton ISD, Brazosport ISD, Columbia--Brazoria ISD, Lamar CISD, Needville ISD, Stafford MSD and Sweeney ISD. All services are provided by the fiscal agent, and funds are received directly by the fiscal agent from the granting agency. According to guidance provided in TEA's Resource Guide, the District has accounted for the fiscal agent's activities of the SSA in the appropriate Special Revenue Funds and has accounted for these funds using Model 2 in the SSA section of the Resource Guide.

**Note 19 - Shared Service Arrangements (continued)**

Expenditures of the SSA are summarized below:

	<b>Fort Bend ISD</b>	<b>All Other School Districts</b>
IDEA-B Discretionary	\$ 119,137	\$ 170,029
IDEA-C Deaf (Early Intervention)	1,877	2,679
Regional Deaf Co-op	397,555	567,385
Regional Deaf Co-op (Member Share)	557,564	795,747
	<u>\$ 1,076,133</u>	<u>\$ 1,535,840</u>

**Note 20 - COVID-19**

On January 31, 2020, the Secretary of the United States Health and Human Services Department declared a public health emergency for the United States and on March 13, 2020, the President of the United States declared the outbreak of COVID-19 in the United States a national emergency. On March 13, 2020, the Governor of Texas (the “Governor”) declared a state of disaster for all counties in Texas in response to the COVID-19, which disaster declaration he has subsequently extended. In addition, certain local officials, including the County Judge of Fort Bend County, also declared a local state of disaster.

In addition to the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) of 2020, the federal government approved two additional Coronavirus aid financial packages:

- ESSER II, Coronavirus Response and Relief Supplemental Appropriations (CRRSA), was published in June 2021 with a District allocation of \$42.2 million. ESSER II has a pre-award period starting in March 2020 with the grant period ending in September 2023. TEA will supplant approximately \$9.2 million of the ESSER II total for the hold harmless provision.
- The General Fund received \$14.4 million of federal revenue from ESSER II in September 2021 for COVID-19 expenditures spent in fiscal year 2021. The reimbursed non-recurring expenditures represent seven days of fund balance.
- The American Rescue Plan (ARP) Act, also known as ESSER III, was released in April 2021. Fort Bend ISD was allocated \$94.7 million to be spent over the course of three years ending September 30, 2023. Phase I of ESSER III has been made available for reimbursements not to exceed \$63.1 million. Phase II in the amount of \$31.6 million is expected to be released at a later date.

As of September 2, 2021, the Texas Education Agency (TEA) informed local education agencies (LEAs) that it has no plans to issue missed school day waivers due to COVID-19 during the 2021-2022 school year when the LEA or its campuses are closed. Each LEA will need to plan to make up time for school closures during the school year and may need to add additional instructional days and/or minutes to their calendar to meet the 75,600 operational minute requirement.

LEAs have reported to the TEA that attendance rate declines continue to occur due to COVID-19. As a result, the TEA is exploring options to ensure school systems will not experience significant financial difficulties. Additionally, LEAs had varying daily rates of attendance during the 2020-2021 school year due to the impact of virtual learning options. Once the TEA receives this local information in a PEIMS upload this fall, it will be equipped to analyze, understand, and determine potential changes to the rules around waivers, particularly low attendance waivers. As of the date of this report, the District has not determined the impact.



**REQUIRED SUPPLEMENTARY INFORMATION**

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**For the Year Ended June 30, 2021**

Exhibit G-1

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Local, intermediate, and out-of-state	\$ 425,177,249	\$ 422,181,849	\$ 419,629,082	\$ (2,552,767)
State program revenues	292,499,317	301,328,832	290,599,868	(10,728,964)
Federal program revenues	12,450,000	12,450,000	14,674,312	2,224,312
<b>Total Revenues</b>	<u>730,126,566</u>	<u>735,960,681</u>	<u>724,903,262</u>	<u>(11,057,419)</u>
<b>Expenditures</b>				
<b>Current:</b>				
Instruction	433,587,090	445,007,329	440,790,337	4,216,992
Instruction resources and media services	8,321,367	8,812,709	8,443,166	369,543
Curriculum and instructional staff development	16,007,913	14,628,044	14,561,793	66,251
Instructional leadership	18,391,472	19,432,636	19,219,126	213,510
School leadership	48,414,879	48,544,129	48,275,455	268,674
Guidance, counseling and evaluation services	35,450,816	36,675,854	36,142,510	533,344
Social work services	1,840,410	3,225,852	2,665,313	560,539
Health services	10,286,685	17,699,807	12,870,298	4,829,509
Student transportation	23,442,640	21,108,615	20,351,905	756,710
Food services	76,254	1,254	24	1,230
Extracurricular activities	17,517,009	15,934,514	15,565,197	369,317
General administration	23,139,993	20,521,796	19,291,644	1,230,152
Facilities maintenance and operations	67,574,639	75,657,797	71,944,935	3,712,862
Security and monitoring services	9,189,016	13,790,609	11,964,843	1,825,766
Data processing services	18,816,960	24,158,133	21,565,164	2,592,969
Community services	738,899	1,040,675	818,380	222,295
Payments to fiscal agent/member districts of Shared Service Arrangements	478,089	356,105	343,189	12,916
Payments to tax appraisal district	4,219,377	3,919,377	3,900,170	19,207
<b>Total Expenditures</b>	<u>737,493,508</u>	<u>770,515,235</u>	<u>748,713,449</u>	<u>21,801,786</u>
Excess (deficiency) of revenues over expenditures	<u>(7,366,942)</u>	<u>(34,554,554)</u>	<u>(23,810,187)</u>	<u>10,744,367</u>
<b>Other Financing Sources (Uses)</b>				
Sale of real and personal property	-	-	258,653	258,653
Transfers out	-	-	(1,730,332)	(1,730,332)
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>(1,471,679)</u>	<u>(1,471,679)</u>
Net change in fund balance	(7,366,942)	(34,554,554)	(25,281,866)	9,272,688
<b>Fund Balance - Beginning</b>	<u>241,210,762</u>	<u>241,210,762</u>	<u>241,210,762</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u>\$ 233,843,820</u>	<u>\$ 206,656,208</u>	<u>\$ 215,928,896</u>	<u>\$ 9,272,688</u>

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

**Budgets and Budgetary Accounting**

Each school district in Texas is required by law to prepare annually a budget of anticipated revenues and expenditures for the General, School Breakfast and Lunch Program, and Debt Service funds before the beginning of the fiscal year. For fiscal years beginning July 1, the Texas Education Code requires the budget to be prepared not later than June 20 and adopted by June 30 of each year. The District's administration determines budgetary funding priorities and the budgets are prepared in the same basis of accounting that is used for reporting in accordance with generally accepted accounting principles. Final budget allocations are determined by the Board, which subsequently establishes a tax rate sufficient to support the approved budget. The annual budget, which is prepared on the modified accrual basis of accounting, must be adopted by the Board at a scheduled meeting after giving ten days public notice of the meeting. The District annually adopts legally authorized appropriated budgets for the General, National School Breakfast and Lunch Program, and Debt Service funds.

The District's administration performs budget reviews during the year in which budget requirements are re-evaluated and revisions are recommended to the Board. The Board must approve amendments to the budget at the fund and functional expenditure categories or revenue object accounts as defined by the TEA. Expenditures may not legally exceed budgeted appropriations, as amended, at the function level by fund. Unexpended appropriations lapse at year-end.

The District revised the General Fund budget several times during the year ended June 30, 2021. Budget revenue amendments totaling \$5.8 million were approved by the Board resulting in revenue increases. The increase constituted a \$3.0 million decrease in tax revenue and \$8.8 million increase in state revenue.

Budgeted appropriations for expenditures for the General Fund increased \$33.0 million due to \$9.6 million on TRS on behalf, \$8.5 million for purchase orders, \$2.3 million for winter storm Uri, \$6.7 million for COVID-19 related expenditures (wellness monitors, program specialist, school health service), \$4.6 million for contact tracing expenses, \$0.7 million for personal protective equipment provided by TEA and \$0.6 million for maintenance repairs.

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE**  
**NET PENSION LIABILITY**  
**TEACHERS RETIREMENT SYSTEM OF TEXAS**  
**For the Last Seven Measurement Years Ended August 31**

*Exhibit G-2*

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
District's proportion of the net pension liability	0.4119%	0.3977%	0.4017%	0.3900%
District's proportionate share of the net pension liability	\$ 220,611,616	\$ 206,732,032	\$ 221,081,301	\$ 124,695,604
State's proportionate share of the net pension liability associated with the District	<u>400,457,614</u>	<u>381,006,412</u>	<u>415,388,067</u>	<u>231,221,503</u>
Total	<u>\$ 621,069,230</u>	<u>\$ 587,738,444</u>	<u>\$ 636,469,368</u>	<u>\$ 355,917,107</u>
District's covered payroll (for Measurement Year)	\$ 548,708,806	\$ 498,140,877	\$ 488,410,148	\$ 449,388,210
District's proportionate share of the net pension liability as a percentage of its covered payroll	40.2%	41.5%	45.3%	27.7%
Plan's fiduciary net position as a percentage of the total pension liability	75.54%	75.24%	73.74%	82.17%
Plan's net pension liability as a percentage of covered payroll	110.36%	114.93%	126.11%	75.93%
	<u>2016</u>	<u>2015</u>	<u>2014</u>	
District's proportion of the net pension liability	0.3933%	0.4007%	0.2282%	
District's proportionate share of the net pension liability	\$ 148,632,453	\$ 141,636,991	\$ 60,960,852	
State's proportionate share of the net pension liability associated with the District	<u>275,080,136</u>	<u>262,739,729</u>	<u>220,297,710</u>	
Total	<u>\$ 423,712,589</u>	<u>\$ 404,376,720</u>	<u>\$ 281,258,562</u>	
District's covered payroll (for Measurement Year)	\$ 436,161,926	\$ 419,053,098	\$ 373,070,445	
District's proportionate share of the net pension liability as a percentage of its covered payroll	34.1%	33.8%	16.3%	
Plan's fiduciary net position as a percentage of the total pension liability	78.00%	78.43%	83.25%	
Plan's net pension liability as a percentage of covered payroll	92.75%	91.94%	72.89%	

Note: Ten years of data should be presented in this schedule but data is unavailable prior to 2014.  
Net pension liability and related ratios will be presented prospectively as data becomes available.

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF DISTRICT'S RETIREMENT CONTRIBUTIONS**  
**TEACHERS RETIREMENT SYSTEM OF TEXAS**  
**For the Last Ten Fiscal Years Ended June 30**

*Exhibit G-3*

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually required contributions	\$ 17,904,457	\$ 16,643,986	\$ 13,732,525	\$ 13,800,022	\$ 12,540,010
Contributions in relation to the contractual required contributions	<u>17,904,457</u>	<u>16,643,986</u>	<u>13,732,525</u>	<u>13,800,022</u>	<u>12,540,010</u>
Contribution deficiency (excess)	<u>\$ -</u>				
District's covered payroll	\$ 559,610,874	\$ 543,200,323	\$ 494,685,026	\$ 484,028,838	\$ 443,921,363
Contributions as a percentage of covered payroll	3.20%	3.06%	2.78%	2.85%	2.82%
	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Contractually required contributions	\$ 12,542,835	\$ 10,814,570	\$ 5,611,198	\$ 5,059,245	\$ 4,555,001
Contributions in relation to the contractual required contributions	<u>12,542,835</u>	<u>10,814,570</u>	<u>5,611,198</u>	<u>5,059,245</u>	<u>4,555,001</u>
Contribution deficiency (excess)	<u>\$ -</u>				
District's covered payroll	\$ 434,547,274	\$ 412,837,141	\$ 367,413,873	\$ 351,847,507	\$ 348,863,174
Contributions as a percentage of covered payroll	2.89%	2.62%	1.53%	1.44%	1.31%

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**NOTES TO REQUIRED SUPPLEMENTARY PENSION INFORMATION**  
*Teacher Retirement System of Texas*

**Changes of Assumptions**

There were no changes to the assumptions from the prior year actuary valuation.

**Changes in Benefit Terms**

There were no changes of benefit terms that affected measurement of the total pension liability during the measurement period.

**Other Information**

Effective September 1, 2014, employers who did not contribute to Social Security for TRS-eligible employees were required to contribute an additional 1.5% of TRS-eligible compensation which nearly doubled the District's contributions into the Plan. Because the District's proportional share of the plan is determined by its proportional share of contributions, the District recognized a corresponding increase in its share of net pension liability.

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET**  
**OPEB LIABILITY**  
**TEACHERS RETIREMENT SYSTEM OF TEXAS**  
**For the Last Four Measurement Years Ended August 31**

*Exhibit G-4*

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
District's proportion of the net OPEB liability	0.5820%	0.5712%	0.5744%	0.5193%
District's proportionate share of the net OPEB liability	\$ 221,244,800	\$ 270,110,960	\$ 286,788,848	\$ 225,822,040
State's proportionate share of the net OPEB liability associated with the District	<u>297,299,977</u>	<u>358,917,049</u>	<u>424,443,030</u>	<u>360,250,557</u>
Total	<u>\$ 518,544,777</u>	<u>\$ 629,028,009</u>	<u>\$ 711,231,878</u>	<u>\$ 586,072,597</u>
District's covered payroll (for Measurement Year)	\$ 548,708,806	\$ 498,140,877	\$ 488,410,148	\$ 449,388,210
District's proportionate share of the net OPEB liability as a percentage of its covered payroll	40.3%	54.2%	58.7%	50.3%
Plan's fiduciary net position as a percentage of the total OPEB liability	4.99%	2.66%	1.57%	0.91%
Plan's net OPEB liability as a percentage of covered payroll	101.46%	135.21%	146.64%	132.55%

Note: Ten years of data should be presented in this schedule but data is unavailable prior to 2017.  
Net OPEB liability and related ratios will be presented prospectively as data becomes available.

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF DISTRICT'S OPEB CONTRIBUTIONS**  
**TEACHERS RETIREMENT SYSTEM OF TEXAS**  
**For the Last Ten Fiscal Years Ended June 30**

*Exhibit G-5*

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually required contributions	\$ 4,516,683	\$ 4,281,603	\$ 4,037,865	\$ 3,775,210	\$ 2,649,663
Contributions in relation to the contractual required contributions	<u>4,516,683</u>	<u>4,281,603</u>	<u>4,037,865</u>	<u>3,775,210</u>	<u>2,649,663</u>
Contribution deficiency (excess)	<u>\$ -</u>				
District's covered payroll	\$ 559,610,874	\$ 543,200,323	\$ 494,685,026	\$ 484,028,838	\$ 443,921,363
Contributions as a percentage of covered payroll	0.81%	0.79%	0.82%	0.78%	0.60%
	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Contractually required contributions	\$ 2,620,370	\$ 2,455,694	\$ 2,150,017	\$ 2,012,887	\$ 2,054,240
Contributions in relation to the contractual required contributions	<u>2,620,370</u>	<u>2,455,694</u>	<u>2,150,017</u>	<u>2,012,887</u>	<u>2,054,240</u>
Contribution deficiency (excess)	<u>\$ -</u>				
District's covered payroll	\$ 434,547,274	\$ 412,837,141	\$ 367,413,873	\$ 351,847,507	\$ 348,863,174
Contributions as a percentage of covered payroll	0.60%	0.59%	0.59%	0.57%	0.59%

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**NOTES TO REQUIRED SUPPLEMENTARY OPEB INFORMATION**  
**Teacher Retirement System of Texas**

**Changes of Assumptions**

The following assumptions, methods and plan changes which are specific to TRS-Care were updated from the prior year's report:

- The discount rate changed from 2.63 percent as of August 31, 2019 to 2.33 percent, as of August 31, 2020. This change increased the Total OPEB Liability.
- The participation rate for post-65 retirees was lowered from 50 percent to 40 percent. This change lowered the Total OPEB Liability.
- The Ultimate health care trend assumption was lowered from 4.50 percent to 4.25 percent as a result of Congress' repeal of excise (Cadillac) tax on high-cost employer health plans in December 2019. This change lowered the Total OPEB Liability.

**Changes of Benefit Terms**

There were no changes in benefit terms since Prior Measurement Date.



**OTHER SUPPLEMENTARY INFORMATION**



**COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND BUDGETARY COMPARISONS**

## NON-MAJOR GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

The Special Revenue Funds are used to account for all federal, state and locally-funded grants. These grants are awarded to the District with the purpose of accomplishing specific educational goals. Grants included in the Special Revenue Funds are described below.

#### Fund Name & Description

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**ESEA , Title X, Part C- Education for the Homeless Children and Youth** – staff development and supplemental services, including in-service training, counseling, psychological services and tutoring for homeless children.

**ESEA, Title I, Part A - Improving Basic Programs** - supplemental service designed to accelerate the academic achievement of economically disadvantaged students, especially in the tested areas, to ensure that state standards are met on identified campuses.

**IDEA, Part B - Formula** - salaries and supplies to aid children with disabilities with low reading achievement.

**IDEA, Part B - Preschool** - aids preschool students with disabilities.

**IDEA, Part B - High Cost** – funds used to offset the financial impact to provide educational services to high needs children with disabilities.

**National School Breakfast and Lunch** - federal reimbursement revenues originating from the United States Department of Agriculture and fees from child and adult meals.

**Vocational Education - Basic** - funds are for the use of various vocationally-inclined students in regular, disadvantaged and disability classes.

**ESEA, Title II, Part A - Supporting Effective Instruction** - supplements the professional development, retention and recruitment programs district-wide, specifically on high needs campuses.

**ESEA, Title III, Part A - English Language Acquisition and Language Enhancement** - provides additional educational opportunities to supplement programs for students of limited English proficiency and immigrant children by assisting the children to learn English and meet challenging State academic content and student academic achievements standards.

**Elementary and Secondary School Emergency Relief Fund (ESSERF)** – funds received through the Coronavirus Aid Relief, and Economic Security (CARES) Act to provide educational funding to prevent, prepare for and respond to the Coronavirus.

**Medicaid Administrative Claiming Program** - funds used to reimburse administrative expenses for this project and also to improve access to health-related services for clients.

**ESEA, Title 1, School Improvement Program** - funds used to address needs of campus improvement, corrective action and restructuring in order to improve student achievement.

**Coronavirus Relief Fund** – funds used to reimburse for expenditures related to COVID-19

**Coronavirus Response and Relief Supplemental Appropriations (CRRSA)** – funds received through the CRRSA Act, 2021, for the Elementary and Secondary School Emergency Relief (ESSER II) program.

**Federally Funded Special Revenue Funds** - funds used to increase the capacity to provide students a well-rounded education, to provide for students who are victims of crime, to assist with the transformation of low-performing schools, and for COVID-19 contact tracing.

**NON-MAJOR GOVERNMENTAL FUNDS (continued)**

**SPECIAL REVENUE FUNDS (continued)**

**Shared Service Arrangement (SSA) - IDEA, Part B - Discretionary** -funds used to support the Regional Day School Programs for the Deaf.

**Shared Service Arrangement (SSA) -IDEA, Part C- Deaf Early Intervention** - funds used by the fiscal agent to assist in providing direct services to hearing impaired infants and toddlers, ages birth through two years of age. The program provides supplemental and appropriate services to eligible students that are provided by a certified and trained teacher.

**State Supplement - Visually Impaired** - funds used to support the educational needs of students who have visual impairments.

**Advanced Placement Incentives** - funds intended to subsidize teacher training for attending approved AP teacher training workshops.

**State Instructional Materials Fund** - funds used to purchase textbooks and related materials.

**State Funded Special Revenue Funds** - funds used to provide training for full-time law enforcement personnel, to strengthen campus reading programs by public school libraries, to provide professional development, to provide compensatory and extended school year services and initial evaluations to special education students, for school safety and security, for CNG buses and for technology.

**Shared Service Arrangement (SSA) - Regional Day School for the Deaf** - funds used for staff and activities of the Regional Day School Program for the Deaf.

**Campus Activity Fund** - proceeds from fundraising activities, dues, trips, vending sales, corporate and private donations to school-sponsored activities benefiting students and staff of the campus.

**FBISD Education Foundation Grants** - funds provided by the District's Education Foundation and for supplies for individual grants written by teachers.

**Locally Funded Special Revenue Funds** - funds received from other local sources with restricted purposes.

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**COMBINING BALANCE SHEET**  
**ALL NONMAJOR GOVERNMENTAL FUNDS**  
**June 30, 2021**

*Exhibit H-1*  
*Page 1 of 7*

Data Control Codes	206	211	224	225
	ESEA Title X, Part C - Education for the Homeless Children and Youth	ESEA Title I, Part A- Improving Basic Programs	IDEA, Part B Formula	IDEA, Part B Preschool
<b>Assets</b>				
1110	\$ -	\$ -	\$ 10,000	\$ 1,980
1120	-	-	-	-
Receivables:				
1240	88,004	2,493,825	2,255,786	63,985
1290	-	5	2,125	-
1310	-	-	-	-
<b>1000 Total Assets</b>	<b><u>\$ 88,004</u></b>	<b><u>\$ 2,493,830</u></b>	<b><u>\$ 2,267,911</u></b>	<b><u>\$ 65,965</u></b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities:</b>				
2110	\$ -	\$ 61,849	\$ 245,321	\$ -
2150	785	110,051	116,721	2,066
2160	9,076	1,284,902	1,490,264	23,876
2170	78,143	1,037,028	415,605	40,023
2180	-	-	-	-
2300	-	-	-	-
<b>2000 Total Liabilities</b>	<b><u>88,004</u></b>	<b><u>2,493,830</u></b>	<b><u>2,267,911</u></b>	<b><u>65,965</u></b>
<b>Fund Balance:</b>				
<b>Restricted:</b>				
3450	-	-	-	-
<b>Committed:</b>				
3545	-	-	-	-
<b>3600 Unassigned</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>3000 Total Fund Balances</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>4000 Total Liabilities and Fund Balance</b>	<b><u>\$ 88,004</u></b>	<b><u>\$ 2,493,830</u></b>	<b><u>\$ 2,267,911</u></b>	<b><u>\$ 65,965</u></b>

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**COMBINING BALANCE SHEET**  
**ALL NONMAJOR GOVERNMENTAL FUNDS**  
**June 30, 2021**

*Exhibit H-1*  
*Page 2 of 7*

Data Control Codes	226	240	244	255
Data Control Codes	IDEA, Part B - High Cost Funds	National School Breakfast and Lunch	Vocational Education - Basic	ESEA Title II, Part A - Supporting Effective Instruction
<b>Assets</b>				
1110	Cash and cash equivalents	\$ -	\$ 64,388	\$ -
1120	Investments	-	20	-
	Receivables:			
1240	Due from other governments	1,058,869	2,003,531	284,587
1290	Other receivables	-	25,147	3,996
1310	Inventories, at cost	-	906,250	-
<b>1000</b>	<b>Total Assets</b>	<u>\$ 1,058,869</u>	<u>\$ 2,999,336</u>	<u>\$ 288,583</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities:</b>				
2110	Accounts payable	\$ -	\$ 182,590	\$ 16,591
2150	Payroll deduction and withholdings payable	-	145,835	5,169
2160	Accrued wages payable	-	334,601	43,983
2170	Due to other funds	1,058,869	956,388	222,840
2180	Due to other governments	-	512	-
2300	Unearned revenues	-	1,401,618	-
<b>2000</b>	<b>Total Liabilities</b>	<u>1,058,869</u>	<u>3,021,544</u>	<u>288,583</u>
<b>Fund Balance:</b>				
<b>Restricted:</b>				
3450	Federal and state programs	-	906,250	-
<b>Committed:</b>				
3545	Campus activity funds	-	-	-
<b>3600</b>	<b>Unassigned</b>	<u>-</u>	<u>(928,458)</u>	<u>-</u>
<b>3000</b>	<b>Total Fund Balances</b>	<u>-</u>	<u>(22,208)</u>	<u>-</u>
<b>4000</b>	<b>Total Liabilities and Fund Balance</b>	<u>\$ 1,058,869</u>	<u>\$ 2,999,336</u>	<u>\$ 288,583</u>

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**COMBINING BALANCE SHEET**  
**ALL NONMAJOR GOVERNMENTAL FUNDS**  
**June 30, 2021**

*Exhibit H-1*  
*Page 3 of 7*

Data Control Codes	263 ESEA Title III, Part A - English Language Acquisition and Language Enhancement	266 ESSERF	272 Medicaid Administrative Claiming Program	276 ESEA Title I - School Improvement Program
<b>Assets</b>				
1110	Cash and cash equivalents	\$ 9	\$ -	\$ -
1120	Investments	-	-	-
	Receivables:			
1240	Due from other governments	227,226	-	25,958
1290	Other receivables	-	-	-
1310	Inventories, at cost	-	-	-
<b>1000</b>	<b>Total Assets</b>	<u>\$ 227,235</u>	<u>\$ -</u>	<u>\$ 25,958</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities:</b>				
2110	Accounts payable	\$ 994	\$ -	\$ -
2150	Payroll deduction and withholdings payable	16,079	-	-
2160	Accrued wages payable	93,887	-	24,245
2170	Due to other funds	116,275	-	1,713
2180	Due to other governments	-	-	-
2300	Unearned revenues	-	-	-
<b>2000</b>	<b>Total Liabilities</b>	<u>227,235</u>	<u>-</u>	<u>25,958</u>
<b>Fund Balance:</b>				
<b>Restricted:</b>				
3450	Federal and state programs	-	-	-
<b>Committed:</b>				
3545	Campus activity funds	-	-	-
<b>3600</b>	<b>Unassigned</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>3000</b>	<b>Total Fund Balances</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>4000</b>	<b>Total Liabilities and Fund Balance</b>	<u>\$ 227,235</u>	<u>\$ -</u>	<u>\$ 25,958</u>

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**COMBINING BALANCE SHEET**  
**ALL NONMAJOR GOVERNMENTAL FUNDS**  
**June 30, 2021**

*Exhibit H-1*  
*Page 4 of 7*

		277	281	289	315
Data Control Codes		Coronavirus Relief Fund	CRRSA	Federally Funded Special Revenue Funds	SSA-IDEA-Part B, Discretionary
<b>Assets</b>					
1110	Cash and cash equivalents	\$ -	\$ 14,096	\$ -	\$ -
1120	Investments	-	-	-	-
Receivables:					
1240	Due from other governments	-	17,527,753	406,717	284,100
1290	Other receivables	-	-	-	-
1310	Inventories, at cost	-	-	-	-
<b>1000</b>	<b>Total Assets</b>	<u>\$ -</u>	<u>\$ 17,541,849</u>	<u>\$ 406,717</u>	<u>\$ 284,100</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities:</b>					
2110	Accounts payable	\$ -	\$ -	\$ 33,932	\$ 4,807
2150	Payroll deduction and withholdings payable	-	-	7,992	2,172
2160	Accrued wages payable	-	40,328	12,472	29,130
2170	Due to other funds	-	17,501,521	352,321	247,991
2180	Due to other governments	-	-	-	-
2300	Unearned revenues	-	-	-	-
<b>2000</b>	<b>Total Liabilities</b>	<u>-</u>	<u>17,541,849</u>	<u>406,717</u>	<u>284,100</u>
<b>Fund Balance:</b>					
<b>Restricted:</b>					
3450	Federal and state programs	-	-	-	-
<b>Committed:</b>					
3545	Campus activity funds	-	-	-	-
<b>3600</b>	<b>Unassigned</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>3000</b>	<b>Total Fund Balances</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>4000</b>	<b>Total Liabilities and Fund Balance</b>	<u>\$ -</u>	<u>\$ 17,541,849</u>	<u>\$ 406,717</u>	<u>\$ 284,100</u>

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**COMBINING BALANCE SHEET**  
**ALL NONMAJOR GOVERNMENTAL FUNDS**  
**June 30, 2021**

*Exhibit H-1*  
*Page 5 of 7*

	340	385	397	410	
Data Control Codes	SSA - IDEA C Deaf Early Intervention	State Supplement - Visually Impaired	Advanced Placement Incentives	State Instructional Materials Fund	
<b>Assets</b>					
1110	Cash and cash equivalents	\$ -	\$ -	\$ 244,910	\$ -
1120	Investments	-	-	-	-
	Receivables:				
1240	Due from other governments	2,198	-	-	-
1290	Other receivables	-	-	-	-
1310	Inventories, at cost	-	-	-	-
<b>1000</b>	<b>Total Assets</b>	<u>\$ 2,198</u>	<u>\$ -</u>	<u>\$ 244,910</u>	<u>\$ -</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities:</b>					
2110	Accounts payable	\$ 155	\$ -	\$ -	\$ -
2150	Payroll deduction and withholdings payable	-	-	-	-
2160	Accrued wages payable	-	-	-	-
2170	Due to other funds	2,043	-	-	-
2180	Due to other governments	-	-	-	-
2300	Unearned revenues	-	-	244,910	-
<b>2000</b>	<b>Total Liabilities</b>	<u>2,198</u>	<u>-</u>	<u>244,910</u>	<u>-</u>
<b>Fund Balance:</b>					
<b>Restricted:</b>					
3450	Federal and state programs	-	-	-	-
<b>Committed:</b>					
3545	Campus activity funds	-	-	-	-
<b>3600</b>	<b>Unassigned</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>3000</b>	<b>Total Fund Balances</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>4000</b>	<b>Total Liabilities and Fund Balance</b>	<u>\$ 2,198</u>	<u>\$ -</u>	<u>\$ 244,910</u>	<u>\$ -</u>

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**COMBINING BALANCE SHEET**  
**ALL NONMAJOR GOVERNMENTAL FUNDS**  
**June 30, 2021**

*Exhibit H-1*  
*Page 6 of 7*

		429	435	461	492
Data Control Codes		State Funded Special Revenue Funds	SSA Regional Day School for the Deaf	Campus Activity Fund	FBISD Education Foundation Grants
<b>Assets</b>					
1110	Cash and cash equivalents	\$ 13,387	\$ 1,322,524	\$ 1,066,967	\$ 431,034
1120	Investments	-	-	6,334,922	-
	Receivables:				
1240	Due from other governments	1,655,671	964,940	-	-
1290	Other receivables	-	-	253	80
1310	Inventories, at cost	-	-	-	-
<b>1000</b>	<b>Total Assets</b>	<u>\$ 1,669,058</u>	<u>\$ 2,287,464</u>	<u>\$ 7,402,142</u>	<u>\$ 431,114</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities:</b>					
2110	Accounts payable	\$ 4,304	\$ 1,724	\$ 52,799	\$ 16,411
2150	Payroll deduction and withholdings payable	455	32,470	531	-
2160	Accrued wages payable	24,483	270,863	34,012	-
2170	Due to other funds	1,626,042	26,636	4,248	-
2180	Due to other governments	-	-	5,959	-
2300	Unearned revenues	13,774	1,955,771	-	414,703
<b>2000</b>	<b>Total Liabilities</b>	<u>1,669,058</u>	<u>2,287,464</u>	<u>97,549</u>	<u>431,114</u>
<b>Fund Balance:</b>					
<b>Restricted:</b>					
3450	Federal and state programs	-	-	-	-
<b>Committed:</b>					
3545	Campus activity funds	-	-	7,304,593	-
<b>3600</b>	<b>Unassigned</b>	-	-	-	-
<b>3000</b>	<b>Total Fund Balances</b>	<u>-</u>	<u>-</u>	<u>7,304,593</u>	<u>-</u>
<b>4000</b>	<b>Total Liabilities and Fund Balance</b>	<u>\$ 1,669,058</u>	<u>\$ 2,287,464</u>	<u>\$ 7,402,142</u>	<u>\$ 431,114</u>



**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**COMBINING BALANCE SHEET**  
**ALL NONMAJOR GOVERNMENTAL FUNDS**  
**June 30, 2021**

499

<u>Data Control Codes</u>		<u>Locally Funded Special Revenue Funds</u>	<u>Total Non-major Governmental Funds</u>
<b>Assets</b>			
1110	Cash and cash equivalents	\$ 93,867	\$ 3,263,162
1120	Investments	-	6,334,942
	Receivables:		
1240	Due from other governments	-	29,552,145
1290	Other receivables	-	31,606
1310	Inventories, at cost	-	906,250
<b>1000</b>	<b>Total Assets</b>	<u>\$ 93,867</u>	<u>\$ 40,088,105</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities:</b>			
2110	Accounts payable	\$ -	\$ 621,477
2150	Payroll deduction and withholdings payable	1,365	461,518
2160	Accrued wages payable	-	3,716,122
2170	Due to other funds	-	23,876,854
2180	Due to other governments	548	7,019
2300	Unearned revenues	91,954	4,122,730
<b>2000</b>	<b>Total Liabilities</b>	<u>93,867</u>	<u>32,805,720</u>
<b>Fund Balance:</b>			
<b>Restricted:</b>			
3450	Federal and state programs	-	906,250
<b>Committed:</b>			
3545	Campus activity funds	-	7,304,593
<b>3600</b>	<b>Unassigned</b>		(928,458)
<b>3000</b>	<b>Total Fund Balances</b>	<u>-</u>	<u>7,282,385</u>
<b>4000</b>	<b>Total Liabilities and Fund Balance</b>	<u>\$ 93,867</u>	<u>\$ 40,088,105</u>

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended June 30, 2021**

*Exhibit H-2*  
*Page 1 of 7*

		206	211	224	225	
		ESEA Title X, Part C - Education for the Homeless Children and Youth		ESEA Title I, Part A- Improving Basic Programs	IDEA, Part B Formula	IDEA, Part B Preschool
Data Control Codes						
<b>Revenues</b>						
5700	Local, intermediate, and out-of-state	\$ -	\$ -	\$ -	\$ -	
5800	State program revenues	-	-	-	-	
5900	Federal program revenues	125,293	11,254,388	12,447,837		167,856
<b>5020</b>	<b>Total Revenues</b>	<u>125,293</u>	<u>11,254,388</u>	<u>12,447,837</u>		<u>167,856</u>
<b>Expenditures</b>						
<b>Current:</b>						
0011	Instruction	15,368	5,190,967	9,192,589		167,856
0012	Instruction resources and media services	-	10,880	-		-
0013	Curriculum and instructional staff development	-	4,233,427	48,288		-
0021	Instructional leadership	-	431,211	44,072		-
0023	School leadership	-	191,269	2,875		-
0031	Guidance, counseling and evaluation services	-	-	1,733,808		-
0032	Social work services	61,312	206,488	-		-
0033	Health services	-	16,934	1,056,494		-
0034	Student transportation	48,613	54,714	-		-
0035	Food service	-	-	-		-
0036	Extracurricular activities	-	-	-		-
0041	General administration	-	-	-		-
0051	Facilities maintenance and operations	-	-	-		-
0052	Security and monitoring services	-	1,541	-		-
0053	Data processing services	-	-	-		-
0061	Community services	-	916,957	1,000		-
0093	Payments related to shared services arrangement	-	-	368,711		-
<b>6030</b>	<b>Total Expenditures</b>	<u>125,293</u>	<u>11,254,388</u>	<u>12,447,837</u>		<u>167,856</u>
1100	Excess (deficiency) of revenues over expenditures	-	-	-		-
<b>Other Financing Sources (Uses)</b>						
7912	Sale of real or personal property	-	-	-		-
7915	Transfers in	-	-	-		-
<b>7080</b>	<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
1200	Net change in fund balances	-	-	-		-
<b>0100</b>	<b>Fund Balance - July 1 (Beginning)</b>	-	-	-		-
<b>3000</b>	<b>Fund Balance - June 30 (Ending)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended June 30, 2021**

*Exhibit H-2*  
*Page 2 of 7*

	226	240	244	255
Data Control Codes	IDEA, Part B - High Cost Funds	National School Breakfast and Lunch	Vocational Education - Basic	ESEA Title II, Part A - Supporting Effective Instruction
<b>Revenues</b>				
5700	\$ -	\$ 1,072,931	\$ -	\$ -
5800	-	137,837	-	-
5900	1,062,762	14,658,664	743,952	1,658,376
5020	<u>1,062,762</u>	<u>15,869,432</u>	<u>743,952</u>	<u>1,658,376</u>
<b>Expenditures</b>				
<b>Current:</b>				
0011	1,062,762	-	513,005	-
0012	-	-	-	-
0013	-	-	179,472	1,658,376
0021	-	-	11,159	-
0023	-	-	-	-
0031	-	-	40,316	-
0032	-	-	-	-
0033	-	-	-	-
0034	-	-	-	-
0035	-	19,212,336	-	-
0036	-	-	-	-
0041	-	-	-	-
0051	-	321,520	-	-
0052	-	-	-	-
0053	-	-	-	-
0061	-	-	-	-
0093	-	-	-	-
6030	<u>1,062,762</u>	<u>19,533,856</u>	<u>743,952</u>	<u>1,658,376</u>
1100	-	(3,664,424)	-	-
<b>Other Financing Sources (Uses)</b>				
7912	-	20,950	-	-
7915	-	1,730,332	-	-
7080	<u>-</u>	<u>1,751,282</u>	<u>-</u>	<u>-</u>
1200	-	(1,913,142)	-	-
0100	-	1,890,934	-	-
3000	<u>\$ -</u>	<u>\$ (22,208)</u>	<u>\$ -</u>	<u>\$ -</u>

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended June 30, 2021**

*Exhibit H-2*  
*Page 3 of 7*

Data Control Codes	263 ESEA Title III, Part A - English Language Acquisition and Language Enhancement	266 ESSERF	272 Medicaid Administrative Claiming Program	276 ESEA Title I - School Improvement Program
<b>Revenues</b>				
5700	Local, intermediate, and out-of-state	\$ -	\$ -	\$ -
5800	State program revenues	-	-	-
5900	Federal program revenues	1,365,339	445,862	26,360
5020	<b>Total Revenues</b>	<u>1,365,339</u>	<u>445,862</u>	<u>26,360</u>
<b>Expenditures</b>				
<b>Current:</b>				
0011	Instruction	115,070	-	21,536
0012	Instruction resources and media services	-	-	-
0013	Curriculum and instructional staff development	762,740	-	-
0021	Instructional leadership	339,958	-	402
0023	School leadership	-	-	4,422
0031	Guidance, counseling and evaluation services	-	-	-
0032	Social work services	147,571	-	-
0033	Health services	-	445,862	282,818
0034	Student transportation	-	-	-
0035	Food service	-	-	-
0036	Extracurricular activities	-	-	-
0041	General administration	-	-	-
0051	Facilities maintenance and operations	-	-	-
0052	Security and monitoring services	-	-	-
0053	Data processing services	-	-	-
0061	Community services	-	-	-
0093	Payments related to shared services arrangement	-	-	-
6030	<b>Total Expenditures</b>	<u>1,365,339</u>	<u>445,862</u>	<u>26,360</u>
1100	Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>				
7912	Sale of real or personal property	-	-	-
7915	Transfers in	-	-	-
7080	<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
1200	Net change in fund balances	-	-	-
0100	<b>Fund Balance - July 1 (Beginning)</b>	-	-	-
3000	<b>Fund Balance - June 30 (Ending)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended June 30, 2021**

*Exhibit H-2*  
*Page 4 of 7*

		277	281	289	315
Data Control Codes		Coronavirus Relief Fund	CRRSA	Federally Funded Special Revenue Funds	SSA-IDEA-Part B, Discretionary
<b>Revenues</b>					
5700	Local, intermediate, and out-of-state	\$ -	\$ -	\$ -	\$ -
5800	State program revenues	-	-	-	-
5900	Federal program revenues	2,035,943	17,527,753	2,330,291	289,166
5020	<b>Total Revenues</b>	<u>2,035,943</u>	<u>17,527,753</u>	<u>2,330,291</u>	<u>289,166</u>
<b>Expenditures</b>					
<b>Current:</b>					
0011	Instruction	200	9,183,832	316,777	287,233
0012	Instruction resources and media services	-	-	-	-
0013	Curriculum and instructional staff development	392,095	2	18,032	1,933
0021	Instructional leadership	1,925	-	234,527	-
0023	School leadership	1,500	-	181,717	-
0031	Guidance, counseling and evaluation services	-	483,943	406,105	-
0032	Social work services	-	-	-	-
0033	Health services	782,516	4,535,794	1,125,691	-
0034	Student transportation	-	-	-	-
0035	Food service	-	-	-	-
0036	Extracurricular activities	4,186	7,091	-	-
0041	General administration	-	1,200	-	-
0051	Facilities maintenance and operations	256,861	905,105	-	-
0052	Security and monitoring services	-	767,564	47,442	-
0053	Data processing services	596,660	1,643,222	-	-
0061	Community services	-	-	-	-
0093	Payments related to shared services arrangement	-	-	-	-
6030	<b>Total Expenditures</b>	<u>2,035,943</u>	<u>17,527,753</u>	<u>2,330,291</u>	<u>289,166</u>
1100	Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>					
7912	Sale of real or personal property	-	-	-	-
7915	Transfers in	-	-	-	-
7080	<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200	Net change in fund balances	-	-	-	-
0100	<b>Fund Balance - July 1 (Beginning)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
3000	<b>Fund Balance - June 30 (Ending)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended June 30, 2021**

*Exhibit H-2*  
*Page 5 of 7*

		340	385	397	410
Data Control Codes		SSA - IDEA C Deaf Early Intervention	State Supplement - Visually Impaired	Advanced Placement Incentives	State Instructional Materials Fund
<b>Revenues</b>					
5700	Local, intermediate, and out-of-state	\$ -	\$ -	\$ -	\$ -
5800	State program revenues	-	20,000	5,950	2,764,098
5900	Federal program revenues	4,556	-	-	-
5020	<b>Total Revenues</b>	<u>4,556</u>	<u>20,000</u>	<u>5,950</u>	<u>2,764,098</u>
<b>Expenditures</b>					
<b>Current:</b>					
0011	Instruction	4,556	20,000	-	2,764,098
0012	Instruction resources and media services	-	-	-	-
0013	Curriculum and instructional staff development	-	-	5,950	-
0021	Instructional leadership	-	-	-	-
0023	School leadership	-	-	-	-
0031	Guidance, counseling and evaluation services	-	-	-	-
0032	Social work services	-	-	-	-
0033	Health services	-	-	-	-
0034	Student transportation	-	-	-	-
0035	Food service	-	-	-	-
0036	Extracurricular activities	-	-	-	-
0041	General administration	-	-	-	-
0051	Facilities maintenance and operations	-	-	-	-
0052	Security and monitoring services	-	-	-	-
0053	Data processing services	-	-	-	-
0061	Community services	-	-	-	-
0093	Payments related to shared services arrangement	-	-	-	-
6030	<b>Total Expenditures</b>	<u>4,556</u>	<u>20,000</u>	<u>5,950</u>	<u>2,764,098</u>
1100	Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>					
7912	Sale of real or personal property	-	-	-	-
7915	Transfers in	-	-	-	-
7080	<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200	Net change in fund balances	-	-	-	-
0100	<b>Fund Balance - July 1 (Beginning)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
3000	<b>Fund Balance - June 30 (Ending)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended June 30, 2021**

*Exhibit H-2*  
*Page 6 of 7*

	429	435	461	492
Data Control Codes	State Funded Special Revenue Funds	SSA Regional Day School for the Deaf	Campus Activity Fund	FBISD Education Foundation Grants
<b>Revenues</b>				
5700	-	6,893	3,414,888	545,813
5800	2,677,405	2,311,359	-	-
5900	-	-	-	-
5020	<u>2,677,405</u>	<u>2,318,252</u>	<u>3,414,888</u>	<u>545,813</u>
<b>Expenditures</b>				
<b>Current:</b>				
0011	395,976	1,810,359	206,654	421,124
0012	54	-	72,725	74,099
0013	20,256	-	13,496	26,825
0021	-	262,224	185	-
0023	-	-	44,729	-
0031	113,328	243,367	732,007	181
0032	-	-	-	-
0033	-	-	56	3,712
0034	1,631,259	-	-	-
0035	-	-	-	4,934
0036	-	2,302	2,867,334	-
0041	-	-	2,857	-
0051	-	-	-	1,260
0052	516,532	-	37,676	-
0053	-	-	-	-
0061	-	-	-	13,678
0093	-	-	-	-
6030	<u>2,677,405</u>	<u>2,318,252</u>	<u>3,977,719</u>	<u>545,813</u>
1100	-	-	(562,831)	-
<b>Other Financing Sources (Uses)</b>				
7912	-	-	-	-
7915	-	-	-	-
7080	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200	-	-	(562,831)	-
0100	-	-	7,867,424	-
3000	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,304,593</u>	<u>\$ -</u>



**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended June 30, 2021**

499

<u>Data Control Codes</u>		<u>Locally Funded Special Revenue Funds</u>	<u>Total Non-major Governmental Funds</u>
<b>Revenues</b>			
5700	Local, intermediate, and out-of-state	\$ 110,035	\$ 5,150,560
5800	State program revenues	-	7,916,649
5900	Federal program revenues	-	66,427,216
5020	<b>Total Revenues</b>	<u>110,035</u>	<u>79,494,425</u>
<b>Expenditures</b>			
<b>Current:</b>			
0011	Instruction	17,542	31,707,504
0012	Instruction resources and media services	-	157,758
0013	Curriculum and instructional staff development	39,327	7,400,219
0021	Instructional leadership	-	1,325,663
0023	School leadership	-	426,512
0031	Guidance, counseling and evaluation services	29,402	3,782,457
0032	Social work services	-	415,371
0033	Health services	-	8,249,877
0034	Student transportation	-	1,734,586
0035	Food service	6,150	19,223,420
0036	Extracurricular activities	-	2,880,913
0041	General administration	-	4,057
0051	Facilities maintenance and operations	-	1,484,746
0052	Security and monitoring services	-	1,370,755
0053	Data processing services	-	2,239,882
0061	Community services	17,614	949,249
0093	Payments related to shared services arrangement	-	368,711
6030	<b>Total Expenditures</b>	<u>110,035</u>	<u>83,721,680</u>
1100	Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(4,227,255)</u>
<b>Other Financing Sources (Uses)</b>			
7912	Sale of real or personal property	-	20,950
7915	Transfers in	-	1,730,332
7080	<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>1,751,282</u>
1200	Net change in fund balances	-	(2,475,973)
0100	<b>Fund Balance - July 1 (Beginning)</b>	<u>-</u>	<u>9,758,358</u>
3000	<b>Fund Balance - June 30 (Ending)</b>	<u>\$ -</u>	<u>\$ 7,282,385</u>

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**NATIONAL SCHOOL BREAKFAST AND LUNCH PROGRAM**  
**For the Year Ended June 30, 2021**

Exhibit H-3

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Local and intermediate sources	\$ 11,775,000	\$ 11,775,000	\$ 1,072,931	\$(10,702,069)
State program revenues	135,000	135,000	137,837	2,837
Federal program revenues	<u>13,890,000</u>	<u>13,890,000</u>	<u>14,658,664</u>	<u>768,664</u>
<b>Total Revenues</b>	<u>25,800,000</u>	<u>25,800,000</u>	<u>15,869,432</u>	<u>(9,930,568)</u>
<b>Expenditures</b>				
Food services	31,391,000	31,391,000	19,212,336	12,178,664
Facilities maintenance and operations	<u>573,000</u>	<u>573,000</u>	<u>321,520</u>	<u>251,480</u>
<b>Total Expenditures</b>	<u>31,964,000</u>	<u>31,964,000</u>	<u>19,533,856</u>	<u>12,430,144</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	<u>(6,164,000)</u>	<u>(6,164,000)</u>	<u>(3,664,424)</u>	<u>2,499,576</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Real and Personal Property	-	-	20,950	20,950
Transfers in	<u>-</u>	<u>-</u>	<u>1,730,332</u>	<u>1,730,332</u>
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>1,751,282</u>	<u>1,751,282</u>
Net change in fund balance	(6,164,000)	(6,164,000)	(1,913,142)	4,250,858
<b>Fund Balance - Beginning</b>	<u>1,890,934</u>	<u>1,890,934</u>	<u>1,890,934</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u>\$ (4,273,066)</u>	<u>\$ (4,273,066)</u>	<u>\$ (22,208)</u>	<u>\$ 4,250,858</u>

**MAJOR GOVERNMENTAL FUND**

**Fund Name and Description**

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**Debt-Service Fund** - The Debt Service Fund is used to account for revenues from debt service taxes and earnings on investments which are used for payment of interest and principal on the District's bonded indebtedness.

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**DEBT SERVICE FUND**  
**For the Year Ended June 30, 2021**

Exhibit H-4

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Local and intermediate sources	\$ 129,356,290	\$ 126,404,698	\$ 127,047,589	\$ 642,891
State program revenues	2,103,320	1,529,287	1,509,709	(19,578)
<b>Total Revenues</b>	<u>131,459,610</u>	<u>127,933,985</u>	<u>128,557,298</u>	<u>623,313</u>
<b>Expenditures</b>				
<b>Debt Service:</b>				
Principal on long-term debt	76,700,339	112,918,389	66,423,389	46,495,000
Interest on long-term debt	47,232,910	46,131,588	46,131,588	-
Bond issuance costs and fees	2,540,000	2,346,400	2,246,957	99,443
<b>Total Expenditures</b>	<u>126,473,249</u>	<u>161,396,377</u>	<u>114,801,934</u>	<u>46,594,443</u>
Excess of revenues over expenditures	<u>4,986,361</u>	<u>(33,462,392)</u>	<u>13,755,364</u>	<u>47,217,756</u>
<b>Other Financing Sources</b>				
Refunding bonds issued	-	45,495,000	45,495,000	-
Transfers out	-	-	(1,000,000)	(1,000,000)
Payments to bond refunding escrow agent	-	-	(45,495,000)	(45,495,000)
<b>Total Other Financing Sources</b>	<u>-</u>	<u>45,495,000</u>	<u>(1,000,000)</u>	<u>(46,495,000)</u>
Net Change in Fund Balance	4,986,361	12,032,608	12,755,364	722,756
<b>Fund Balance - Beginning</b>	<u>94,673,165</u>	<u>94,673,165</u>	<u>94,673,165</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u>\$ 99,659,526</u>	<u>\$ 106,705,773</u>	<u>\$ 107,428,529</u>	<u>\$ 722,756</u>

## ENTERPRISE FUNDS

Enterprise Funds are used to account for the extended learning program and the facility rental program that the District provides to the community.

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### Fund Name and Description

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**Extended Learning Fund** - The Extended Learning Fund is used to account for the operation of the District's Learning Program. Revenues of the fund are derived by providing services to parents within the District. Expenses include the day to day cost of operations of the Extended Learning program as well as depreciation of capital assets.

**Facility Rental Fund** - The Facility Rental Fund is used to account for the operation of the District's facility rental program and other revenue generating programs. Revenues of the fund are derived by renting District facilities to the public and from advertising. Expenses include day to day cost of operations of the facility rental program.

**Career & Technical Education Fund** - The Career & Technical Education Fund is used to account for the operation of the District's Career & Technical Program. Revenues of the fund are derived by providing services to students within the District and other revenue generating programs. Expenses include the day to day cost of operations of the Career & Technical Education program.



**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**COMBINING STATEMENT OF NET POSITION**  
**ENTERPRISE FUNDS**  
**June 30, 2021**

Exhibit H-5

	<u>Extended Learning Program</u>	<u>Facility Rental Program</u>	<u>CTE Center</u>	<u>Total Enterprise Funds</u>
<b>Assets</b>				
<b>Current assets:</b>				
Cash and cash equivalents	\$ 555,649	\$ 333,581	\$ 32,067	\$ 921,297
Temporary investments, at fair value	1,394,625	1,347,611	-	2,742,236
Receivables:				
Due from other funds	-	250	1,040	1,290
Other receivables	-	69,440	-	69,440
<b>Total current assets</b>	<u>1,950,274</u>	<u>1,750,882</u>	<u>33,107</u>	<u>3,734,263</u>
<b>Non-Current Assets</b>				
<b>Capital assets:</b>				
Building and improvements	4,557,097	-	-	4,557,097
Furniture and equipment	1,644,917	-	-	1,644,917
Accumulated depreciation	(3,806,707)	-	-	(3,806,707)
<b>Total non-current assets</b>	<u>2,395,307</u>	<u>-</u>	<u>-</u>	<u>2,395,307</u>
<b>Total Assets</b>	<u>4,345,581</u>	<u>1,750,882</u>	<u>33,107</u>	<u>6,129,570</u>
<b>Liabilities</b>				
<b>Current Liabilities:</b>				
Accounts payable	47,432	58	3,615	51,105
Payroll deductions and withholdings	24,808	2,066	-	26,874
Accrued wages payable	309,599	4,373	-	313,972
Due to other funds	15,835	574	-	16,409
Payable to other governments	-	-	45	45
Unearned revenue	291,900	-	-	291,900
<b>Total Current Liabilities</b>	<u>689,574</u>	<u>7,071</u>	<u>3,660</u>	<u>700,305</u>
<b>Total Liabilities</b>	<u>689,574</u>	<u>7,071</u>	<u>3,660</u>	<u>700,305</u>
<b>Net Position</b>				
Investments in capital assets	2,395,307	-	-	2,395,307
Unrestricted	1,260,700	1,743,811	29,447	3,033,958
<b>Total Net Position</b>	<u>\$ 3,656,007</u>	<u>\$ 1,743,811</u>	<u>\$ 29,447</u>	<u>\$ 5,429,265</u>

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**ENTERPRISE FUNDS**  
**For the Year Ended June 30, 2021**

Exhibit H-6

	<u>Extended Learning Program</u>	<u>Facility Rental Program</u>	<u>CTE Center</u>	<u>Total Enterprise Funds</u>
<b>Operating Revenues</b>				
Charges for sales and services	\$ 3,083,998	\$ 518,273	\$ 62,581	\$ 3,664,852
<b>Total Operating Revenues</b>	<u>3,083,998</u>	<u>518,273</u>	<u>62,581</u>	<u>3,664,852</u>
<b>Operating Expenses</b>				
Payroll costs	5,521,036	209,180	-	5,730,216
Purchased and contracted services	316,863	360	12,587	329,810
Supplies	89,977	239	21,620	111,836
Claims expense and other operating expenses	140,184	484	1,155	141,823
Depreciation	110,901	-	-	110,901
<b>Total Operating Expenses</b>	<u>6,178,961</u>	<u>210,263</u>	<u>35,362</u>	<u>6,424,586</u>
Operating Income (Loss)	<u>(3,094,963)</u>	<u>308,010</u>	<u>27,219</u>	<u>(2,759,734)</u>
<b>Non-Operating Revenues (Expenses)</b>				
Investment earnings	9,548	12,219	-	21,767
<b>Total Non-operating Revenues (Expenses)</b>	<u>9,548</u>	<u>12,219</u>	<u>-</u>	<u>21,767</u>
Income (Loss) before Transfers	<u>(3,085,415)</u>	<u>320,229</u>	<u>27,219</u>	<u>(2,737,967)</u>
Transfers out	<u>-</u>	<u>(466,000)</u>	<u>-</u>	<u>(466,000)</u>
Change in Net Position	(3,085,415)	(145,771)	27,219	(3,203,967)
<b>Net Position - Beginning</b>	<u>6,741,422</u>	<u>1,889,582</u>	<u>2,228</u>	<u>8,633,232</u>
<b>Net Position - Ending</b>	<u>\$ 3,656,007</u>	<u>\$ 1,743,811</u>	<u>\$ 29,447</u>	<u>\$ 5,429,265</u>

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**COMBINING STATEMENT OF CASH FLOWS**  
**ENTERPRISE FUNDS**  
**For the Year Ended June 30, 2021**

Exhibit H-7

	Extended Learning Program	Facility Rental Program	CTE Center	Total Enterprise Funds
<b>Increase (Decrease) in Cash and Cash Equivalents</b>				
<b>Cash Flows from Operating Activities:</b>				
Cash receipts from services provided	\$ 3,335,909	\$ 512,337	\$ 62,581	\$ 3,910,827
Cash payments to suppliers for goods and services	(477,805)	(1,039)	(32,742)	(511,586)
Cash payments to employees	(5,574,623)	(204,146)	-	(5,778,769)
<b>Net Cash Provided by (Used for) Operating Activities</b>	<u>(2,716,519)</u>	<u>307,152</u>	<u>29,839</u>	<u>(2,379,528)</u>
<b>Cash Flows from Non-Capital Financing Activities:</b>				
Advances to other funds	-	(466,000)	-	(466,000)
<b>Net Cash Provided by (Used for) Non-Capital Financing Activities</b>	<u>-</u>	<u>(466,000)</u>	<u>-</u>	<u>(466,000)</u>
<b>Cash Flows from Investing Activities:</b>				
Sale of investment	2,747,302	(600,862)	-	2,146,440
Interest on investments	9,548	12,219	-	21,767
<b>Net Cash Provided by (Used for) Investing Activities</b>	<u>2,756,850</u>	<u>(588,643)</u>	<u>-</u>	<u>2,168,207</u>
Net increase (decrease) in cash and cash equivalents	40,331	(747,491)	29,839	(677,321)
<b>Cash and Cash Equivalents at Beginning of Year</b>	<u>515,318</u>	<u>1,081,072</u>	<u>2,228</u>	<u>1,598,618</u>
<b>Cash and Cash Equivalents at End of Year</b>	<u>\$ 555,649</u>	<u>\$ 333,581</u>	<u>\$ 32,067</u>	<u>\$ 921,297</u>
<b>Reconciliation to Balance Sheet</b>				
Cash and cash equivalents per cash flow	<u>\$ 555,649</u>	<u>\$ 333,581</u>	<u>\$ 32,067</u>	<u>\$ 921,297</u>
Cash and cash equivalents per balance sheet	<u>\$ 555,649</u>	<u>\$ 333,581</u>	<u>\$ 32,067</u>	<u>\$ 921,297</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>				
Operating Income (Loss)	\$ (3,094,963)	\$ 308,010	\$ 27,219	\$ (2,759,734)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:				
Depreciation	110,901	-	-	110,901
Change in Assets and Liabilities:				
Decrease (increase) in receivables	-	(18,681)	-	(18,681)
Decrease (increase) in due from other funds	702	12,171	(1,040)	11,833
Decrease (increase) in prepaid items	31,500	-	-	31,500
Increase (decrease) in accrued wages payable	(53,587)	5,034	-	(48,553)
Increase (decrease) in accounts payable	37,719	44	3,615	41,378
Increase (decrease) in due to other funds	9,309	574	-	9,883
Increase (decrease) in due to other governments	-	-	45	45
Increase (decrease) in unearned revenue	241,900	-	-	241,900
<b>Net Cash Provided by (Used for) Operating Activities</b>	<u>\$ (2,716,519)</u>	<u>\$ 307,152</u>	<u>\$ 29,839</u>	<u>\$ (2,379,528)</u>



## INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments of the District on a cost reimbursement basis.

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### Fund Name and Description

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**Print Shop Fund** - The Print Shop Fund is used to account for the operations of the District's print shop. Revenues of the fund are derived by providing services to other departments within the District. Expenses include the day to day cost of operations of the print shop as well as depreciation of capital assets.

**Health Insurance Fund** - The Health Insurance Fund is used to account for the operations of the District's employee health insurance plan, which is supported principally by employer and employee contributions. Expenses include plan benefit payments to medical providers and employees, and charges incurred in administering the plan.

**Workers' Compensation Fund** - The Workers' Compensation Fund is used to account for the operations of the District's workers' compensation insurance plan, which is supported principally by employer contributions. Expenses of the plan include plan benefit payments to injured employees and charges incurred in administering the plan.

**Unemployment Insurance Fund** - The Unemployment Insurance Fund is used to account for the operations of the District's unemployment insurance plan, which is supported principally by employer contributions. Expenses include plan benefit payments for insured employees and charges incurred in administering the plan.

**Technology Fund** - The Technology Fund is used to account for the operations of technology items utilized throughout the District, which is supported principally by transfers from the General Fund. Expenses include computers, laptops, and infrastructure costs, as well as depreciation of capital assets.

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**COMBINING STATEMENT OF NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**June 30, 2021**

*Exhibit H-8*  
*Page 1 of 2*

	<b>Print Shop Fund</b>	<b>Health Insurance Fund</b>	<b>Workers' Compensation Fund</b>	<b>Unemployment Insurance Fund</b>
<b>Assets</b>				
<b>Current assets:</b>				
Cash and cash equivalents	\$ -	\$ 7,061,799	\$ -	\$ -
Temporary investments, at fair value	81	6,586,256	2,818,211	55
Receivables:				
Due from other funds	18,405	6,258,823	160,213	-
Other receivables	-	1,284,125	-	-
Inventories, at cost	53,658	-	-	-
Prepaid items	4,448	-	161,174	-
<b>Total Current assets</b>	<b>76,592</b>	<b>21,191,003</b>	<b>3,139,598</b>	<b>55</b>
<b>Non-Current Assets</b>				
<b>Capital assets:</b>				
Furniture and equipment	265,102	-	18,655	-
Accumulated depreciation	(200,553)	-	(8,084)	-
<b>Total non-current assets</b>	<b>64,549</b>	<b>-</b>	<b>10,571</b>	<b>-</b>
<b>Total Assets</b>	<b>141,141</b>	<b>21,191,003</b>	<b>3,150,169</b>	<b>55</b>
<b>Liabilities</b>				
<b>Current liabilities:</b>				
Accounts payable	1,823	579,643	99,095	75,172
Payroll deductions and withholdings	2,033	460,861	1,350	687
Due to other funds	-	4,503	-	280,292
Payable to other governments	-	-	-	120,000
Claims payable	-	7,342,000	886,933	-
Unearned revenue	-	6,259,703	160,213	-
<b>Total current liabilities</b>	<b>3,856</b>	<b>14,646,710</b>	<b>1,147,591</b>	<b>476,151</b>
<b>Non-current liabilities:</b>				
Claims and judgments	-	-	1,758,480	-
<b>Total non-current liabilities</b>	<b>-</b>	<b>-</b>	<b>1,758,480</b>	<b>-</b>
<b>Total Liabilities</b>	<b>3,856</b>	<b>14,646,710</b>	<b>2,906,071</b>	<b>476,151</b>
<b>Net Position</b>				
Investments in capital assets	64,549	-	10,571	-
Unrestricted	72,736	6,544,293	233,527	(476,096)
<b>Total Net Position</b>	<b>\$ 137,285</b>	<b>\$ 6,544,293</b>	<b>\$ 244,098</b>	<b>\$ (476,096)</b>

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**COMBINING STATEMENT OF NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**June 30, 2021**

	<u>Technology Fund</u>	<u>Total</u>
<b>Assets</b>		
<b>Current assets:</b>		
Cash and cash equivalents	\$ -	\$ 7,061,799
Temporary investments, at fair value	456,294	9,860,897
Receivables:		
Due from other funds	-	6,437,441
Other receivables	-	1,284,125
Inventories, at cost	-	53,658
Prepaid items	-	165,622
<b>Total Current assets</b>	<u>456,294</u>	<u>24,863,542</u>
<b>Capital assets:</b>		
Furniture and equipment	1,559,979	1,843,736
Accumulated depreciation	<u>(1,247,798)</u>	<u>(1,456,435)</u>
<b>Total non-current assets</b>	<u>312,181</u>	<u>387,301</u>
<b>Total Assets</b>	<u>768,475</u>	<u>25,250,843</u>
<b>Liabilities</b>		
<b>Current liabilities:</b>		
Accounts payable	-	755,733
Payroll deductions and withholdings	-	464,931
Due to other funds	-	284,795
Payable to other governments	-	120,000
Claims payable	-	8,228,933
Unearned revenue	-	6,419,916
<b>Total current liabilities</b>	<u>-</u>	<u>16,274,308</u>
<b>Non-current liabilities:</b>		
Claims and judgments	-	1,758,480
<b>Total non-current liabilities</b>	<u>-</u>	<u>1,758,480</u>
<b>Total Liabilities</b>	<u>-</u>	<u>18,032,788</u>
<b>Net Position</b>		
Investments in capital assets	312,181	387,301
Unrestricted	<u>456,294</u>	<u>6,830,754</u>
<b>Total Net Position</b>	<u>\$ 768,475</u>	<u>\$ 7,218,055</u>

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**For the Year Ended June 30, 2021**

*Exhibit H-9*  
*Page 1 of 2*

	<u>Print Shop Fund</u>	<u>Health Insurance Fund</u>	<u>Workers' Compensation Fund</u>	<u>Unemployment Insurance Fund</u>
<b>Operating Revenues</b>				
Charges for sales and services	\$ 332,438	\$ 80,596,955	\$ 1,406,684	\$ -
<b>Total operating revenues</b>	<u>332,438</u>	<u>80,596,955</u>	<u>1,406,684</u>	<u>-</u>
<b>Operating Expenses</b>				
Payroll costs	326,733	672,257	172,007	86,868
Purchased and contracted services	218,170	6,628,728	126,971	-
Supplies and materials	83,596	20,080	-	-
Claims expense and other operating expenses	-	74,509,135	456,359	48,158
Depreciation	31,293	-	3,731	-
<b>Total Operating Expenses</b>	<u>659,792</u>	<u>81,830,200</u>	<u>759,068</u>	<u>135,026</u>
Operating Income (Loss)	<u>(327,354)</u>	<u>(1,233,245)</u>	<u>647,616</u>	<u>(135,026)</u>
<b>Non-Operating Revenues (Expenses)</b>				
Investment earnings	-	45,792	1,926	84
<b>Total Non-Operating Revenues</b>	<u>-</u>	<u>45,792</u>	<u>1,926</u>	<u>84</u>
<b>Income (Loss) before transfers</b>	<u>(327,354)</u>	<u>(1,187,453)</u>	<u>649,542</u>	<u>(134,942)</u>
Transfers in	466,000	-	-	-
	<u>466,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	138,646	(1,187,453)	649,542	(134,942)
<b>Net Position:</b>				
<b>Net Position - Beginning</b>	<u>(1,361)</u>	<u>7,731,746</u>	<u>(405,444)</u>	<u>(341,154)</u>
<b>Net Position - Ending</b>	<u>\$ 137,285</u>	<u>\$ 6,544,293</u>	<u>\$ 244,098</u>	<u>\$ (476,096)</u>

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**For the Year Ended June 30, 2021**

*Exhibit H-9*  
*Page 2 of 2*

	<u>Technology Fund</u>	<u>Total</u>
<b>Operating Revenues</b>		
Charges for sales and services	\$ -	\$ 82,336,077
<b>Total operating revenues</b>	<u>-</u>	<u>82,336,077</u>
<b>Operating Expenses</b>		
Payroll costs	-	1,257,865
Purchased and contracted services	427,746	7,401,615
Supplies and materials	708,878	812,554
Claims expense and other operating expenses	-	75,013,652
Depreciation	234,783	269,807
<b>Total Operating Expenses</b>	<u>1,371,407</u>	<u>84,755,493</u>
Operating Income (Loss)	<u>(1,371,407)</u>	<u>(2,419,416)</u>
<b>Non-Operating Revenues (Expenses)</b>		
Investment earnings	867	48,669
<b>Total Non-Operating Revenues</b>	<u>867</u>	<u>48,669</u>
<b>Income (Loss) before transfers</b>	<u>(1,370,540)</u>	<u>(2,370,747)</u>
Transfers in	-	466,000
	-	466,000
Change in net position	(1,370,540)	(1,904,747)
<b>Net Position:</b>		
<b>Net Position - Beginning</b>	<u>2,139,015</u>	<u>9,122,802</u>
<b>Net Position - Ending</b>	<u>\$ 768,475</u>	<u>\$ 7,218,055</u>

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**For the Year Ended June 30, 2021**

*Exhibit H-10*  
*Page 1 of 2*

	<u>Print Shop Fund</u>	<u>Health Insurance Fund</u>	<u>Workers' Compensation Fund</u>	<u>Unemployment Insurance Fund</u>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>				
<b>Cash Flows from Operating Activities:</b>				
Cash receipts from interfund services provided	\$ 314,358	\$ 81,720,828	\$ 1,406,684	\$ -
Cash payments to suppliers for goods and services	(644,791)	(78,317,856)	(843,314)	(131,942)
Cash payments to employees	(327,372)	(700,361)	(171,958)	(86,860)
<b>Net Cash Provided by (Used for) Operating Activities</b>	<u>(657,805)</u>	<u>2,702,611</u>	<u>391,412</u>	<u>(218,802)</u>
<b>Cash Flows from Non-Capital Financing Activities:</b>				
Advances from other funds	466,000	-	-	-
<b>Net Cash Provided by (Used for) Non-Capital Financing Activities</b>	<u>466,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>				
Acquisition of capital assets	-	-	-	-
<b>Net Cash (Used for) Capital and Related Financing Activities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cash Flows from Investing Activities:</b>				
Investments purchased	(56)	-	(482,989)	-
Sale of investment	-	2,935,109	-	145,766
Interest on investments	-	45,792	1,926	84
<b>Net Cash Provided by (Used for) Investing Activities</b>	<u>(56)</u>	<u>2,980,901</u>	<u>(481,063)</u>	<u>145,850</u>
Net increase (decrease) in cash and cash equivalents	(191,861)	5,683,512	(89,651)	(72,952)
<b>Cash and Cash Equivalents at Beginning of Year</b>	<u>191,861</u>	<u>1,378,287</u>	<u>89,651</u>	<u>72,952</u>
<b>Cash and Cash Equivalents at End of Year</b>	<u>\$ -</u>	<u>\$ 7,061,799</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Reconciliation to Balance Sheet</b>				
Cash and cash equivalents per cash flow	\$ -	\$ 7,061,799	\$ -	\$ -
Cash and cash equivalents per balance sheet	<u>\$ -</u>	<u>\$ 7,061,799</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>				
Operating income (loss)	\$ (327,354)	\$ (1,233,245)	\$ 647,616	\$ (135,026)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:				
Depreciation	31,293	-	3,731	-
Change in Assets and Liabilities:				
Decrease (increase) in receivables	325	1,140,942	-	-
Decrease (increase) in due from other funds	(18,405)	(148,831)	9,478	-
Decrease (increase) in inventories at cost	6,755	-	-	-
Decrease (increase) in prepaid items	(4,448)	-	(8,633)	-
Increase (decrease) in accrued wages payable	(639)	(28,104)	49	8
Increase (decrease) in accounts payable	1,823	362,116	44,419	75,172
Increase (decrease) in due to other funds	(347,155)	4,503	-	280,292
Increase (decrease) in due to other governments	-	(32,532)	-	(439,248)
Increase (decrease) in unearned revenue	-	131,762	(9,478)	-
Increase (decrease) in claims payable	-	2,506,000	(295,770)	-
<b>Net Cash Provided by (Used for) Operating Activities</b>	<u>\$ (657,805)</u>	<u>\$ 2,702,611</u>	<u>\$ 391,412</u>	<u>\$ (218,802)</u>

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**For the Year Ended June 30, 2021**

	<u>Technology Fund</u>	<u>Total</u>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>		
<b>Cash Flows from Operating Activities:</b>		
Cash receipts from interfund services provided	\$ 758	\$ 83,442,628
Cash payments to suppliers for goods and services	(1,150,968)	(81,088,871)
Cash payments to employees	-	(1,286,551)
<b>Net Cash Provided by (Used for) Operating Activities</b>	<u>(1,150,210)</u>	<u>1,067,206</u>
<b>Cash Flows from Non-Capital Financing Activities:</b>		
Advances from other funds	-	466,000
<b>Net Cash Provided by (Used for) Non-Capital Financing Activities</b>	<u>-</u>	<u>466,000</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>		
Acquisition of capital assets	(108,999)	(108,999)
<b>Net Cash (Used for) Capital and Related Financing Activities</b>	<u>(108,999)</u>	<u>(108,999)</u>
<b>Cash Flows from Investing Activities:</b>		
Investments purchased	-	(483,045)
Sale of investment	1,249,583	4,330,458
Interest on investments	867	48,669
<b>Net Cash Provided by (Used for) Investing Activities</b>	<u>1,250,450</u>	<u>3,896,082</u>
Net increase (decrease) in cash and cash equivalents	(8,759)	5,320,289
<b>Cash and Cash Equivalents at Beginning of Year</b>	<u>8,759</u>	<u>1,741,510</u>
<b>Cash and Cash Equivalents at End of Year</b>	<u>\$ -</u>	<u>\$ 7,061,799</u>
<b>Reconciliation to Balance Sheet</b>		
Cash and cash equivalents per cash flow	<u>\$ -</u>	<u>\$ 7,061,799</u>
Cash and cash equivalents per balance sheet	<u>\$ -</u>	<u>\$ 7,061,799</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>		
Operating income (loss)	\$ (1,371,407)	\$ (2,419,416)
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used for) Operating Activities:		
Depreciation	234,783	269,807
Change in Assets and Liabilities:		
Decrease (increase) in receivables	-	1,141,267
Decrease (increase) in due from other funds	758	(157,000)
Decrease (increase) in inventories at cost	-	6,755
Decrease (increase) in prepaid items	-	(13,081)
Increase (decrease) in accrued wages payable	-	(28,686)
Increase (decrease) in accounts payable	(14,344)	469,186
Increase (decrease) in due to other funds	-	(62,360)
Increase (decrease) in due to other governments	-	(471,780)
Increase (decrease) in unearned revenue	-	122,284
Increase (decrease) in claims payable	-	2,210,230
<b>Net Cash Provided by (Used for) Operating Activities</b>	<u>\$ (1,150,210)</u>	<u>\$ 1,067,206</u>



## REQUIRED TEA SCHEDULES

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF DELINQUENT TAXES RECEIVABLE**  
**For the Year Ended June 30, 2021**

*Exhibit J-1*  
*Page 1 of 2*

Fiscal Year	Tax Rates		3 Assessed/Appraised Value for School Tax Purposes	10 Beginning Balance 7/1/20	20 Current Year's Total Levy
	1 Maintenance	2 Debt Service			
2012 and prior	Various	Various	Various	\$ 1,549,249	\$ -
2013	\$ 1.04	\$ 0.30	\$ 1.34	\$ 24,392,999,081	361,321
2014	1.04	0.30	1.34	26,075,772,753	429,624
2015	1.04	0.30	1.34	28,767,499,392	550,297
2016	1.04	0.30	1.34	31,907,114,041	611,420
2017	1.04	0.30	1.34	35,492,088,415	820,303
2018	1.06	0.26	1.32	37,807,688,682	1,249,642
2019	1.06	0.26	1.32	39,912,901,050	2,102,191
2020	0.99	0.28	1.27	42,234,342,937	7,404,434
2021	0.95	0.29	1.24	45,000,319,460	-
<b>1000 Totals</b>				<u>\$ 15,078,481</u>	<u>\$ 542,365,445</u>

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF DELINQUENT TAXES RECEIVABLE**  
**For the Year Ended June 30, 2021**

*Exhibit J-1*  
*Page 2 of 2*

<u>Fiscal Year</u>	<u>31 Maintenance and Operations Collections</u>	<u>32 Debt Service Collections</u>	<u>33 Total Collections</u>	<u>40 Entire Year's Adjustments</u>	<u>50 Ending Balance 6/30/21</u>
2012 and prior	\$ 163,534	\$ 36,885	\$ 200,419	\$ (126,590)	\$ 1,222,240
2013	36,751	10,601	47,352	(29)	313,940
2014	40,929	11,806	52,735	(49)	376,840
2015	61,894	17,854	79,748	39	470,588
2016	81,184	23,419	104,603	6	506,823
2017	114,741	33,098	147,839	5,217	677,681
2018	214,832	53,708	268,540	1,210	982,312
2019	204,182	50,082	254,264	(392,357)	1,455,570
2020	2,817,817	796,958	3,614,775	(1,432,545)	2,357,114
2021	<u>409,955,946</u>	<u>125,118,106</u>	<u>535,074,052</u>	<u>-</u>	<u>7,291,393</u>
<b>1000 Totals</b>	<u>\$ 413,691,810</u>	<u>\$ 126,152,517</u>	<u>\$ 539,844,327</u>	<u>\$ (1,945,098)</u>	<u>\$ 15,654,501</u>
					<u>6,692,332</u>
					<u>\$ 22,346,833</u>

Penalty and interest receivable on taxes

Total taxes receivable per Exhibit C-1



**Statistical Section**  
(Unaudited)

The statistical section of the Fort Bend Independent School District’s Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District’s economic condition and overall financial health. To assist financial statement users, the information contained within this section is categorized as follows:

	<b>Page</b>
<b>Financial Trends Information</b>	133
These schedules contain trend information to assist users in understanding how the District’s financial and position has changed over time.	
<b>Revenue Capacity Information</b>	145
These schedules contain information to assist users in understanding the factors affecting the District’s ability to generate its own-source revenues.	
<b>Debt Capacity Information</b>	157
These schedules contain information to assist users in understanding and assessing the District’s debt burden and its ability to issue additional debt in the future.	
<b>Demographic and Economic Information</b>	163
These schedules contain information to assist users in understanding the socioeconomic environment in which the District operates and to provide information that facilitates comparisons of financial statement information over time with other school districts.	
<b>Operating Information</b>	167
These schedules contain information intended to provide contextual information about the District’s operations and resources to assist readers in using the financial statement information to understand and assess the District’s economic condition.	



## FINANCIAL TRENDS INFORMATION

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**NET POSITION BY COMPONENT**  
**LAST TEN FISCAL YEARS**  
**(ACCRUAL BASIS OF ACCOUNTING)**

**Table 1**  
**Page 1 of 2**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018<sup>(3)</sup></u>	<u>2017</u>
<b>Governmental Activities</b>					
Net investment in capital assets	\$ 141,692,887	\$ 82,746,781	\$ 85,897,000	\$ 54,899,287	\$ 36,239,008
Restricted for federal and state programs	-	1,890,935	5,271,583	4,389,614	4,489,609
Restricted for debt service	91,653,003	81,300,609	68,106,072	53,965,650	53,664,679
Unrestricted	<u>(605,984,959)</u>	<u>(440,077,474)</u>	<u>(345,756,690)</u>	<u>(276,140,268)</u>	<u>(284,401,955)</u>
<b>Total Governmental Activities Net Position</b>	<u>(372,639,069)</u>	<u>(274,139,149)</u>	<u>(186,482,035)</u>	<u>(162,885,717)</u>	<u>(190,008,659)</u>
<b>Business-Type Activities <sup>(2)</sup></b>					
Net investment in capital assets	2,395,307	2,506,208	2,619,795	2,735,402	2,852,354
Unrestricted	<u>3,033,958</u>	<u>6,127,024</u>	<u>7,066,697</u>	<u>4,997,122</u>	<u>3,544,908</u>
<b>Total Business-Type Activities Net Position</b>	<u>5,429,265</u>	<u>8,633,232</u>	<u>9,686,492</u>	<u>7,732,524</u>	<u>6,397,262</u>
<b>Primary Government</b>					
Net investment in capital assets	144,088,194	85,252,989	88,516,795	57,634,689	39,091,362
Restricted for federal and state programs	-	1,890,935	5,271,583	4,389,614	4,489,609
Restricted for debt service	91,653,003	81,300,609	68,106,072	53,965,650	53,664,679
Unrestricted	<u>(602,951,001)</u>	<u>(433,950,450)</u>	<u>(338,689,993)</u>	<u>(271,143,146)</u>	<u>(280,857,047)</u>
<b>Total Primary Government Net Position</b>	<u><u>\$ (367,209,804)</u></u>	<u><u>\$ (265,505,917)</u></u>	<u><u>\$ (176,795,543)</u></u>	<u><u>\$ (155,153,193)</u></u>	<u><u>\$ (183,611,397)</u></u>

Source: District Financial Statements

<sup>(1)</sup> In fiscal years 2012 through 2014, the District operated its after school day-care program as a governmental activity.

<sup>(2)</sup> The District Adopted Governmental Accounting Standards Board (GASB) Statement No. 68 for the year ended June 30, 2015, recognizing the District's share of net pension liability for the Texas Teachers' Retirement System. Prior periods have not been restated.

<sup>(3)</sup> In fiscal year 2018, the District implemented GASB No. 75 and related statements recognizing the District's proportional share of the TRS-Care net OPEB liability. As a result of significant changes in the plan, the District recorded negative on behalf revenues and expenses in the amount of \$120.5 million within the operating grants and contributions and functional expense categories. Prior periods have not been restated.

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**NET POSITION BY COMPONENT**  
**LAST TEN FISCAL YEARS**  
**(ACCRUAL BASIS OF ACCOUNTING)**

**Table 1**  
**Page 2 of 2**

	2016	2015 <sup>(2)</sup>	2014 <sup>(1)</sup>	2013 <sup>(1)</sup>	2012 <sup>(1)</sup>
<b>Governmental Activities</b>					
Net investment in capital assets	\$ 52,298,650	\$ 53,956,145	\$ 67,291,709	\$ 68,115,323	\$ 73,399,415
Restricted for federal and state programs	4,905,406	5,696,078	14,868,835	16,534,105	12,571,051
Restricted for debt service	48,157,936	53,302,327	37,308,188	36,041,168	36,562,077
Unrestricted	<u>131,434,025</u>	<u>131,849,949</u>	<u>191,065,797</u>	<u>150,814,282</u>	<u>144,829,626</u>
<b>Total Governmental Activities Net Position</b>	<u>236,796,017</u>	<u>244,804,499</u>	<u>310,534,529</u>	<u>271,504,878</u>	<u>267,362,169</u>
<b>Business-Type Activities <sup>(2)</sup></b>					
Net investment in capital assets	2,971,191	3,111,934	-	-	-
Unrestricted	<u>2,077,258</u>	<u>516,297</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Business-Type Activities Net Position</b>	<u>5,048,449</u>	<u>3,628,231</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Primary Government</b>					
Net investment in capital assets	55,269,841	57,068,079	67,291,709	68,115,323	73,399,415
Restricted for federal and state programs	4,905,406	5,696,078	14,868,835	16,534,105	12,571,051
Restricted for debt service	48,157,936	53,302,327	37,308,188	36,041,168	36,562,077
Unrestricted	<u>133,511,283</u>	<u>132,366,246</u>	<u>191,065,797</u>	<u>150,814,282</u>	<u>144,829,626</u>
<b>Total Primary Government Net Position</b>	<u>\$ 241,844,466</u>	<u>\$ 248,432,730</u>	<u>\$ 310,534,529</u>	<u>\$ 271,504,878</u>	<u>\$ 267,362,169</u>

Source: District Financial Statements

<sup>(1)</sup> In fiscal years 2012 through 2014, the District operated its after school day-care program as a governmental activity.

<sup>(2)</sup> The District Adopted Governmental Accounting Standards Board (GASB) Statement No. 68 for the year ended June 30, 2015, recognizing the District's share of net pension liability for the Texas Teachers' Retirement System. Prior periods have not been restated.

<sup>(3)</sup> In fiscal year 2018, the District implemented GASB No. 75 and related statements recognizing the District's proportional share of the TRS-Care net OPEB liability. As a result of significant changes in the plan, the District recorded negative on behalf revenues and expenses in the amount of \$120.5 million within the operating grants and contributions and functional expense categories. Prior periods have not been restated.

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**CHANGES IN NET POSITION**  
**LAST TEN FISCAL YEARS**  
**(ACCRUAL BASIS OF ACCOUNTING)**

**Table 2**  
**Page 1 of 4**

<b>Expenses</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018<sup>(3)</sup></b>	<b>2017</b>
<b>Governmental Activities:</b>					
Instruction	\$ 547,263,538	\$ 567,087,931	\$ 481,222,543	\$ 296,970,187	\$ 423,919,352
Instructional resources and media services	10,447,347	11,400,388	10,537,700	6,838,541	9,069,384
Curriculum and staff development	22,704,654	21,864,029	19,953,888	13,520,399	13,229,608
Instructional leadership	22,074,510	22,858,143	18,751,884	11,610,624	14,201,230
School leadership	52,341,401	55,154,914	49,432,767	30,303,473	42,257,165
Guidance, counseling, & evaluation services	42,449,940	43,155,606	38,821,941	23,941,858	32,165,308
Social work services	3,221,659	2,481,799	2,234,837	1,673,631	1,827,603
Health services	21,751,131	10,967,036	10,700,690	6,280,196	9,037,794
Student transportation	24,198,457	26,147,265	25,409,850	19,221,813	25,377,196
Food service	20,405,836	29,526,553	31,074,745	24,768,781	27,915,617
Cocurricular/extracurricular activities	20,514,305	24,647,405	18,807,234	13,830,183	15,510,869
General administration	21,019,321	23,116,280	19,173,067	12,209,683	16,507,370
Plant maintenance and operations	140,336,823	122,040,710	109,137,347	131,683,606	91,960,578
Security and monitoring services	14,469,239	13,346,524	11,326,672	8,233,950	10,001,661
Data processing services	37,934,087	32,374,940	29,366,231	26,797,808	26,378,254
Community services	1,808,099	1,525,991	1,049,682	953,661	2,002,012
Interest on long-term debt	41,748,923	37,943,873	39,729,723	33,870,760	34,450,182
Facilities repair and maintenance	5,204,633	5,793,963	3,788,176	8,371,339	4,632,524
Payments related to shared service arrangements	711,900	697,706	685,962	652,994	774,900
Intergovernmental charges	3,900,170	2,639,249	3,770,062	3,145,577	2,845,274
<b>Total Governmental Activities Expenses</b>	<b>1,054,505,973</b>	<b>1,054,770,305</b>	<b>924,975,001</b>	<b>674,879,064</b>	<b>804,063,881</b>
<b>Business-Type Activities: <sup>(2)</sup></b>					
Extended learning program expenses	6,178,961	8,301,378	7,783,766	7,371,726	7,030,145
Facility rental and CTE program expenses	245,625	535,497	760,004	778,490	879,180
<b>Total Business-Type Activities Expenses</b>	<b>6,424,586</b>	<b>8,836,875</b>	<b>8,543,770</b>	<b>8,150,216</b>	<b>7,909,325</b>
<b>Total Primary Government Expenses</b>	<b>1,060,930,559</b>	<b>1,063,607,180</b>	<b>933,518,771</b>	<b>683,029,280</b>	<b>811,973,206</b>
<b>Program Revenues</b>					
<b>Governmental Activities:</b>					
<b>Charges for Services:</b>					
Instruction	2,118,062	4,406,175	3,906,392	8,111,583	2,939,419
Food service	1,066,422	8,576,222	12,142,922	11,065,848	11,104,108
Cocurricular/extracurricular activities	3,040,362	7,414,191	2,482,356	2,382,422	2,345,151
Other activities	781,315	1,471,115	1,316,802	1,380,702	1,506,176
Operating grants and contributions	153,115,796	173,804,959	142,409,052	(19,208,381)	92,959,440
<b>Total Governmental Activities Program Revenues</b>	<b>160,121,957</b>	<b>195,672,662</b>	<b>162,257,524</b>	<b>3,732,174</b>	<b>110,854,294</b>
<b>Business-Type Activities: <sup>(2)</sup></b>					
Charges for Services	3,664,852	10,362,075	12,576,272	10,947,660	10,739,967
<b>Total Business-Type Activities Program Revenues</b>	<b>3,664,852</b>	<b>10,362,075</b>	<b>12,576,272</b>	<b>10,947,660</b>	<b>10,739,967</b>
<b>Total Primary Government Program Revenues</b>	<b>163,786,809</b>	<b>206,034,737</b>	<b>174,833,796</b>	<b>14,679,834</b>	<b>121,594,261</b>

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**CHANGES IN NET POSITION**  
**LAST TEN FISCAL YEARS**  
**(ACCRUAL BASIS OF ACCOUNTING)**

**Table 2**  
**Page 2 of 4**

Expenses	2016	2015 <sup>(2)</sup>	2014 <sup>(1)</sup>	2013 <sup>(1)</sup>	2012 <sup>(1)</sup>
<b>Governmental Activities:</b>					
Instruction	\$ 440,424,533	\$ 397,480,299	\$ 354,454,494	\$ 342,515,702	\$ 339,173,432
Instructional resources and media services	8,955,405	8,594,706	8,164,312	8,008,032	8,010,787
Curriculum and staff development	8,239,097	7,854,401	6,489,663	6,257,236	7,431,967
Instructional leadership	12,690,602	10,858,647	6,715,627	6,297,401	5,725,249
School leadership	39,687,500	36,839,767	31,729,773	29,428,516	29,371,924
Guidance, counseling, & evaluation services	31,161,853	28,549,294	24,025,640	21,784,971	21,139,891
Social work services	1,502,694	1,349,573	1,092,832	1,026,242	959,488
Health services	8,821,395	7,975,815	7,022,914	6,967,990	6,767,874
Student transportation	22,518,642	17,166,506	18,591,814	18,280,310	18,774,696
Food service	26,281,407	26,188,273	24,413,914	23,049,160	21,940,671
Cocurricular/extracurricular activities	15,086,694	14,834,359	12,575,435	12,067,128	11,633,322
General administration	16,554,022	14,701,103	11,519,003	11,466,496	10,497,933
Plant maintenance and operations	69,853,232	56,408,160	53,926,198	50,087,138	51,818,592
Security and monitoring services	9,350,680	7,523,626	5,408,550	5,327,661	5,265,594
Data processing services	29,360,000	13,184,091	11,066,313	11,038,931	11,497,283
Community services	962,290	1,186,048	6,735,541	6,975,000	7,298,443
Interest on long-term debt	36,067,077	35,843,669	40,157,096	40,755,458	41,713,997
Facilities repair and maintenance	4,010,336	1,288,810	2,404,252	1,215,855	2,541,004
Payments related to shared service arrangements	475,246	430,326	450,540	368,201	444,165
Intergovernmental charges	2,451,206	2,371,462	2,086,144	1,761,067	1,817,089
<b>Total Governmental Activities Expenses</b>	<b>784,453,911</b>	<b>690,628,935</b>	<b>629,030,055</b>	<b>604,678,495</b>	<b>603,823,401</b>
<b>Business-Type Activities: <sup>(2)</sup></b>					
Extended learning program expenses	6,294,570	5,917,534	-	-	-
Facility rental and CTE program expenses	629,649	751,805	-	-	-
<b>Total Business-Type Activities Expenses</b>	<b>6,924,219</b>	<b>6,669,339</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Primary Government Expenses</b>	<b>791,378,130</b>	<b>697,298,274</b>	<b>629,030,055</b>	<b>604,678,495</b>	<b>603,823,401</b>
<b>Program Revenues</b>					
<b>Governmental Activities:</b>					
<b>Charges for Services:</b>					
Instruction	3,308,974	2,239,462	12,295,485	11,264,443	11,597,082
Food service	11,457,168	12,113,877	11,968,844	11,131,734	11,639,249
Cocurricular/extracurricular activities	2,590,382	2,541,083	2,627,014	2,781,091	2,949,304
Other activities	1,512,089	1,602,797	2,195,966	1,926,502	1,839,431
Operating grants and contributions	105,396,708	77,560,592	70,734,014	67,649,896	88,808,102
<b>Total Governmental Activities Program Revenues</b>	<b>124,265,321</b>	<b>96,057,811</b>	<b>99,821,323</b>	<b>94,753,666</b>	<b>116,833,168</b>
<b>Business-Type Activities: <sup>(2)</sup></b>					
Charges for Services	9,334,174	8,494,608	-	-	-
<b>Total Business-Type Activities Program Revenues</b>	<b>9,334,174</b>	<b>8,494,608</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Primary Government Program Revenues</b>	<b>133,599,495</b>	<b>104,552,419</b>	<b>99,821,323</b>	<b>94,753,666</b>	<b>116,833,168</b>

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**CHANGES IN NET POSITION**  
**LAST TEN FISCAL YEARS**  
**(ACCRUAL BASIS OF ACCOUNTING)**

**Table 2**  
**Page 3 of 4**

Expenses	2021	2020	2019	2018 <sup>(3)</sup>	2017
<b>Net (Expense)/Revenue</b>					
Total governmental activities net expense	\$ (894,384,016)	\$ (859,097,643)	\$ (762,717,477)	\$ (671,146,890)	\$ (693,209,587)
Total business-type activities net expense	(2,759,734)	1,525,200	4,032,502	2,797,444	2,830,642
<b>Total Primary Government Net Expense</b>	<b>(897,143,750)</b>	<b>(857,572,443)</b>	<b>(758,684,975)</b>	<b>(668,349,446)</b>	<b>(690,378,945)</b>
<b>General Revenues, and Transfers</b>					
<b>Governmental Activities:</b>					
Property taxes, levied for general purposes	416,147,524	405,223,665	413,214,356	391,295,404	358,493,162
Property taxes, levied for debt service	127,194,796	115,048,846	101,064,944	96,018,918	104,168,037
State aid grants and unrestricted grants	250,463,913	238,240,004	214,387,164	205,106,224	196,852,757
Investment earnings	1,372,409	6,020,661	8,029,434	4,334,286	1,820,824
Miscellaneous	239,454	357,485	213,261	-	-
Transfers	466,000	2,715,000	2,212,000	1,515,000	1,500,000
<b>Total Governmental Activities General Revenues and Transfers</b>	<b>795,884,096</b>	<b>767,605,661</b>	<b>739,121,159</b>	<b>698,269,832</b>	<b>662,834,780</b>
<b>Business-Type Activities:</b>					
Investment earnings	21,767	136,540	133,466	52,818	18,171
Transfers	(466,000)	(2,715,000)	(2,212,000)	(1,515,000)	(1,500,000)
<b>Total Primary Government General Revenues and Transfers</b>	<b>795,439,863</b>	<b>765,027,201</b>	<b>737,042,625</b>	<b>696,807,650</b>	<b>661,352,951</b>
<b>Change in Net Position</b>					
Governmental activities	(98,499,920)	(91,491,982)	(23,596,318)	27,122,942	(30,374,807)
Business-Type activities <sup>(2)</sup>	(3,203,967)	(1,053,260)	1,953,968	1,335,262	1,348,813
<b>Total Change in Net Position</b>	<b>\$ (101,703,887)</b>	<b>\$ (92,545,242)</b>	<b>\$ (21,642,350)</b>	<b>\$ 28,458,204</b>	<b>\$ (29,025,994)</b>

Source: District Financial Statements.

<sup>(1)</sup> In fiscal years 2012 through 2014, the District operated its after school day-care

<sup>(2)</sup> The District Adopted Governmental Accounting Standards Board (GASB) Statement No. 68 for the year ended June 30, 2015, recognizing the District's share of net pension liability for the Texas Teachers' Retirement System. Prior periods have not been restated.

<sup>(3)</sup> In fiscal year 2018, the District implemented GASB No. 75 and related statements recognizing the District's proportional share of the TRS-Care net OPEB liability. As a result of significant changes in the plan, the District recorded negative on behalf revenues and expenses in the amount of \$120.5 million within the operating grants and contributions and functional expense categories. Prior periods have not been restated.

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**CHANGES IN NET POSITION**  
**LAST TEN FISCAL YEARS**  
**(ACCRUAL BASIS OF ACCOUNTING)**

**Table 2**  
**Page 4 of 4**

Expenses	2016	2015 <sup>(2)</sup>	2014 <sup>(1)</sup>	2013 <sup>(1)</sup>	2012 <sup>(1)</sup>
<b>Net (Expense)/Revenue</b>					
Total governmental activities net expense	\$ (660,188,590)	\$ (594,571,124)	\$ (529,208,732)	\$ (509,924,829)	\$ (486,990,233)
Total business-type activities net expense	2,409,955	1,825,269	-	-	-
<b>Total Primary Government Net Expense</b>	<u>(657,778,635)</u>	<u>(592,745,855)</u>	<u>(529,208,732)</u>	<u>(509,924,829)</u>	<u>(486,990,233)</u>
<b>General Revenues, and Transfers</b>					
<b>Governmental Activities:</b>					
Property taxes, levied for general purposes	325,891,138	294,770,489	268,253,154	251,471,437	244,471,004
Property taxes, levied for debt service	94,042,907	85,022,478	77,470,475	72,570,735	70,478,850
State aid grants and unrestricted grants	229,920,790	220,334,746	221,766,358	195,576,247	180,554,800
Investment earnings	1,325,273	545,410	667,295	822,845	778,537
Miscellaneous	-	6,760	81,101	28,282	181,584
Transfers	1,000,000	-	-	-	-
<b>Total Governmental Activities General Revenues and Transfers</b>	<u>652,180,108</u>	<u>600,679,883</u>	<u>568,238,383</u>	<u>520,469,546</u>	<u>496,464,775</u>
<b>Business-Type Activities:</b>					
Investment earnings	10,263	62	-	-	-
Transfers	(1,000,000)	-	-	-	-
<b>Total Primary Government General Revenues and Transfers</b>	<u>652,190,371</u>	<u>600,679,945</u>	<u>568,238,383</u>	<u>520,469,546</u>	<u>496,464,775</u>
<b>Change in Net Position</b>					
Governmental activities	(8,008,482)	6,108,759	39,029,651	10,544,717	9,474,542
Business-Type activities <sup>(2)</sup>	1,420,218	1,825,331	-	-	-
<b>Total Change in Net Position</b>	<u>\$ (6,588,264)</u>	<u>\$ 7,934,090</u>	<u>\$ 39,029,651</u>	<u>\$ 10,544,717</u>	<u>\$ 9,474,542</u>

Source: District Financial Statements.

<sup>(1)</sup> In fiscal years 2011 through 2012, the District operated its after school day-care

<sup>(2)</sup> The District Adopted Governmental Accounting Standards Board (GASB) Statement No. 68 for the year ended June 30, 2015, recognizing the District's share of net pension liability for the Texas Teachers' Retirement System. Prior periods have not been restated.

<sup>(3)</sup> In fiscal year 2018, the District implemented GASB No. 75 and related statements recognizing the District's proportional share of the TRS-Care net OPEB liability. As a result of significant changes in the plan, the District recorded negative on behalf revenues and expenses in the amount of \$120.5 million within the operating grants and contributions and functional expense categories. Prior periods have not been restated.

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

**Table 3**  
**Page 1 of 2**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>General Fund</b>					
Nonspendable	\$ 7,362,957	\$ 7,252,995	\$ 2,259,309	\$ 5,348,605	\$ 2,962,901
Committed	106,220,800	92,500,000	84,800,000	72,700,000	77,000,000
Assigned	4,493,530	8,527,957	4,202,566	3,987,051	4,724,855
Unassigned	<u>97,851,609</u>	<u>132,929,810</u>	<u>146,857,818</u>	<u>119,602,407</u>	<u>100,567,270</u>
<b>Total General Fund</b>	<u>\$ 215,928,896</u>	<u>\$ 241,210,762</u>	<u>\$ 238,119,693</u>	<u>\$ 201,638,063</u>	<u>\$ 185,255,026</u>
<b>All Other Governmental Funds</b>					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted for:					
Federal and state programs	906,250	1,890,934	5,271,583	4,389,614	4,489,609
Debt service	107,428,529	94,673,165	78,872,980	65,270,783	65,040,028
Capital acquisitions and contractual program	25,629,765	-	-	-	-
Committed	7,304,593	7,867,424	3,802,335	3,759,245	3,879,828
Unassigned	<u>(928,458)</u>	<u>(94,566,409)</u>	<u>(29,845,326)</u>	<u>(64,422,562)</u>	<u>(71,482,468)</u>
<b>Total All Other Governmental Funds</b>	<u>\$ 140,340,679</u>	<u>\$ 9,865,114</u>	<u>\$ 58,101,572</u>	<u>\$ 8,997,080</u>	<u>\$ 1,926,997</u>

Source: District Financial Statements

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

**Table 3**  
**Page 2 of 2**

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<b>General Fund</b>					
Nonspendable	\$ 1,741,180	\$ 4,839,981	\$ 3,620,947	\$ 1,653,269	\$ 1,015,199
Committed	71,986,000	60,267,000	13,867,000	23,554,884	19,538,090
Assigned	3,938,733	5,919,425	9,222,968	13,092,542	8,946,431
Unassigned	<u>104,797,137</u>	<u>99,208,288</u>	<u>143,720,177</u>	<u>132,157,194</u>	<u>124,549,815</u>
<b>Total General Fund</b>	<u>\$ 182,463,050</u>	<u>\$ 170,234,694</u>	<u>\$ 170,431,092</u>	<u>\$ 170,457,889</u>	<u>\$ 154,049,535</u>
<b>All Other Governmental Funds</b>					
Nonspendable	\$ 441,128	\$ 506,133	\$ 616,772	\$ 667,815	\$ 840,729
Restricted for:					
Federal and state programs	4,464,278	5,189,945	14,252,063	15,866,340	13,660,056
Debt service	59,006,621	65,657,473	50,325,109	49,500,812	48,865,605
Construction	33,669,372	13,952,563	49,374,709	55,297,048	74,672,973
Committed	3,893,414	3,803,349	22,758,153	3,459,450	3,388,664
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total All Other Governmental Funds</b>	<u>\$ 101,474,813</u>	<u>\$ 89,109,463</u>	<u>\$ 137,326,806</u>	<u>\$ 124,791,465</u>	<u>\$ 141,428,027</u>

Source: District Financial Statements

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

**Table 4**  
**Page 1 of 2**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>Revenues</b>					
Local and intermediate sources	\$ 551,869,446	\$ 552,926,404	\$ 540,750,740	\$ 514,441,696	\$ 482,684,331
State programs	300,026,226	300,455,662	260,838,081	251,942,999	233,571,030
Federal programs	<u>81,347,121</u>	<u>66,543,597</u>	<u>70,473,226</u>	<u>68,077,540</u>	<u>49,744,347</u>
<b>Total Revenues</b>	<u>933,242,793</u>	<u>919,925,663</u>	<u>872,062,047</u>	<u>834,462,235</u>	<u>765,999,708</u>
<b>Expenditures</b>					
<b>Current:</b>					
Instruction	485,750,985	483,079,453	413,986,500	405,399,270	374,923,947
Instructional resources and media services	8,600,924	9,184,718	8,639,778	7,976,136	7,587,815
Curriculum and staff development	21,962,012	20,752,242	18,582,519	17,744,160	12,786,057
Instructional leadership	20,544,789	20,447,343	17,167,529	16,336,557	13,374,011
School leadership	48,701,967	49,189,936	45,634,550	43,838,653	40,099,833
Guidance, counseling, and evaluation services	39,924,967	38,927,588	35,993,050	33,636,083	30,460,847
Social work services	3,080,684	2,274,115	2,056,065	1,964,966	1,759,056
Health services	21,120,175	9,978,080	9,893,080	9,553,998	8,638,136
Student transportation	26,741,042	25,584,425	21,928,417	21,644,891	29,404,318
Food service	19,223,444	28,100,557	28,978,923	25,810,466	25,974,625
Cocurricular/extracurricular activities	18,710,888	22,115,328	17,117,926	14,538,773	15,020,619
General administration	19,295,701	19,839,376	17,778,793	16,596,178	15,787,844
Plant maintenance and operations	137,449,918	121,124,271	106,536,007	145,705,075	101,519,314
Security and monitoring services	14,093,957	12,672,583	11,569,534	10,557,334	9,812,958
Data processing services	35,348,475	28,480,949	25,910,759	29,168,275	24,417,297
Community services	1,767,629	1,281,312	838,784	954,605	1,763,557
<b>Debt Service:</b>					
Principal on long-term debt	67,942,634	219,438,388	196,478,388	144,928,388	50,698,393
Interest on long-term debt	46,131,588	48,335,235	42,800,754	40,294,996	41,272,170
Bond issuance costs and fees	2,246,957	2,627,397	2,922,790	2,828,750	1,463,415
<b>Capital Outlay:</b>					
Facilities acquisition and construction	203,097,135	127,103,689	71,239,487	64,042,588	146,735,447
<b>Intergovernmental:</b>					
Payments to shared service arrangements	711,900	697,705	685,962	652,994	774,900
Payments to tax appraisal district	<u>3,900,170</u>	<u>2,639,249</u>	<u>3,770,062</u>	<u>3,145,577</u>	<u>2,845,274</u>
<b>Total Expenditures</b>	<u>1,246,347,941</u>	<u>1,293,873,939</u>	<u>1,100,509,657</u>	<u>1,057,318,713</u>	<u>957,119,833</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(313,105,148)</u>	<u>(373,948,276)</u>	<u>(228,447,610)</u>	<u>(222,856,478)</u>	<u>(191,120,125)</u>
<b>Other Financing Sources (Uses) and Special Items</b>					
Refunding bonds issued	45,495,000	146,750,000	163,180,000	209,745,000	33,155,000
Capital related debt issued	388,810,000	145,630,000	160,000,000	149,385,000	84,330,000
Sale of real and personal property	279,603	296,989	260,661	177,641	119,375
Transfers in	2,730,332	2,500,000	2,037,000	1,500,000	9,232,817
Premium or discount on issuance of bonds	29,209,244	29,791,030	20,186,071	35,645,468	8,414,910
Transfers out	(2,730,332)	-	-	-	(7,732,817)
Payment to refunded bond escrow agent	<u>(45,495,000)</u>	<u>-</u>	<u>(31,630,000)</u>	<u>(150,143,511)</u>	<u>(33,155,000)</u>
<b>Total Other Financing Sources (Uses)</b>	<u>418,298,847</u>	<u>324,968,019</u>	<u>314,033,732</u>	<u>246,309,598</u>	<u>94,364,285</u>
<b>Net Change in Fund Balances</b>	<u>\$ 105,193,699</u>	<u>\$ (48,980,257)</u>	<u>\$ 85,586,122</u>	<u>\$ 23,453,120</u>	<u>\$ (96,755,840)</u>

Debt Service as a Percentage of Noncapital Expenditures <sup>(1)</sup>	11.0%	10.6%	23.3%	18.7%	11.6%
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Source: District Financial Statements

<sup>(1)</sup> Excludes current refunding.

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

**Table 4**  
**Page 2 of 2**

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<b>Revenues</b>					
Local and intermediate sources	\$ 439,455,082	\$ 399,107,950	\$ 375,959,597	\$ 352,636,701	\$ 345,378,850
State programs	273,459,102	254,913,901	253,274,593	221,767,068	214,524,095
Federal programs	46,716,676	43,752,694	42,096,547	40,405,623	55,691,616
<b>Total Revenues</b>	<u>759,630,860</u>	<u>697,774,545</u>	<u>671,330,737</u>	<u>614,809,392</u>	<u>615,594,561</u>
<b>Expenditures</b>					
<b>Current:</b>					
Instruction	385,820,070	374,108,794	332,592,286	311,516,740	321,252,626
Instructional resources and media services	7,540,835	7,682,720	7,153,019	6,818,287	7,011,606
Curriculum and staff development	8,028,715	7,927,733	6,553,252	6,255,230	7,494,744
Instructional leadership	11,969,905	10,779,133	6,526,875	5,983,315	5,516,044
School leadership	37,816,440	36,834,668	31,860,836	28,930,149	29,321,072
Guidance, counseling, and evaluation services	29,689,014	28,580,218	24,116,342	21,423,396	21,083,860
Social work services	1,441,272	1,376,347	1,081,395	994,400	942,605
Health services	8,479,294	8,130,497	7,069,093	6,890,836	6,781,464
Student transportation	26,373,440	18,151,896	16,822,058	18,398,697	19,471,829
Food service	24,708,365	25,494,243	24,146,020	22,491,821	21,487,286
Cocurricular/extracurricular activities	14,897,342	14,241,361	12,042,866	11,232,436	10,931,402
General administration	15,985,628	14,582,554	11,719,590	11,307,260	10,436,222
Plant maintenance and operations	68,642,891	57,129,697	54,849,052	50,238,762	51,824,320
Security and monitoring services	9,061,409	7,655,125	5,502,368	5,380,572	5,205,467
Data processing services	31,642,003	12,225,779	10,290,092	10,146,189	9,983,488
Community services	906,114	1,072,281	6,669,118	6,795,741	7,166,615
<b>Debt Service:</b>					
Principal on long-term debt	54,818,333	25,247,529	26,374,962	31,358,388	27,687,791
Interest on long-term debt	45,255,950	44,494,946	48,434,220	40,676,060	45,081,683
Bond issuance costs and fees	1,463,351	-	601,146	4,578	798,650
<b>Capital Outlay:</b>					
Facilities acquisition and construction	45,852,426	30,297,240	10,573,823	16,169,797	17,373,329
<b>Intergovernmental:</b>					
Payments to shared service arrangements	475,246	430,326	450,540	368,201	444,165
Payments to tax appraisal district	2,451,206	2,371,462	2,086,144	1,761,067	1,817,089
<b>Total Expenditures</b>	<u>833,319,249</u>	<u>728,814,549</u>	<u>647,515,097</u>	<u>615,141,922</u>	<u>629,113,357</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(73,688,389)</u>	<u>(31,040,004)</u>	<u>23,815,640</u>	<u>(332,530)</u>	<u>(13,518,796)</u>
<b>Other Financing Sources (Uses) and Special Items</b>					
Refunding bonds issued	107,565,000	-	71,725,000	-	88,855,000
Capital related debt issued	99,420,000	-	-	-	-
Sale of real and personal property	130,936	109,620	151,153	104,322	338,885
Transfers in	6,546,114	1,504,573	18,980,417	25,400	837,585
Premium or discount on issuance of bonds	19,385,192	-	7,410,316	-	20,828,236
Transfers out	(7,046,114)	(18,987,930)	(29,235,301)	(25,400)	(837,585)
Payment to refunded bond escrow agent	(127,719,033)	-	(80,338,681)	-	(112,442,359)
<b>Total Other Financing Sources (Uses)</b>	<u>98,282,095</u>	<u>(17,373,737)</u>	<u>(11,307,096)</u>	<u>104,322</u>	<u>(2,420,238)</u>
<b>Net Change in Fund Balances</b>	<u>\$ 24,593,706</u>	<u>\$ (48,413,741)</u>	<u>\$ 12,508,544</u>	<u>\$ (228,208)</u>	<u>\$ (15,939,034)</u>

Debt Service as a Percentage of Noncapital Expenditures <sup>(1)</sup>	12.9%	10.0%	11.8%	12.1%	12.0%
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Source: District Financial Statements

<sup>(1)</sup> Excludes current refunding.



## REVENUE CAPACITY INFORMATION

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**GOVERNMENTAL FUNDS REVENUES BY SOURCE**  
**LAST TEN FISCAL YEARS**

*Table 5*  
*Page 1 of 2*

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>Local Sources</b>					
Property tax	\$ 542,876,804	\$ 524,385,512	\$ 512,246,234	\$ 486,511,826	\$ 462,427,900
Other	8,992,642	28,540,892	28,504,506	27,929,870	20,256,431
<b>State sources</b>	300,026,226	300,455,662	260,838,081	251,942,999	233,571,030
<b>Federal sources</b>	<u>81,347,121</u>	<u>66,543,597</u>	<u>70,473,226</u>	<u>68,077,540</u>	<u>49,744,347</u>
<b>Total</b>	<u>\$ 933,242,793</u>	<u>\$ 919,925,663</u>	<u>\$ 872,062,047</u>	<u>\$ 834,462,235</u>	<u>\$ 765,999,708</u>

Source: District Financial Statements and Notes to the Basic Financial Statements

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**GOVERNMENTAL FUNDS REVENUES BY SOURCE**  
**LAST TEN FISCAL YEARS**

*Table 5*  
*Page 2 of 2*

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<b>Local Sources</b>					
Property tax	\$ 419,460,696	\$ 379,589,612	\$ 345,791,583	\$ 324,380,612	\$ 315,648,008
Other	19,994,386	19,518,338	30,168,014	28,256,089	29,784,172
<b>State sources</b>	273,459,102	254,913,901	253,274,593	221,767,068	214,524,095
<b>Federal sources</b>	<u>46,716,676</u>	<u>43,752,694</u>	<u>42,096,547</u>	<u>40,405,623</u>	<u>55,638,286</u>
<b>Total</b>	<u>\$ 759,630,860</u>	<u>\$ 697,774,545</u>	<u>\$ 671,330,737</u>	<u>\$ 614,809,392</u>	<u>\$ 615,594,561</u>

Source: District Financial Statements and Notes to the Basic Financial Statements

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**  
**LAST TEN FISCAL YEARS**

*Table 6*  
*Page 1 of 2*

<b>Fiscal Year Ended</b>	<b>Residential Property Value</b>	<b>Commercial Property Value</b>	<b>Personal Property Value</b>	<b>Total Actual Value</b>
6/30/2021	\$ 40,158,402,753	\$ 8,645,643,095	\$ 3,349,038,806	\$ 52,153,084,654
6/30/2020	37,345,525,021	8,048,397,397	3,282,800,317	48,676,722,735
6/30/2019	35,576,489,254	7,467,232,501	3,101,425,610	46,145,147,365
6/30/2018	34,019,655,545	6,975,582,081	2,887,229,574	43,882,467,200
6/30/2017	31,912,405,699	6,789,658,972	2,904,687,683	41,606,752,354
6/30/2016	29,250,874,733	5,974,203,408	2,851,955,810	38,077,033,951
6/30/2015	24,002,711,553	6,370,904,903	2,668,979,226	33,042,595,682
6/30/2014	21,373,490,212	6,349,065,154	2,381,824,286	30,104,379,652
6/30/2013	20,764,838,270	5,299,904,061	2,134,941,249	28,199,683,580
6/30/2012	19,546,048,535	5,825,497,420	1,955,003,375	27,326,549,330

Source: District records

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**  
**LAST TEN FISCAL YEARS**

*Table 6*  
*Page 2 of 2*

<u>Fiscal Year Ended</u>	<u>Exemptions &amp; Cap Adjustments</u>	<u>Adjusted Assessed Value</u>	<u>Tax Rates</u>
6/30/2021	\$ 7,176,712,552	\$ 44,976,372,102	\$ 1.2402
6/30/2020	6,442,379,798	42,234,342,937	1.2700
6/30/2019	6,232,246,315	39,912,901,050	1.3200
6/30/2018	6,074,778,518	37,807,688,682	1.3200
6/30/2017	6,114,663,939	35,492,088,415	1.3400
6/30/2016	6,169,919,910	31,907,114,041	1.3400
6/30/2015	4,275,146,290	28,767,449,392	1.3400
6/30/2014	4,028,606,899	26,075,772,753	1.3400
6/30/2013	3,806,684,499	24,392,999,081	1.3400
6/30/2012	3,899,546,843	23,427,002,487	1.3400

Source: District records

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**PROPERTY TAX RATES\* - DIRECT AND OVERLAPPING GOVERNMENTS**  
**LAST TEN FISCAL YEARS**

*Table 7*  
*Page 1 of 4*

<u>Taxing Authority</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>Overlapping Rates:</b>					
Arcola	\$ 0.77	\$ 0.85	\$ 0.87	\$ 0.84	\$ 0.87
Big Oaks MUD	0.75	0.77	0.81	0.75	0.75
Blue Ridge West MUD	0.38	0.40	0.40	0.41	0.42
Brazoria County MUD #22	1.30	1.40	1.40	1.40	1.40
Brazoria-Fort Bend Co. MUD #1	0.85	0.85	0.85	0.85	0.85
Burney Road MUD	0.22	0.22	0.22	0.23	0.25
Chelford City MUD	0.35	0.37	0.37	0.39	0.40
Eldridge Road MUD	NA	NA	NA	NA	NA
First Colony LID	NA	NA	0.15	NA	NA
First Colony LID #2	0.22	0.22	0.20	NA	NA
First Colony MUD #9	0.15	0.16	0.22	0.24	0.26
First Colony MUD #10	0.44	0.44	0.17	0.19	0.20
Fort Bend County	1.00	1.00	0.45	0.45	0.47
Fort Bend County FWSD # 1	0.15	0.15	**	1.00	1.00
Fort Bend County LID #2	0.43	0.43	0.15	0.11	0.10
Fort Bend County LID #7	0.08	0.08	0.32	0.32	0.23
Fort Bend County LID #12	NA	0.15	0.09	0.09	0.09
Fort Bend County LID #14	0.44	0.53	0.21	0.20	0.20
Fort Bend County LID #15	0.56	0.56	0.62	0.69	0.73
Fort Bend County LID #17	0.56	0.68	0.57	0.57	0.57
Fort Bend County LID #19	0.60	0.63	0.68	0.68	0.68
Fort Bend County MUD #2	NA	NA	0.56	0.56	0.59
Fort Bend County MUD #21	0.75	0.78	NA	NA	NA
Fort Bend County MUD #23	1.26	1.26	0.80	0.82	0.89
Fort Bend County MUD #24	0.84	0.84	1.26	1.26	1.26
Fort Bend County MUD #25	0.78	0.78	0.84	0.84	0.84
Fort Bend County MUD #26	0.70	0.74	0.78	0.80	0.82
Fort Bend County MUD #30	0.49	0.49	0.76	0.80	0.84
Fort Bend County MUD #41	0.38	0.38	0.49	0.49	0.52
Fort Bend County MUD #42	0.86	0.91	0.38	0.38	0.40
Fort Bend County MUD #46	0.85	0.85	0.90	0.90	0.90
Fort Bend County MUD #47	0.86	0.90	0.92	0.92	0.95
Fort Bend County MUD #48	0.60	0.62	0.95	0.96	0.96
Fort Bend County MUD #49	NA	NA	0.62	0.62	0.84
Fort Bend County MUD #67	NA	NA	NA	NA	NA
Fort Bend County MUD #68	NA	NA	NA	NA	NA
Fort Bend County MUD #69	NA	NA	NA	NA	NA
Fort Bend County MUD #111	NA	NA	NA	NA	0.29
Fort Bend County MUD #112	0.41	0.43	NA	NA	0.32
Fort Bend County MUD #115	0.65	0.68	0.44	0.44	0.44
Fort Bend County MUD #118	0.53	0.55	0.68	0.68	0.70
Fort Bend County MUD #119	0.43	0.49	0.55	0.57	0.60
Fort Bend County MUD #128	0.29	0.32	0.60	0.65	0.70
Fort Bend County MUD #129	1.02	1.05	0.33	0.34	0.34
Fort Bend County MUD #131	1.38	1.45	1.05	1.05	1.03
Fort Bend County MUD #134B	1.24	1.28	1.45	1.45	1.45
Fort Bend County MUD #134C	1.00	1.00	1.28	1.29	1.30
Fort Bend County MUD #134D	1.00	1.00	1.00	1.00	1.00
Fort Bend County MUD #136	0.42	0.42	0.42	0.42	0.42
Fort Bend County MUD #137	0.38	0.41	0.41	0.42	0.42
Fort Bend County MUD #138	0.35	0.41	0.41	0.42	0.42
Fort Bend County MUD #139	0.41	0.41	0.41	0.41	0.41

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**PROPERTY TAX RATES\* - DIRECT AND OVERLAPPING GOVERNMENTS**  
**LAST TEN FISCAL YEARS**

*Table 7*  
*Page 2 of 4*

<u>Taxing Authority</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<b>Overlapping Rates:</b>					
Arcola	\$ 0.91	\$ 0.91	\$ 0.95	\$ 0.95	\$ 0.99
Big Oaks MUD	0.79	0.66	0.85	0.85	0.79
Blue Ridge West MUD	NA	NA	NA	NA	NA
Brazoria County MUD #22	**	**	**	**	**
Brazoria-Fort Bend Co. MUD #1	0.85	0.85	0.85	0.85	0.85
Burney Road MUD	0.26	1.17	0.26	0.27	0.24
Chelford City MUD	0.43	0.57	0.43	0.43	0.43
Eldridge Road MUD	NA	NA	NA	NA	NA
First Colony LID	NA	0.19	0.16	0.19	0.19
First Colony LID #2	NA	0.38	NA	0.28	0.28
First Colony MUD #9	0.28	0.30	0.32	0.32	0.31
First Colony MUD #10	0.25	1.35	0.47	0.49	0.49
Fort Bend County	0.47	0.47	0.48	0.48	0.48
Fort Bend County FWSD # 1	1.00	**	**	**	**
Fort Bend County LID #2	0.11	0.12	0.13	0.13	0.13
Fort Bend County LID #7	0.23	0.24	0.21	0.21	0.22
Fort Bend County LID #12	0.10	0.12	0.13	0.13	0.14
Fort Bend County LID #14	0.20	0.20	0.21	0.21	0.20
Fort Bend County LID #15	0.75	0.80	0.80	0.80	0.80
Fort Bend County LID #17	0.61	0.63	0.65	0.65	0.63
Fort Bend County LID #19	0.72	0.80	0.80	0.80	0.80
Fort Bend County MUD #2	0.66	0.68	0.65	0.63	0.54
Fort Bend County MUD #21	NA	NA	NA	0.24	0.27
Fort Bend County MUD #23	0.95	1.01	1.05	1.07	1.03
Fort Bend County MUD #24	1.30	0.41	1.36	1.43	1.29
Fort Bend County MUD #25	0.85	1.15	0.86	0.85	0.82
Fort Bend County MUD #26	0.84	0.95	0.91	0.86	0.70
Fort Bend County MUD #30	0.92	1.22	1.00	1.00	0.95
Fort Bend County MUD #41	0.54	1.27	0.55	0.55	0.55
Fort Bend County MUD #42	0.42	1.45	0.43	0.43	0.43
Fort Bend County MUD #46	0.90	0.55	0.90	0.90	0.88
Fort Bend County MUD #47	0.95	0.50	1.12	1.04	1.04
Fort Bend County MUD #48	0.98	0.44	0.88	0.88	0.88
Fort Bend County MUD #49	1.00	1.29	0.95	0.95	0.95
Fort Bend County MUD #67	NA	1.12	0.41	0.45	0.48
Fort Bend County MUD #68	0.39	1.30	0.40	0.40	0.40
Fort Bend County MUD #69	0.36	0.89	0.39	0.40	0.40
Fort Bend County MUD #111	0.29	0.30	0.30	0.30	0.30
Fort Bend County MUD #112	0.32	0.34	0.37	0.38	0.38
Fort Bend County MUD #115	0.46	0.48	0.50	0.50	0.50
Fort Bend County MUD #118	0.70	0.75	0.77	0.77	0.78
Fort Bend County MUD #119	0.64	0.90	0.71	0.71	0.71
Fort Bend County MUD #128	0.70	0.53	0.70	0.70	0.70
Fort Bend County MUD #129	0.42	0.80	0.65	0.67	0.70
Fort Bend County MUD #131	1.01	**	**	**	**
Fort Bend County MUD #134B	1.45	**	**	**	**
Fort Bend County MUD #134C	1.30	0.95	1.35	1.35	1.30
Fort Bend County MUD #134D	**	**	**	**	**
Fort Bend County MUD #136	0.43	1.07	0.54	**	**
Fort Bend County MUD #137	0.42	0.68	0.48	0.54	0.57
Fort Bend County MUD #138	0.44	0.45	0.48	0.54	0.57
Fort Bend County MUD #139	0.41	0.98	0.54	**	**

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**PROPERTY TAX RATES\* - DIRECT AND OVERLAPPING GOVERNMENTS**  
**LAST TEN FISCAL YEARS**

*Table 7*  
*Page 3 of 4*

<u>Taxing Authority</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>Overlapping Rates:</b>					
Fort Bend County MUD #141	\$ 1.35	\$ 1.35	\$ **	\$ **	\$ **
Fort Bend County MUD #143	1.17	1.21	1.24	1.24	1.24
Fort Bend County MUD #146	0.82	0.85	0.85	0.85	0.87
Fort Bend County MUD #149	0.45	0.50	0.50	0.50	0.50
Fort Bend County MUD #165	1.14	1.19	1.19	1.25	1.25
Fort Bend County MUD #190	1.35	1.35	**	**	**
Fort Bend County MUD #206	1.50	1.50	**	**	**
Fort Bend County Municipal Mgmt. Dist. #1	0.45	0.45	0.45	0.45	0.45
Fort Bend County WC&ID #2	0.21	0.21	0.21	0.21	0.21
Grand Mission MUD # 1	0.72	0.76	0.77	0.77	0.82
Grand Mission MUD # 2	1.05	1.10	1.15	1.15	1.20
Harris County MUD #393	0.64	0.68	0.70	0.73	75.00
Houston Community College System	0.10	0.10	0.10	0.10	0.10
Houston, City of	0.56	0.57	0.59	0.58	0.59
Imperial Redevelopment District	1.10	1.10	1.10	1.10	1.10
Kingsbridge MUD	0.51	0.55	0.56	0.60	0.66
Meadowcreek MUD	NA	NA	NA	NA	NA
Meadows Place, City of	NA	NA	0.83	0.83	0.83
Mission Bend MUD #1	0.23	0.24	0.24	0.26	0.26
Missouri City, City of	0.60	0.63	0.63	0.60	0.56
North Mission Glen MUD	0.47	0.51	0.52	0.52	0.52
Palmer Plantation MUD #1	NA	NA	NA	NA	NA
Palmer Plantation MUD #2	0.45	0.45	0.45	0.45	0.46
Pecan Grove MUD	0.64	0.64	0.62	0.62	0.63
Renn Road MUD	0.71	0.71	0.70	0.70	0.72
Sienna Plantation LID	0.45	0.45	0.45	0.45	0.45
Sienna Plantation Mgmt. Dist.	1.05	1.05	1.05	1.05	1.05
Sienna Plantation MUD #2	0.46	0.46	0.46	0.51	0.59
Sienna Plantation MUD #3	0.51	0.51	0.51	0.56	0.59
Sienna Plantation MUD #4	1.05	1.05	1.05	0.46	0.70
Sienna Plantation MUD #6	1.05	**	**	**	**
Sienna Plantation MUD #10	0.72	0.73	0.75	0.80	0.84
Sienna Plantation MUD #12	0.72	0.74	0.77	0.87	0.88
Sugar Land, City of	0.34	0.33	0.32	0.32	0.32
West Harris County MUD #4	1.00	1.00	1.00	1.00	1.08
West Keegans Bayou ID	NA	NA	1.32	NA	NA
<b>District Direct Rates:</b>					
Maintenance & Operations	\$ 0.95	\$ 0.99	\$ 1.06	\$ 1.06	\$ 1.04
Debt Service	0.29	0.28	0.26	0.26	0.30
<b>Total District Direct Rates:</b>	<u>\$ 1.24</u>	<u>\$ 1.27</u>	<u>\$ 1.32</u>	<u>\$ 1.32</u>	<u>\$ 1.34</u>

Source: Texas Municipal Reports compiled and published by the Municipal Advisory Council of Texas.

The percentage of overlapping debt is estimated using taxable assessed property values.

Percentages were estimated by determining the portion of the overlapping taxing authority's taxable assessed value that is within the District's boundaries and dividing it by the overlapping taxing authority's total taxable assessed value.

\* All tax rates are shown per \$100 assessed value at 100% assessment ratio.

\*\* Political entity not in existence at this time or taxes not yet levied.

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**PROPERTY TAX RATES\* - DIRECT AND OVERLAPPING GOVERNMENTS**  
**LAST TEN FISCAL YEARS**

*Table 7*  
*Page 4 of 4*

<u>Taxing Authority</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<b>Overlapping Rates:</b>					
Fort Bend County MUD #141	\$ **	\$ **	\$ **	\$ **	\$ **
Fort Bend County MUD #143	1.26	1.26	1.30	1.34	1.35
Fort Bend County MUD #146	0.94	1.00	1.02	1.10	1.15
Fort Bend County MUD #149	0.65	1.17	0.70	**	**
Fort Bend County MUD #165	1.32	0.78	1.37	1.37	1.35
Fort Bend County MUD #190	**	**	**	**	**
Fort Bend County MUD #206	**	**	**	**	**
Fort Bend County Municipal Mgmt. Dist. #1	**	**	**	**	**
Fort Bend County WC&ID #2	0.18	0.18	0.18	0.18	0.18
Grand Mission MUD # 1	0.90	1.02	1.12	1.15	1.10
Grand Mission MUD # 2	1.25	0.40	1.31	1.31	1.31
Harris County MUD #393	**	**	**	**	**
Houston Community College System	0.10	0.11	0.10	0.10	0.09
Houston, City of	0.60	0.63	0.64	0.64	0.64
Imperial Redevelopment District	**	**	**	**	**
Kingsbridge MUD	0.71	1.37	0.78	0.78	0.78
Meadowcreek MUD	NA	NA	NA	NA	0.10
Meadows Place, City of	0.87	0.90	0.90	0.90	0.90
Mission Bend MUD #1	0.28	NA	NA	N/A	0.25
Missouri City, City of	0.54	0.57	0.57	0.54	0.53
North Mission Glen MUD	0.55	1.45	0.65	0.65	0.57
Palmer Plantation MUD #1	0.56	1.28	0.76	0.74	0.74
Palmer Plantation MUD #2	0.49	0.70	0.54	0.54	0.52
Pecan Grove MUD	0.64	0.85	0.66	0.56	0.55
Renn Road MUD	0.75	0.91	0.76	0.76	0.67
Sienna Plantation LID	0.47	0.49	0.49	0.49	0.49
Sienna Plantation Mgmt. Dist.	1.03	1.01	1.01	1.01	1.01
Sienna Plantation MUD #2	0.65	0.71	0.71	0.71	0.71
Sienna Plantation MUD #3	0.63	0.71	0.71	0.72	0.72
Sienna Plantation MUD #4	**	**	**	**	**
Sienna Plantation MUD #6	**	**	**	**	**
Sienna Plantation MUD #10	0.94	0.91	0.94	0.94	0.94
Sienna Plantation MUD #12	0.94	0.60	0.94	0.94	0.94
Sugar Land, City of	0.32	0.32	0.31	0.31	0.30
West Harris County MUD #4	1.08	1.09	1.09	1.09	0.95
West Keegans Bayou ID	NA	NA	NA	0.10	0.11
<b>District Direct Rates:</b>					
Maintenance & Operations	\$ 1.04	\$ 1.04	\$ 1.04	\$ 1.04	\$ 1.04
Debt Service	0.30	0.30	0.30	0.30	0.30
<b>Total District Direct Rates:</b>	<u>\$ 1.34</u>				

Source: Texas Municipal Reports compiled and published by the Municipal Advisory Council of Texas.

The percentage of overlapping debt is estimated using taxable assessed property values.

Percentages were estimated by determining the portion of the overlapping taxing authority's taxable assessed value that is within the District's boundaries and dividing it by the overlapping taxing authority's total taxable assessed value.

\* All tax rates are shown per \$100 assessed value at 100% assessment ratio.

\*\* Political entity not in existence at this time or taxes not yet levied.

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**PRINCIPAL PROPERTY TAXPAYERS**  
**CURRENT YEAR AND NINE YEARS AGO**

**Table 8**

	2021			2012		
	Assessed Value (1)	Rank	Percentage of Total Assessed Value (2)	Assessed Value (1)	Rank	Percentage of Total Assessed Value (3)
CenterPoint Energy	\$ 208,026,250	1	0.46%	\$ 122,019,140	1	0.52%
LCFRE Sugar Land Town Sq LLC	155,770,064	2	0.35%	-		-
Amazon.com Services LLC	126,634,510	3	0.28%	-		-
First Colony Mall LLC	94,451,681	4	0.21%	88,703,240	3	0.38%
Amerisource Bergen Drug Corp.	91,021,650	5	0.20%	-		-
Comcast of Houston LLC	90,439,640	6	0.20%	-		-
Lakepointe Assets LLC	90,000,000	7	0.20%	81,300,000	6	0.35%
Market Town Center Owner LLC	74,664,692	8	0.17%	-		-
API Realty LLC	71,545,300	9	0.16%	62,678,510	7	0.27%
Sugar Creek/EPG LLC, TIC Investors	71,014,830	10	0.16%	-		-
Town Center Lakeside LTD	-		-	93,611,430	2	0.40%
Champion Technologies Inc.	-		-	86,772,850	4	0.37%
Schlumberger	-		-	84,985,930	5	0.36%
Weingarten Realty Investors et al	-		-	57,414,000	8	0.25%
GPI-M Sugar Creek	-		-	46,524,900	9	0.20%
Sugar Land Telephone Co.	-		-	45,372,290	10	0.19%
<b>TOTALS</b>	<u><u>\$1,073,568,617</u></u>		<u><u>2.39%</u></u>	<u><u>\$ 769,382,290</u></u>		<u><u>3.28%</u></u>

Source: District records.

(1) Assessed (taxable) value equals appraised value after exemptions.

(2) Total assessed value-current year (Table 6): \$ 44,976,372,102

(3) Total adjusted assessed value-nine years ago (Table 6): \$ 23,427,002,487

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
**LAST TEN FISCAL YEARS**

*Table 9*

Fiscal Year Ended	Adjusted Tax Levy	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Taxes Collected	Percent of Adjusted Tax Levy		Total Taxes Collected	Total Collected as Percent of Current Tax Levy
6/30/2021	\$ 542,365,445	\$ 535,074,052	98.7 %	\$ -	\$ 535,074,052	98.7 %
6/30/2020	519,979,220	514,007,330	98.9	3,614,776	517,622,106	99.5
6/30/2019	509,162,880	504,013,117	99.0	3,694,193	507,707,310	99.7
6/30/2018	482,801,011	478,314,288	99.1	3,504,411	481,818,699	99.8
6/30/2017	461,032,891	456,218,932	99.0	4,136,278	460,355,210	99.9
6/30/2016	416,398,142	412,150,729	99.0	3,740,590	415,891,319	99.9
6/30/2015	378,411,863	373,440,622	98.7	4,500,653	377,941,275	99.9
6/30/2014	343,615,538	339,542,113	98.8	3,696,585	343,238,698	99.9
6/30/2013	322,088,822	317,524,971	98.6	4,249,911	321,774,882	99.9
6/30/2012	314,883,621	309,545,426	98.3	5,024,137	314,569,563	99.9

Source: District records and Fort Bend County Tax Office



## DEBT CAPACITY INFORMATION

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**OUTSTANDING DEBT BY TYPE**  
**LAST TEN FISCAL YEARS**

*Table 10*

<b>Fiscal Year Ended</b>	<b>Governmental Activities</b>	<b>Ratio of Debt to Assessed Value (1)</b>	<b>Net Bonded Debt per Capita (2)</b>
	<b>General Obligation Bonds</b>		
6/30/2021	\$ 1,582,399,801	3.52%	\$ 4,338
6/30/2020	1,241,447,450	2.94%	3,288
6/30/2019	1,160,521,139	2.91%	3,161
6/30/2018	1,062,884,484	2.81%	2,905
6/30/2017	973,798,793	2.74%	2,702
6/30/2016	942,085,567	2.95%	2,644
6/30/2015	906,279,237	3.15%	2,592
6/30/2014	940,791,213	3.61%	2,738
6/30/2013	978,385,222	4.01%	2,898
6/30/2012	1,012,062,656	4.32%	3,032

Source: District records

(1) See Table 6 for assessed value.

(2) See Table 13 for estimated population data.

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**RATIOS OF NET GENERAL OBLIGATION BONDED DEBT OUTSTANDING**  
**LAST TEN FISCAL YEARS**

*Table 11*

<u>Fiscal Year Ended</u>	<u>General Bonded Debt (1)</u>	<u>Less Reserve for Retirement of Bonded Debt</u>	<u>Net General Bonded Debt</u>	<u>Ratio of Net General Bonded Debt to Adjusted Assessed Value (2)</u>	<u>Net Bonded Debt per Student (3)</u>
6/30/2021	\$ 1,582,399,801	\$ 91,653,003	\$ 1,490,746,798	3.31%	\$ 20,071
6/30/2020	1,241,447,450	81,300,609	1,160,146,841	2.75%	15,924
6/30/2019	1,160,521,139	68,106,072	1,092,415,067	2.74%	15,072
6/30/2018	1,062,884,484	53,965,650	1,008,918,834	2.67%	14,022
6/30/2017	973,798,793	53,664,679	920,134,114	2.59%	12,983
6/30/2016	942,085,567	48,157,936	893,927,631	2.80%	12,758
6/30/2015	906,279,237	53,302,327	852,976,910	2.97%	12,404
6/30/2014	940,791,213	37,308,183	903,483,030	3.46%	13,370
6/30/2013	978,385,222	36,041,167	942,344,055	3.86%	14,205
6/30/2012	1,012,062,656	36,562,077	975,500,579	4.16%	14,730

Source: District records

(1) Includes general obligation bonds, net of original issuance discounts and premiums as well as accreted interest on premium compound interest bonds.

(2) See Table 6 for total adjusted assessed value data.

(3) See Table 16 for average daily attendance data.

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT**  
**June 30, 2021**

**Table 12**  
**Page 1 of 2**

<u>Taxing Authority</u>	<u>Gross Debt Outstanding</u>	<u>Percent Overlapping (1)</u>	<u>Amount Applicable to School District</u>
<b><u>Overlapping:</u></b>			
<b>Governmental Subdivisions</b>			
Fort Bend Co.	\$ 633,879,567	52.34%	\$ 331,772,565
Houston Community College System	492,485,000	2.60%	12,804,610
<b>Cities</b>			
Houston, City of	2,900,000	100.00%	2,900,000
Sugar Land, City of	3,209,025,000	0.47%	15,082,418
Missouri City, City of	158,635,000	80.95%	128,415,033
Arcola, City of	291,820,915	100.00%	291,820,915
<b>Special Districts</b>			
Big Oaks MUD	16,165,000	100.00%	16,165,000
Blue Ridge West MUD	6,680,000	100.00%	6,680,000
Brazoria County MUD #22	40,010,000	0.20%	80,020
Brazoria-Fort Bend Co MUD #1	63,680,000	42.36%	26,974,848
Burney Road MUD	6,705,000	100.00%	6,705,000
Chelford City MUD	8,740,000	54.34%	4,749,316
First Colony MUD #9	10,025,000	100.00%	10,025,000
First Colony MUD #10	11,400,000	100.00%	11,400,000
Fort Bend County FWSD #1	26,495,000	100.00%	26,495,000
Fort Bend County LID #2	85,970,000	100.00%	85,970,000
Fort Bend County LID #7	90,970,000	100.00%	90,970,000
Fort Bend County LID #12	10,075,000	48.14%	4,850,105
Fort Bend County LID #15	108,400,000	100.00%	108,400,000
Fort Bend County LID #17	64,335,000	100.00%	64,335,000
Fort Bend County LID #19	39,085,000	100.00%	39,085,000
Fort Bend County MUD #2	19,805,000	100.00%	19,805,000
Fort Bend County MUD #23	54,515,000	100.00%	54,515,000
Fort Bend County MUD #24	18,975,000	100.00%	18,975,000
Fort Bend County MUD #25	105,485,000	100.00%	105,485,000
Fort Bend County MUD #26	31,585,000	100.00%	31,585,000
Fort Bend County MUD #30	99,535,000	92.06%	91,631,921
Fort Bend County MUD #41	455,000	100.00%	455,000
Fort Bend County MUD #42	5,135,000	100.00%	5,135,000
Fort Bend County MUD #46	11,175,000	100.00%	11,175,000
Fort Bend County MUD #47	13,750,000	100.00%	13,750,000
Fort Bend County MUD #48	26,880,000	100.00%	26,880,000
Fort Bend County MUD #49	400,000	100.00%	400,000
Fort Bend County MUD #115	5,685,000	100.00%	5,685,000
Fort Bend County MUD #118	33,575,000	100.00%	33,575,000
Fort Bend County MUD #119	11,940,000	100.00%	11,940,000
Fort Bend County MUD #128	88,495,000	100.00%	88,495,000
Fort Bend County MUD #129	17,270,000	100.00%	17,270,000
Fort Bend County MUD #131	19,495,000	100.00%	19,495,000
Fort Bend County MUD #134B	105,500,000	100.00%	105,500,000
Fort Bend County MUD #134C	91,635,000	100.00%	91,635,000
Fort Bend County MUD #134D	39,590,000	100.00%	39,590,000
Fort Bend County MUD #134E	23,870,000	100.00%	23,870,000

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT**  
**June 30, 2021**

**Table 12**  
**Page 2 of 2**

<u>Taxing Authority</u>	<u>Gross Debt Outstanding</u>	<u>Percent Overlapping (1)</u>	<u>Amount Applicable to School District</u>
<b><u>Overlapping (continued):</u></b>			
<b>Special Districts (continued)</b>			
Fort Bend County MUD #136	\$ 6,085,000	100.00%	\$ 6,085,000
Fort Bend County MUD #137	22,620,000	100.00%	22,620,000
Fort Bend County MUD #138	33,330,000	100.00%	33,330,000
Fort Bend County MUD #139	11,965,000	100.00%	11,965,000
Fort Bend County MUD #141	2,630,000	100.00%	2,630,000
Fort Bend County MUD #143	55,750,000	79.28%	44,198,600
Fort Bend County MUD #146	37,555,000	31.24%	11,732,182
Fort Bend County MUD #149	23,440,000	100.00%	23,440,000
Fort Bend County MUD #165	31,435,000	100.00%	31,435,000
Fort Bend County MUD #190	18,125,000	100.00%	18,125,000
Fort Bend County MUD #206	13,000,000	100.00%	13,000,000
Fort Bend County MMD No. 1	34,695,000	100.00%	34,695,000
Fort Bend County WC&ID #2	93,080,000	94.65%	88,100,220
Grand Mission MUD #1	31,880,000	100.00%	31,880,000
Grand Mission MUD #2	36,340,000	100.00%	36,340,000
Harris County MUD #393	9,240,000	100.00%	9,240,000
Imperial Redevelopment District	42,620,000	100.00%	42,620,000
Kingsbridge MUD	15,500,000	100.00%	15,500,000
Mission Bend MUD #1	2,090,000	50.53%	1,056,077
North Mission Glen MUD	20,100,000	100.00%	20,100,000
Palmer Plantation MUD #2	3,790,000	100.00%	3,790,000
Pecan Grove MUD	56,525,000	62.35%	35,243,338
Renn Road MUD	7,575,000	30.43%	2,305,073
Sienna Plantation LID	158,435,000	100.00%	158,435,000
Sienna Plantation Mgmt. Dist.	40,285,000	100.00%	40,285,000
Sienna Plantation MUD #2	10,510,000	100.00%	10,510,000
Sienna Plantation MUD #3	27,985,000	100.00%	27,985,000
Sienna Plantation MUD #4	56,190,000	100.00%	56,190,000
Sienna Plantation MUD #6	5,500,000	100.00%	5,500,000
Sienna Plantation MUD #10	57,680,000	100.00%	57,680,000
Sienna Plantation MUD #12	65,385,000	100.00%	65,385,000
West Harris County MUD #4	1,085,000	16.86%	182,931
<b>Total Overlapping Debt</b>			<b>\$ 3,064,110,172</b>
<b><u>Direct:</u></b>			
Fort Bend Independent School District	\$ 1,582,399,801	100.00%	1,582,399,801
<b>Total Direct and Overlapping Debt</b>			<b>\$ 4,646,509,973</b>

Source: Data provided by FirstSouthwest Company

<sup>(1)</sup> The percentage of overlapping debt is estimated using taxable assessed property values. Percentages were estimated by determining portion of the overlapping taxing authority's taxable assessed value that is within the District's boundaries and dividing it by the overlapping taxing authority's total taxable assessed value.



## DEMOGRAPHIC AND ECONOMIC INFORMATION

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**DEMOGRAPHIC AND ECONOMIC STATISTICS**  
**LAST TEN FISCAL YEARS**

*Table 13*

<u>Fiscal Year Ended</u>	<u>Unemployment Rate (%)</u>	<u>Estimated Population</u>	<u>Residential Units</u>	<u>Total Assessed Value of Residential Units</u>	<u>Average Assessed Value Per Residential Unit</u>	<u>Average Daily Attendance (1)</u>
6/30/2021	6.9	364,771	134,917	\$ 40,158,402,753	\$ 297,653	74,275
6/30/2020	9.0	377,577	131,226	37,345,525,021	284,589	72,857
6/30/2019	3.5	367,155	124,272	35,576,489,254	286,279	72,478
6/30/2018	4.3	365,876	121,607	34,019,655,545	279,751	71,952
6/30/2017	5.0	360,397	118,255	31,912,405,699	269,861	70,874
6/30/2016	5.3	356,306	116,033	29,250,874,733	252,091	70,070
6/30/2015	4.4	349,684	111,566	24,002,711,553	215,144	68,768
6/30/2014	5.1	343,620	109,627	21,373,490,212	194,966	67,577
6/30/2013	6.0	337,563	107,406	20,764,838,270	193,330	66,338
6/30/2012	7.6	333,808	105,183	19,546,048,535	185,829	66,224

Source: Texas Workforce Commission, Municipal Advisory Council of Texas,  
Fort Bend County Appraisal District, Texas Education Agency.

<sup>(1)</sup> Average Daily Attendance (ADA) for FYE 6/30/2020 and 06/30/2021 adjusted by TEA for historical rates of attendance.

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**PRINCIPAL EMPLOYERS**  
**CURRENT AND NINE YEARS AGO**

*Table 14*

Employer	2021			2012		
	Employees	Rank	Percentage of Total Employment	Employees	Rank	Percentage of Total Employment
Fort Bend ISD	10,679	1	2.69%	7,903	1	3.40%
Lamar CISD	4,600	2	1.16%	2,884	2	1.24%
Fort Bend County	2,941	3	0.74%	2,269	4	0.97%
Methodist Sugar Land Hospital	2,637	4	0.66%	2,200	5	0.95%
Schlumberger Co.	2,007	5	0.51%	2,150	6	0.92%
Fluor Corporation	1,410	6	0.36%	2,400	3	1.03%
Richmond State School	1,300	7	0.33%	1,370	7	0.59%
United Parcel Service	1,200	8	0.30%	924	8	0.40%
Nalco Company	1,100	9	0.28%	-	-	-
Texana Center	867	10	0.22%	-	-	-
Texas Dept. of Criminal Justice	-	-	-	816	9	0.35%
Oak Bend Medical Center	-	-	-	668	10	0.29%

Source: Fort Bend Chamber of Commerce, Workforce Solutions (Gulf Coast Workforce Board), and District Records.



## **OPERATING INFORMATION**

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY POSITION**  
**LAST TEN FISCAL YEARS**

*Table 15*  
*Page 1 of 2*

<u>Full-Time Equivalent</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>Professional Staff</b>					
Teachers	5,040	4,861	4,646	4,639	4,468
<b>Support Staff</b>					
Counselors	189	184	177	173	167
Educational Diagnosticians	59	55	52	48	41
Librarians	77	75	78	73	72
School Nurses	96	89	93	86	84
Therapists	92	86	84	66	71
School Psychologists	47	48	47	48	37
Other Support Staff	767	773	730	688	604
Subtotal	1,327	1,310	1,261	1,182	1,076
<b>Administrators</b>					
Admin/Instr Officers	34	34	29	30	22
Principals	81	79	79	78	72
Assistant Principals	170	168	165	165	158
Superintendent	1	1	1	1	1
Assistant Superintendents	13	12	15	10	8
Subtotal	299	294	289	284	261
Total Professional Staff	6,666	6,465	6,196	6,105	5,805
<b>Educational Aides</b>	1,088	1,048	863	795	721
<b>Auxiliary Staff</b>	2,925	2,722	2,903	2,856	2,463
Total Personnel	10,679	10,235	9,962	9,756	8,989

Source: District Human Resource Records.

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY POSITION**  
**LAST TEN FISCAL YEARS**

*Table 15*  
*Page 2 of 2*

<u>Full-Time Equivalent</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<b>Professional Staff</b>					
Teachers	4,510	4,418	4,129	4,030	3,982
<b>Support Staff</b>					
Counselors	162	157	139	136	133
Educational Diagnosticians	51	46	42	38	39
Librarians	71	71	70	74	74
School Nurses	82	84	73	74	74
Therapists	68	59	59	51	55
School Psychologists	29	30	29	29	27
Other Support Staff	543	502	432	436	443
Subtotal	1,006	949	844	838	845
<b>Administrators</b>					
Admin/Instr Officers	25	24	12	12	16
Principals	74	72	73	72	72
Assistant Principals	154	152	132	128	126
Superintendent	1	1	1	1	1
Assistant Superintendents	8	7	5	5	4
Subtotal	262	256	223	218	219
Total Professional Staff	5,778	5,623	5,196	5,086	5,046
<b>Educational Aides</b>	669	646	587	541	508
<b>Auxiliary Staff</b>	2,403	2,358	2,327	2,323	2,349
Total Personnel	8,850	8,627	8,110	7,950	7,903

Source: District Human Resource Records.

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**OPERATING STATISTICS**  
**LAST TEN FISCAL YEARS**

*Table 16*  
*Page 1 of 2*

<b>Fiscal Year Ended</b>	<b>Average Daily Attendance (1)</b>	<b>Percentage of Students in Free/Reduced Lunch Program</b>	<b>Operating Expenditures (2)</b>	<b>Cost Per Student</b>	<b>Percentage Change</b>
6/30/2021	74,275	44.4%	\$ 926,929,621	\$ 12,480	1.44%
6/30/2020	72,857	46.8%	896,369,230	12,303	13.29%
6/30/2019	72,478	45.8%	787,068,238	10,859	-2.96%
6/30/2018	71,952	44.7%	805,223,991	11,191	10.63%
6/30/2017	70,874	39.0%	716,950,408	10,116	3.34%
6/30/2016	70,070	37.1%	685,929,189	9,789	7.06%
6/30/2015	68,768	38.8%	628,774,834	9,143	10.04%
6/30/2014	67,577	39.1%	561,530,946	8,309	4.61%
6/30/2013	66,338	39.7%	526,933,099	7,943	-2.26%
6/30/2012	66,224	37.8%	538,171,904	8,127	-1.67%

Source: Nonfinancial information from District records.  
 ADA number is from TEA Finance Website

- (1) Average Daily Attendance (ADA) for FYE 06/30/2020 and 06/30/2021 adjusted by TEA for historical rates of attendance.
- (2) Operating expenditures are total expenditures less debt service and capital outlay from Table 4.
- (3) Government-wide expenses include only governmental activities From Table 2.

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**OPERATING STATISTICS**  
**LAST TEN FISCAL YEARS**

*Table 16*  
*Page 2 of 2*

<b>Fiscal Year Ended</b>	<b>Government Wide Expenses (3)</b>	<b>Cost Per Student</b>	<b>Percentage Change</b>	<b>Teaching Staff</b>	<b>Student to Teacher Ratio</b>
6/30/2021	\$ 1,054,506,285	\$ 14,197	-1.93%	5,040	14.74
6/30/2020	1,054,770,305	14,477	13.44%	4,861	14.99
6/30/2019	924,975,001	12,762	36.06%	4,646	15.60
6/30/2018	674,879,064	9,380	-17.32%	4,639	15.51
6/30/2017	804,063,881	11,345	1.34%	4,468	15.86
6/30/2016	784,453,911	11,195	11.47%	4,510	15.54
6/30/2015	690,628,935	10,043	7.89%	4,418	15.57
6/30/2014	629,030,055	9,308	2.12%	4,129	16.37
6/30/2013	604,678,495	9,115	-0.03%	4,030	16.46
6/30/2012	603,823,401	9,118	-3.80%	3,982	16.63

Source: Nonfinancial information from District records.

ADA number is from TEA Finance Website

- (1) Average Daily Attendance (ADA) for FYE 06/30/2020 adjusted by TEA for historical rates of attendance.
- (2) Operating expenditures are total expenditures less debt service and capital outlay from Table 4.
- (3) Government-wide expenses include only governmental activities From Table 2.



**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**TEACHER BASE SALARIES**  
**LAST TEN FISCAL YEARS**

*Table 17*

<u>Fiscal Year Ended</u>	<u>District Average Salary</u>	<u>County Average Salary</u>	<u>Region IV Average Salary</u>	<u>Statewide Average Salary</u>
6/30/2021	\$ 61,428	\$ 61,845	\$ 60,798	\$ 57,641
6/30/2020	61,722	61,816	60,292	57,729
6/30/2019	58,928	58,988	57,707	54,122
6/30/2018	58,862	58,687	57,076	53,334
6/30/2017	56,647	56,620	55,992	52,525
6/30/2016	56,513	56,327	55,580	51,892
6/30/2015	56,110	55,571	54,157	50,715
6/30/2014	53,955	53,605	52,222	49,692
6/30/2013	52,722	52,583	50,968	48,821
6/30/2012	51,985	51,712	50,383	48,375

Source: Texas Education Agency website

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**SCHOOL BUILDING INFORMATION**  
**LAST TEN FISCAL YEARS**

<b>Building</b>	<b>Org.</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
<b>HIGH SCHOOLS</b>						
Dulles (1961) (Tech Ed included)	001					
Square Footage		403,522	403,522	403,522	403,522	403,522
Design Capacity		2,875	2,875	2,875	2,875	2,331
Enrollment		2,543	2,599	2,558	2,485	2,355
Willowridge (1979)	002					
Square Footage		399,280	399,280	399,280	399,280	338,700
Design Capacity		2,553	2,553	2,553	2,553	2,271
Enrollment		1,289	1,277	1,267	1,315	1,300
Clements (1983)	004					
Square Footage		370,234	370,234	370,234	370,234	328,436
Design Capacity		2,658	2,658	2,658	2,658	2,447
Enrollment		2,496	2,524	2,548	2,551	2,498
Kempner (1988)	005					
Square Footage		329,345	329,345	329,345	329,345	316,236
Design Capacity		2,659	2,659	2,659	2,659	2,224
Enrollment		2,068	2,060	2,095	2,257	2,278
Elkins (1992)	006					
Square Footage		332,170	332,170	332,170	332,170	310,344
Design Capacity		2,559	2,559	2,559	2,559	2,177
Enrollment		2,556	2,437	2,389	2,307	2,192
Austin (1995)	007					
Square Footage		306,272	306,272	306,272	306,272	291,000
Design Capacity		2,334	2,334	2,334	2,334	2,224
Enrollment		2,245	2,225	2,200	2,276	2,251
Hightower (1998)	008					
Square Footage		344,620	344,620	344,620	344,620	316,000
Design Capacity		2,746	2,746	2,746	2,746	2,293
Enrollment		2,150	2,013	2,024	2,042	2,095
Progressive (n/a)	009					
Square Footage		87,482	87,482	87,482	87,482	84,600
Design Capacity		n/a	n/a	n/a	n/a	n/a
Enrollment		n/a	n/a	n/a	n/a	n/a
Bush (2001)	011					
Square Footage		359,477	359,477	359,477	359,477	347,500
Design Capacity		2,893	2,893	2,893	2,893	2,679
Enrollment		2,511	2,514	2,482	2,422	2,296
Marshall (2002)	012					
Square Footage		341,205	341,205	341,205	341,205	326,000
Design Capacity		2,570	2,570	2,570	2,570	2,284
Enrollment		1,389	1,300	1,246	1,243	1,202
Travis (2006)	013					
Square Footage		354,406	354,406	354,406	354,406	363,869
Design Capacity		2,922	2,922	2,922	2,922	2,636
Enrollment		3,008	2,828	2,631	2,618	2,578
Ridge Point (2010)	016					
Square Footage		352,245	352,245	352,245	352,245	359,733
Design Capacity		2,587	2,587	2,587	2,587	2,263
Enrollment		3,030	2,991	2,799	2,712	2,494
Reese Career Technology Center (2020)	017					
Square Footage		159,460	159,460	-	-	-
Design Capacity		800	800	-	-	-
Enrollment		n/a	n/a	-	-	-

\* Schools showing two construction dates were rebuilt

\*\*Schools with classroom additions

(continued on next page)

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**SCHOOL BUILDING INFORMATION**  
**LAST TEN FISCAL YEARS**

*Table 18*  
*Page 2 of 14*

<b>Building</b>	<b>Org.</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
<b>HIGH SCHOOLS</b>						
Dulles (1961) (Tech Ed included)	001					
Square Footage		403,522	403,522	403,522	403,522	403,522
Design Capacity		2,331	2,331	2,331	2,331	2,331
Enrollment		2,240	2,189	2,225	2,159	2,138
Willowridge (1979)	002					
Square Footage		338,700	338,700	338,700	338,700	338,700
Design Capacity		2,271	2,271	2,271	2,271	2,271
Enrollment		1,299	1,280	1,278	1,262	1,404
Clements (1983)	004					
Square Footage		328,436	328,436	328,436	328,436	328,436
Design Capacity		2,447	2,447	2,447	2,447	2,447
Enrollment		2,455	2,439	2,502	2,588	2,654
Kempner (1988)	005					
Square Footage		316,236	316,236	316,236	316,236	316,236
Design Capacity		2,224	2,224	2,224	2,224	2,224
Enrollment		2,324	2,397	2,343	2,308	2,402
Elkins (1992)	006					
Square Footage		310,344	310,344	310,344	310,344	310,344
Design Capacity		2,177	2,177	2,177	2,177	2,177
Enrollment		2,111	2,063	2,011	1,945	2,001
Austin (1995)	007					
Square Footage		291,000	291,000	291,000	291,000	291,000
Design Capacity		2,224	2,224	2,224	2,224	2,224
Enrollment		2,259	2,315	2,280	2,357	2,423
Hightower (1998)	008					
Square Footage		316,000	316,000	316,000	316,000	316,000
Design Capacity		2,293	2,293	2,293	2,293	2,293
Enrollment		2,219	2,254	2,292	2,271	2,321
Progressive (n/a)	009					
Square Footage		84,600	84,600	84,600	84,600	84,600
Design Capacity		n/a	n/a	n/a	n/a	n/a
Enrollment		n/a	n/a	n/a	n/a	n/a
Bush (2001)	011					
Square Footage		347,500	347,500	347,500	347,500	347,500
Design Capacity		2,679	2,679	2,679	2,679	2,679
Enrollment		2,215	2,192	2,067	2,133	2,099
Marshall (2002)	012					
Square Footage		326,000	326,000	326,000	326,000	326,000
Design Capacity		2,284	2,284	2,284	2,284	2,284
Enrollment		1,258	1,242	1,316	1,301	1,347
Travis (2006)	013					
Square Footage		363,869	363,869	363,869	363,869	363,869
Design Capacity		2,636	2,636	2,636	2,636	2,636
Enrollment		2,489	2,501	2,428	2,350	2,312
Ridge Point (2010)	016					
Square Footage		359,733	359,733	359,733	359,733	359,733
Design Capacity		2,263	2,263	2,263	2,263	2,263
Enrollment		2,342	2,102	1,879	1,578	1,117
Reese Career Technology Center (2020)	017					
Square Footage		-	-	-	-	-
Design Capacity		-	-	-	-	-
Enrollment		-	-	-	-	-

\* Schools showing two construction dates were rebuilt

\*\*Schools with classroom additions

(continued on next page)

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**SCHOOL BUILDING INFORMATION**  
**LAST TEN FISCAL YEARS**

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<u>Building</u>	<u>Org.</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>MIDDLE SCHOOLS</b>						
F. Henry Center for Learning (2010)	038					
Square Footage		70,000	70,000	70,000	70,000	70,000
Design Capacity		250	250	250	250	250
Enrollment		9	86	100	62	109
MR Wood Alternative	040					
Square Footage		n/a	n/a	n/a	n/a	n/a
Design Capacity		n/a	n/a	n/a	n/a	n/a
Enrollment		n/a	n/a	n/a	n/a	n/a
Dulles (1965)	041					
Square Footage		212,538	212,538	212,538	212,538	202,300
Design Capacity		1,880	1,880	1,880	1,880	1,513
Enrollment		1,420	1,454	1,449	1,513	1,537
Missouri City (1975) (2008)*	042					
Square Footage		211,291	211,291	211,291	211,291	165,931
Design Capacity		1,678	1,678	1,678	1,678	1,281
Enrollment		1,008	1,002	1,041	998	1,002
Sugar Land (1975)	043					
Square Footage		183,939	183,939	183,939	183,939	175,000
Design Capacity		1,495	1,495	1,495	1,495	1,307
Enrollment		1,149	1,191	1,221	1,243	1,248
Quail Valley (1978)	044					
Square Footage		178,600	178,600	178,600	178,600	173,885
Design Capacity		1,639	1,639	1,639	1,639	1,436
Enrollment		1,069	1,119	1,101	1,179	1,228
First Colony (1985)	045					
Square Footage		167,633	167,633	167,633	167,633	185,600
Design Capacity		1,515	1,515	1,515	1,515	1,363
Enrollment		1,266	1,209	955	1,275	1,235
McAuliffe (1986)	046					
Square Footage		167,640	167,640	167,640	167,640	177,400
Design Capacity		1,488	1,488	1,488	1,488	1,363
Enrollment		905	930	933	969	988
Hodges Bend (1987)	047					
Square Footage		173,548	173,548	173,548	173,548	178,000
Design Capacity		1,526	1,526	1,526	1,526	1,350
Enrollment		1,031	1,102	1,075	1,031	1,104
Lake Olympia (1992)	048					
Square Footage		187,800	187,800	187,800	187,800	183,100
Design Capacity		1,513	1,513	1,513	1,513	1,371
Enrollment		1,215	1,258	1,253	1,233	1,175
Garcia (1995)	049					
Square Footage		204,000	204,000	204,000	204,000	204,000
Design Capacity		1,631	1,631	1,631	1,631	1,341
Enrollment		1,407	1,363	1,264	1,156	994
Sartartia (2001)	050					
Square Footage		213,100	213,100	213,100	213,100	215,000
Design Capacity		1,723	1,723	1,723	1,723	1,329
Enrollment		1,324	1,300	1,326	1,295	1,295

\* Schools showing two construction dates were rebuilt

\*\*Schools with classroom additions

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**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**SCHOOL BUILDING INFORMATION**  
**LAST TEN FISCAL YEARS**

*Table 18*  
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<u>Building</u>	<u>Org.</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<b>MIDDLE SCHOOLS</b>						
F. Henry Center for Learning (2010)	038					
Square Footage		70,000	70,000	70,000	70,000	70,000
Design Capacity		250	250	250	250	250
Enrollment		37	40	34	46	44
MR Wood Alternative	040					
Square Footage		28,760	28,760	28,760	28,760	28,760
Design Capacity		n/a	n/a	n/a	n/a	n/a
Enrollment		72	53	60	39	44
Dulles (1965)	041					
Square Footage		202,300	202,300	202,300	202,300	202,300
Design Capacity		1,513	1,513	1,513	1,513	1,513
Enrollment		1,572	1,294	1,218	1,304	1,258
Missouri City (1975) (2008)*	042					
Square Footage		165,931	165,931	165,931	165,931	165,931
Design Capacity		1,281	1,281	1,281	1,281	1,281
Enrollment		955	1,116	1,197	869	838
Sugar Land (1975)	043					
Square Footage		175,000	175,000	175,000	175,000	175,000
Design Capacity		1,307	1,307	1,307	1,307	1,307
Enrollment		1,263	1,222	1,261	1,266	1,298
Quail Valley (1978)	044					
Square Footage		173,885	173,885	173,885	173,885	173,885
Design Capacity		1,436	1,436	1,436	1,436	1,436
Enrollment		1,255	1,273	1,262	1,021	998
First Colony (1985)	045					
Square Footage		185,600	185,600	185,600	185,600	185,600
Design Capacity		1,363	1,363	1,363	1,363	1,363
Enrollment		1,247	1,266	1,247	1,172	1,134
McAuliffe (1986)	046					
Square Footage		177,400	177,400	177,400	177,400	177,400
Design Capacity		1,363	1,363	1,363	1,363	1,363
Enrollment		998	885	837	473	536
Hodges Bend (1987)	047					
Square Footage		178,000	178,000	178,000	178,000	178,000
Design Capacity		1,350	1,350	1,350	1,350	1,350
Enrollment		1,148	1,169	1,225	1,182	1,272
Lake Olympia (1992)	048					
Square Footage		183,100	183,100	183,100	183,100	183,100
Design Capacity		1,371	1,371	1,371	1,371	1,371
Enrollment		1,126	1,112	1,170	1,132	1,221
Garcia (1995)	049					
Square Footage		204,000	204,000	204,000	204,000	204,000
Design Capacity		1,341	1,341	1,341	1,341	1,341
Enrollment		988	1,276	1,229	1,283	1,311
Sartartia (2001)	050					
Square Footage		215,000	215,000	215,000	215,000	215,000
Design Capacity		1,329	1,329	1,329	1,329	1,329
Enrollment		1,320	1,302	1,285	1,205	1,204

\* Schools showing two construction dates were rebuilt

\*\*Schools with classroom additions

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**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**SCHOOL BUILDING INFORMATION**  
**LAST TEN FISCAL YEARS**

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<u>Building</u>	<u>Org.</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>MIDDLE SCHOOLS (Cont'd)</b>						
Fort Settlement (2001)	051					
Square Footage		213,100	21,310	213,100	213,100	215,000
Design Capacity		1,723	1,723	1,723	1,723	1,319
Enrollment		1,361	1,375	1,540	1,429	1,372
Baines (2006)	052					
Square Footage		213,100	213,100	213,100	213,100	251,000
Design Capacity		1,723	1,723	1,723	1,723	1,290
Enrollment		1,251	1,242	1,212	1,812	1,781
Crockett (2007)	053					
Square Footage		228,566	228,566	228,566	228,566	217,323
Design Capacity		1,603	1,603	1,603	1,603	1,307
Enrollment		1,063	1,012	958	1,004	994
Bowie (2011)	054					
Square Footage		209,869	209,869	209,869	209,869	223,835
Design Capacity		1,657	1,657	1,657	1,657	1,290
Enrollment		1,482	1,440	1,350	1,283	1,330
Thornton (2019)	055					
Square Footage		228,566	228,566	228,566	-	-
Design Capacity		1,463	1,463	1,463	-	-
Enrollment		1,340	1,223	1,108	-	-
<b>ELEMENTARY SCHOOLS</b>						
EA Jones (1954) (2007)*	101					
Square Footage		88,372	88,372	88,372	88,372	82,000
Design Capacity		845	845	842	842	885
Enrollment		526	606	632	660	633
Lakeview (1918)	102					
Square Footage		93,100	93,100	93,100	93,100	82,670
Design Capacity		613	613	613	613	792
Enrollment		278	500	491	481	415
Blue Ridge (1969)	108					
Square Footage		66,562	66,562	66,562	66,562	66,700
Design Capacity		691	691	691	691	685
Enrollment		250	272	320	494	570
Ridgemont (1973)	109					
Square Footage		78,048	78,048	78,048	78,048	80,100
Design Capacity		838	838	838	838	974
Enrollment		309	295	335	764	807
Meadows (1973) (2021)*	110					
Square Footage		89,682	73,483	73,483	73,483	72,800
Design Capacity		509	636	636	636	614
Enrollment		385	419	411	435	457
Quail Valley (1975) (2008)*	111					
Square Footage		88,880	88,880	88,880	88,880	80,200
Design Capacity		800	800	800	800	860
Enrollment		479	459	469	480	523

\* Schools showing two construction dates were rebuilt

\*\*Schools with classroom additions

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**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**SCHOOL BUILDING INFORMATION**  
**LAST TEN FISCAL YEARS**

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<u>Building</u>	<u>Org.</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<b>MIDDLE SCHOOLS (Cont'd)</b>						
Fort Settlement (2001)	051					
Square Footage		215,000	215,000	215,000	215,000	215,000
Design Capacity		1,329	1,329	1,329	1,329	1,329
Enrollment		1,315	1,223	1,214	1,173	1,096
Baines (2006)	052					
Square Footage		251,000	251,000	251,000	251,000	251,000
Design Capacity		1,290	1,290	1,290	1,290	1,290
Enrollment		1,633	1,585	1,472	1,470	1,453
Crockett (2007)	053					
Square Footage		217,323	217,323	217,323	217,323	217,323
Design Capacity		1,307	1,307	1,307	1,307	1,307
Enrollment		991	941	845	798	795
Bowie (2011)	054					
Square Footage		223,835	223,835	223,835	223,835	223,835
Design Capacity		1,290	1,290	1,290	1,290	1,290
Enrollment		1,151	1,034	908	843	706
Thornton (2019)	055					
Square Footage		-	-	-	-	-
Design Capacity		-	-	-	-	-
Enrollment		-	-	-	-	-
<b>ELEMENTARY SCHOOLS</b>						
EA Jones (1954) (2007)*	101					
Square Footage		82,000	82,000	82,000	82,000	82,000
Design Capacity		885	885	885	885	885
Enrollment		631	615	657	784	767
Lakeview (1918)	102					
Square Footage		82,670	82,670	82,670	82,670	82,670
Design Capacity		792	792	792	792	792
Enrollment		444	513	553	578	572
Blue Ridge (1969)	108					
Square Footage		66,700	66,700	66,700	66,700	66,700
Design Capacity		685	685	685	685	685
Enrollment		614	624	586	657	664
Ridgemont (1973)	109					
Square Footage		80,100	80,100	80,100	80,100	80,100
Design Capacity		974	974	974	974	974
Enrollment		765	915	894	976	1,022
Meadows (1973)	110					
Square Footage		72,800	72,800	72,800	72,800	72,800
Design Capacity		614	614	614	614	614
Enrollment		480	469	432	425	437
Quail Valley (1975) (2008)*	111					
Square Footage		80,200	80,200	80,200	80,200	80,200
Design Capacity		860	860	860	860	860
Enrollment		542	564	557	675	614

\* Schools showing two construction dates were rebuilt

\*\*Schools with classroom additions

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**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**SCHOOL BUILDING INFORMATION**  
**LAST TEN FISCAL YEARS**

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<u>Building</u>	<u>Org.</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>ELEMENTARY SCHOOLS (Cont'd)</b>						
Dulles (1976)	112					
Square Footage		91,585	91,585	91,585	91,585	76,700
Design Capacity		855	855	855	855	798
Enrollment		646	707	693	726	775
Briargate (1977)	113					
Square Footage		74,100	74,100	74,100	74,100	69,100
Design Capacity		860	860	860	860	886
Enrollment		361	394	399	427	422
Townewest (1978)	114					
Square Footage		73,160	73,160	73,160	73,160	72,550
Design Capacity		796	796	796	796	836
Enrollment		567	633	627	706	775
Lantern Lane (1979)	115					
Square Footage		74,700	74,700	74,700	74,700	74,900
Design Capacity		833	833	833	833	886
Enrollment		415	432	411	446	455
Ridgegate (1981)	116					
Square Footage		75,546	75,546	75,546	75,546	75,700
Design Capacity		814	814	814	814	886
Enrollment		464	560	630	551	524
Colony Bend (1981)	117					
Square Footage		72,750	72,750	72,750	72,750	73,350
Design Capacity		785	785	785	785	836
Enrollment		500	551	538	512	458
Mission Bend (1981)	118					
Square Footage		74,895	74,895	74,895	74,895	72,550
Design Capacity		842	842	842	842	886
Enrollment		386	329	375	611	636
Sugar Mill (1984)	119					
Square Footage		76,750	76,750	76,750	76,750	76,600
Design Capacity		825	825	825	825	842
Enrollment		553	643	549	584	629
Settlers Way (1984)	120					
Square Footage		76,665	76,665	76,665	76,665	76,600
Design Capacity		927	927	927	927	842
Enrollment		806	744	664	640	595
Palmer (1985)	121					
Square Footage		77,635	77,635	77,635	77,635	76,293
Design Capacity		812	812	812	812	842
Enrollment		605	597	592	582	593
Hunters Glen (1985)	122					
Square Footage		77,635	77,635	77,635	77,635	76,593
Design Capacity		794	794	794	794	842
Enrollment		367	423	431	411	419
Highlands (1986)	123					
Square Footage		75,747	75,747	75,747	75,747	76,120
Design Capacity		815	815	815	815	842
Enrollment		570	654	631	635	612

\* Schools showing two construction dates were rebuilt

\*\*Schools with classroom additions

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**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**SCHOOL BUILDING INFORMATION**  
**LAST TEN FISCAL YEARS**

*Table 18*  
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<u>Building</u>	<u>Org.</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<b>ELEMENTARY SCHOOLS (Cont'd)</b>						
Dulles (1976)	112					
Square Footage		76,700	76,700	76,700	76,700	76,700
Design Capacity		798	798	798	798	798
Enrollment		779	741	674	713	678
Briargate (1977)	113					
Square Footage		69,100	69,100	69,100	69,100	69,100
Design Capacity		886	886	886	886	886
Enrollment		468	444	483	589	592
Townewest (1978)	114					
Square Footage		72,550	72,550	72,550	72,550	72,550
Design Capacity		836	836	836	836	836
Enrollment		784	749	776	804	816
Lantern Lane (1979)	115					
Square Footage		74,900	74,900	74,900	74,900	74,900
Design Capacity		886	886	886	886	886
Enrollment		471	464	485	554	591
Ridgegate (1981)	116					
Square Footage		75,700	75,700	75,700	75,700	75,700
Design Capacity		886	886	886	886	886
Enrollment		613	622	665	803	779
Colony Bend (1981)	117					
Square Footage		73,350	73,350	73,350	73,350	73,350
Design Capacity		836	836	836	836	836
Enrollment		765	517	553	463	467
Mission Bend (1981)	118					
Square Footage		72,550	72,550	72,550	72,550	72,550
Design Capacity		886	886	886	886	886
Enrollment		720	839	810	801	745
Sugar Mill (1984)	119					
Square Footage		76,600	76,600	76,600	76,600	76,600
Design Capacity		842	842	842	842	842
Enrollment		681	648	693	691	705
Settler's Way (1984)	120					
Square Footage		76,600	76,600	76,600	76,600	76,600
Design Capacity		842	842	842	842	842
Enrollment		830	770	763	771	780
Palmer (1985)	121					
Square Footage		76,293	76,293	76,293	76,293	76,293
Design Capacity		842	842	842	842	842
Enrollment		574	590	622	662	679
Hunters Glen (1985)	122					
Square Footage		76,593	76,593	76,593	76,593	76,593
Design Capacity		842	842	842	842	842
Enrollment		406	437	448	541	572
Highlands (1986)	123					
Square Footage		76,120	76,120	76,120	76,120	76,120
Design Capacity		842	842	842	842	842
Enrollment		611	550	561	607	623

\* Schools showing two construction dates were rebuilt

\*\*Schools with classroom additions

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**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**SCHOOL BUILDING INFORMATION**  
**LAST TEN FISCAL YEARS**

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<u>Building</u>	<u>Org.</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>ELEMENTARY SCHOOLS (Cont'd)</b>						
Mission Glen (1986)	124					
Square Footage		75,747	75,747	75,747	75,747	76,128
Design Capacity		821	821	821	821	842
Enrollment		395	478	475	470	449
Pecan Grove (1988)	125					
Square Footage		75,747	75,747	75,747	75,747	76,328
Design Capacity		823	823	823	823	842
Enrollment		657	747	735	695	697
Austin Parkway (1989)	126					
Square Footage		81,830	81,830	81,830	81,830	82,100
Design Capacity		862	862	862	862	908
Enrollment		654	725	688	714	748
Barrington Place (1990)	127					
Square Footage		81,830	81,830	81,830	81,830	80,200
Design Capacity		862	862	862	862	908
Enrollment		537	549	586	621	676
Colony Meadows (1991)	128					
Square Footage		81,830	81,830	81,830	81,830	80,300
Design Capacity		866	866	866	866	908
Enrollment		683	744	750	750	937
Mission West (1991)	129					
Square Footage		81,830	81,830	81,830	81,830	80,200
Design Capacity		863	863	863	863	908
Enrollment		574	728	745	629	653
Walker Station (1992)	130					
Square Footage		81,830	81,830	81,830	81,830	80,300
Design Capacity		862	862	862	862	908
Enrollment		811	837	834	781	633
Edgar Glover (1994)	131					
Square Footage		81,830	81,830	81,830	82,100	82,100
Design Capacity		868	868	868	868	908
Enrollment		393	427	431	477	488
Lexington Creek (1994)	132					
Square Footage		81,830	81,830	81,830	81,830	82,100
Design Capacity		868	868	868	868	908
Enrollment		542	613	565	547	588
Arizona Fleming (1994)	133					
Square Footage		81,000	81,000	81,000	81,000	80,000
Design Capacity		813	813	813	813	795
Enrollment		538	576	631	659	695
Burton (1996)	134					
Square Footage		81,000	81,000	81,000	81,000	80,000
Design Capacity		767	767	767	767	795
Enrollment		391	424	377	396	400
Commonwealth (1997)	135					
Square Footage		81,000	81,000	81,000	81,000	80,000
Design Capacity		815	815	815	815	795
Enrollment		1,013	997	1,020	936	791

\* Schools showing two construction dates were rebuilt

\*\*Schools with classroom additions

(continued on next page)

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**SCHOOL BUILDING INFORMATION**  
**LAST TEN FISCAL YEARS**

*Table 18*  
*Page 10 of 14*

<b>Building</b>	<b>Org.</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
<b>ELEMENTARY SCHOOLS (Cont'd)</b>						
Mission Glen (1986)	124					
Square Footage		76,128	76,128	76,128	76,128	76,128
Design Capacity		842	842	842	842	842
Enrollment		480	793	531	560	675
Pecan Grove (1988)	125					
Square Footage		76,328	76,328	76,328	76,328	76,328
Design Capacity		842	842	842	842	842
Enrollment		624	636	586	544	520
Austin Parkway (1989)	126					
Square Footage		82,100	82,100	82,100	82,100	82,100
Design Capacity		908	908	908	908	908
Enrollment		989	1,012	783	770	751
Barrington Place (1990)	127					
Square Footage		80,200	80,200	80,200	80,200	80,200
Design Capacity		908	908	908	908	908
Enrollment		751	776	789	792	870
Colony Meadows (1991)	128					
Square Footage		80,300	80,300	80,300	80,300	80,300
Design Capacity		908	908	908	908	908
Enrollment		772	768	761	651	600
Mission West (1991)	129					
Square Footage		80,200	80,200	80,200	80,200	80,200
Design Capacity		908	908	908	908	908
Enrollment		670	793	814	737	724
Walker Station (1992)	130					
Square Footage		80,300	80,300	80,300	80,300	80,300
Design Capacity		908	908	908	908	908
Enrollment		649	811	834	854	893
Edgar Glover (1994)	131					
Square Footage		82,100	82,100	82,100	82,100	82,100
Design Capacity		908	908	908	908	908
Enrollment		507	565	514	608	654
Lexington Creek (1994)	132					
Square Footage		82,100	82,100	82,100	82,100	82,100
Design Capacity		908	908	908	908	908
Enrollment		579	546	532	585	601
Arizona Fleming (1994)	133					
Square Footage		80,000	80,000	80,000	80,000	80,000
Design Capacity		795	795	795	795	795
Enrollment		683	728	678	638	652
Burton (1996)	134					
Square Footage		80,000	80,000	80,000	80,000	80,000
Design Capacity		795	795	795	795	795
Enrollment		441	778	797	797	786
Commonwealth (1997)	135					
Square Footage		80,000	80,000	80,000	80,000	80,000
Design Capacity		795	795	795	795	795
Enrollment		891	1,012	1,038	815	692

\* Schools showing two construction dates were rebuilt

\*\*Schools with classroom additions

(continued on next page)

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**SCHOOL BUILDING INFORMATION**  
**LAST TEN FISCAL YEARS**

*Table 18*  
*Page 11 of 14*

<u>Building</u>	<u>Org.</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>ELEMENTARY SCHOOLS (Cont'd)</b>						
Brazos Bend (1997)	136					
Square Footage		81,000	81,000	81,000	81,000	80,000
Design Capacity		813	813	813	813	795
Enrollment		684	711	690	704	708
Sienna Crossing (1998)	137					
Square Footage (2018)**		96,091	96,091	96,091	96,091	80,800
Design Capacity		1,020	1,020	1,020	1,020	820
Enrollment		975	1,069	1,093	1,077	876
Oyster Creek (1999)	138					
Square Footage (2018)**		96,091	96,091	96,091	96,091	82,471
Design Capacity		1,020	1,020	1,020	1,020	820
Enrollment		852	747	976	848	775
Lula Belle Goodman (2000)	139					
Square Footage		82,500	82,500	82,500	82,500	82,471
Design Capacity		812	812	812	812	820
Enrollment		686	736	722	606	669
Drabek (2001)	140					
Square Footage		83,000	83,000	83,000	83,000	83,900
Design Capacity		757	757	757	757	825
Enrollment		721	787	844	842	849
Jordan (2002)	141					
Square Footage		83,000	83,000	83,000	83,000	83,900
Design Capacity		757	757	757	757	820
Enrollment		512	552	513	559	902
Scanlan Oaks (2004)	142					
Square Footage (2018)**		96,456	96,456	96,456	96,456	83,900
Design Capacity		977	977	977	977	820
Enrollment		791	859	939	1,017	983
Holley (2007)	143					
Square Footage (2018)**		96,456	96,456	96,456	96,456	85,825
Design Capacity		940	940	940	940	820
Enrollment		638	797	808	591	610
Armstrong (2007)	144					
Square Footage		95,000	95,000	95,000	95,000	93,970
Design Capacity		840	840	840	840	850
Enrollment		457	536	566	587	602
Oakland (2006)	145					
Square Footage		90,189	90,189	90,189	90,189	89,336
Design Capacity		796	796	796	796	860
Enrollment		874	880	841	791	1,210
Parks (2007)	146					
Square Footage		88,880	88,880	88,880	88,880	88,560
Design Capacity		784	784	784	784	860
Enrollment		602	639	546	667	641
Cornerstone (2007)	147					
Square Footage (2018)**		104,983	104,983	104,983	104,983	89,021
Design Capacity		999	999	999	999	860
Enrollment		978	1,072	1,102	1,128	1,086

\* Schools showing two construction dates were rebuilt

\*\*Schools with classroom additions

(continued on next page)

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**SCHOOL BUILDING INFORMATION**  
**LAST TEN FISCAL YEARS**

*Table 18*  
*Page 12 of 14*

<u>Building</u>	<u>Org.</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<b>ELEMENTARY SCHOOLS (Cont'd)</b>						
Brazos Bend (1997)	136					
Square Footage		80,000	80,000	80,000	80,000	80,000
Design Capacity		795	795	795	795	795
Enrollment		682	604	600	629	659
Sienna Crossing (1998)	137					
Square Footage		80,800	80,800	80,800	80,800	80,800
Design Capacity		820	820	820	820	820
Enrollment		932	945	976	1,006	961
Oyster Creek (1999)	138					
Square Footage		82,471	82,471	82,471	82,471	82,471
Design Capacity		820	820	820	820	820
Enrollment		781	775	834	833	838
Lula Belle Goodman (2000)	139					
Square Footage		82,471	82,471	82,471	82,471	82,471
Design Capacity		820	820	820	820	820
Enrollment		684	655	667	624	644
Drabek (2001)	140					
Square Footage		83,900	83,900	83,900	83,900	83,900
Design Capacity		825	825	825	820	820
Enrollment		813	860	859	849	903
Jordan (2002)	141					
Square Footage		83,900	83,900	83,900	83,900	83,900
Design Capacity		820	820	820	820	820
Enrollment		885	914	906	835	798
Scanlan Oaks (2004)	142					
Square Footage		83,900	83,900	83,900	83,900	83,900
Design Capacity		820	820	820	820	820
Enrollment		980	984	985	976	979
Holley (2007)	143					
Square Footage		85,825	85,825	85,825	85,825	85,825
Design Capacity		820	820	820	820	820
Enrollment		706	752	754	706	741
Armstrong (2007)	144					
Square Footage		93,970	93,970	93,970	93,970	93,970
Design Capacity		850	850	850	850	850
Enrollment		666	645	657	768	793
Oakland (2006)	145					
Square Footage		89,336	89,336	89,336	89,336	89,336
Design Capacity		860	860	860	860	860
Enrollment		1,052	1,244	1,094	1,002	896
Parks (2007)	146					
Square Footage		88,560	88,560	88,560	88,560	88,560
Design Capacity		860	860	860	860	860
Enrollment		583	562	593	595	645
Cornerstone (2007)	147					
Square Footage		89,021	89,021	89,021	89,021	89,021
Design Capacity		860	860	860	860	860
Enrollment		1,069	1,013	916	834	776

\* Schools showing two construction dates were rebuilt

\*\*Schools with classroom additions

(continued on next page)

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**SCHOOL BUILDING INFORMATION**  
**LAST TEN FISCAL YEARS**

*Table 18*  
*Page 13 of 14*

<u>Building</u>	<u>Org.</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>ELEMENTARY SCHOOLS (Cont'd)</b>						
Schiff (2008)	148					
Square Footage (2018)**		102,798	102,798	102,798	102,798	89,021
Design Capacity		974	974	974	974	860
Enrollment		882	873	821	845	1,261
Juan Seguin (2009)	149					
Square Footage		93,765	93,765	93,765	93,765	93,688
Design Capacity		839	839	839	839	850
Enrollment		640	548	496	563	768
Heritage Rose (2010)	150					
Square Footage		133,864	133,864	133,864	133,864	121,136
Design Capacity		1,136	1,136	1,136	1,136	1,115
Enrollment		1,125	1,128	1,008	930	993
Madden (2016)	151					
Square Footage		114,100	114,100	114,100	114,100	99,471
Design Capacity		762	762	762	762	850
Enrollment		814	812	999	961	933
Sullivan (2017)	152					
Square Footage		146,953	146,953	146,953	146,953	146,953
Design Capacity		1,119	1,119	1,119	1,119	1,200
Enrollment		1,252	1,301	1,310	1,254	1,180
Leonetti (2018)	153					
Square Footage		123,079	123,079	123,079	123,079	-
Design Capacity		971	971	971	971	-
Enrollment		863	771	633	443	-
Neill (2018)	154					
Square Footage		136,979	124,463	124,463	124,463	-
Design Capacity		1,013	951	951	951	-
Enrollment		977	909	814	667	-
Patterson (2018)	155					
Square Footage		119,876	119,876	119,876	119,876	-
Design Capacity		963	963	963	963	-
Enrollment		762	785	719	598	-
Malala (2020)	156					
Square Footage		144,691	144,691	-	-	-
Design Capacity		1,092	1,092	-	-	-
Enrollment		832	565	-	-	-
Ridgmont Early Literacy Center (2019)	158					
Square Footage		34,500	34,500	34,500	-	-
Design Capacity		838	838	838	-	-
Enrollment		561	516	498	-	-

\* Schools showing two construction dates were rebuilt

\*\*Schools with classroom additions

(continued on next page)

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**SCHOOL BUILDING INFORMATION**  
**LAST TEN FISCAL YEARS**

*Table 18*  
*Page 14 of 14*

<u>Building</u>	<u>Org.</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<b>ELEMENTARY SCHOOLS (Cont'd)</b>						
Schiff (2008)	148					
Square Footage		89,021	89,021	89,021	89,021	89,021
Design Capacity		860	860	860	860	860
Enrollment		1,161	1,046	922	763	693
Juan Seguin (2009)	149					
Square Footage		93,688	93,688	93,688	93,688	93,688
Design Capacity		850	850	850	850	850
Enrollment		798	710	649	626	602
Heritage Rose (2010)	150					
Square Footage		121,136	121,136	121,136	121,136	121,136
Design Capacity		1,115	1,115	1,115	1,115	1,115
Enrollment		934	575	492	483	483
Madden (2016)	151					
Square Footage		99,471	-	-	-	-
Capacity		850	-	-	-	-
Enrollment		817	-	-	-	-
Sullivan (2017)	152					
Square Footage		-	-	-	-	-
Design Capacity		-	-	-	-	-
Enrollment		-	-	-	-	-
Leonetti (2018)	153					
Square Footage		-	-	-	-	-
Design Capacity		-	-	-	-	-
Enrollment		-	-	-	-	-
Neill (2018)	154					
Square Footage		-	-	-	-	-
Design Capacity		-	-	-	-	-
Enrollment		-	-	-	-	-
Patterson (2018)	155					
Square Footage		-	-	-	-	-
Capacity		-	-	-	-	-
Enrollment		-	-	-	-	-
Malala (2020)	156					
Square Footage		-	-	-	-	-
Design Capacity		-	-	-	-	-
Enrollment		-	-	-	-	-
Ridgemont Early Literacy Center (2019)	158					
Square Footage		-	-	-	-	-
Design Capacity		-	-	-	-	-
Enrollment		-	-	-	-	-

Sources:

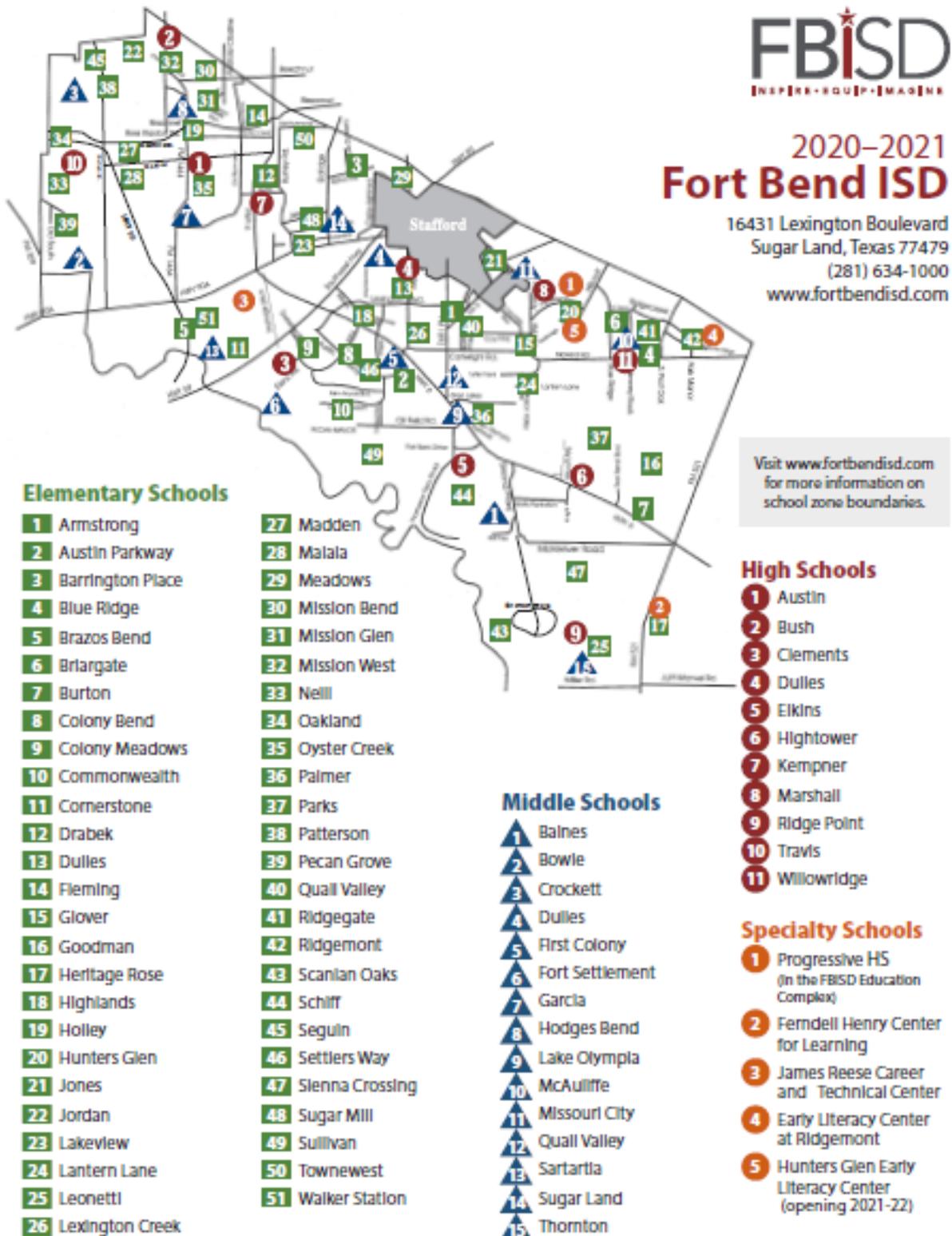
Square Footage - District records;

Design Capacity - PBK Architects audit;

Enrollment - Texas Education Agency website.

The Designed Capacity listed above differs from functional Design Capacity which changes based on various instructional programs that are provided at the campus each year.

Square footage does not include temporary buildings.



**DO NOT BIND INTO REPORTS**

<b>Data Codes</b>		<b>Responses</b>
SF1	Was there an unmodified opinion in the Annual Financial Report on the financial statements as a whole?	Yes
SF2	Were there any disclosures in the Annual Financial Report and/or other sources of information concerning nonpayment of any terms of any debt agreement at fiscal year-end?	No
SF3	Did the school district make timely payments to the Teacher Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies?	Yes
SF4	Was the school district issued a warrant hold? Even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days, the school district is considered to have been issued a warrant hold.	No
SF5	Did the Annual Financial Report disclose any instances of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds?	No
SF6	Was there any disclosure in the Annual Financial Report of material noncompliance for grants, contracts, and laws related to local, state, or federal funds?	No
SF7	Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?	Yes
SF8	Did the school board members discuss the school district's property values at a board meeting within 120 days before the school district adopted its budget?	Yes
SF9	Total accumulated accretion on CABs included in government-wide financial statements at fiscal year-end	\$0
<p style="text-align: center;">NOTE: This schedule is to be included as part of the annual financial audit report (AFR) submission on the required due date and published as a part of the school district's AFR. This schedule should be submitted in the data feed file and submitted as an Adobe Acrobat portable document file (pdf).</p>		

**CERTIFICATE OF THE BOARD OF TRUSTEES**  
**FORT BEND INDEPENDENT SCHOOL DISTRICT**

**Fort Bend County    District Number: 079-907**

We, the undersigned, certify that the annual financial reports for the above named school district were reviewed and approved for the year ended June 30, 2021, at a meeting of the Board of Trustees of such school district on the 25<sup>th</sup> day of October 2021.

\_\_\_\_\_  
President, Board of Trustees  
Dave Rosenthal

Attest: \_\_\_\_\_  
Secretary, Board of Trustees  
Dr. Shirley Rose-Gilliam

**For: Fort Bend ISD Board of Trustees**  
**Date: October 18, 2021**  
**Action: Review: District and Campus  
Improvement Plan Performance  
Objectives**  
**References: District Goal 1, 2, 3 and 4**  
**Department: Chief Academic Officer**

### **Recommendation**

The Administration is seeking Board approval of the District and Campus Improvement Plan Performance Objectives for 2021-22.

### **Background**

Using the District's Strategic Framework, District and campus leaders focused on the Mission, Vision, Profile of a Graduate and District Goals to anchor continuous improvement efforts toward improving student outcomes responsive to the needs of the whole child during the improvement planning process.

In order to develop District and Campus Improvement Plans, staff engaged in analyzing data, evaluating evidence and developing a Comprehensive Needs Assessment (CNA) with problem statements and root causes. The CNA serves as a foundation to prioritize the work of the District and Campus Improvement Plan Performance Objectives and Strategies focused on increasing student engagement and ownership of learning and behavior.

At the District level, Performance Objectives and evaluation metrics and milestones are reviewed by the District Planning Advisory Council (DPAC) and District leaders to ensure we focus on areas of greatest leverage to improve outcomes for students. At the campus level, Campus Improvement Plans are reviewed by the Campus Planning Advisory Council (CPAC). Based upon the input and feedback of each stakeholder group, the Performance Objectives are refined for Board consideration and approval.

Performance Objectives are prioritized to include a manageable number of high-leverage focus areas to drive improvement in performance and growth for all students. Each campus was required to develop performance objectives that align with the areas of greatest need based on their campus needs assessment.

As part of the continuous improvement cycle, District and campus staff, will implement strategies and work with their respective advisory committees to monitor progress, and refine action steps associated with the DIP and CIPs at least quarterly to ensure progress throughout the year toward implementing the strategies and achieving the performance objectives aligned Board-approved goals.

Submitted by:

Christie Whitbeck

Superintendent of Schools

Recommended by:

Beth Martinez  
Chief Academic Officer

Stephanie Williams  
Executive Director, Organizational Transformation

The background of the entire page is a photograph of a classroom. In the foreground, a young Black girl with her hair in braids is focused on writing in a notebook with a purple marker. Other students are visible in the background, some looking towards the camera and others looking down at their work. The lighting is bright and natural, suggesting a daytime classroom setting.

COMMITTED TO  
**E★cellence**

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**2021-22 Campus Improvement Plan  
Performance Objectives**  
October 18, 2021

# District & Campus Improvement Planning

**What?** Annually each District develops a District Improvement Plan and each campus creates a Campus Improvement Plan.

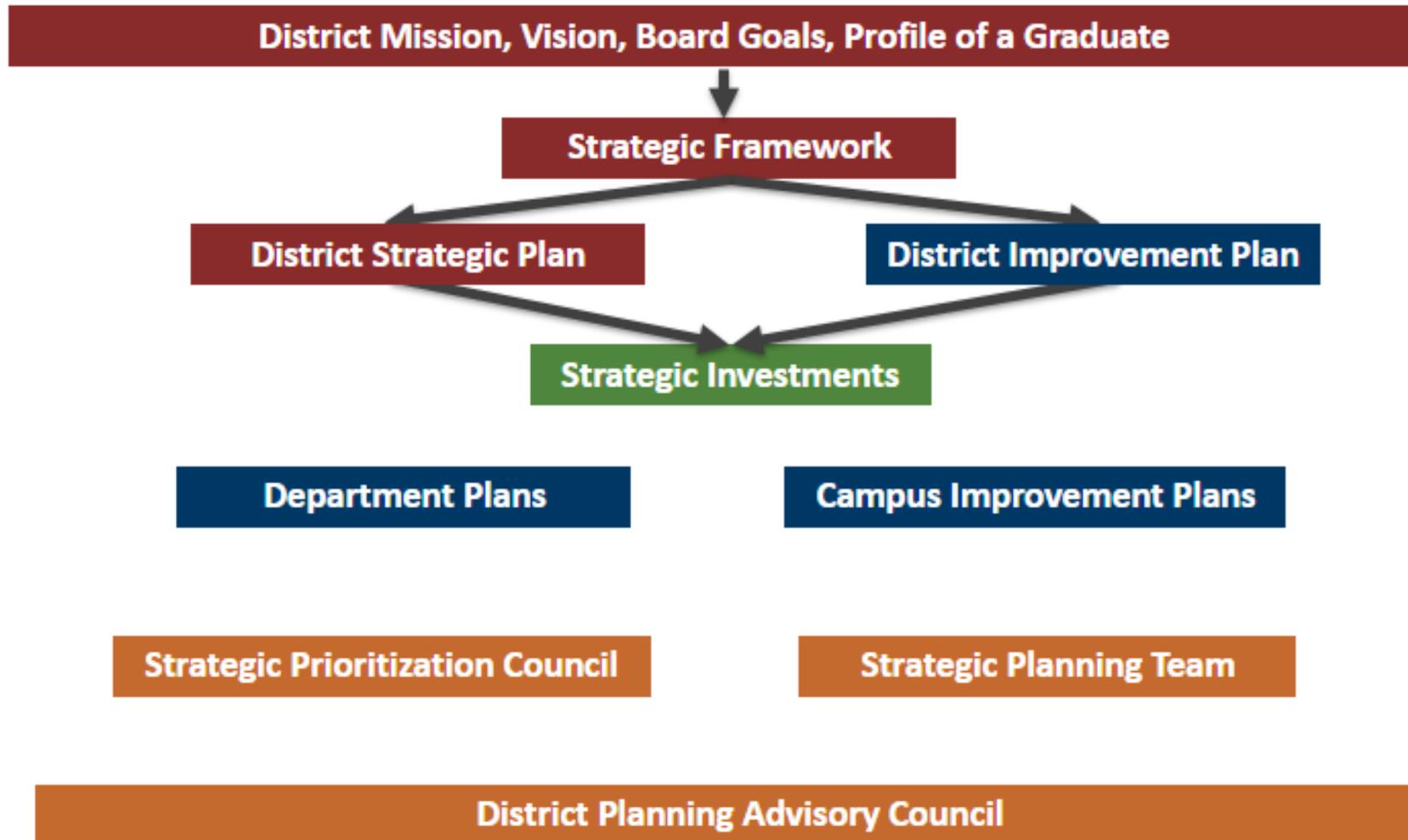
In addition, Department plans are developed to outline priorities across 3 – 5 years. Each plan should align with the District Strategic Plan

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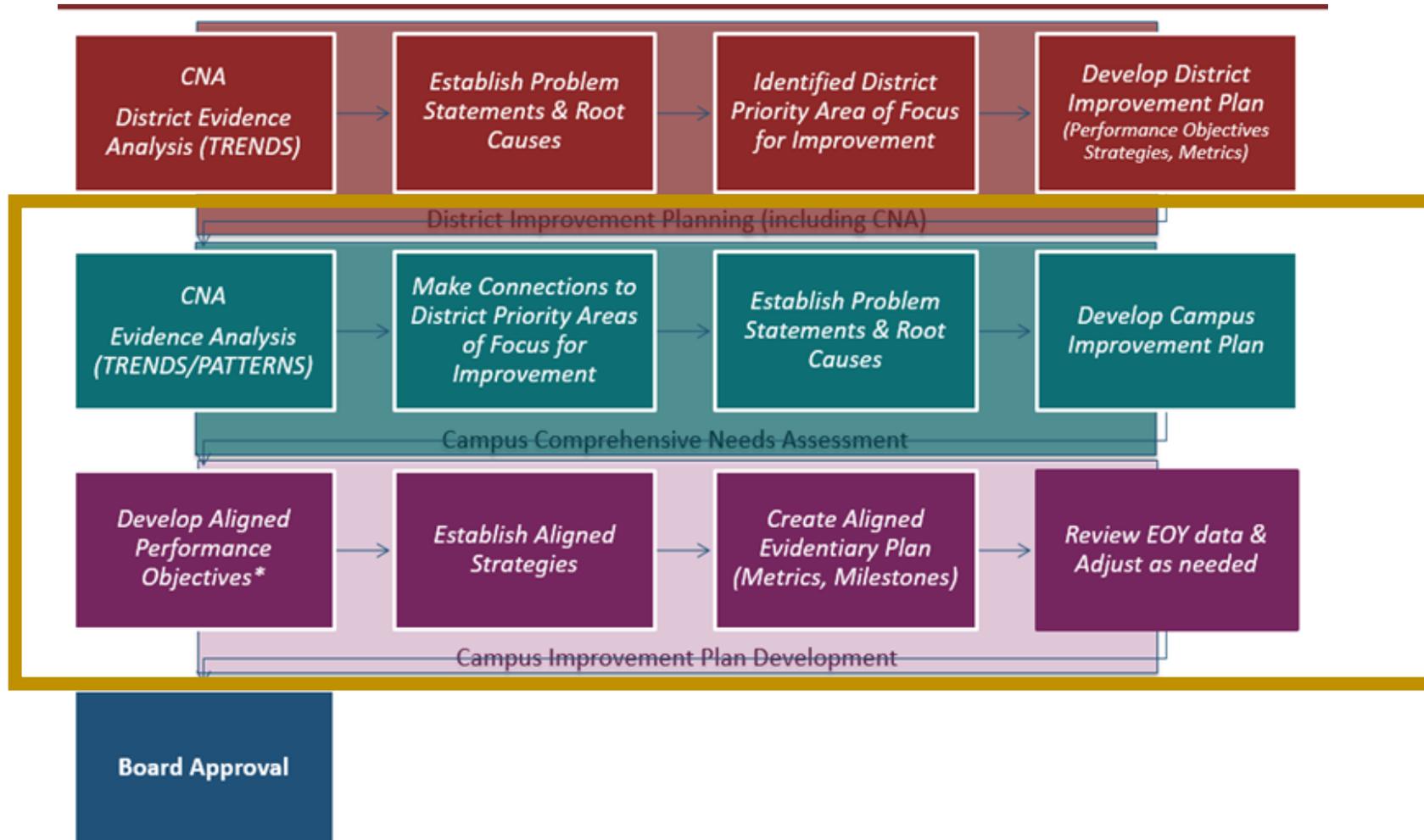
**Why?** The purpose of the plan is to guide District and Campus staff in improvement of student performance

**Who?** A cross functional team from departments across the District with input from stakeholder committees (DPAC, CPAC, SHAC, etc.) Performance Objectives are approved by the Board of Trustees.

# BQ Policy Series – outlines strategic and improvement planning



# Campus Improvement Plans



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# Comprehensive Needs Assessment

Data Analysis

Stakeholder Feedback

District Areas of Focus for Improvement

Category	District Priorities and Areas of Focus
Demographics	<ul style="list-style-type: none"> <li>Systems for Analysis of Evidence</li> </ul>
	<ul style="list-style-type: none"> <li>Attendance</li> </ul>
Student Learning & Progress	<ul style="list-style-type: none"> <li>Development of instructional practices to cultivate student ownership of learning and behavior</li> </ul>
	<ul style="list-style-type: none"> <li>Closing gaps in performance for all student groups</li> </ul>
	<ul style="list-style-type: none"> <li>Literacy performance</li> </ul>
	<ul style="list-style-type: none"> <li>Mathematics performance</li> </ul>
	<ul style="list-style-type: none"> <li>Social Studies performance</li> </ul>
	<ul style="list-style-type: none"> <li>Science performance</li> </ul>
Student Readiness	<ul style="list-style-type: none"> <li>Students meeting College, Career and Military Readiness Indicators (CCMR)</li> </ul>
	<ul style="list-style-type: none"> <li>PK Enrollment &amp; Kindergarten Readiness</li> </ul>
Engaged, Well-Rounded Students	<ul style="list-style-type: none"> <li>Student participation in extracurricular activities and school/learning (Behavioral Engagement)</li> </ul>
	<ul style="list-style-type: none"> <li>Shifting focus from grades to success criteria in goal setting for learning--degree students invest in their learning (Cognitive Engagement)</li> </ul>
	<ul style="list-style-type: none"> <li>Student engagement in programming and differentiated learning opportunities</li> </ul>
Community Engagement	<ul style="list-style-type: none"> <li>Community partnerships</li> </ul>
Professional Learning & Quality Staff	<ul style="list-style-type: none"> <li>Quality staff – retention and development</li> </ul>
	<ul style="list-style-type: none"> <li>Recruiting and Placement of Staff (teachers, leaders)</li> </ul>
Safety and Wellbeing	<ul style="list-style-type: none"> <li>Disproportionality in discipline and threat assessments</li> </ul>
	<ul style="list-style-type: none"> <li>Mental Health Supports</li> </ul>
	<ul style="list-style-type: none"> <li></li> </ul>

# Campus Improvement Plans

## Areas of Focus Improvement

Category	District Priorities and Areas of Focus	Maintain	Minor Change	Major Change
Demographics	Systems for Analysis of Evidence	56%	28%	13%
	Attendance	45%	39%	15%
Student Learning & Progress	Development of instructional practices to cultivate student ownership of learning and behavior	11%	41%	45%
	Closing gaps in performance for all student groups	24%	33%	41%
	Literacy performance	21%	35%	41%
	Mathematics performance	20%	38%	39%
	Social Studies performance	48%	27%	9%
	Science performance	30%	33%	26%
	Students meeting College, Career and Military Readiness Indicators (CCMR)	37%	16%	7%
Student Readiness	PK Enrollment & Kindergarten Readiness	33%	12%	5%

# Campus Improvement Plans

## Areas of Focus Improvement

Category	District Priorities and Areas of Focus	Maintain	Minor Change	Major Change
Engaged, Well-Rounded Students	Student participation in extracurricular activities and school/learning (Behavioral Engagement)	46%	38%	10%
	Shifting focus from grades to success criteria in goal setting for learning--degree students invest in their learning (Cognitive Engagement)	22%	26%	45%
	Student engagement in programming and differentiated learning opportunities	40%	37%	21%
Community Engagement	Community partnerships	54%	32%	13%
Professional Learning & Quality Staff	Quality staff – retention and development	67%	21%	11%
	Recruiting and Placement of Staff (teachers, leaders)	78%	17%	2%
Safety and Wellbeing	Disproportionality in discipline and threat assessments	62%	26%	7%
	Mental Health Supports	55%	33%	10%
	Social Emotional Learning and Emotional Engagement	29%	43%	27%
	Student Health and Safety	74%	23%	1%
Culture	Employee Wellness	59%	29%	11%
	Stakeholder Feedback Processes	41%	46%	11%

## Review Evidence Sources

- ✍ Collect Evidence for Team
- ✍ Format to Ease Analysis

## Use Guiding Questions

- ✍ Noticing, Wonderings

## Monitor/Collect Evidence

- ✍ Implement Plan
- ✍ Monitor Evidence to Ensure Impact

## Meet with CPAC

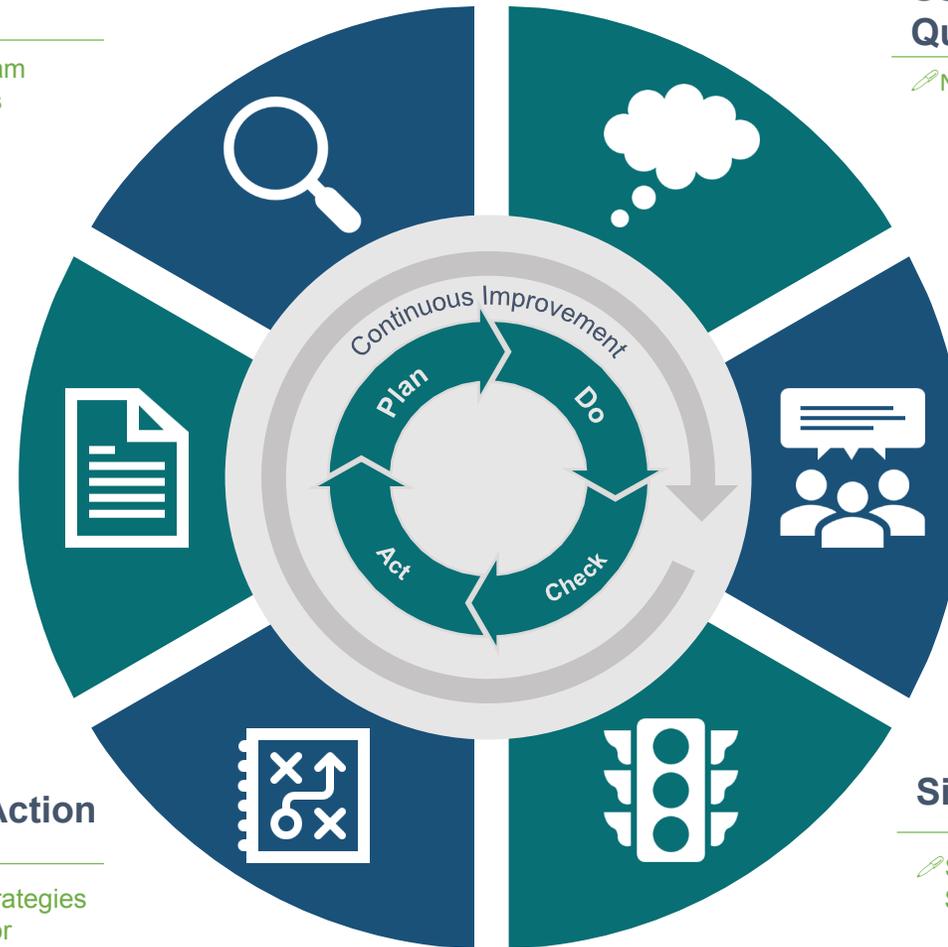
- ✍ Facilitate Evidence Review
- ✍ Feedback on Impact of Strategies

## Develop Plan of Action

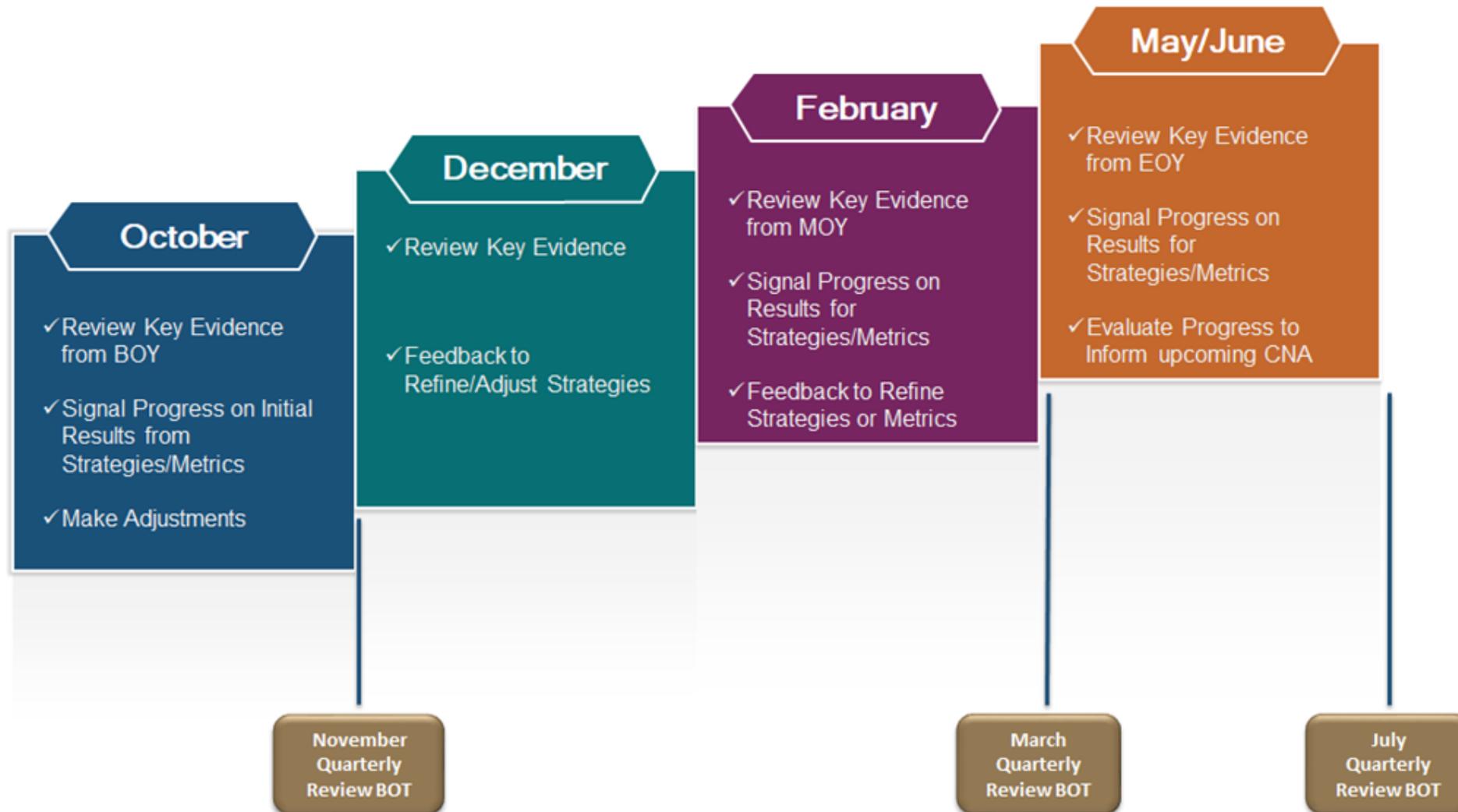
- ✍ Determine Impact of Strategies
- ✍ Consider Adjustments or Changes Needed

## Signal Current Status

- ✍ Supporting Evidence to Signal Progress



# Formative Review Cycles





**Fort Bend Independent School District  
2021-2022  
Campus Improvement Plans  
Goals and Performance Objectives**

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# Fleming Elementary

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By June 2022, AFE will improve student growth in literacy, science and numeracy as demonstrated by multiple evidence sources through consistent PLCs to promote clarity, consistency, and rigor throughout the campus.

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By June 2022, AFE will shift the focus from grades to success criteria so that there is an increase in the degree to which students invest in their learning, through the implementation of student ownership of learning practices such as feedback as demonstrated by multiple sources of evidence.

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**Goal 4:** Fort Bend ISD will develop students' social, emotional, academic, literacy, language, and life skills in a safe and secure Collaborative Community at every school.

**Performance Objective 1:** By June 2022, AFE will increase social emotional learning opportunities through the implementation of the PBIS framework to ensure student ownership of behavior in a safe learning environment as demonstrated by multiple sources of evidence.

# Austin Parkway Elementary

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By June 2022, Austin Parkway will improve student readiness in literacy and numeracy as demonstrated through HB3 readiness indicators by ensuring strong Tier I classroom instruction targeting student outcomes. **HB3 Goal**

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By June 2022 Austin Parkway will increase the implementation of student ownership of learning practices in PLC planning as evident in CST walks and classroom observations.

**Goal 3:** Fort Bend ISD will develop students' social, emotional, academic, literacy, language, and life skills in a safe and secure Collaborative Community at every school.

**Performance Objective 1:** By June 2022, Austin Parkway will increase social and emotional learning for students and staff by implementing SEL activities as demonstrated by a student and staff engagement surveys to create a culture of belonging and safe learning environment.

# Brazos Bend Elementary

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By June 2022, Brazos Bend Elementary will improve student learning and progress as demonstrated by closing gaps in performance for all student groups, by ensuring strong PLC protocols are in place to support the intentional planning to address needs of individual students needing intervention and enrichment.

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By June 2022, Brazos Bend Elementary will improve student readiness in literacy and numeracy as demonstrated through the HB3 early childhood readiness indicators by ensuring strong Tier one classroom instruction to develop instructional practices to cultivate student ownership of learning.

**Goal 5:** Fort Bend ISD will develop an organizational culture that embraces care, respect, safety, and inclusion.

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**Performance Objective 1:** By June 2022, Brazos Bend Elementary will improve Safety and Wellbeing by decreasing disproportionality in discipline and threat assessments, as demonstrated in disciplinary actions (ISS, OSS, Bullying/Threat Assessment Reports) by ensuring strong implementation of restorative practices and trauma informed care.

# Briargate Elementary

## 2021-2022 Goals & Performance Objectives

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By June 2022, Briargate Elementary will increase student performance in literacy and numeracy by focusing on the development of student ownership of learning practices as demonstrated in multiple evidence sources.

**Goal 3:** Fort Bend ISD will provide an inclusive, collaborative, and fluid learning environment with opportunities for both risk-taking and success at every school.

**Performance Objective 1:** By June 2022, Briargate will increase implementation of student ownership of learning practices by focusing on PLC practices and protocols as demonstrated by multiple sources of evidence.

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**Goal 4:** Fort Bend ISD will develop students' social, emotional, academic, literacy, language, and life skills in a safe and secure Collaborative Community at every school.

**Performance Objective 1:** By June 2022, Briargate Elementary will increase stakeholder feedback processes by focusing on the intentional planning of campus culture activities in PLCs as demonstrated by campus participation and various sources of evidence.

**Goal 5:** Fort Bend ISD will develop an organizational culture that embraces care, respect, safety, and inclusion.

**Performance Objective 1:** By June 2022, Briargate will improve student attendance as evidenced in the average daily attendance rates through ensuring attendance procedures, strategies, and plans are included in PLCs.

# Bush High School

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By May 2022, GBHS will improve student readiness as demonstrated through College, Career and Military Readiness indicators by increasing access to advance course, ensuring strong Tier One classroom instruction, and increasing participation in readiness assessment.

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By May 2022, GBHS will empower students to take ownership of their learning and behavior by providing strong Tier One instruction targeting student ownership protocols, thereby increasing student readiness as demonstrated through observed student ownership practices and student growth measures.

249

**Goal 4:** Fort Bend ISD will develop students' social, emotional, academic, literacy, language, and life skills in a safe and secure Collaborative Community at every school.

**Performance Objective 1:** By May 2022, GBHS will improve student attendance by building community partnerships that foster student growth and achievement by demonstrating the attributes of the profile of a graduate.

# Jordan Elementary

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By June 2022, Jordan will increase the implementation of student ownership of learning practices by focusing on instructional clarity in PLCs as demonstrated by multiple sources of evidence. **HB3 Goal**

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By June 2022, Barbara Jordan Elementary will improve student readiness in literacy and numeracy as demonstrated through HB3 readiness indicators by ensuring strong Tier I classroom instruction targeting student outcomes. **HB3 Goal**

**Goal 4:** Fort Bend ISD will develop students' social, emotional, academic, literacy, language, and life skills in a safe and secure Collaborative Community at every school. 250

**Performance Objective 1:** By June 2022, Barbara Jordan Elementary will strengthen community partnerships with stakeholders by increasing stakeholder involvement as demonstrated by increasing participation and campus events.

# Baines Middle School

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By May 2022, BMS will improve the implementation of student ownership of learning by effectively employing Tier 1 instruction as indicated in each core and elective content's learning progressions targeting teacher clarity.

**Performance Objective 2:** By May 2022, BMS will increase the implementation of student ownership of learning practices by ensuring strong utilization of PLC practices as demonstrated by multiple sources of evidence.

**Goal 5:** Fort Bend ISD will develop an organizational culture that embraces care, respect, safety, and inclusion.

**Performance Objective 1:** By May 2022, Baines Middle School will improve the percentage of students reporting feeling stress and anxiety as demonstrated by multiple sources of evidence by focusing on the implementation of student ownership of behavior and social-emotional learning<sup>251</sup> practices.

# Barrington Place Elementary

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By June 2022, BPE will close gaps in performance among student groups as demonstrated by multiple sources of evidence through focusing on PLC practices and protocols. **HB3 Goal**

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By June of 2022, BPE will increase the implementation of student ownership of learning practices by focusing on PLC protocols as demonstrated by various forms of evidence.

**Goal 4:** Fort Bend ISD will develop students' social, emotional, academic, literacy, language, and life skills in a safe and secure Collaborative Community at every school. 252

**Performance Objective 1:** By June 2022, BPE will increase social emotional learning for students and staff by focusing on staff and student mental wellness and development of student ownership of behavior practices as demonstrated by multiple sources of evidence.

# Blue Ridge Elementary

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By June 2022, Blue Ridge Elementary School will improve student growth percentile as recorded by Renaissance 360 math and reading data utilizing targeted quality Tier 1 and 2 instruction, guided instructional supports, and student ownership tools.

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By June 2022, Blue Ridge Elementary School will improve the implementation of student ownership of learning practices by focusing on professional development to build teacher capacity as demonstrated by multiple sources of evidence.

**Goal 4:** Fort Bend ISD will develop students' social, emotional, academic, literacy, language, and life skills in a safe and secure Collaborative Community at every school.

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**Performance Objective 1:** By June 2022, Blue Ridge Elementary School will increase student attendance through utilizing student ownership of behavior supports and parental supports as demonstrated by multiple sources of evidence.

**Goal 5:** Fort Bend ISD will develop an organizational culture that embraces care, respect, safety, and inclusion.

**Performance Objective 1:** By June 2022, Blue Ridge Elementary School will improve the implementation of student ownership of behavior practices, as demonstrated through student and teacher social interaction and engagement, by focusing on an ongoing PBIS training program with targeted supports.

# Clements High School

## 2021-2022 Goals & Performance Objectives

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By May 2022, CHS teachers will increase the use of Learning Intentions and Success Criteria (with clarity) in goal setting for student learning throughout daily lessons, as observed by administrator campus walk-throughs and CST walkthroughs, by using effective PLC practices.

**Goal 3:** Fort Bend ISD will provide an inclusive, collaborative, and fluid learning environment with opportunities for both risk-taking and success at every school.

**Performance Objective 1:** By May 2022, CHS students will improve their content-based literacy performance as measured and/or observed by the<sup>254</sup> effective use of feedback and formative and summative assessments, by using student ownership of learning protocols.

**Goal 4:** Fort Bend ISD will develop students' social, emotional, academic, literacy, language, and life skills in a safe and secure Collaborative Community at every school.

**Performance Objective 1:** By May 2022, CHS will improve students' perception of their own importance to the school community as measured by student and stakeholder feedback by focusing on social emotional learning and engagement protocols.

# Cornerstone Elementary

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By June of 2022, Cornerstone Elementary School will improve student performance in math as demonstrated by the Ren 360 Math assessment, CST observation tool, and the Formative Assessment Progression of Practice, by implementing the assessment framework to make instructional adjustments to support the tiered instruction model.

**Performance Objective 2:** By June of 2022, Cornerstone Elementary School will improve their systems of analysis through the use of PLC planning and formative assessments using observation and instructional evidence as guided by their unit plan.

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By June of 2022, Cornerstone Elementary School will improve student performance in science as demonstrated by the HB3 indicators, observations and other sources of evidence, by implementing student ownership of learning tools and practices. <sup>255</sup>

**Goal 3:** Fort Bend ISD will provide an inclusive, collaborative, and fluid learning environment with opportunities for both risk-taking and success at every school.

**Performance Objective 1:** By June of 2022, Cornerstone Elementary School will improve literacy performance by student groups as demonstrated B3 indicators, observations and other sources of evidence, by the defined instructional model and learning experiences align to DOK, and promotes the use of student ownership tools.

**Goal 4:** Fort Bend ISD will develop students' social, emotional, academic, literacy, language, and life skills in a safe and secure Collaborative Community at every school.

**Performance Objective 1:** By June of 2022, Cornerstone Elementary School will improve our Stakeholder Feedback Processes as evidenced through data collection tools and implemented campus surveys to increase feedback and input on campus decisions among all stakeholders.

**Goal 5:** Fort Bend ISD will develop an organizational culture that embraces care, respect, safety, and inclusion.

**Performance Objective 1:** By June of 2022, Cornerstone Elementary School will improve our mental health supports as demonstrated by the Student Ownership of Behavior Progression by implementing trauma sensitive practices to support positive student behaviors campus wide.

# Madden Elementary

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By June 2022, CVME will improve student performance in core content areas by focusing PLC practices and protocols with a differentiation focus as demonstrated by HB3, various sources of observation and other growth measures.

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By June 2022, CVME will increase the implementation of student ownership of behavior practices by focusing on the development of SEL practices and procedures in PLCs as demonstrated by multiple sources of evidence.

**Goal 3:** Fort Bend ISD will provide an inclusive, collaborative, and fluid learning environment with opportunities for both risk-taking and success at every school.

**Performance Objective 1:** By June 2022, CVME will increase the implementation of student ownership of learning practices by utilizing PLC protocols as demonstrated in observations and various sources of evidence.

# Commonwealth Elementary

## 2021-2022 Goals & Performance Objectives

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By June 2022, CWE will improve the implementation of SEL and relationship building activities by focusing on cultivating student ownership of learning and behavior, as demonstrated through multiple sources of evidence indicating intentional PLC actions to ensure that daily, structured opportunities for integration are provided.

**Performance Objective 2:** By June 2022, CWE will reduce the achievement gap in performance for all student groups (All Students, Ethnicity, Special Education, English Learners, and Economically Disadvantaged) in Reading and Math specifically, as demonstrated through multiple sources of evidence indicating intentional PLC actions to ensure consistent implementation of differentiated instructional strategies during daily lessons.

**Performance Objective 3:** By June 2022, CWE will increase the campus-wide use of success criteria for goal setting in learning by focusing on student clarity, feedback, and progress monitoring, as demonstrated through multiple sources of evidence indicating student ownership of learning and behavior by incorporating exemplars, protocols and monitoring tools into daily lessons.

**Goal 5:** Fort Bend ISD will develop an organizational culture that embraces care, respect, safety, and inclusion.

**Performance Objective 1:** By June 2022, CWE will improve the campus-wide feedback process, as demonstrated through multiple sources of evidence indicating favorable perceptions of school culture and climate through the lens of PBIS and SEL from staff, students, and parents.

# Crockett Middle School

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By May 2022, DCMS will increase student achievement and student growth in Math, Literacy, Science, and Social Studies by strengthening the use of PLC protocols to move toward "Empowered" on the FBISD PLC Progression of Practice as evaluated through multiple sources of data. **Targeted or ESF High Priority HB3 Goal**

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By the end of the 2021-2022 school year, DCMS will increase student awareness in college and military readiness by expanding the use of the FBISD guidance and counseling curriculum and Naviance to confer with students about the implications for future career paths and making college and career connections as demonstrated on multiple sources of evidence. **Targeted or ESF High Priority HB3 Goal**

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**Goal 3:** Fort Bend ISD will provide an inclusive, collaborative, and fluid learning environment with opportunities for both risk-taking and success at every school.

**Performance Objective 1:** By May 2022, DCMS will increase student engagement with ongoing differentiated opportunities, demonstrated through teacher lesson plans and student assessment products, by focusing on Tier 1 instructional planning during PLC's. **Targeted or ESF High Priority HB3 Goal**

**Goal 4:** Fort Bend ISD will develop students' social, emotional, academic, literacy, language, and life skills in a safe and secure Collaborative Community at every school.

**Performance Objective 1:** By June 2022, DCMS will improve stakeholder feedback processes by focusing on social-emotional learning practices to create a more inclusive learning environment as measured by multiple sources of evidentiary data. **Targeted or ESF High Priority**

**Goal 5:** Fort Bend ISD will develop an organizational culture that embraces care, respect, safety, and inclusion.

**Performance Objective 1:** By June 2022, DCMS will increase the implementation of Student Ownership of Behavior Practices by focusing on implementation of SEL practices during PLC's to further foster inclusive relationships between teachers, staff, and students as demonstrated in multiple sources of evidence.

# Dulles Elementary

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By June 2022, Dulles Elementary will improve student performance in Math, as demonstrated through campus, district and state indicators by ensuring academic growth for all students through strong Tier One classroom instruction targeting student ownership protocols which will provide students intentional and highly structured opportunities to achieve academically.

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By June 2022, Dulles Elementary will improve student ownership of learning and increase academic performance in the areas of Reading, Writing, Math and Science, as demonstrated by campus, district and state readiness indicators, through the implementation of goal-setting & revision practices. **HB3 Goal**

259

**Goal 4:** Fort Bend ISD will develop students' social, emotional, academic, literacy, language, and life skills in a safe and secure Collaborative Community at every school.

**Performance Objective 1:** By June of 2022, Dulles Elementary will improve social emotion learning of students as demonstrated by multiple evidence sources, by ensuring increased student ownership of behavior opportunities through effective implementation of Profile of a Graduate expectations and learner dispositions that will increase behavioral and academic performance of all students.

# Dulles High School

## 2021-2022 Goals & Performance Objectives

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By May 2022, Dulles High School will improve development of instructional practices to cultivate student ownership of learning by enhancing Professional Learning Communities implementation of clarity in lessons to embed learning intentions and success criteria as demonstrated in multiple sources.

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 2:** By May 2022, Dulles High School will close gaps in performance for all student groups as demonstrated in student growth measures and stakeholder feedback through focusing on formative assessment practices to ensure all students have specific and relevant feedback.

**Goal 5:** Fort Bend ISD will develop an organizational culture that embraces care, respect, safety, and inclusion.

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**Performance Objective 1:** By May 2022, Dulles High School will improve student's safety and security by focusing on student ownership of behavior practices demonstrated in multiple sources.

# Donald Leonetti Elementary

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By June 2022, DLE will improve student proficiency in literacy and numeracy as demonstrated through formative and summative assessments by ensuring strong tier 1 instruction through clarity of student ownership protocols.**HB3 Goal**

**Performance Objective 2:** By June 2022, DLE will increase implementation of student ownership of learning practices with an emphasis on clarity by focusing on PLC protocols and practices as demonstrated through multiple sources of evidence.

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By June 2022, DLE will increase implementation of student ownership of behavior practices by focusing on SEL practices during PLCs as demonstrated in campus culture and various other evidence sources.

# Jones Elementary

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By June 2022 Jones Elementary will increase student readiness in literacy and math by focusing on PLC practices and protocols as evidenced by multiple evidence sources.

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** E. A. Jones will increase implementation of ownership of learning practices by June 2022 by focusing on formative assessment practices and protocols to support student achievement as demonstrated in multiple sources of evidence.

**Goal 3:** Fort Bend ISD will provide an inclusive, collaborative, and fluid learning environment with opportunities for both risk-taking and success at every school. 262

**Performance Objective 1:** By June 2022 E. A. Jones will increase attendance for African American and Hispanic students by focusing on engaging activities during in-school and after-school programs as demonstrated by multiple evidence sources.

**Performance Objective 2:** By June 2022, EA Jones will increase the implementation of student ownership of learning practices by focusing on PLC practices and protocols that build clarity as demonstrated by multiple sources of evidence.

**Goal 4:** Fort Bend ISD will develop students' social, emotional, academic, literacy, language, and life skills in a safe and secure Collaborative Community at every school.

**Performance Objective 1:** By June 2022, EA Jones will improve the social, emotional well-being of students and teachers by focusing on the implementation of student ownership of behavior and SEL practices as demonstrated by multiple sources of evidence.

# Elkins High School

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By June 2022, EHS will increase the percent of students with CCMR indicators as demonstrated through CCMR indicators and other sources of evidence by developing and monitoring implementation of PLC protocols and practices.

**Performance Objective 2:** By June 2022, EHS will increase student academic progress, as demonstrated through the FBISD Universal Screener and other data sources, by focusing on the implementation of student ownership of learning practices in the classroom.

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By June 2022, EHS will increase student Cognitive Engagement with Academic Goals, Future Plans, and Aspirations as demonstrated through the student engagement survey and other data sources, by implementing and monitoring PLC protocols and practices. 263

# First Colony Middle School

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By May 2022, First Colony Middle School will increase student performance in math and reading of all students as demonstrated in multiple performance measures through the use of tiered instruction.

**Performance Objective 2:** By May 2022, First Colony Middle School will increase implementation of student ownership of learning practices as demonstrated through multiple PLC and classroom sources of evidence by focusing on PLC structures and protocols.

**Goal 5:** Fort Bend ISD will develop an organizational culture that embraces care, respect, safety, and inclusion.

**Performance Objective 1:** By May 2022, First Colony Middle School will improve the social emotional learning practices as measured through multiple sources of evidence in social emotional support.

# Ferndell Henry Center For Learning

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By June 2022, Ferndell Henry Center for Learning and JJAEP will work at all levels to improve the delivery of the District's curriculum in each subject to support closing student achievement gaps among all student groups as demonstrated by the reduction in the campus overall failure rate and provide programs that will ensure proper communication, critical thinking, and self-directed learning to align with the FBISD's profile of a Graduate and further the development of the Student Ownership of Behavior Framework.

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By June 2022, Ferndell Henry CL will improve student writing proficiency and literacy as demonstrated on multiple data sources such as pre-writing and post-writing assessments administered to students while in the program, using diagnostic, formative, summative, and programmatic assessments to support individual student progress monitoring. **Targeted or ESF High Priority**

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**Goal 4:** Fort Bend ISD will develop students' social, emotional, academic, literacy, language, and life skills in a safe and secure Collaborative Community at every school.

**Performance Objective 1:** By June 2022, Ferndell Henry Center for Learning and JJAEP will increase engagement with district and community stakeholders in meaningful ways as demonstrated by the amount of volunteer hours completed by various community sources to support a system of school-to-school partnerships and ensure all students SEL needs are met and in alignment with the FBISD profile of a Graduate to further the development of the Student Ownership of Behavior Framework.

**Goal 5:** Fort Bend ISD will develop an organizational culture that embraces care, respect, safety, and inclusion.

**Performance Objective 1:** By June 2022, Ferndell Henry Center for Learning and JJAEP will improve the cultivation of a compassionate school climate that supports the Social-Emotional needs of students and staff, as demonstrated through the guidance referral log in skyward

# Fort Settlement Middle School

## 2021-2022 Goals & Performance Objectives

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By June of 2022, FSMS will increase the implementation of practices that promote student ownership of learning and behavior by providing teachers with clear expectations, models, and exemplars through professional development and weekly PLC s leading to increased teacher and student clarity as demonstrated by classroom walkthrough data.

**Goal 3:** Fort Bend ISD will provide an inclusive, collaborative, and fluid learning environment with opportunities for both risk-taking and success at every school.

**Performance Objective 1:** By June of 2022, FSMS will increase the implementation of social emotional learning practices by focusing on the integration of SEL experiences during PLCs as demonstrated in various sources of evidence. We will provide opportunities to participate in self-selected, non-graded, project-based learning using TPSP and District GT guidelines and Advisory lessons/time for exploration to cultivate student ownership of learning and social emotional growth as evidenced by the number of students completing projects and data gathered from campus surveys about motivation for learning.

**Goal 4:** Fort Bend ISD will develop students' social, emotional, academic, literacy, language, and life skills in a safe and secure Collaborative Community at every school.

**Performance Objective 1:** By June of 2022, FSMS will use PLCs to support planning for incorporating social emotional learning strategies into daily lessons so that more students feel connected to the campus community and know who to ask for help when needed. These will be evidenced by data collected from the district student engagement survey regarding emotional engagement.

# Glover Elementary

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By June 2022 Glover will close the achievement gap in all student groups by focusing on productive PLC systems and structures as demonstrated by multiple sources of evidence.

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By June 2022 EGE will improve student readiness in Literacy and Numeracy by implementing the formative assessment framework to support student growth and mastery of TEKS/Concepts as demonstrated in multiple sources of evidence.

**Goal 3:** Fort Bend ISD will provide an inclusive, collaborative, and fluid learning environment with opportunities for both risk-taking and success at every school.

**Performance Objective 1:** By June 2022 Glover will increase the implementation of student ownership of learning practices by focusing on instructional clarity in PLCs as demonstrated by multiple sources of evidence.

# Garcia Middle School

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By June 2022, GMS will improve Instructional practices to cultivate student ownership of learning for all student groups in core subjects as demonstrated through multiple sources of evidence by increasing Teacher and Student clarity in Tier 1 classroom instruction.

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By June 2022, GMS will improve behavioral engagement as demonstrated through multiple sources of evidence by focusing on student ownership of behavior practices to increase student connection to campus experiences.

**Goal 5:** Fort Bend ISD will develop an organizational culture that embraces care, respect, safety, and inclusion.

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**Performance Objective 1:** By June 2022, GMS will improve student perceptions of health and safety as demonstrated through multiple sources of evidence by increasing access to Social-emotional learning experiences.

# Hodges Bend Middle School

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By May 2022, HBMS will improve the implementation of student ownership of learning and behavior practices in all content areas, as demonstrated through multiple sources of evidence, by ensuring implementation of various PLC protocols and structures.

**Goal 3:** Fort Bend ISD will provide an inclusive, collaborative, and fluid learning environment with opportunities for both risk-taking and success at every school.

**Performance Objective 1:** By May 2022, HBMS will improve student ownership of learn by providing solid Tier One instruction targeting purposeful talk and constructive feedback as demonstrated through multiple sources of evidence by ensuring student ownership practices and student growth.

**Goal 5:** Fort Bend ISD will develop an organizational culture that embraces care, respect, safety, and inclusion.

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**Performance Objective 1:** By May 2022, HBMS will improve student discipline by building student ownership of behavior by demonstrating attributes of the profile of a graduate.

# Hunters Glen Early Literacy Center

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By May 2022, Hunters Glen Early Literacy Center will improve students' readiness in literacy and numeracy, according to the HB3 early childhood readiness indicators, by focusing on the implementation of student ownership of learning as outlined by the Professional Learning Community (PLC) Progressions. **HB3 Goal**

**Goal 5:** Fort Bend ISD will develop an organizational culture that embraces care, respect, safety, and inclusion.

**Performance Objective 1:** By May 2022, Hunters Glen Early Literacy Center will improve student ownership of learning and behaviors, as demonstrated through the progressions of student ownership of learning and behaviors, by ensuring strong school-wide and classroom social emotional learning practices. **Targeted or ESF High PriorityHB3 Goal**

# Hunters Glen Elementary

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By June 2022, HGE will refine the development of instructional practices, as demonstrated through the use of formative assessments and other sources as evidence, ensuring systematic use of the FBISD curriculum, professional learning communities targeting student ownership protocols. **Targeted or ESF High Priority**

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** In order to close academic achievement gaps, HGE will target and strengthen our Tier 2 and Tier 3 intervention program system as demonstrated through multiple evidence sources by June 2022. **Targeted or ESF High Priority**

**Goal 3:** Fort Bend ISD will provide an inclusive, collaborative, and fluid learning environment with opportunities for both risk-taking and success at every school.

**Performance Objective 1:** By June 2022, HGE will improve student learning and progress during both academic planning sessions and direct instruction implementation, by way of actively participating and collaborating in long-range planning sessions and professional learning communities meetings which will yield a deeper understanding of content standards by teachers through the development of the learning intention and success criteria. **Targeted or ESF High Priority**

**Goal 5:** Fort Bend ISD will develop an organizational culture that embraces care, respect, safety, and inclusion.

**Performance Objective 1:** In order to improve our campus culture regarding relationship building with student ownership of behavior all campus stakeholders, HGE will provide collaborative opportunities through structured campus activities, events, and celebrations that will enhance the culture and climate which will directly impact student achievement and staff morale by June 2022.

# Highlands Elementary

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By the end of June 2022, Highlands will improve student early literacy skills and numeracy by ensuring strong Tier 1 classroom instruction targeting student ownership protocols as demonstrated in multiple evidence sources. **HB3 Goal**

**Performance Objective 2:** By June 2022, Highlands will increase the implementation of student ownership of learning practices by focusing on developing clarity using PLC protocols as demonstrated in multiple sources of evidence.

**Goal 3:** Fort Bend ISD will provide an inclusive, collaborative, and fluid learning environment with opportunities for both risk-taking and success at every school.

**Performance Objective 1:** By June 2022, Highlands Elementary will improve student engagement by providing choice through diverse planning ~~and~~ differentiated learning experiences during Tier One instruction, intervention, small group, and enrichment as demonstrated by multiply sources of evidence.

**Goal 4:** Fort Bend ISD will develop students' social, emotional, academic, literacy, language, and life skills in a safe and inclusive environment.

**Performance Objective 1:** By June 2022, Highlands Elementary will increase social emotional practices through guidance, mental health wellness, and SEL lessons to promote coping strategies to ensure success in the areas of academics, social relationships, and personal growth as demonstrated by multiple sources of evidence.

# Holley Elementary

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By June 2022, MHE will improve student readiness in literacy and numeracy as demonstrated through HB3 early childhood readiness indicators, by ensuring strong Tier 1 classroom instructions targeting student ownership of learning protocols. **HB3 Goal**

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By June 2022, MHE will increase student ownership of behaviors as demonstrated through goal setting systems and structures to develop, review, adjust and reach behavior goals by focusing on the implementation of PBIS practices and protocols.

**Performance Objective 2:** By June 2022, MHE will improve student attendance rates, as demonstrated through PEIMS reporting, by ensuring community partnerships are established and the campus attendance plan is implemented and monitored with fidelity.

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**Goal 4:** Fort Bend ISD will develop students' social, emotional, academic, literacy, language, and life skills in a safe and secure Collaborative Community at every school.

**Performance Objective 1:** By June 2022, MHE will improve students' mental health and wellness, as demonstrated by the LIM survey and student engagement survey by monitoring to make sure that all staff members are implementing support initiatives and strategies that will create a safe and secure collaborative environment.

# Heritage Rose Elementary

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By June 2022, HRE will improve student readiness in literacy as demonstrated by HB 3 indicators and other evidence sources, by ensuring all teachers follow the instructional model while strengthening Tier 1 instruction by targeting student ownership of learning protocols.

**Performance Objective 2:** By June 2022, HRE will close performance gaps in literacy and numeracy as demonstrated through student growth by ensuring strong tiered intervention systems.

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By June 2022, HRE will improve student behavior as demonstrated by multiple sources of evidence focusing on student ownership of behavior practices.

**Goal 3:** Fort Bend ISD will provide an inclusive, collaborative, and fluid learning environment with opportunities for both risk-taking and success at every school.

**Performance Objective 1:** By June 2022, HRE will improve the implementation of student ownership of learning practices by ensuring a strong instructional planning focus in all professional learning communities as evidenced by growth on the PLC progression.

# Bowie Middle School

## 2021-2022 Goals & Performance Objectives

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By June 2022, JBMS will improve student growth by ensuring strong Tier I & II instruction as demonstrated in various growth measures and PLC practices.

**Performance Objective 2:** By June 2022, JBMS will close gaps in Reading and Math performance for all student groups by ensuring strong Tier III instruction as demonstrated through multiple evidence sources.

**Goal 5:** Fort Bend ISD will develop an organizational culture that embraces care, respect, safety, and inclusion.

**Performance Objective 1:** By June 2022, JBMS will increase social emotional supports for all students by strengthening PBIS and SEL access to support the whole child as demonstrated by multiple forms of evidence.

# James C. Neill Elementary School

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By May 2022, Neill will close the gaps in math and reading for all students by strategically planning T1 instruction based on formative assessment practices as demonstrated through multiple evidence sources.

**Performance Objective 2:** By June 2022, JNE will increase the implementation of student ownership of learning practices by focusing on PLC practices and protocols to build clarity around instruction as demonstrated through multiple evidence sources.

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By May 2022, JNE will improve student ownership of behavior and learning by utilizing PBIS protocols to build strong learner dispositions as demonstrated through multiple evidence sources.

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# Seguin Elementary

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By June 2022, Juan Seguin Elementary will increase the implementation of student ownership of learning practices as demonstrated through multiple sources of evidence by ensuring strong and systematic Tier 1 instruction.

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By June 2022, Juan Seguin Elementary will close gaps in performance for all students groups as demonstrated in the HB3 indicators and other source of evidence by ensuring strong and effective small group instruction targeting student ownership protocols. **HB3 Goal**

**Goal 3:** Fort Bend ISD will provide an inclusive, collaborative, and fluid learning environment with opportunities for both risk-taking and success at every school. 277

**Performance Objective 1:** By June 2022, Juan Seguin Elementary will improve student readiness in literacy, as demonstrated through REN 360 Reading assessment and STAAR Reading Test, by ensuring strong and consistent classroom interventions targeting student ownership protocols.

# Kempner High School

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By June 2022, Kempner High School will increase awareness and access to mental health resources, as demonstrated in Mental Health Supports, by ensuring implementation of student ownership of behavior routines and practices.

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By June 2022, Kempner High School will reduce performance and growth gaps between student groups, as demonstrated in Closing gaps in performance for all student groups, by ensuring implementation of student ownership of learning routines and practices.

**Goal 4:** Fort Bend ISD will develop students' social, emotional, academic, literacy, language, and life skills in a safe and secure Collaborative Community at every school. 278

**Performance Objective 1:** By June 2022, Kempner High School will increase the number of students that are equipped with the Profile of a Graduate, as demonstrated in Social Emotional Learning, by ensuring implementation of student ownership of behavior routines and practices.

**Goal 5:** Fort Bend ISD will develop an organizational culture that embraces care, respect, safety, and inclusion.

**Performance Objective 1:** By June 2022, Kempner High School will establish structures and systems for the use of evidence to inform decisions, as demonstrated in Systems for Analysis of Evidence, by ensuring implementation of student ownership of behavior routines and practices.

# Lexington Creek Elementary

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By June 2022, Lexington Creek Elementary will improve student readiness in literacy and numeracy, as demonstrated through HB3 early childhood readiness indicators, by ensuring strong Tier 1 classroom instruction targeting student ownership of learning protocols. **HB3 Goal**

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By June 2022, Lexington Creek Elementary will improve student ownership and engagement within the campus community and culture by providing opportunities to develop and demonstrate Profile of a Graduate attributes and Student Ownership of Behaviors.

**Goal 5:** Fort Bend ISD will develop an organizational culture that embraces care, respect, safety, and inclusion.

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**Performance Objective 1:** By June 2022, LCE will improve student attendance as evidenced in the average daily attendance rates through ensuring attendance procedures and plans are implemented through Student Ownership of Behavior.

# Goodman Elementary

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By June 2022, Goodman Elementary will close gaps in performance for all student groups as demonstrated in HB3 indicators by improving the PLC process in order to guide Tier 1 instruction. **Targeted or ESF High Priority HB3 Goal**

**Performance Objective 2:** By June 2022, Goodman Elementary, as demonstrated by HB3, will improve student readiness in literacy and numeracy by empowering students to use student ownership of learning protocols that are aligned with priority standards, learning intentions, and success criteria during Tier 1 instruction. **Targeted or ESF High Priority HB3 Goal**

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By June of 2022, Goodman Elementary will improve student ownership of behavior practices as demonstrated by empowering students to set and meet personal goals, implementing campus wide positive behavioral systems, and increasing awareness of trauma<sup>280</sup> informed instructional practices for staff.

# Lantern Lane Elementary

## 2021-2022 Goals & Performance Objectives Goals

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By June 2022, Lantern Lane Elementary will improve student readiness in literacy and numeracy, as demonstrated through early childhood readiness indicators, by ensuring strong Tier 1 classroom instruction targeting student ownership protocols. **Targeted or ESF High Priority HB3 Goal**

**Goal 3:** Fort Bend ISD will provide an inclusive, collaborative, and fluid learning environment with opportunities for both risk-taking and success at every school.

**Performance Objective 1:** By June 2022, Lantern Lane Elementary will increase implementation of student ownership of learning practices as outlined in the Professional Learning Communities progression, by ensuring a strong instructional planning focus. **Targeted or ESF High Priority**

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**Goal 5:** Fort Bend ISD will develop an organizational culture that embraces care, respect, safety, and inclusion.

**Performance Objective 1:** By June 2022, LLE will improve student engagement and participation within the campus community and culture as demonstrated by multiple sources of evidence by focusing on student ownership of behavior and social emotional learning practices.

# Lake Olympia Middle School

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By May 2022, LOMS will increase student growth in Reading, Writing, and Math formative assessments as demonstrated by multiple sources of evidence that ensuring the use of student analysis protocols during the PLC process to monitor and adjust instruction.

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By May 2022, LOMS will increase student ownership of learning through lessons aligned to the scope and sequence as demonstrated through multiple evidence sources that ensure consistent implementation of PLC Protocols.

**Performance Objective 2:** By May 2022, LOMS will improve student ownership of behavior as demonstrated through implementing curriculum that targets SEL and restorative practices that develop students' life skills that prepare them for high school and post-secondary school.

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# Mission Bend Elementary

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By June 2022, MBE will improve student readiness in literacy and numeracy as demonstrated through HB3 early childhood readiness indicators by ensuring strong TIER I classroom instruction through PLC protocols. **HB3 Goal**

**Performance Objective 2:** By June 2022, MBE will increase the implementation of student ownership of learning practices using PLC protocols as demonstrated in multiple sources of evidence. **Targeted or ESF High Priority**

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By June 2022, MBE will improve students' attendance rates as evident in the average daily attendance rates by ensuring positive initiatives and fidelity of school-wide attendance intervention protocol through student ownership of behavior. **Targeted or ESF High Priority**

# Missouri City Middle School

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By June 2022, MCMS will increase percentages of students demonstrating adequate growth in all content areas as demonstrated by REN 360 BOY to MOY to EOY and expected growth on STAAR by providing targeted and purposeful tiered instruction focusing on clarity of learning intention and success criteria with student ownership of learning. **Targeted or ESF High Priority**

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By June 2022, MCMS will increase the practice of academic and behavioral goal-setting by using instructional tools and social emotional strategies that support student ownership of learning.

**Performance Objective 2:** By June 2022, MCMS will shift focus from grades to success criteria in goal setting for learning evidenced by increased student engagement as demonstrated through Student Engagement Survey. <sup>284</sup>

**Goal 3:** Fort Bend ISD will provide an inclusive, collaborative, and fluid learning environment with opportunities for both risk-taking and success at every school.

**Performance Objective 1:** By June 2022, MCMS will improve instructional practices to cultivate student ownership of learning and behavior through PLC implementation using CST observational evidence of instructional practice implementation (rigor, scope and sequence, alignment). **Targeted or ESF High Priority**

**Goal 4:** Fort Bend ISD will develop students' social, emotional, academic, literacy, language, and life skills in a safe and secure Collaborative Community at every school.

**Performance Objective 1:** By June 2022, MCMS will increase community partnerships and family engagement demonstrated by increasing the number of campus partnerships and family participation events specially aligned with District Priorities/Areas of Focus.

# Meadows Elementary

## 2021-2022 Goals & Performance Objectives

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By June 2022 Meadows Elementary teachers will improve their ability to increase the implementation of student ownership of learning practices that foster student ownership of learning as demonstrated through multiple sources of evidence the by ensuring strong implementation of PLC protocols. **Targeted or ESF High PriorityHB3 Goal**

**Performance Objective 2:** By June 2022 Meadows Elementary teachers will decrease the performance gaps for all student groups through effective implementation of tiered instruction in the area of reading as measured by multiple data sources collected during campus Responsive Instruction meetings and PLC meetings. **Targeted or ESF High PriorityHB3 Goal**

**Goal 5:** Fort Bend ISD will develop an organizational culture that embraces care, respect, safety, and inclusion.

**Performance Objective 1:** By June 2022 Meadows Elementary will reduce the disproportionality in discipline referrals for SPED students as measured by monthly discipline report reviews by ensuring the implementation of Social and Emotional Learning strategies and Individual Education Plans at the campus and classroom level. **Targeted or ESF High PriorityHB3 Goal**

# Mission Glen Elementary

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By June 2022, MGE will increase the implementation of student ownership of learning practices by leveraging job-embedded professional learning (JEPL) in PLCs as demonstrated through multiple evidence sources. **Targeted or ESF High Priority HB3 Goal**

**Performance Objective 2:** By June 2022, MGE will decrease achievement gaps for all student groups as demonstrated in multiple evidence sources by focusing on professional development in facilitating powerful tiered instructional strategies. **Targeted or ESF High Priority HB3 Goal**

**Goal 3:** Fort Bend ISD will develop students' social, emotional, academic, literacy, language, and life skills in a safe and secure Collaborative Community at every school.

**Performance Objective 1:** By June 2022, Mission Glen Elementary will increase the implementation of student ownership of behavior practices by fostering procedures and practices that build the attributes of the Profile of a Graduate as demonstrated through multiple sources of evidence. **Targeted or ESF High Priority HB3 Goal**

**Goal 4:** Fort Bend ISD will develop an organizational culture that embraces care, respect, safety, and inclusion.

**Performance Objective 1:** By June 2022, MGE will continue to increase positive climate and culture by engaging all stakeholders through the Parent Educator training, participation in survey opportunities, and attending evening events throughout the school year.

# Marshall High School

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By June 2022, Thurgood Marshall will reduce the student achievement gap shown between the campus' special populations in comparison to other campus groups, as shown through growth measures and observed instructional practices, by utilizing PLC protocols, with a focus on teacher clarity, to ensure effective Tier I instruction. **Targeted or ESF High Priority HB3 Goal**

**Goal 4:** Fort Bend ISD will develop students' social, emotional, academic, literacy, language, and life skills in a safe and secure Collaborative Community at every school.

**Performance Objective 1:** By June 2022, Thurgood Marshall will increase student attendance, as shown in district student attendance data, by ensuring strong use of Drop Out Prevention systems to wrap around the whole student to support their social emotional needs. **Targeted or ESF High Priority** 287

**Goal 5:** Fort Bend ISD will develop an organizational culture that embraces care, respect, safety, and inclusion.

**Performance Objective 1:** By June 2022, Thurgood Marshall will reduce the overall number of student disciplinary infractions, as shown in district discipline data, by ensuring strong use of PBIS systems school wide to continue to build on school culture. **Targeted or ESF High Priority**

# Malala Yousafzai Elementary

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** Performance Objective 1: By June 2022, MYE will increase student growth in reading and math as demonstrated by multiple growth measures through the use of student analysis protocols during the PLC process to monitor and adjust Tier 1 and Tier 2 instruction.

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** Performance Objective 2: By June 2022, MYE will increase the implementation of student ownership of learning through PLC discussions and ensuring the implementation of student goal-setting protocols and practices during Tier 1 instruction.

**Goal 3:** Fort Bend ISD will provide an inclusive, collaborative, and fluid learning environment with opportunities for both risk-taking and success at every school. 288

**Performance Objective 1:** Performance Objective 3: By June 2022, MYE will increase the implementation of SEL practices demonstrated through campus walks/observations, CST data, and student and parent surveys by focusing on professional development for building capacity in SEL.

# Oyster Creek Elementary

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By June 2022, OCE will improve student readiness in literacy and numeracy, as demonstrated through HB3 early childhood readiness indicators, by ensuring strong Tier 1 classroom instruction targeting student ownership protocols. **HB3 Goal**

**Goal 4:** Fort Bend ISD will develop students' social, emotional, academic, literacy, language, and life skills in a safe and secure Collaborative Community at every school.

**Performance Objective 1:** By June 2022, OCE will improve student attendance rates, as demonstrated through PEIMS reporting, by ensuring community partnerships are established and the campus attendance plan is implemented and monitored with fidelity.

**Goal 5:** Fort Bend ISD will develop an organizational culture that embraces care, respect, safety, and inclusion.

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**Performance Objective 1:** By June 2022, OCE will improve students' mental health and wellness, as demonstrated by the Student Ownership of Behavior indicators focusing on PBIS, Restorative Practices, and the FBISD Profile of a Graduate.

# Oakland Elementary

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** BY June 2022, Oakland elementary will increase the implementation of student ownership of learning practices by ensuring PLCs use protocols and practices to design effective Tier 1 instruction as demonstrated by multiple sources of evidence. **Targeted or ESF High Priority**

**Performance Objective 2:** By June 2022, Oakland Elementary will improve students' phonological awareness and close literacy gaps, as demonstrated through the HB3 early childhood readiness indicators by ensuring a strong literacy foundation in K-2 classrooms.

**Goal 5:** Fort Bend ISD will develop an organizational culture that embraces care, respect, safety, and inclusion.

**Performance Objective 1:** By June 2022, Oakland Elementary will increase all students' social emotional engagement through improved implementation of SEL and relationship building activities that cultivate student ownership of learning and behavior via multiple sources of evidence.<sup>290</sup>

# Palmer Elementary

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By June of 2022, Palmer Elementary will improve the performance of all subpopulations in Reading/Literacy as demonstrated through the Student Growth Performance measure of Ren360 assessment results by implementing strong Tier 1 instruction targeting differentiation and Student Ownership of Learning.

**Performance Objective 2:** By June of 2022, Palmer Elementary will improve the performance of all subpopulations in Math/Science by implementing strong Tier 1 instruction targeting implementation of the district's instructional model, scope and sequence, and rigor.

**Goal 5:** Fort Bend ISD will develop an organizational culture that embraces care, respect, safety, and inclusion.

**Performance Objective 1:** By June 2022, Palmer Elementary will improve student and staff motivation on being at school by implementing SEL<sub>291</sub> protocols that target mental wellness as demonstrated by multiple sources of evidence.

# Pecan Grove Elementary

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By June 2022, PGE will improve student readiness in literacy, numeracy, and science as demonstrated through formative and summative growth, by ensuring strong Tier One instruction targeting student ownership protocols. **HB3 Goal**

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By 2022, PGE will increase the use of self and peer assessment practices as demonstrated by the observational data, by ensuring strong implementation of professional learning practices.

**Goal 5:** Fort Bend ISD will develop an organizational culture that embraces care, respect, safety, and inclusion.

**Performance Objective 1:** By June 2022, PGE will improve campus culture among students and staff as demonstrated by stakeholder feedback by ensuring positive behavior interventions and supports, professional development on social-emotional learning and student ownership of behavior practices.

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# Progressive High School

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By June 2022, Progressive High School will increase the percentage of students earning CCMR indicators by providing additional support and opportunities for all students through PLC as demonstrated in multiple sources of data.

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By June 2022, Progressive High School will improve student attendance by ensuring the implementation of student ownership of learning and blended learning practices through PLC as demonstrated in multiple sources of data.

**Goal 3:** Fort Bend ISD will provide an inclusive, collaborative, and fluid learning environment with opportunities for both risk-taking and success at every school.

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**Performance Objective 1:** By June 2022, Progressive High School, will increase the student performance in all content areas by building teacher capacity to develop differentiated instructional strategies through PLC as demonstrated by multiple sources of data.

# Ridgegate Elementary

## 2021-2022 Goals & Performance Objectives

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By June 2022, RGE will increase the implementation of Student Ownership of Learning practices by focusing on PLC protocols as demonstrated by multiple sources of evidence.

**Performance Objective 2:** By June 2022, RGE will close the achievement gaps with all student groups by focusing on formative assessment practices and protocols as demonstrated by student growth measures and other sources of evidence.

**Performance Objective 3:** By June 2022, RGE will increase social emotional learning practices through development of the student ownership of behavior and PBIS practices as evidenced by observational, social interactions, and various sources of evidence. 294

# Early Literacy Center (RME)

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By May 2022, Ridgemont Early Literacy Center will improve student readiness in literacy and numeracy, as demonstrated through the early childhood readiness indicators, by ensuring strong Tier One classroom instruction targeting the co-teach model.

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By May 2022, Ridgemont Early Literacy Center will increase implementation of student ownership of learning practices with an emphasis on teacher clarity, as demonstrated by ensuring strong instructional planning focus in all professional learning communities.

**Performance Objective 2:** By May 2022, Ridgemont Early Literacy Center will improve student ownership of behavior practices, as demonstrated in multiple evidence sources, by ensuring PLC practices and protocols to plan SEL for Tier 1.

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**Goal 5:** Fort Bend ISD will develop an organizational culture that embraces care, respect, safety, and inclusion.

**Performance Objective 1:** By May 2022, Ridgemont Early Literacy Center will increase practices for improving student attendance, as demonstrated in multiple evidence sources, by implementing student ownership of behavior to monitor and promote a higher rate of student attendance.

# Ridgemont Elementary

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By June 2022, Ridgemont Elementary will improve student performance in literacy and mathematics as demonstrated by multiple sources of evidence by ensuring strong Tier1 instruction targeting teacher clarity and student ownership protocols.

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By June 2022, RME will increase implementation of student ownership of learning practices as demonstrated through multiple evidence sources by ensuring we provide targeted professional learning with a focus on PLC protocols and practices

**Goal 5:** Fort Bend ISD will develop an organizational culture that embraces care, respect, safety, and inclusion.

**Performance Objective 1:** By June 2022, Ridgemont Elementary will increase student attendance rates as demonstrated by the May cumulative attendance report by ensuring daily communication with parents and student incentives.

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# Parks Elementary

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By June 2022, RPE will improve student performance in literacy and numeracy, as demonstrated in multiple sources of evidence by focusing on PLC protocols and practices. **HB3 Goal**

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By June 2022, RPE will close the performance gaps of student in literacy and numeracy, as demonstrated by student growth measures by focusing on tiered instruction and support interventions systems.

**Goal 5:** Fort Bend ISD will develop an organizational culture that embraces care, respect, safety, and inclusion.

**Performance Objective 1:** By June 2022, RPE will increase student emotional engagement as demonstrated by stakeholder feedback and other sources of evidence by focusing on Student Ownership of Behavior practices.

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# Ridge Point High School

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By the conclusion of the 2021-2022 school year RPHS will improve student readiness as demonstrated through College, Career, and Military Readiness indicators by increasing access to advance courses, ensuring strong Tier One classroom instruction, and increasing participation in readiness assessments.

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By June 2022, RPHS will increase student growth in student performance by focusing on developing student ownership practices as demonstrated in multiple forms of evidence through leveraging PLC practices.

**Goal 4:** Fort Bend ISD will develop students' social, emotional, academic, literacy, language, and life skills in a safe and secure Collaborative Community at every school.

**Performance Objective 1:** By June 2022, Ridge Point will increase student perceptions of social emotional wellbeing and safety measured by student feedback and connections to teachers by focusing on the implementation of student ownership of behavior practices and access to resources.

# Sienna Crossing Elementary

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By June 2022, SCE will improve student readiness in literacy and numeracy as demonstrated through HB3 readiness indicators by ensuring strong Tier I classroom instruction targeting student outcomes. **HB3 Goal**

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By June 2022 SCE will increase the implementation of student ownership of learning practices in PLC planning as evident in CST walks and classroom observations.

**Goal 3:** Fort Bend ISD will provide an inclusive, collaborative, and fluid learning environment with opportunities for both risk-taking and success at every school.

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**Performance Objective 1:** By June 2022, SCE will increase social and emotional learning for students and staff by implementing SEL activities as demonstrated by a student and staff engagement surveys to create a culture of belonging and safe learning environment.

# Schiff Elementary

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By June 2022, JSE will improve student proficiency in literacy and numeracy as demonstrated through formative and summative assessments by ensuring strong tier 1 instruction through clarity of student ownership protocols. **HB3 Goal**

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By June 2022, JSE will increase student ownership of learning practices to cultivate goal setting and clarity. **HB3 Goal**

**Goal 5:** Fort Bend ISD will develop an organizational culture that embraces care, respect, safety, and inclusion.

**Performance Objective 1:** By June 2022, JSE will improve social-emotional learning among students and staff as demonstrated by ensuring use of positive behavior interventions and supports, professional engagement in support of practices, and student ownership of behavior practices.

# Sugar Mill Elementary

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By May 2022, Sugar Mill ES will close achievement gaps in literacy and numeracy for students PreK- fifth grade, as demonstrated through ongoing formative assessments, by strengthening PLC practices and utilizing targeted student ownership protocols. **HB3 Goal**

**Performance Objective 2:** By May 2022, Sugar Mill ES will improve student readiness in literacy and numeracy, as demonstrated through the HB3 early childhood readiness indicators, by ensuring strong Tier One classroom instruction targeting student ownership protocols.

**Goal 4:** Fort Bend ISD will develop students' social, emotional, academic, literacy, language, and life skills in a safe and secure Collaborative Community at every school.

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**Performance Objective 1:** By May 2022, Sugar Mill ES will improve campus/community culture and climate through targeted feedback and participation opportunities resulting in increased community engagement and communication as demonstrated in multiple evidence sources.

# Scanlan Oaks

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By June 2022, Scanlan Oaks Elementary will improve student readiness in literacy and numeracy, as demonstrated through multiple measure of student performance, by ensuring strong tier one classroom instruction targeting student ownership protocols. **HB3 Goal**

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By June 2022, Scanlan Oaks Elementary will improve students' mental health and wellness and increase student engagement, as demonstrated by the Student Ownership of Behavior indicators focusing on PBIS, Restorative Practices, and the FBISD Profile of a Graduate.

**Goal 5:** Fort Bend ISD will develop an organizational culture that embraces care, respect, safety, and inclusion.

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**Performance Objective 1:** By June 2020, Scanlan Oaks Elementary will increase implementation of student ownership of learning practices in writing, by focusing on professional development to build teacher capacity in writing instructional practices, as demonstrated on multiple forms of evidence.

# Sullivan Elementary

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By June 2022 ASE will improve student growth in literacy and mathematics performances as demonstrated through multiple sources of formative and summative check points by ensuring strong tier 1 instruction targeting student ownership protocols.

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By June 2022 ASE will increase academic and behavioral student ownership learning opportunities in all content areas as evident in CST walks and classroom observations by ensuring intentional planning during PLC's.

**Goal 3:** Fort Bend ISD will provide an inclusive, collaborative, and fluid learning environment with opportunities for both risk-taking and success at every school. 303

**Performance Objective 1:** By June 2022 ASE will increase the implementation of student ownership of behavior practices as evidenced by a decrease in discipline referrals with all sub populations by ensuring targeted SOL protocols and effective PLC planning are being implemented.

**Goal 5:** Fort Bend ISD will develop an organizational culture that embraces care, respect, safety, and inclusion.

**Performance Objective 1:** By June 2022, ASE will increase Social Emotional Learning and Emotional Engagement within the campus community and culture by providing opportunities for students to demonstrate ownership of behavior as evidence in mid and End of the Year reflections.

# Settlers Way Elementary

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By June 2022, Settlers Way Elementary will close gaps in mathematics performance for all student groups by ensuring strong tier 1 classroom instruction targeting student ownership protocols as demonstrated by multiple sources of evidence.

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By June 2022, Settlers Way Elementary will increase student engagement and participation in campus programming by providing opportunities and access as demonstrated through the development of profile of a graduate attributes

**Goal 3:** Fort Bend ISD will provide an inclusive, collaborative, and fluid learning environment with opportunities for both risk-taking and success at every school.

**Performance Objective 1:** By June 2022, Settlers Way Elementary will increase the implementation of student ownership of learning practices by focusing on the use of formative assessment strategies in PLCs as demonstrated by multiple sources of evidence.

**Goal 5:** Fort Bend ISD will develop an organizational culture that embraces care, respect, safety, and inclusion.

**Performance Objective 1:** By June 2022, SWE will improve the social emotional well being of student and staff by focusing on student ownership of behavior practices to build positive relationship as demonstrated through multiple evidence sources.

# Travis High School

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By June 2022, we will increase the implementation of systems for analyzing evidence by focusing on PLC practices that allow for the planning of differentiation within Tier 1 instruction as demonstrated in multiple sources of evidence.

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By June 2022, we will increase in students implementing student ownership of learning practices to drive goal setting by focusing on a system to support student ownership practices such as goal setting as demonstrated in multiple sources of data.

**Goal 4:** Fort Bend ISD will develop students' social, emotional, academic, literacy, language, and life skills in a safe and secure Collaborative Community at every school. 305

**Performance Objective 1:** By June 2022, we will increase implementation of a system to increase our social emotional learning activities and college & career awareness activities by focusing on student-created lessons during our advisory/Tiger Time.

**Goal 5:** Fort Bend ISD will develop an organizational culture that embraces care, respect, safety, and inclusion.

**Performance Objective 1:** By June 2022, we will increase implementation of a school-wide PBIS based reward system for positive behaviors and outcomes by focusing on an expanded Tiger Pride Points reward system to recognize and reward students and staff.

# Townwest Elementary

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** Townwest Elementary School will refine and improve TIER 1 instruction with the purpose of increasing rigor to directly impact student achievement as a result of targeted professional development, teacher observation and feedback, implementation accountability, and by establishing instructional planning and support systems that are aligned to the district curriculum.

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** Townwest Elementary School will improve student ownership of learning and attendance throughout the 2021-2022 academic year by implementing and monitoring intervention systems that provide opportunities to students to have access meaningful instruction and appropriate resources that are researched based and aligned to the district goals and meet the academic, emotional and social needs of the student.

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**Goal 3:** Fort Bend ISD will provide an inclusive, collaborative, and fluid learning environment with opportunities for both risk-taking and success at every school.

**Performance Objective 1:** Townwest Elementary School will develop clear expectations for lesson planning, instructional delivery, learning experience, intervention supports to improve teacher instructional delivery and student clarity of the learning in order to increase student achievement for the 2021 - 2022 academic school year .

**Goal 4:** Fort Bend ISD will develop students' social, emotional, academic, literacy, language, and life skills in a safe and secure Collaborative Community at every school.

**Performance Objective 1:** Townwest Elementary School will improve the social, emotional, and life skills of employees and students by providing an environment, resources, and opportunities to learn to effectively practice self-care and develop strategies to manage or avoid stressful experiences throughout the 2021 academic school year.

# Burton Elementary

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By June 2022, Burton Elementary will improve student readiness and progress in literacy and numeracy, as demonstrated in HB3 indicators and other sources of evidence, by ensuring strong Tier 1 instruction that targets student ownership of learning strategies. **Targeted or ESF High Priority HB3 Goal**

**Performance Objective 2:** By June 2022, Burton Elementary will improve teacher clarity through the development of instructional practices to cultivate student ownership of learning, as outlined in the Student Ownership of Learning and the PLC Progression of Practice, by ensuring a strong instructional planning focus in all professional learning communities. **Targeted or ESF High Priority**

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By June 2022, Burton Elementary will improve the disproportionality in discipline for AA and Sped students and threat assessments, as demonstrated by a decrease in discipline referrals, by ensuring effective implementation of PBIS strategies and student ownership of behavior practices.

# Willowridge High School

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By May 2022, Willowridge High School will increase student performance and readiness in Reading and Math through student growth measures with REN 360, Unit Assessments and observation walk-throughs, by focusing on Tier 1 instruction with an emphasis on student ownership of learning.

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By May 2022 students will increase implementation of student ownership of behavior as demonstrated by the decreases in the disproportionality of suspension rates (OSS & ISS), and other evidence sources through focusing on PLC practices and protocols using restorative practices.

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**Goal 3:** Fort Bend ISD will provide an inclusive, collaborative, and fluid learning environment with opportunities for both risk-taking and success at every school.

**Performance Objective 1:** By June 2022, Willowridge High School will improve student readiness as demonstrated through College, Career Readiness indicators by increasing access to advanced courses, ensuring strong Tier One classroom instruction, and participation in readiness assessments, which will be measured through the increase in students taking and passing TSI, ACT, SAT, ASVAB and college acceptance. (Align to Profile of a Graduate)

# Walker Station Elementary

## 2021-2022 Goals & Performance Objectives

**Goal 1:** Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.

**Performance Objective 1:** By June 2022, WSE will improve student readiness in literacy, as evidenced through the HB3 early childhood readiness indicators, by ensuring implementation of Tier 1 balanced literacy instruction through intentional planning in Professional Learning Communities. **HB3 Goal**

**Goal 2:** Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.

**Performance Objective 1:** By June 2022, WSE will increase implementation of student ownership of learning and behavior practices through increasing learning opportunities with an emphasis on reflection and student-driven goal setting through intentional planning in Professional Learning Communities.

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**Goal 3:** Fort Bend ISD will provide an inclusive, collaborative, and fluid learning environment with opportunities for both risk-taking and success at every school.

**Performance Objective 1:** By June 2022, WSE will decrease the achievement gap in math and literacy for all student groups as demonstrated by multiple evidence sources by utilizing PLCs to focus on the Formative Assessment Framework practices.



**Fort Bend Independent School District**

**2021-2022**

**Campus Improvement Plans**

**CBAS System Responses**

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In 2017-2018, Fort Bend ISD joined with sixty other districts, as a member of the Texas Public Accountability Consortium to create a meaningful accountability system, one that allows schools to provide a thorough accounting of their efforts to outside stakeholders, take responsibility for the findings, and act appropriately to benefit students. The Community-Based Accountability System (CBAS) is a direct response to the fact that test-based accountability systems fail to inform communities in a credible way regarding the work of the school.

FBISD is in year **four** of the development of a Community Based Accountability pilot for campus improvement planning. FBISD campuses utilizing the CBAS CIP system signal their progress for defined Pillars and corresponding key questions as part of the comprehensive needs assessment. For CBAS campuses, the key questions represent performance objectives in their Campus Improvement Plan.

The CBAS system has 7 Pillars that represent the work of schools to produce positive student outcomes. Key Questions correspond to each Pillar and represent performance objectives for Campus Improvements Plans for CBAS pilot schools. A CBAS Design Team composed of teachers, principals, district leaders, and a Board member (Grayle James) in the 2018-19 school year, developed the Fort Bend ISD Key Questions.

### **Pillar 1 - Student Learning and Progress**

Ensure academic success and progress for all students.

- 1.1 To what degree do students take responsibility for and ownership of their learning and behavior?
- 1.2 To what degree do schools ensure students experience success in learning?
- 1.3 To what degree do our students develop student smartness profiles that refine deficits and build upon strengths?
- 1.4 To what degree do educators provide learning experiences appropriate to student needs?
- 1.5 To what degree are educators equipped to support all students through learning progressions from a content, pedagogical, and sociological perspective?
- 1.6 To what degree do our teachers and faculty support, encourage, emulate, and move students towards the goal of EFFECTIVE COMMUNICATOR (Profile of a Graduate)?
- 1.7 To what degree do our teachers and faculty support, encourage, emulate, and move students towards the goal of CRITICAL THINKER (Profile of a Graduate)?

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### **Pillar 2 - Student Readiness**

Ensure students are well prepared for their next level of education and most notably for post-secondary success, including career readiness, college readiness, and military readiness.

- 2.1 To what degree are we preparing students for post-secondary success, including college, career, or military?
- 2.2 To what degree are we equipping students with SKILLS FOR LIFE (Profile of a Graduate)?
- 2.3 To what degree do students demonstrate the requisite skills necessary to approach learning in the next course, grade, or level?
- 2.4 To what degree do our teachers and faculty support, encourage, emulate, and move students towards the goal of SERVANT LEADER (Profile of a Graduate)?
- 2.5 To what degree do our teachers and faculty support, encourage, emulate, and move students towards the goal of COMPASSIONATE CITIZEN (Profile of a Graduate)?

### **Pillar 3 - Engaged, Well-Rounded Students**

Engage students in a way that contributes to their overall development and future well-being.

- 3.1 To what degree do learning experiences engage students in meaningful and relevant work?

- 3.2 To what degree do students take responsibility for and exhibit ownership of their overall development and future well-being?
- 3.3 To what degree do our teachers and faculty support, encourage, emulate, and move students towards the goal of SKILLS FOR LIFE (Profile of a Graduate)?
- 3.4 To what degree do our teachers and faculty support, encourage, emulate, and move students towards the goal of COLLABORATIVE TEAM MEMBER (Profile of a Graduate)?

#### **Pillar 4 - Community Engagement and Partnerships**

Ensure that local citizens are a meaningful, integral part of a school community and can and will support their local public schools.

- 4.1 To what degree is there a reciprocal relationship between the community and our schools to enrich the learning experience?
- 4.2 To what degree are schools partnering with one another to support student learning experiences?
- 4.3 To what degree do students engage in community partnerships to support their own learning goals while demonstrating COMPASSION and SERVANT LEADERSHIP (Profile of a Graduate)?

#### **Pillar 5 - Professional Learning and Quality Staff**

Ensure that every student has quality teachers and adults in the schools that care about students, their learning, and their well-being.

- 5.1 To what degree does staff cultivate a love for learning among students?
- 5.2 To what degree are we fostering and developing a culture of learning and implementation among all staff?
- 5.3 To what degree do we build leaders (capacity) within the organization?
- 5.4 To what degree do we equip and empower our staff to meet the needs of the whole child?
- 5.5 To what degree does the organization attract, recruit, develop and retain high-quality staff that is highly engaged, productive, and dedicated in order to improved student outcomes?

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#### **Pillar 6 - Systems and Operations**

Ensure the district is using its resources to further its mission to educate the students it is responsible for serving.

- 6.1 To what degree does the organization manage financial, human, physical and technological resources in a way that enables and enhances transparency, accountability, integrity, efficiency, and innovation in all operations to support improved student outcomes?
- 6.2 To what degree does the organization leverage various sources of evidence in a strategic, responsible way to optimize resources that can be utilized in advancing the District's goals to improve student outcomes?
- 6.3 To what degree does the organization promote a responsive, accessible and multi- channeled communication plan with internal and external stakeholders while delivering courteous, quality customer service to improve student outcomes?

#### **Pillar 7 - Safety and Well-Being**

Ensure students are educated in an optimal environment that is safe, secure, and conducive to learning. This includes both physical safety as well as the social emotional needs of each student.

- 7.1 To what degree do students and staff feel safe and secure at school?
- 7.2 To what degree does the school cultivate a positive culture and supportive climate?
- 7.3 To what degree do our schools support the physical and social-emotional needs of students?
- 7.4 To what degree do we develop compassionate citizens?

CBAS Campus CIP charts are shown below and evidence Key Questions where campus improvement planning will focus on a major change and/or growth towards intended outcomes. Year 2 campuses prioritize a minimum of four key questions while Year 1 campuses are encouraged to prioritize a minimum of two key questions.

## Armstrong ES

<b>CBAS Pillar/Category:</b>	<i>Student Learning &amp; Progress</i>							
<b>District/Campus Area of Focus:</b>	<i>Student Learning &amp; Progress; Engaged, Well-Rounded Students</i>							
<b>Initial Relationship to Area of Focus:</b>	<i>Major Change</i>							
<b>Key Question:</b>	<i>1.4 To what degree do educators provide learning experiences appropriate to student needs?</i>							
<b>System Response:</b>	<i>By May 2022, Dr. Lynn Armstrong Elementary School will empower students to take ownership of their learning by providing strong Tier One instruction targeting student ownership protocols, thereby increasing student readiness in literacy and mathematics, as demonstrated through multiple measures of evidence.</i>							
								314
<b>CBAS Pillar/Category:</b>	<i>Engaged Well-Rounded Learner</i>							
<b>District/Campus Area of Focus:</b>	<i>Demographics; Student Learning &amp; Progress; Engaged, Well-Rounded Students, and Professional Learning &amp; Quality Staff</i>							
<b>Initial Relationship to Area of Focus:</b>	<i>Major Change</i>							
<b>Key Question:</b>	<i>3.2 To what degree do students take responsibility for and exhibit ownership of their overall development and future well-being?</i>							
<b>System Response:</b>	<i>By May 2022, Dr. Lynn Armstrong Elementary School will empower students to engage and take ownership of their behavior, development and future well-being by providing instruction on social-emotional learning.</i>							

## Colony Bend ES

<b>CBAS Pillar/Category:</b>	<i>Engaged Well-Rounded Learner</i>
<b>District/Campus Area of Focus:</b>	<i>Shifting focus from grades to success criteria in goal setting for learning--degree students invest in their learning (Cognitive Engagement)</i>
<b>Initial Relationship to Area of Focus:</b>	<i>Minor Change</i>
<b>Key Question:</b>	<i>To what degree do learning experiences engage students in meaningful and relevant work?</i>
<b>System Response:</b>	<i>By July 2022, Colony Bend Elementary will improve student performance using the Professional Learning Communities Progression of Practice, to build capacity in teachers to plan and deliver lessons that are aligned with Learning Intentions and co -constructed Success Criteria, resulting in authentic student work (products, performances and processes) in math and reading, increasing percentages of students demonstrating a year of growth.</i>
<b>CBAS Pillar/Category:</b>	<i>Student Learning &amp; Progress</i>
<b>District/Campus Area of Focus:</b>	<i>Development of instructional practices to cultivate student ownership of learning and behavior</i>
<b>Initial Relationship to Area of Focus:</b>	<i>Major Change</i>
<b>Key Question:</b>	<i>To what degree do the educators provide learning experiences appropriate to student needs?</i>
<b>System Response:</b>	<i>By May 2022 CBE will increase the rate of students demonstrating growth in Reading and Math, by improving teacher capacity using Professional Learning Communities Progression of Practice to develop student driven instructional plans addressing the needs of individual needs of Tier1,2, 3 students.</i>

## Colony Meadows ES

<b>CBAS Pillar/Category:</b>	<i>Student Learning &amp; Progress</i>						
<b>District/Campus Area of Focus:</b>	<i>Development of instructional practices to cultivate student ownership of learning and behavior, Literacy Performance,</i>						
<b>Initial Relationship to Area of Focus:</b>	<i>Major Change</i>						
<b>Key Question:</b>	<i>1.1</i>						
<b>System Response:</b>	<i>By May 2022, CME will empower our students to take ownership of their learning and behavior by establishing clear campus expectations for the use of student ownership tools that support cycles of feedback, goal setting, revision, and student choice, in order to positively impact student performance and proficiency on the grade level SOL progression.</i>						
<b>CBAS Pillar/Category:</b>	<i>Engaged Well-Rounded Learner</i>						
<b>District/Campus Area of Focus:</b>	<i>Student engagement in programming and differentiated learning opportunities</i>						
<b>Initial Relationship to Area of Focus:</b>	<i>Minor Change</i>						
<b>Key Question:</b>	<i>3.2</i>						
<b>System Response:</b>	<i>By May 2022, CME will empower students to take responsibility for and exhibit ownership of their overall development and future well-being by providing enrichment opportunities for all students to explore talents, interests and gifts therefore increasing student engagement in the learning environment.</i>						
<b>CBAS Pillar/Category:</b>	<i>Professional Learning &amp; Quality Staff</i>						
<b>District/Campus Area of Focus:</b>	<i>Quality Staff - Retention and Development</i>						
<b>Initial Relationship to Area of Focus:</b>	<i>Minor Change</i>						
<b>Key Question:</b>	<i>5.2</i>						
<b>System Response:</b>	<i>By May 2022, CME staff will be empowered to foster and develop a culture of learning with students and each other through ongoing, timely job embedded professional development, modeling and feedback evidenced through improved instructional practices in the classroom and other learning opportunities.</i>						
<b>CBAS Pillar/Category:</b>	<i>Safety &amp; Well-Being</i>						
<b>District/Campus Area of Focus:</b>	<i>Social Emotional Learning and Emotional Engagement</i>						
<b>Initial Relationship to Area of Focus:</b>	<i>Minor Change</i>						
<b>Key Question:</b>	<i>7.3</i>						
<b>System Response:</b>	<i>By May 2022, CME staff will be empowered to support the physical and social-emotional needs of our students by establishing an SEL program where students feel they are being educated in an optimal environment that is safe, secure, and conducive to learning.</i>						

## Drabek ES

<b>CBAS Pillar/Category:</b>	<i>Student Learning &amp; Progress</i>							
<b>District/Campus Area of Focus:</b>	<i>Development of instructional practices to cultivate student ownership of learning and behavior</i>							
<b>Initial Relationship to Area of Focus:</b>	<i>Major Change</i>							
<b>Key Question:</b>	<i>1.2 To what degree do schools ensure students experience success in learning?</i>							
<b>System Response:</b>	<i>By June 2022, Rita Drabek Elementary will cultivate student ownership of learning by providing students with strong Tier One instruction aligned with the District's instructional model and curriculum in order to positively impact student performance.</i>							
<b>CBAS Pillar/Category:</b>	<i>Safety &amp; Well-Being</i>							
<b>District/Campus Area of Focus:</b>	<i>Social Emotional Learning</i>							
<b>Initial Relationship to Area of Focus:</b>	<i>Major Change</i>							
<b>Key Question:</b>	<i>7.2 To what degree does the school cultivate a positive culture and supportive climate?</i>							
<b>System Response:</b>	<i>By June 2022, Rita Drabek Elementary will empower students to take ownership of their behavior by providing 317 systems to promote a culture of belonging and safety, thereby increasing student engagement in learning.</i>							

## Lakeview ES

<b>CBAS Pillar/Category:</b>	<i>Student Learning &amp; Progress</i>
<b>District/Campus Area of Focus:</b>	<i>Literacy/Math Performance</i>
<b>Initial Relationship to Area of Focus:</b>	<i>Minor Change</i>
<b>Key Question:</b>	<i>To what degree do teachers plan instructional practices that cultivate student ownership of learning and behavior?</i>
<b>System Response:</b>	<i>By June 2022, Lakeview Elementary will improve PLC implementation to increase use of strong tier 1 instructional practices that cultivate student ownership of learning and behavior thereby increasing student growth and performance in reading and math.</i>
<b>CBAS Pillar/Category:</b>	<i>Engaged Well-Rounded Learner</i>
<b>District/Campus Area of Focus:</b>	<i>Shifting focus from grades to success criteria in goal setting for learning</i>
<b>Initial Relationship to Area of Focus:</b>	<i>Major Change</i>
<b>Key Question:</b>	<i>To what degree do students take responsibility for and exhibit ownership of their overall development and future well-being?</i> 318
<b>System Response:</b>	<i>By June 2022, Lakeview Elementary will empower students to take ownership of their learning and behavior by using goal setting and self, peer, and teacher feedback to improve academic performance and student engagement.</i>

## Mission West

<b>CBAS Pillar/Category:</b>	<i>Student Learning &amp; Progress</i>							
<b>District/Campus Area of Focus:</b>	<i>Development of instructional practices to cultivate student ownership of learning and behavior</i>							
<b>Initial Relationship to Area of Focus:</b>	<i>Major Change</i>							
<b>Key Question:</b>	<i>To what degree do students take responsibility for and ownership of their learning and behavior?</i>							
<b>System Response:</b>	<i>By June 2022, Mission West Elementary will develop student ownership of learning by ensuring Tier One instruction and targeting teacher clarity to improve student performance on multiple measures of evidence</i>							
<b>CBAS Pillar/Category:</b>	<i>Professional Learning &amp; Quality Staff</i>							
<b>District/Campus Area of Focus:</b>	<i>Quality Staff - Retention &amp; Development</i>							
<b>Initial Relationship to Area of Focus:</b>	<i>Major Change</i>							
<b>Key Question:</b>	<i>To what degree are we fostering and developing a culture of learning and implementation among all staff?</i>							
<b>System Response:</b>	<i>By June 2022, Mission West Elementary will improve teacher clarity and build teacher capacity, by ensuring a strong instructional planning focus in all professional learning communities as outlined in the PLC Progression of Practice in order to positively impact student performance</i>							
<b>CBAS Pillar/Category:</b>	<i>Community Engagement &amp; Partnerships</i>							
<b>District/Campus Area of Focus:</b>	<i>Community Partnerships</i>							
<b>Initial Relationship to Area of Focus:</b>	<i>Minor Change</i>							
<b>Key Question:</b>	<i>To what degree is there a reciprocal relationship between the community and our schools to enrich the learning experience?</i>							
<b>System Response:</b>	<i>By June 2022, Mission West Elementary will incorporate community engagement partnerships and events and provide opportunities for stakeholder feedback in order to create a positive culture and environment that promotes respect and inclusion for all students and stakeholders</i>							
<b>CBAS Pillar/Category:</b>	<i>Safety &amp; Well-Being</i>							
<b>District/Campus Area of Focus:</b>	<i>Social Emotional Learning</i>							
<b>Initial Relationship to Area of Focus:</b>	<i>Minor Change</i>							
<b>Key Question:</b>	<i>To what degree do our schools support the physical and socio-emotional needs of students?</i>							
<b>System Response:</b>	<i>By June 2022, Mission West Elementary will develop student ownership of behavior by improving campus culture through best practices supporting behavior in order to positively impact student engagement and readiness</i>							

## Patterson ES

<b>CBAS Pillar/Category:</b>	Student Learning & Progress
<b>District/Campus Area of Focus:</b>	FBISD- Student Ownership of Learning
<b>Initial Relationship to Area of Focus:</b>	Major Change
<b>Key Question:</b>	To what degree do students take responsibility for and ownership of their learning and behavior?
<b>System Response:</b>	By June, 2022, James Patterson Elementary will empower students to take ownership of their learning by providing effective Tier I instruction which focuses on student ownership protocols and tools, thereby improving student performance outcomes in numeracy and literacy.
<b>CBAS Pillar/Category:</b>	Professional Learning & Quality Staff
<b>District/Campus Area of Focus:</b>	FBISD/ (Retention) and Development of Staff
<b>Initial Relationship to Area of Focus:</b>	Major Change
<b>Key Question:</b>	To what degree does JPE attract, recruit, develop and retain high-quality staff that is highly engaged, productive, and dedicated to improve student outcomes. <span style="float: right;">320</span>
<b>System Response:</b>	By June, 2022, James Patterson Elementary will build teacher capacity through Professional Development focused on providing strong Tier I and Tier II instruction and interventions targeting Guided Reading and Guided Math Protocols, thereby increasing student readiness in literacy and numeracy.

## Quail Valley ES

<b>CBAS Pillar/Category:</b>	<i>Engaged Well Rounded Students</i>						
<b>District/Campus Area of Focus:</b>	<i>Shifting focus from grades to success criteria in goal setting for learning--degree students invest in their learning (Cognitive Engagement)</i>						
<b>Initial Relationship to Area of Focus:</b>	<i>Major Change</i>						
<b>Key Question:</b>	<i>3.2 To what degree do students take responsibility for and exhibit ownership of their overall development and future well-being?</i>						
<b>System Response:</b>	<i>By May 2022 QVE will empower students to take ownership of their learning and behavior by providing strong Tier I instruction targeting student ownership through goal setting, thereby increasing student engagement and readiness in literacy and math.</i>						
<b>CBAS Pillar/Category:</b>	<i>Student Learning &amp; Progress</i>						
<b>District/Campus Area of Focus:</b>	<i>Closing gaps in performance for all student groups</i>						
<b>Initial Relationship to Area of Focus:</b>	<i>Major Change</i>						
<b>Key Question:</b>	<i>1.2 To what degree do schools ensure students experience success in learning?</i>						
<b>System Response:</b>	<i>By May 2022 QVE will empower students to take ownership of their learning and behavior by providing strong Tier I instruction targeting student ownership utilizing feedback, thereby increasing student readiness in literacy and math as demonstrated on multiple measures.</i>						

## Dulles MS

<b>CBAS Pillar/Category:</b>	<i>Engaged Well-Rounded Learner</i>
<b>District/Campus Area of Focus:</b>	<i>Student achievement and climate and culture</i>
<b>Initial Relationship to Area of Focus:</b>	<i>Minor Change</i>
<b>Key Question: 3.1</b>	<i>3.1 To what degree do learning experiences engage students in meaningful and relevant work?</i>
<b>System Response:</b>	<i>By June 2022 Dulles MS will be an organization in which all PLCs will establish cycle PLC Planning protocol of utilizing student artifacts to make instructional adjustments that are meaningful and relevant Tier One instruction in order to impact student learning performance and increase student engagement.</i>
<b>CBAS Pillar/Category:</b>	<i>Student Readiness</i>
<b>District/Campus Area of Focus:</b>	<i>Campus focus will be on providing students will the skills to meet the instructional level of the TEKS.</i>
<b>Initial Relationship to Area of Focus:</b>	<i>Maintain (Efforts Successful)</i>
<b>Key Question: 2.3</b>	<i>2.3 To what degree do students demonstrate the requisite skills necessary to approach learning in the next course, grade, or level?</i>
<b>System Response:</b>	<i>By June 2022 Dulles MS will be an organization capable of using the formative assessment system to identifying students' instructional gaps and developing a plan for intervention in order for students to demonstrate the requisite skills to be successful in the next stage of learning.</i>
<b>CBAS Pillar/Category:</b>	<i>Student Readiness</i>
<b>District/Campus Area of Focus:</b>	<i>Student achievement and climate and culture</i>
<b>Initial Relationship to Area of Focus:</b>	<i>Minor Change</i>
<b>Key Question: 2.2</b>	<i>2.2 To what degree are we equipping students with Skills for Life (Profile of a Graduate.)</i>
<b>System Response:</b>	<i>By June 2022 Dulles MS will be a organization where every student is empowered to take ownership of the school culture (We are Vikings - We Live Above the Line) and demonstrate the traits of the Profile of a Graduate with Learner Disposition by increasing student engagement in learning and extracurricular opportunities.</i>
<b>CBAS Pillar/Category:</b>	<i>Student Learning &amp; Progress</i>
<b>District/Campus Area of Focus:</b>	<i>Student achievement and ownership of learning</i>
<b>Initial Relationship to Area of Focus:</b>	<i>Minor Change</i>
<b>Key Question: 1.1</b>	<i>1.1 To what degree do students take responsibility for and ownership of their learning and behavior?</i>
<b>System Response:</b>	<i>By June 2022 Dulles MS will be an organization with the capacity to develop Student Ownership by utilizing clarity tools such as co-constructed Success Criteria, rubrics and checklists in planning and implementation of Tier One instruction in order to increase student's readiness and improve student performance on multiple measures of evidence.</i>

## McAuliffe MS

<b>CBAS Pillar/Category:</b>	Student Learning & Progress
<b>District/Campus Area of Focus:</b>	Development of instructional practices to cultivate student ownership of learning and behavior by focusing on clarity.
<b>Initial Relationship to Area of Focus:</b>	Major Change
<b>Key Question: 1.1</b>	To what degree do educators provide learning experiences appropriate to student needs?
<b>System Response:</b>	By June 2022, Christa McAuliffe Middle School will implement and support the use of Professional Learning Communities in the areas of planning instruction collaboratively, student work analysis, adult learning (professional development), and assessment design with a focus on clarity, in order to positively impact student ownership of learning and performance on multiple measures of evidence
<b>CBAS Pillar/Category:</b>	Professional Learning & Quality Staff
<b>District/Campus Area of Focus:</b>	FBISD Core Belief: We believe student success is best achieved through effective teachers that inspire learning and we are committed to recruiting, developing, and retaining effective teachers
<b>Initial Relationship to Area of Focus:</b>	Major Change
<b>Key Question: 5.3</b>	To what degree does the organization attract, recruit, develop, and retain high-quality staff that is highly engaged, productive, and dedicated in order to improve student outcomes?
<b>System Response:</b>	By June 1, 2022, CMMS will continue to build capacity in staff members to enhance teaching and learning through effective implementation of Professional Learning Communities (or Professional Development, modeling and coaching) in order to increase student learning, achievement and teacher retention.

## Quail Valley MS

<b>CBAS Pillar/Category:</b>	<i>Engaged Well-Rounded Learner</i>							
<b>District/Campus Area of Focus:</b>	<i>Student participation in extracurricular activities and school/learning (Behavioral Engagement) Shifting focus from grades to success criteria in goal setting for learning - degree students invest in their learning (Cognitive Engagement) Student engagement in programming and differentiated learning opportunities</i>							
<b>Initial Relationship to Area of Focus:</b>	<i>Minor Change</i>							
<b>Key Question:</b>	<i>3.2 To what degree do students take responsibility for and exhibit ownership of their overall development and future well-being?</i>							
<b>System Response:</b>	<i>By May 2022, Quail Valley Middle School will enable students to exhibit ownership of their future well-being by increasing opportunities for students to engage in various clubs and organizations to develop talents, gifts and interests; thereby increasing student engagement.</i>							
<b>CBAS Pillar/Category:</b>	<i>Student Learning &amp; Progress</i>							
<b>District/Campus Area of Focus:</b>	<i>Development of Instructional Practices to cultivate student ownership of learning</i>							
<b>Initial Relationship to Area of Focus:</b>	<i>Minor Change</i>							324
<b>Key Question:</b>	<i>1.1 To what degree do students take responsibility for and ownership of their learning and behavior?</i>							
<b>System Response:</b>	<i>By May 2022, Quail Valley Middle School will empower students to take ownership of their learning by providing strong tier 1 instruction targeting student ownership protocols, thereby increasing student learning outcomes.</i>							
<b>CBAS Pillar/Category:</b>	<i>Professional Learning &amp; Quality Staff</i>							
<b>District/Campus Area of Focus:</b>	<i>Quality staff-retention and development</i>							
<b>Initial Relationship to Area of Focus:</b>	<i>Minor Change</i>							
<b>Key Question:</b>	<i>5.4 To what degree do we equip and empower our staff to meet the needs of the whole child?</i>							
<b>System Response:</b>	<i>By May 2022, QVMS will equip and empower our staff to meet the needs of the whole child by providing professional learning, modeling and feedback during monthly Faculty Meetings and Professional Learning Communities centered around Social-Emotional Learning, thereby increasing student engagement, staff engagement, decreasing student referrals and consequences for discipline.</i>							
<b>CBAS Pillar/Category:</b>	<i>Safety &amp; Well-Being</i>							
<b>District/Campus Area of Focus:</b>	<i>Disproportionality in discipline and threat assessments Social Emotional Learning and Emotional Engagement</i>							
<b>Initial Relationship to Area of Focus:</b>	<i>Minor Change</i>							

<b>Key Question:</b>	<i>7.2 To what degree does the school cultivate a positive culture and supportive climate?</i>
<b>System Response:</b>	<i>By May 2022, Quail Valley Middle School will cultivate an increasingly positive culture and supportive climate by increasing opportunities for students to engage in classroom discussions using discussion protocols that would provide for positive, supportive peer to peer and teacher to peer feedback.</i>

Sartartia MS

<b>CBAS Pillar/Category:</b>	<i>Student Learning &amp; Progress</i>							
<b>District/Campus Area of Focus:</b>	<i>Development of instructional practices to cultivate student ownership of learning and behavior</i>							
<b>Initial Relationship to Area of Focus:</b>	<i>Major Change</i>							
<b>Key Question:</b>	<i>To what degree do educators provide learning experiences appropriate to students needs?</i>							
<b>System Response:</b>	<i>By April 2022, SMS will improve Tier 1 instruction and student ownership of learning through improved Professional Learning Communities practices that impact multiple forms of evidence in student performance.</i>							
<b>CBAS Pillar/Category:</b>	<i>Engaged Well-Rounded Learner</i>							
<b>District/Campus Area of Focus:</b>	<i>Student participation in extracurricular activities and school/learning (Behavioral Engagement)</i>							
<b>Initial Relationship to Area of Focus:</b>	<i>Major Change</i>							
<b>Key Question:</b>	<i>To what degree do learning experiences engage students in meaningful and relevant work?</i>							
<b>System Response:</b>	<i>By March 2022, all SMS students will improve their engagement as learners in the school environment as demonstrated through participation in extracurricular learning opportunities and social emotional engagement using the Profile of a Graduate and Learner Dispositions.</i>							

## Sugar Land MS

<b>CBAS Pillar/Category:</b>	<i>Student Learning &amp; Progress</i>
<b>District/Campus Area of Focus:</b>	<i>Development of instructional practices to cultivate student ownership of learning and behavior.</i>
<b>Initial Relationship to Area of Focus:</b>	<i>Major Change</i>
<b>Key Question:</b>	1.4 To what degree do educators provide learning experiences appropriate to student needs?
<b>System Response:</b>	By June 2023, Sugar Land MS will refine Professional Learning Communities practices using Impact Team protocols that support a continuous cycle of improvement for the purpose of increasing the effectiveness of Tier 1 instruction and to close student achievement gaps as demonstrated through student growth and achievement evidence.
<b>CBAS Pillar/Category:</b>	<i>Engaged Well-Rounded Learner</i>
<b>District/Campus Area of Focus:</b>	Shifting focus from grades to success criteria in goal setting for learning--degree students invest in their learning (Cognitive Engagement)
<b>Initial Relationship to Area of Focus:</b>	<i>Major Change</i>
<b>Key Question:</b>	3.1 To what degree do learning experiences engage students in meaningful and relevant work? <span style="float: right;">327</span>
<b>System Response:</b>	<i>By June 2022, Sugar Land MS will improve students' ownership of their learning as demonstrated through growth in formative and summative evidence using the Student Ownership of Learning tools and protocols.</i>

<b>CBAS Pillar/Category:</b>	<i>Student Learning &amp; Progress</i>							
<b>District/Campus Area of Focus:</b>	<i>Closing gaps in performance for all student groups; Literacy Performance</i>							
<b>Initial Relationship to Area of Focus:</b>	<i>Major Change</i>							
<b>Key Question:</b>	<i>1.1 To what degree do students take responsibility for and ownership of their learning and behavior?</i>							
<b>System Response:</b>	<i>By June 2022, RTMS will empower students to take ownership of their learning and behavior by providing strong Tier One instruction targeting student ownership protocols, thereby closing the gaps in performance for all student groups as demonstrated through multiple forms of evidence on student engagement and performance.</i>							
<b>CBAS Pillar/Category:</b>	<i>Engaged Well-Rounded Learner</i>							
<b>District/Campus Area of Focus:</b>	<i>Shifting focus from grades to success criteria in goal setting for learning--degree students invest in their learning (Cognitive Engagement)</i>							
<b>Initial Relationship to Area of Focus:</b>	<i>Minor Change</i>							
<b>Key Question:</b>	<i>3.1 To what degree do learning experiences engage students in meaningful and relevant work?</i>							
<b>System Response:</b>	<i>By June 2022, RTMS will shift focus from grades to success criteria in goal setting for learning by providing a strong Professional Learning Community structure targeting incorporating proven engagement and instructional strategies in order to positively impact student engagement and learning.</i>							
<b>CBAS Pillar/Category:</b>	<i>Professional Learning &amp; Quality Staff</i>							
<b>District/Campus Area of Focus:</b>	<i>Recruiting and Placement of Staff (teachers, leaders)</i>							
<b>Initial Relationship to Area of Focus:</b>	<i>Minor Change</i>							
<b>Key Question:</b>	<i>5.3 To what degree do we build leaders (capacity) within the organization?</i>							
<b>System Response:</b>	<i>By June 2022, RTMS will increase visibility in recruiting and capacity-building efforts providing opportunities for growth and leadership within the campus through Professional Development in order to retain quality staff to improve student outcomes.</i>							
<b>CBAS Pillar/Category:</b>	<i>Safety &amp; Well-Being</i>							
<b>District/Campus Area of Focus:</b>	<i>Social Emotional Learning and Emotional Engagement</i>							
<b>Initial Relationship to Area of Focus:</b>	<i>Minor Change</i>							
<b>Key Question:</b>	<i>7.3 To what degree do our schools support the physical and social-emotional needs of students?</i>							
<b>System Response:</b>	<i>By June 2022, RTMS will improve schoolwide social emotional supports for students through Social-Emotional Learning and increased opportunities for student engagement.</i>							

Austin HS

<b>CBAS Pillar/Category:</b>	<i>Engaged Well-Rounded Learner</i>
<b>District/Campus Area of Focus:</b>	<i>Fort Bend ISD/Engaged Well-Rounded Students)</i>
<b>Initial Relationship to Area of Focus:</b>	<i>Major Change</i>
<b>Key Question:</b>	<i>To what degree do learning experiences engage students in meaningful and relevant work?</i>
<b>System Response:</b>	<i>By June 2022 Stephen F. Austin High School will be an organization capable of engaging students in learning experiences that are meaningful and relevant and will increase student ownership of learning through Tier 1 instruction focused on development of student goals, peer-to-peer/teacher-to-peer feedback, thereby impacting multiple measures of student growth.</i>
<b>CBAS Pillar/Category:</b>	<i>Safety &amp; Well-Being</i>
<b>District/Campus Area of Focus:</b>	<i>Fort Bend ISD/Safety &amp; Well-Being</i>
<b>Initial Relationship to Area of Focus:</b>	<i>Major Change</i>
<b>Key Question:</b>	<i>To what degree do students and staff feel safe and secure at school?</i> 329
<b>System Response:</b>	<i>By June 2022, Stephen F. Austin will improve the culture of the school through social-emotional learning and support in order to address the needs of students and staff related to safety and well-being.</i>

## Hightower HS

<b>CBAS Pillar/Category:</b>	<i>Safety &amp; Well-Being</i>
<b>District/Campus Area of Focus:</b>	<i>Social Emotional Lessons in the classroom and positive relationships with peer and adults.</i>
<b>Initial Relationship to Area of Focus:</b>	<i>Major Change</i>
<b>Key Question:</b>	<i>To what degree does the school cultivate a positive culture and supportive climate?</i>
<b>System Response:</b>	<i>By May, 2022 Hightower High School will positively impact school culture by focusing on improved student-to-student and student-to-adult interactions through Tier 1 instruction and extracurricular activities resulting in improved student engagement.</i>
<b>CBAS Pillar/Category:</b>	<i>Community Engagement &amp; Partnerships</i>
<b>District/Campus Area of Focus:</b>	<i>Parental involvement in VIPs, boosters, and from business and community partners designed to assist the campus with various supports.</i>
<b>Initial Relationship to Area of Focus:</b>	<i>Maintain (Efforts Successful)</i>
<b>Key Question:</b>	<i>To what degree is there a reciprocal relationship between the community and our schools to enrich the learning experience?</i>
<b>System Response:</b>	<i>By May, 2022, Hightower High School will improve the engagement of community partners utilizing district 330 guidance to support effective community partners in order to improve student engagement.</i>
<b>CBAS Pillar/Category:</b>	<i>Student Readiness</i>
<b>District/Campus Area of Focus:</b>	<i>Improving the percentage of meets grade level on STAAR EOC</i>
<b>Initial Relationship to Area of Focus:</b>	<i>Major Change</i>
<b>Key Question:</b>	<i>To what degree do students demonstrate the requisite skills necessary to approach learning in the next course, grade, or level?</i>
<b>System Response:</b>	<i>By June, 2022 Hightower High School will improve student readiness through student ownership of learning and implementation of student learning goals and targets in core content classrooms, focused on articulated TEKS for each course.</i>
<b>CBAS Pillar/Category:</b>	<i>Student Learning &amp; Progress</i>
<b>District/Campus Area of Focus:</b>	<i>Student Ownership of Learning tools crafted by PLCs and implemented by all content teachers that speaks to clarity and utilizes effective feedback.</i>
<b>Initial Relationship to Area of Focus:</b>	<i>Major Change</i>
<b>Key Question:</b>	<i>To what degree do educators provide learning experience appropriate to student needs?</i>
<b>System Response:</b>	<i>By May 2022, Hightower High School will improve student ownership of their learning through alignment and use of Professional Learning Communities tools to identify learning goals, targets and success criteria for students each nine weeks focused on developing process skills, critical thinking, and collaborative engagement in Tier 1 instruction, thereby impacting student performance on multiple measures of evidence.</i>

## Reese Technical Center

<b>CBAS Pillar/Category:</b>	Student Learning & Progress						
<b>District/Campus Area of Focus:</b>	Goal Setting and Revision						
<b>Initial Relationship to Area of Focus:</b>	Major Change						
<b>Key Question:</b>	To what degree do students take responsibility for and ownership of their learning and behavior?						
<b>System Response:</b>	By June 2023, James Reese Career and Technical Center will empower students to take responsibility for and ownership of their learning and behavior by providing strong Tier 1 instruction targeting student ownership protocols including goal setting and revision, thereby increasing students' success and readiness for post-secondary career opportunities.						
<b>CBAS Pillar/Category:</b>	Student Readiness						
<b>District/Campus Area of Focus:</b>	Goal Setting and Revision						
<b>Initial Relationship to Area of Focus:</b>	Major Change						
<b>Key Question:</b>	To what degree are we preparing students for post-secondary success, including college, career or military?						
<b>System Response:</b>	By June 2023, James Reese Career and Technical Center will prepare students for post-secondary success, including college, career or military by providing strong Tier 1 instruction with designed data driven learning experiences aligned with industry certification standards, thereby increasing students' success and readiness for post-secondary career opportunities.						

# FBISD District Improvement Plan 2021-2022

## Comprehensive Needs Assessment

### Process:

- District identified Problem Statements based on patterns/trends in evidence
- Completed a Root Cause analysis
- Identified District Areas of Focus
- District Improvement Plans (DIP) for 2021-2022 school year addresses identified areas
- Campuses signal initial relationship to District Areas of Focus and align Campus Improvement Plans (CIP).

Category	District Priorities and Areas of Focus
Demographics	• Systems for Analysis of Evidence
	• Attendance
Student Learning & Progress	• Development of instructional practices to cultivate student ownership of learning and behavior
	• Closing gaps in performance for all student groups
	• Literacy performance
	• Mathematics performance
	• Social Studies performance
Student Readiness	• Science performance
	• Students meeting College, Career and Military Readiness Indicators (CCMR)
Engaged, Well-Rounded Students	• PK Enrollment & Kindergarten Readiness
	• Student participation in extracurricular activities and school/learning (Behavioral Engagement)
	• Shifting focus from grades to success criteria in goal setting for learning-- degree students invest in their learning (Cognitive Engagement)
Community Engagement	• Student engagement in programming and differentiated learning opportunities
	• Community partnerships
Professional Learning & Quality Staff	• Quality staff – retention and development
	• Recruiting and Placement of Staff (teachers, leaders)

Safety and Wellbeing	• Disproportionality in discipline and threat assessments
	• Mental Health Supports
	• Social Emotional Learning and Emotional Engagement
	• Student Health and Safety
Culture	• Employee Wellness
	• Stakeholder Feedback Processes

### District Improvement Plan Overview

Below are the Goals, Performance Objectives and Metrics for the 2021-22 District Improvement Plan. Each goal is color coded for easy reference.

Goal 1
Goal 2
Goal 3
Goal 4
Goal 5

The column to the left entitled “District/Campus” denotes the scope of the metric – will this be data collected by campus (C) or overall performance as a district (D).

All House Bill 3 [HB3] metrics are shaded in green.

All Results Driven Accountability [RDA] metrics are shaded in orange.

\*At the end of this document, page 15, is an acronym list for reference.

**Goal 1: Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.**

**Performance Objective 1:** By June 2022, FBISD will improve student outcomes in literacy as defined by the evaluation metrics by ensuring strong Tier one classroom instruction targeting student ownership instructional strategies.

(AREAS OF FOCUS FOR IMPROVEMENT: Literacy Performance)

District/ Campus	METRIC
C & D	Overall, in 2021-22, 30% of campuses will meet all established percentages on the Campus Support Team (CST) walk-through data for rigor, instructional model, and scope & sequence for English Language Arts (ELA) instruction. (Campus and District)
D	By June 2024, 86% of kindergarten students will score “at/above benchmark” on the reading universal screener (REN Early Literacy) with incremental gains each year (82% by 2022, 84% by 2023). <b>[HB3]</b>
D	Increase the percent of 3 <sup>rd</sup> Grade students who score “meets” grade level or above on STAAR Reading to 57%. <b>[HB3]</b>
D	By June 2024, 73% of 1 <sup>st</sup> and 2 <sup>nd</sup> grade students will score “at/above benchmark” on the reading universal screener with incremental gains each year (68% by 2022, 71% by 2023). <b>[HB3]</b>
C	Increase the percentage of students who demonstrate “at or above” instructional reading level on the Benchmark Assessment System (BAS)/ Sistema de evaluacion de la lectura (SEL) assessment from the initial data point (MOY) to EOY for <b>kindergarten</b> .
C	Increase the percentage of students who demonstrate “at or above” instructional reading level on the Benchmark Assessment System (BAS) Sistema de evaluacion de la lectura (SEL) assessment from the initial data point (BOY) to MOY to EOY for <b>1<sup>st</sup> and 2<sup>nd</sup> grades</b> .
D	80% of all Kindergarten, 1 <sup>st</sup> grade, and 2 <sup>nd</sup> grade students will demonstrate "at or above" instructional reading level on the EOY Benchmark Assessment System (BAS)/ Sistema de evaluacion de la lectura (SEL) assessment.
C	Increase the percentage of students demonstrating growth (SGP) in reading as indicated by SGP at EOY on the universal screener (REN360).
C	Increase the percentage of students who demonstrate “At or Above Benchmark” in reading at EOY on the universal screener (REN360) for each grade level (K-10).
C & D	Increase the percentage of students who demonstrate growth on STAAR Reading. - subject to change based on STAAR performance data availability (Domain 2A: Academic Growth). (Campus and District)
C & D	Increase the percentage of students achieving "Meets Grade Level or Above" on STAAR Reading. - subject to change based on STAAR performance data availability (Domain 1: Student Achievement). (Campus and District)

**Goal 1: Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.**

**Performance Objective 2:** By June 2022, FBISD will improve student outcomes in numeracy as defined by the evaluation metrics by ensuring strong Tier One classroom instruction targeting student ownership instructional strategies. (AREAS OF FOCUS FOR IMPROVEMENT: Mathematics Performance)

District/ Campus	METRIC
C & D	Overall, in 2021-22, 30% of campuses will meet all established percentages on the Campus Support Team (CST) walk-through data for rigor, instructional model, and scope & sequence for math instruction. (Campus and District)
D	By June 2024, 64% of 3 <sup>rd</sup> grade students will score “meets” grade level or above on STAAR Math with incremental gains (58% in 2022, 61% in 2023) <b>[HB3]</b>
D	By June 2024, 65% of 1-2 <sup>nd</sup> grade students will demonstrate “Projected to Meet State Standards” on Ren EOY; Incremental gains will be demonstrated (55% in 2022, 60% in 2023) <b>[HB3]</b>
D	By June 2024, 80% of Kindergarten students will demonstrate “on grade level” in mathematics on TxKea; Incremental gains will be demonstrated (73% in 2022, 76% in 2023) <b>[HB3]</b>
C & D	Increase the percentage of kindergarten students who demonstrate at/above grade level achievement on the TX-KEA assessment from initial data point (BOY) to MOY to EOY (Campus and District)
C	Increase the percentage of students demonstrating growth (SGP) in Mathematics as indicated by SGP at EOY on the universal screener (REN360)
C	Increase the percentage of students who demonstrate “At or Above Benchmark” in math at EOY on the universal screener (REN360) for each grade level (K-10).
C & D	Increase the percentage of students who demonstrate growth on STAAR Math from 2021 to 2022. - Subject to change based on STAAR performance data availability. (Domain 2A: Academic Growth) (Campus and District)
C & D	Increase the percentage of students achieving "Meets Grade Level or Above" for mathematics on STAAR. - subject to change based on STAAR performance data availability (Domain 1: Student Achievement) (Campus and District)

**Goal 1: Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.**

**Performance Objective 3:** By June 2022, FBISD will improve student outcomes in social studies and science as defined by the evaluation metrics by ensuring strong Tier One classroom instruction targeting student ownership instructional strategies.

(AREAS OF FOCUS FOR IMPROVEMENT: Science and Social Studies Performance)

District/ Campus	METRICS
C & D	Overall, in 2021-22, 30% of campuses will meet all established percentages (scope & sequence – 85%, rigor - 70%, and instructional model - 75%) on the Campus Support Team (CST) walk-through data for rigor, instructional model, and scope & sequence for science instruction. (Campus and District)
C & D	Overall, in 2021-22, 30% of campuses will meet all established percentages (scope & sequence – 85%, rigor - 70%, and instructional model - 75%) on the Campus Support Team (CST) walk-through data for rigor, instructional model, and scope & sequence for social studies instruction. (Campus and District)
C & D	Increase the percentage of students who achieve "Meets Grade Level or Above" on STAAR Science - subject to change based on STAAR performance data availability (Domain 1: Student Achievement). (Campus and District)
C & D	Increase the percentage of students who "Meets Grade Level or Above" on STAAR Social Studies - subject to change based on STAAR performance data availability (Domain 1: Student Achievement). (Campus and District)
C & D	Increase the percentage of students who meet proficient or advanced in process standards on the Social Studies District Learning Assessments (DLA) from the first to the final DLA in grade levels 6-8 and high school courses (World Geography, World History, and U.S. History). (Campus and District)
C & D	Increase the percentage of students who meet proficient or advanced in process standards on the Science District Learning Assessments (DLA) from the first to the final DLA in grade levels 2-8 and high school courses (Biology, Chemistry, and Physics). (Campus and District)

**Goal 1: Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.**

**Performance Objective 4:** By June 2022, FBISD will close gaps in performance for all student groups as defined in the HB3 Student Outcome goals and progress measures by ensuring strong Tiered classroom instruction through targeted intervention and support programs.

(AREAS OF FOCUS FOR IMPROVEMENT: Closing the Gaps in Performance for all student groups)

District/ Campus	METRICS
C & D	<p>Increase student growth outcomes within 2021-22 school year for Emergent Bilingual (Bilingual), Emergent Bilingual (ESL), Title I, Special Ed student groups who met either Benchmark or SPG in Reading from BOY to EOY. (Campus and District) <b>[RDA]</b></p> <ul style="list-style-type: none"> <li>• At/Above Benchmark on REN360 Reading from BOY to EOY</li> <li>• Meet Student Growth Percentile (SGP) on REN360 Reading from BOY to EOY</li> </ul> <p>Increase student growth outcomes within 2021-22 school year for Emergent Bilingual (Bilingual), Emergent Bilingual (ESL), Title I, Special Ed student groups who met either Benchmark or SPG in Math from BOY to EOY. (Campus and District) <b>[RDA]</b></p> <ul style="list-style-type: none"> <li>• At/Above Benchmark on REN360 Math from BOY to EOY</li> <li>• Meet Student Growth Percentile (SGP) on REN360 Math from BOY to EOY</li> </ul>
C & D	<p>Increase student growth outcomes within 2021-22 school year for African American, Hispanic, White, Asian student groups who met either Benchmark or SPG in Reading from BOY to EOY. (Campus and District) <b>[RDA]</b></p> <ul style="list-style-type: none"> <li>• At/Above Benchmark on REN360 Reading from BOY to EOY</li> <li>• meet Student Growth Percentile (SGP) on REN360 Reading from BOY to EOY</li> </ul> <p>Increase student growth outcomes within 2021-22 school year for African American, Hispanic, White, Asian student groups who met either Benchmark or SPG in Math from BOY to EOY. (Campus and District) <b>[RDA]</b></p> <ul style="list-style-type: none"> <li>• At/Above Benchmark on REN360 Math from BOY to EOY</li> <li>• meet Student Growth Percentile (SGP) on REN360 Math from BOY to EOY</li> </ul>
C & D	<p>Increase the percentage of students at Approaches or Above on STAAR ELA, Math, Science, and Social Studies in Domains I OR II OR III in the following student groups (Campus and District):</p> <ul style="list-style-type: none"> <li>• African American, Hispanic, White, Asian, American Indian, Pacific Islander, Special Ed (Current), Special Ed (Former), Economically Disadvantaged, Emergent Bilingual (Current and Monitor) <b>[RDA]</b></li> </ul> <p>*subject to change based on availability of data for the student groups.</p>

District/ Campus	METRICS
D	Meet HB 3 goals for 2022 STAAR Reading for the following student groups (African American, Hispanic, White, American Indian, Asian, Pacific islander, Two or More Races, Special Education, Economically Disadvantaged, Special Ed (Former), Emergent Bilingual, Continuously Enrolled, and Non-Continuously Enrolled). <b>[HB3]</b>
D	Meet HB 3 goals for 2022 STAAR Math for the following student groups (African American, Hispanic, White, American Indian, Asian, Pacific islander, Two or More Races, Special Education, Economically Disadvantaged, Special Ed (Former), Emergent Bilingual, Continuously Enrolled, and Non-Continuously Enrolled). <b>[HB3]</b>
C & D	Increase the percentage of Emergent Bilingual (previously English Learners – EL) students who demonstrate growth in performance of at least one proficiency level on TELPAS-Composite (Campus and District) <b>[RDA]</b>
D	<p>Establish benchmark data on Homeless, Military, Foster, Dyslexia, in the areas of <b>[RDA]</b>:</p> <ul style="list-style-type: none"> <li>• are At/Above Benchmark on REN360 Reading from BOY to EOY</li> <li>• are At/Above Benchmark on REN 360 Math from BOY to EOY,</li> <li>• meet Student Growth Percentile (SGP) on REN 360 Reading from BOY to EOY,</li> <li>• meet Student Growth Percentile (SGP) on REN 360 Math from BOY to EOY</li> </ul> <p>*subject to change based on availability of data for the student groups.</p>
C & D	<p>In alignment with the required components of the TEA Equity Plan, lessen the gap between economically disadvantaged and Not Economically Disadvantaged student groups (Campus and District) as measured by <b>[RDA]</b>:</p> <ul style="list-style-type: none"> <li>• % of students at or above benchmark in Ren 360 Reading BOY to EOY</li> <li>• % of students at or above benchmark in Ren 360 Math BOY to EOY</li> <li>• % of students at approaches or above on STAAR/EOC Reading/ELA</li> <li>• % of students at approaches of above on STAAR/EOC Math</li> <li>• % of students who are at meets and above on all tests for STAAR Progress Measures</li> </ul> <p>In the following student groups:</p> <ul style="list-style-type: none"> <li>• African American</li> <li>• White</li> <li>• Hispanic</li> <li>• Economically Disadvantaged</li> <li>• Non-Economically Disadvantaged</li> </ul>
C & D	Increase or maintain (at 95%) attendance rates of all student groups, as reported in PEIMS (Public Education Information Management System) for the year. (Campus and District) <b>[RDA]</b>

**Goal 1: Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.**

**Performance Objective 5:** By June 2022, FBISD will increase the percentage of students who demonstrate readiness in early childhood and CCMR measures (College, Career, & Military Readiness) through access to all academic options, student programs, and support systems such as engagement in college/career planning.

(AREAS OF FOCUS FOR IMPROVEMENT: Students meeting CCMR Measures; PreK Enrollment & Kinder Readiness)

District/ Campus	METRICS
C & D	Increase the participation rates for all students across all student demographic subpopulations on the SAT, Advanced Placement Exams (AP), Advanced Academic Courses (AAC), Dual Credit (DC), and OnRamps Dual Enrollment. (Campus and District)
C & D	Increase percentages of students in Advanced Placement (AP) courses that sign up to take the AP exam/s related to the course/s they are taking. (Campus and District)
C & D	Increase the percentage of students meeting college ready benchmarks in English (Reading/Writing) and Math on the SAT or ACT or TSIA. (Campus and District)
C & D	Increase the number of students that take an advanced course (AAC, AP, or Dual Credit) either after receiving a score on PSAT 8/9, 10/11 PSAT/National Merit Scholarship Qualifying Test (NMSQT) showing AP Potential, or based on their interests for future endeavors. (Campus and District)
C & D	Establish baseline for Middle School and High School CCMR Benchmarks for PSAT 8/9, PSAT 10, PSAT NMSQT/11, SAT, and ACT that students struggle with the most to understand where additional support or focus is needed. (Campus and District)
C & D	Establish processes and systems to allow SEL and T&L to consistently communicate to ensure CCMR measures and TEKS are aligned to allow for collaborative conversation and work towards cross walk documents 7 <sup>th</sup> - 12 <sup>th</sup> grades. (Campus and District)
C & D	Increase student participation in college readiness English/Math courses and use the TSIA assessment to determine which juniors will benefit from taking the course their senior year. (Campus and District)
C & D	Increase by 1% graduates completing and earning one of the following (Campus and District): <ul style="list-style-type: none"> <li>• credit for at least three dual credit hours in ELA</li> <li>• At least 3 credit hours in dual credit mathematics</li> <li>• at least nine credit hours in any subject Dual Credit Courses</li> <li>• OnRamps Dual Enrollment Course participation</li> <li>• score of 3, 4, or 5 on an AP exam.</li> </ul>
C & D	Increase the percent of students who meet college ready standards through one of the College Ready Indicators (TSIA, SAT, AP, DC, OnRamps, Associates Degree, ACT, PSAT, EOC) from 60% to 62%. (Campus and District) <b>[HB3]</b>
D	Increase the percentage of students who meet the TEA indicator for obtaining an Industry-Based Certification in an aligned CTE Coherent Sequence of Courses, from 15% to 23%. <b>[HB3]</b>

District/ Campus	METRICS
C	Increase the percentages of CTE completion rates for students in all CTE pathways by 3% annually
C	Increase STAAR/EOC passing rates of CTE students by 1% in Math, Science, and English.
D	Increase the enrollment of eligible students in the Prekindergarten program from 2020-21 to 2021-22.
D	Increase the percentage of PreK students who are “On Track” in numeracy development from BOY to EOY on CIRCLE assessment to 75%. <b>[HB3]</b>
D	Increase the percentage of PreK students who are “On Track” in literacy development from BOY to EOY on CIRCLE assessment to 82%. <b>[HB3]</b>
C (HS only)	Establish a baseline of College Career Readiness Advisors (CCRA) interactions with students to promote attendance and retention in CCMR programs.
D	Increase the number of community events surrounding career opportunities for post-secondary options

**Goal 1: Fort Bend ISD will provide an equitable learning environment that provides all students access to the FBISD curriculum.**

**Performance Objective 6: Performance Objective 6:** By June 2022, FBISD will establish an evidenced based retention strategy to retain high quality staff including evaluation of baseline data and ongoing development of teachers. (AREAS OF FOCUS FOR IMPROVEMENT: Quality Staff; Recruiting and Placement of Staff)

District/ Campus	METRICS
D	Establish a baseline for teacher turnover rate to inform creation of an evidence-based retention strategy.
D	Decrease the number of <b>Special Education</b> classroom/courses that do not have a certified teacher or certified substitute teacher for four or more consecutive weeks for Title 1 and 30 instructional days in non-Title 1 classrooms.
D	Increase the percentage of teachers who serve Emergent Bilingual (EB, formerly ESL) program students in ELA classrooms who are ESL certified/endorsed. Refine tracking and collaboration processes with Multilingual to ensure teachers gain certification in a timely manner and students have access to appropriately certified teachers.
D	Establish a process to track and ensure that teachers teach only in their areas of certification, as campuses change and shift teacher assignments after initial hire. The system will allow HR to know when and if this happens in order to intervene and ensure certification compliance.
D	Decrease the number of Title I classrooms/courses that do not have a certified teacher or certified substitute teacher for four or more consecutive weeks.
C	Establish benchmark for the number of teachers demonstrating proficiency in the evidence of practice required district professional learning.

**Goal 2: Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.**

**Performance Objective 1:** By June 2022, FBISD will increase campus implementation of student safety through the multi-tiered systems of support provided to improve student mental health, safety, and well-being.

(AREAS OF FOCUS FOR IMPROVEMENT: Mental Health Supports; Social Emotional Learning; Student Health & Safety)

District/ Campus	METRICS
C & D	<p>Increase campus implementation of Multi-tiered Systems of Support (MTSS) &amp; Whole Child Health processes that promote student health and wellness. Through reviewing a balance between needs, preventative services, and interventions. (Campus and District)</p> <ul style="list-style-type: none"> <li>• Tier 1 – The number of counseling services provided that align to the model school counseling program</li> <li>• Tier 2 – The number of requests for Tier 2 and 3 counseling services (via the Whole Child Health Referral form) for social workers, mental health counselors, safe and drug free school specialists, and behavioral health team members &amp; number of services and types provided by each of these like job roles.</li> <li>• Tier 3 – Establish a baseline of the number of Whole Child health referrals for more frequent or intensive services aligned to the need.</li> </ul>
D	<p>Establish the system to determine the level of need, based on the following criteria:</p> <ul style="list-style-type: none"> <li>• Pride Survey comparison 2019 to 2021 to develop targeted areas of strategic</li> <li>• Discipline Referrals</li> <li>• Attendance</li> <li>• Enrollment</li> <li>• Dropout %</li> <li>• Student perceptions</li> </ul>
D	<p>Establish the system and baseline data to evaluate support related to the highest need individuals (students or teachers) based on discipline, attendance, and academic data evidencing the effectiveness of intensive support and to address the disproportionately in homicidal risk assessment data.</p>

**Goal 2: Fort Bend ISD will ensure students own and are responsible for their learning, behavior, and progress through the FBISD curriculum.**

**Performance Objective 2:** By June 2022, FBISD will increase utilization of the student ownership of behavior framework practices to improve the culture and climate of all campuses.

(AREAS OF FOCUS FOR IMPROVEMENT: Social Emotional Learning)

District/ Campus	METRICS
C & D	Increasing % of Student Ownership of Learning and Behavior practices (POG 1-6) observed during Campus Support Team (CST) walkthroughs. (Campus and District)
C & D	Establish systems and baseline data for supporting implementation of student ownership of behavior practices through Social and Emotional Learning (SEL) coaches. (Campus and District)

**Performance Objective 3:** By June 2022, FBISD will decrease disproportionality rates of student groups, as demonstrated in disciplinary actions (ISS, OSS, DAEP) and ensure that threat assessment protocols are followed as well as strong implementation of established FBISD Multi-Tiered System of Support (MTSS).

(AREAS OF FOCUS FOR IMPROVEMENT: Disproportionality in discipline and threat assessments)

District/ Campus	METRICS
D	The disproportionality rate for In-school suspension (ISS), out-of-school suspension (OSS) and discretionary placement into the Discipline Alternative Education Program (DAEP) will maintain a rate of less than 2.0 in the following student groups (African American, Hispanic, and Special Education) utilizing the Data Validation Monitoring (DVM) & Results Driven Accountability (RDA) indicator triggers from 2020-21 to 2021-22.
D	The disproportionality rate will decrease utilizing the RDA risk ratio (Special Ed only) for ISS, OSS, Total Disciplinary Removals, and DAEP from 2020-21 to 2021-22
C & D	Gather baseline data and monitor the number of substantive threats across all campuses for all student groups. (Campus and District)

**Goal 3: Fort Bend ISD will provide an inclusive, collaborative, and fluid learning environment with opportunities for both risk-taking and success at every school.**

**Performance Objective 1:** By June 2022, FBISD will increase the engagement of students in differentiated learning opportunities, extracurricular, co-curricular, leadership and other club/organization activities that help students explore their talents, gifts, interests and leadership while developing the attributes of the Profile of a Graduate.

(AREAS OF FOCUS FOR IMPROVEMENT: Connecting student engagement to student participation in extracurricular activities, college/career planning)

District/ Campus	METRICS
C & D	<p>Increase the percentage of students participating in Programs of Choice that tie to a class and have selection criteria. (Campus and District)</p> <p>Programs to evaluate:</p> <ul style="list-style-type: none"> <li>• Academies, GT Academy, or all Programs of Choice</li> <li>• Athletics</li> <li>• AVID</li> <li>• CTE</li> <li>• Fine Arts</li> <li>• GT program by student groups – GT data should include all grade levels starting with Kinder by sub pop and by campus</li> </ul> <p>Note: ECHS and PTECH have specific state requirements under the OBMs that may not be indicative of the entire student body of a campus or feeder schools.</p>
C	<p>Increase the number of campuses that offer a before and/or after school club.</p> <p>*Some clubs data from 2021 for comparative data; some will provide baseline data.</p>
C	<p>Establish systems to collect baseline data on students participating in extra and co-curricular programs and clubs.</p> <ul style="list-style-type: none"> <li>• 21-22 will provide baseline data for Extra and Co-Curricular Programs and Clubs,</li> <li>• Metric for this year would be to increase overall for 21-22; looking at increases in student groups would be the goal for the 22-23 school year.</li> <li>• All other outside of school activities (Fine Arts, Athletics, Enrichment Opportunities, clubs, leadership organizations).</li> </ul>
C & D	<p>Gather baseline data on student engagement in enrichment and/or leadership opportunities related to proportionality of student groups. (Campus and District)</p>
C & D	<p>Increase the enrollment, retention, and success of students in Early College High School (MHS) and P-TECH (HHS, WHS) programs by specific student groups in line with the required Outcome-Based Measures. (Campus and District)</p>
C & D	<p>Increase the proportionality of student groups, African American, Hispanic, and Eco Dis, that are identified as GT and have opportunities to receive GT services. (Campus and District)</p>
C & D	<p>Meet or improve the prior year percentage of overall identified GT to 5% per campus, as per the state standards for GT identification. (Campus and District)</p>

**Goal 4: Fort Bend ISD will develop students' social-emotional, academic, literacy, language, and life skills in a safe and secure Collaborative Community at every school.**

**Performance Objective 1:** By June 2022, FBISD will increase the number of community engagement opportunities and effectiveness of community partnerships through the development of systems that allow for shared measurement, ongoing monitoring and implementation of Collaborative Communities Strategic Priorities.

(AREAS OF FOCUS FOR IMPROVEMENT: Community Partnerships)

District/ Campus	METRICS
D	Increase number of opportunities for the community to engage in diverse stakeholder feedback groups and/or community collaboratives.
D	Increase accountability measures between district and community partners to help assess effectiveness of the partnership, ensure shared goals have been met and streamline distribution of resources across the District.
D	Increase number of initiatives/ activities through Collaborative Communities strategic priorities (e.g., mentoring, family engagement and exemplary partnerships) that impact students at the campus level.

**Performance Objective 2:** By June 2022, FBISD will increase community and family partnerships to support early literacy, early childhood development, and kindergarten readiness through access to programs and resources.

(AREAS OF FOCUS: Kindergarten Readiness)

District/ Campus	METRICS
D	Increase the number of family engagement opportunities / events to support children’s early literacy, early childhood development, and kindergarten readiness. Parent access and participation will increase 5% annually and will be quantified through several methods: <ul style="list-style-type: none"> <li>• ReadyRosie usage</li> <li>• Parent Newsletter readership</li> <li>• Attendance and survey feedback following parent learning events.</li> </ul>
D	Increase number of Public-Private Partnerships (PPP) to offer PreK3 programming in District areas demonstrating programmatic need.

**Goal 5: Fort Bend ISD will develop an organizational culture that embraces care, respect, safety, and inclusion.**

**Performance Objective 1:** By June 2022, FBISD will improve District culture through an intentional focus on staff wellness programs and engagement opportunities and stakeholder feedback processes as evidenced by evaluation metrics including analysis of survey results.

(AREAS OF FOCUS FOR IMPROVEMENT: Clear, concise communication, planning and balancing workloads and expectations for students and staff)

District/ Campus	METRICS
D	Increase participation in employee wellness programs: <ul style="list-style-type: none"> <li>• Physical Fitness and Stress Management Resources</li> <li>• Preventive Care</li> <li>• Employee Assistance Program (EAP)</li> </ul>
D	Increase vaccine mitigation efforts to support employee health and safety.
C & D	Design and develop structures for employee engagement and pulse survey to measure employee levels of commitment, motivation, and sense of purpose. (Campus and District)

## Acronyms Reference

- ✚ AAC: Advanced Academic Courses
  - New name for Pre-Advanced Placement courses
- ✚ AP: Advanced Placement
- ✚ AVID: Advancement Via Individual Determination
  - Program that supports college readiness and accelerates student learning.
- ✚ BAS: Benchmark Assessment System
  - Formative diagnostic reading assessment that supports Fountas and Pinnell curriculum resources.
- ✚ BAS SEL: Systema de Evaluacion de la Lectura
  - SEL is Spanish Version of the BAS assessment
- ✚ BOY: Beginning of the Year
- ✚ CBC: Campus Behavior Coordinator
- ✚ CCMR: College, Career, Military Readiness
- ✚ CCRA: Career College Readiness Advisors
- ✚ CIRCLE: CIRCLE Progress Monitoring System
  - PreK diagnostic assessment used to formatively monitor student growth in literacy and numeracy
- ✚ CST: Campus Support Team
  - Campus and district team members that engage in instructional walk throughs
- ✚ CSTAT: Campus Student Threat Assessment Team
- ✚ CTE: Career and Technical Education
- ✚ CTSO: Career Technical Student Organization
- ✚ DAEP: Disciplinary Alternative Education Program
- ✚ DI: Destination Imagination
  - STEM problem-solving competition
- ✚ DC: Dual Credit
  - HCC courses taught in High School for college credit
- ✚ DLA: District Learning Assessment
- ✚ DLI: Dual Language Immersion
- ✚ DVM: Data Validation Monitoring
  - Data validation system that analyzes district discipline data
- ✚ EAP: Employee Assistance Program
- ✚ EB: Emerging Bilinguals

- New state term for ESL students
- ✚ ECHS: Early College High School
- ✚ ELA: English Language Arts
- ✚ EOY: End of the Year
- ✚ ESL: English as a Second Language
- ✚ FTE: Full Time Employee
- ✚ GT: Gifted and Talented
- ✚ GT PAC: Gifted and Talented Parent Advisory Committee
- ✚ HB3: House Bill 3
- ✚ ISS: In School Suspension
- ✚ MOU: Memorandum of Understanding
- ✚ MOY: Middle of the Year
- ✚ MTSS: Multi-Tiered System of Support
  - Process for engaging with campuses and supporting student mental health and wellness.
- ✚ NMSQT: National Merit Scholarship Qualifying Test (PSAT at 10<sup>th</sup>/11<sup>th</sup> grade)
- ✚ OBM: Outcomes Based Measures
- ✚ OSS: Out of School Suspension
- ✚ PBIS: Positive Behavior Intervention and Supports
- ✚ PLC: Professional Learning Community
- ✚ PPP: Public – Private Partnerships
- ✚ P-Tech: Pathways in Technology Early College High School
- ✚ RDA: Results Driven Accountability
  - A TEA data system that reports annual performance of districts in specific program areas: Bilingual Education, Emergent Bilinguals, CTE, some Title I programs, and SPED
- ✚ REN/REN360: Renaissance 360
  - Diagnostic assessment used to formatively monitor student growth in literacy and numeracy
- ✚ RP: Restorative Practices
- ✚ SAS: District Student Attendance Specialist
- ✚ SCE: State Compensatory Education
- ✚ SEL: Social Emotional Learning
- ✚ SGP: Student Growth Percentile
- ✚ SST: Student Support Team
- ✚ STAAR/EOC: State of Texas Assessments of Academic Readiness/End of Course Assessments

- EOC Assessments are only in high school: English I, English II, Algebra I, Biology, and US History

- ✚ TEA: Texas Education Agency

- ✚ TEKS: Texas Essential Knowledge and Skills

- ✚ TPAC: Teacher Parent Advisory Council

- ✚ TELPAS: Texas English Language Proficiency Assessment System

- ✚ TSIA: Texas Success Initiative Assessment

- ✚ TxKEA: Texas Kindergarten Entry Assessment

- ✚ UIL: University Interscholastic League

- ✚ VISTAS: Shortened version of Vistas Talent Pool

- Elementary students at Title I schools identified as having high potential to learn at an accelerated rate – part of the GT program

**For: Fort Bend ISD Board of Trustees**  
**Date: October 18, 2021**  
**Action: Review Consideration and Approval of  
Waiver for General Education or  
Special Education Remote Homebound**  
**References: Board Policy EEH**  
**Department: Special Education**

### **Recommendation**

Consideration and possible approval of waiver to provide General Education or Special Education Remote Homebound instruction and grant the superintendent authority to approve and submit all necessary waiver requests for the 2021-22 school year.

### **Summary**

Students with a chronic medical condition, weakened immune system, or other significant health conditions may warrant remote homebound instruction. The need for homebound services is determined through a Homebound Needs Evaluation endorsed by a licensed physician.

School districts are able to provide special education or general education remote homebound instruction to a student if:

1. The student's Admission, Review, Dismissal (ARD) committee or 504 Committee has determined that the remote homebound instruction meets the needs of the student.
2. The ARD or 504 committee has documented the determination in the student's Individualized Education Plan (IEP) or Individual 504 Plan.
3. All other requirements related to the provision of special education or general education homebound instruction are met except face-to-face instruction from the homebound teacher.

With the approval of a waiver request, the Texas Education Agency (TEA) allows districts to count a student in attendance for the Foundation School Program funding purposes provided all requirements of the homebound program are met.

### **Background**

Pre-pandemic, TEA allowed districts to submit one waiver for remote instruction that served for two school years. At that time, remote instruction was often the utilization of a robot and the waiver was for the purposes of "remote instruction" meaning instruction provided through a technology that allows for real-time, two-way interaction between a student and teacher who are in different physical locations. Examples of such technology might be interactive video conferencing or a robot that allows for virtual interaction between student and teacher. The technology must allow for both two-way audio and two-way video interaction.

Due to the pandemic, TEA now requires an individual waiver for each student identified to receive virtual homebound instruction as defined above through medical documentation and as approved by 504/ARD committees.

The district estimates less than twenty students will need this waiver during the 2021-22 school year. There are currently four students receiving virtual homebound instruction.

Recommended by:

Dr. Christie Whitbeck  
Superintendent of Schools

Submitted by:

Beth Martinez  
Chief Academic Officer

<b>For:</b>	<b>Fort Bend ISD Board of Trustees</b>
<b>Date:</b>	<b>October 18, 2021</b>
<b>Action:</b>	<b>Consideration and Approval Resolution Regarding Local Remote Learning Program</b>
<b>Department:</b>	<b>Academic Affairs Legal Services</b>

### **Recommendation**

Consideration and possible adoption of a Resolution authorizing the Fort Bend ISD to offer a local remote learning program.

### **Summary**

SB 15, passed in the Second Special Session of the 87<sup>th</sup> Legislature, was signed into law by Governor Abbott on September 9, 2021. This legislation provides a district full ADA funding for students who attend local remote learning programs during the 2021-22 school year, and funding will be retroactive for a remote learning program that began before SB 15 was signed into law.

Under SB 15, a public school district may receive full funding for local remote learning delivered via synchronous instruction, asynchronous instruction, or a combination, for grades K-12. Students enrolled in prekindergarten are not eligible for remote instruction ADA. The law requires Board approval of the learning plan, instruction methods and attendance-taking measures. The administration is recommending the Board adopt a resolution authorizing the instruction and attendance-taking methods. The district has formed a design team to shape the learning program and develop the learning plan necessary to meet the requirements of SB 15,

SB 15 establishes funding for local remote instruction solely based on daily attendance, and requires daily attendance be taken. The Texas Education Agency (TEA) has promulgated the Student Attendance Accounting Handbook. The minimum 240 instructional minutes requirement must be met for full day funding. The number of students receiving remote instruction is capped at 10% of all enrolled students within the district.

Recommended by:

Dr. Christie Whitbeck  
Superintendent of Schools

Submitted by:

Beth Martinez  
Chief Academic Officer

Robert Scamardo  
General Counsel

**RESOLUTION  
OF FORT BEND INDEPENDENT SCHOOL DISTRICT**

**AUTHORIZING LOCAL REMOTE LEARNING PROGRAM**

**WHEREAS**, pursuant to Texas Education Code §29.9091, the Board of Trustees (Board) may authorize a local remote learning program in Fort Bend Independent School District (District) in accordance with the statutory requirements; and

**WHEREAS**, pursuant to Texas Education Code §29.9091(c), the Board may authorize a local remote learning program that offers a virtual course through remote synchronous instruction, asynchronous instruction, or a combination of synchronous and asynchronous instruction; and

**WHEREAS** the proposed amendments to Texas Education Agency’s *Student Attendance Accounting Handbook* provides that the Board must approve which instructional methods and attendance-taking methods will be used in a local remote learning program; and

**WHEREAS** an adopted Board Resolution carries the same legal authority as policy adopted by the Board.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Trustees of Fort Bend Independent School District through adoption of this Resolution authorizes the District to operate a local remote learning program as permitted by law to meet the health and safety needs of students and to employ the following instructional and attendance-taking methods in providing its remote learning program:

1. The remote learning program includes cohorts identified as follows: Pre-Kindergarten, Kindergarten through 5th Grade and Bilingual (two tracks), Students receiving Special Education services and 6th Grade (one track) because use of the cohorts allows the District to maximize staff.
2. Each student receives four (4) hours of remote synchronous instruction per day in English Language Arts, Mathematics, Science and Social Studies with daily attendance taken at the following times for each cohort of students based on assigned schedule.

<b>Cohort</b>	<b>School Hours</b>	<b>Official Attendance Time</b>
Pre-Kindergarten	8:30 a.m. – 12:30 p.m.	8:40 a.m.
Grades K-5 and Bilingual— <b>Group A</b>	7:30 a.m. – 11:30 a.m.	7:40 a.m.
Grades K-5 and Bilingual— <b>Group B</b>	7:30 a.m. – 11:30 a.m.	7:40 a.m.
Grades K-5 and Bilingual— <b>Group C</b>	11:40 a.m. – 3:40 p.m.	11:50 a.m.
Students with Special Education Services	7:30 a.m. – 3:40 p.m.	7:40 a.m. and 11:50 a.m.
6 <sup>th</sup> Grade	7:30 a.m. – 3:40 p.m.	7:40 a.m. and 11:50 a.m.

3. Students in 6<sup>th</sup> grade and students who receive special education services may have their four classes spread throughout the day, depending on the level and type of instruction provided.
4. Remote asynchronous instruction, with attendance determined through a daily attendance measure as described in the District’s asynchronous instructional plan; or

5. A combination of remote synchronous and asynchronous instruction, with daily attendance for synchronous instruction taken at the designated times for remote synchronous instruction and attendance for asynchronous instruction determined through a daily attendance measure as described in the District’s asynchronous instructional plan, and

**BE IT FURTHER RESOLVED** that the authority granted by the Board in adoption of this Resolution is limited to the 2021–22 school year unless the Board takes further action to extend this program.

ADOPTED THIS \_\_\_ DAY OF OCTOBER 2021.

FORT BEND INDEPENDENT SCHOOL DISTRICT

By: \_\_\_\_\_  
DAVE ROSENTHAL  
President, Board of Trustees

Attest: \_\_\_\_\_  
SHIRLEY ROSE GILLIAM  
Secretary, Board of Trustees

**For: Fort Bend ISD Board of Trustees**  
**Date: October 18, 2021**  
**Action: Review: Purchase in Excess of**  
**\$50,000**  
**References: Board Policy CH (Local)**  
**Board Goal 1**  
**Department: Chief Financial Officer**

**Recommendation**

According to Policy CH (Local), purchases that cost or aggregate to a cost of \$50,000 or greater shall require Board approval.

Recommended by:

Dr. Christie Whitbeck  
Superintendent of Schools

Submitted by:

Bryan Guinn  
Chief Financial Officer

Oscar Perez  
Chief Operations Officer

<b>BOT Meeting:</b>	<b>October 25, 2021</b>																														
<b>Solicitation No.:</b>	<b>RFO 21-022TA</b>																														
<b>References:</b>	<b>District Goal Scalable Systems</b>																														
<b>Description:</b>	<p><b>Cell Tower Lease Buyout</b></p> <p><b><u>Recommendation</u></b></p> <p>The Administration is seeking Board approval to accept an offer for the buyout of one Fort Bend ISD cell tower site lease from Phoenix Towers in the amount of \$556,801 and authorization for the Superintendent to negotiate and execute the agreement for a 30-year term, through 2051.</p> <p><b><u>Summary</u></b></p> <p>On March 29, 2021, the Board approved RFO 21-022TA to contract with Towerpoint for the buyout of seven (7) Fort Bend ISD cell tower site leases in the amount of \$2,650,000. The offer from Towerpoint included a 30-year term through 2051 that covers the buyout of seven Fort Bend ISD cell tower site leases located on property owned by the District, as well as easement access to the premises. The seven towers identified in the offer made by Towerpoint are those located at Progressive High School (1), Frankie Field (3), Clements High School (1), Elkins High School (1), and Baines Middle School (1).</p> <p>Since approval, staff and legal counsel have worked diligently to execute agreements and close on most of the purchases. The table below indicates the status of each tower's transaction. There is one pending sale with Towerpoint for the AT&amp;T tower located at the Frankie Field. There is another pending sale, with a new offeror, explained in more detail below.</p> <table border="1"> <thead> <tr> <th>Location</th> <th>Amount</th> <th>Status</th> </tr> </thead> <tbody> <tr> <td>Frankie Field</td> <td>146,487.08</td> <td>Closed 8/31/2021</td> </tr> <tr> <td>Frankie Field</td> <td>219,349.92</td> <td>Closed 8/31/2021</td> </tr> <tr> <td>Progressive High School</td> <td>645,484.76</td> <td>Closed 8/31/2021</td> </tr> <tr> <td>Clements High School</td> <td>601,242.24</td> <td>Closed 8/31/2021</td> </tr> <tr> <td>Elkins High School</td> <td>335,635.00</td> <td>Closed 8/31/2021</td> </tr> <tr> <td><b>Closed to Date:</b></td> <td><b>1,948,199.00</b></td> <td></td> </tr> <tr> <td>Frankie Field</td> <td>175,000.00</td> <td>Pending Documents from Current Tenant</td> </tr> <tr> <td>Baines Middle School</td> <td>556,801.00</td> <td>Ready to Close – New Offeror</td> </tr> <tr> <td><b>Pending to Date:</b></td> <td><b>731,801.00</b></td> <td></td> </tr> </tbody> </table>	Location	Amount	Status	Frankie Field	146,487.08	Closed 8/31/2021	Frankie Field	219,349.92	Closed 8/31/2021	Progressive High School	645,484.76	Closed 8/31/2021	Clements High School	601,242.24	Closed 8/31/2021	Elkins High School	335,635.00	Closed 8/31/2021	<b>Closed to Date:</b>	<b>1,948,199.00</b>		Frankie Field	175,000.00	Pending Documents from Current Tenant	Baines Middle School	556,801.00	Ready to Close – New Offeror	<b>Pending to Date:</b>	<b>731,801.00</b>	
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	<b>Total Revenue:</b>	<b>2,680,000.00</b>
	<p>As staff and Legal counsel worked through finalizing the agreements, a counteroffer was received from Phoenix Towers for the tower located at Baines Middle School. Fort Bend ISD staff, Legal Counsel, and Towerpoint are agreeable to the offer from Phoenix Towers as it comes from the current tenant, contains the same terms as those of the Towerpoint agreements, and matches the monetary offer from Towerpoint. Further, the District is not forfeiting any statutory compliance by accepting the counteroffer. Chapter 44 of the Texas Education Code does not require the District to conduct a formal procurement process for the cell tower buyout. Staff worked with Legal Counsel, however, to conduct a Request for Offers to ensure the District obtained the best possible return. With concurrence from the Board, staff will proceed to close with Phoenix Towers in the amount of \$556,801 for the tower located at Baines Middle School.</p> <p><b><u>Background</u></b></p> <p>As a result of the lump sum buyout transactions, staff has been able to secure \$1,948,199 to date in revenue for Enterprise Fund. Once the final two (2) towers close, total revenue will amount to \$2,680,000, which aligns with the estimate presented by the Chief Financial Officer in May 2021.</p>	
Requested By:	Bryan Guinn, Chief Financial Officer Brenda Essenburg, Executive Director, Business Services	
Vendors:	Phoenix Towers	
Budget Sources:	There is no cost to the District. This is a revenue generating transaction.	
Amount:	\$556,801	
<b>Other Supporting Information</b>		
Sole Source:	No	
Number of vendors contacted by Purchasing:	7	
Number of vendors contacted by FBISD Notification System:	493	
Number of vendors downloaded the solicitation:	12	
Number of responses received:	2	
Number of "no bid" responses received:	1	
Length of commitment:	Through 2051	
Last solicitation date:	N/A	
Supporting documents:	Evaluation Summary and Criteria	
Disclosure under Board Policy CH, CV, or DBD (Local):	None	

<b>BOT Meeting:</b>	<b>October 18, 2021</b>
<b>Solicitation No.:</b>	<b>22-021TA BuyBoard, Houston Galveston Area Council (HGAC), National Cooperative Purchasing Alliance (NCPA), The Interlocal Purchasing System (TIPS) Cooperatives</b>
<b>References:</b>	<b>District Goal Scalable Systems</b>
<b>Description:</b>	<p><b>Fleet Vehicles, All-Terrain Vehicles (ATVs) and Golf Carts</b></p> <p><b><u>Recommendation</u></b></p> <p>The Administration is seeking Board approval for the continued purchase of fleet vehicles, all-terrain vehicles (ATVs) and golf carts under cooperative contracts with BuyBoard, Houston Galveston Area Council (HGAC), National Cooperative Purchasing Alliance (NCPA), and The Interlocal Purchasing System (TIPS) Cooperatives in an amount not-to-exceed \$350,000, and authorization for the Superintendent to negotiate and execute the agreements through December 2025.</p> <p><b><u>Summary</u></b></p> <p>On December 16, 2019, the Board approved the purchase of Fleet Vehicles, ATVs, and Golf Carts under BuyBoard, Houston Galveston Area Council (HGAC), and Sourcewell cooperative purchasing contracts with multiple vendors. Those contracts are set to expire on October 31, 2021. The request to utilize new cooperative contracts provides a legal means to continue purchasing new vehicles that are primarily replacements due to “total loss” or ATVs/Golf Carts that have reached the end of their useful life.</p> <p>Fort Bend ISD purchases fleet vehicles, all-terrain vehicles (ATVs) and golf carts for various uses within District operations. Departments supported by these contracts are Facilities, Child Nutrition, Police, Purchasing and Materials Management, Information Technology, and the Athletics Department. Secondary campuses also use the contracts to fulfill ATV/Golf Cart needs for their parking attendants.</p> <p>The BuyBoard, Houston Galveston Area Council (HGAC), National Cooperative Purchasing Alliance (NCPA), and The Interlocal Purchasing System (TIPS) cooperative purchasing contracts will allow the District to fulfill its fleet needs efficiently and effectively and are compliant with school district bidding requirements. In addition, the District will be able to obtain pricing from multiple vendors to keep the price competitive, ensuring the best value. The current cooperative contracts have renewal options through December 2025. Should the contracts not renew for the full term, staff will return to the Board to request authorization to utilize the new cooperative contract, an alternate cooperative contract, or an alternate procurement method.</p>

	<b><u>Background</u></b>	
	Expenditures in 2020-21 were \$549,749. Expenditures will not exceed \$350,000 through December 2025. Funding is included in the budget.	
Requested By:	Bryan Guinn, Chief Financial Officer	
Vendor:	Fort Bend Battery and Golf Cars Mission Golf Cars Rush Enterprises Houston Freightliner, Inc. Chastang Enterprises-Houston, LLC Mack Haik Dodge Chrysler Jeep Ram, LTD Silsbee Ford, Inc. Knapp Chevrolet, Inc.	
Budget Sources:	General Fund Child Nutrition Fund Enterprise Funds Federal Funds Bond Funds	
Amount:	Not to Exceed \$350,000 through December 2025	
Other Supporting Information		
Sole Source:	No	
Number of vendors contacted by Purchasing:	N/A	
Number of vendors contacted by FBISD Notification System:	N/A	
Number of vendors downloaded the solicitation:	N/A	
Number of responses received:	N/A	
Number of "no bid" responses received:	N/A	
Length of commitment:	Through December 2025	
Last solicitation date:	N/A	
Supporting documents:	N/A	
Disclosure under Board Policy CH, CV, or DBD (Local):	None	

<b>BOT Meeting:</b>	<b>October 18, 2021</b>
<b>Solicitation No.:</b>	<b>RFP 21-097AR</b>
<b>References:</b>	<b>District Goal Scalable Systems</b>
<b>Description:</b>	<p><b>Plumbing Services, Parts, and Related Services</b></p> <p><b><u>Recommendation</u></b></p> <p>The Administration is seeking Board approval for the purchase of plumbing services, parts, and related services from multiple vendors in an amount not to exceed \$4,500,000 over a five-year period, and authorization for the Superintendent to negotiate and execute the agreements through October 2026.</p> <p><b><u>Summary</u></b></p> <p>On August 1, 2021, Fort Bend ISD issued RFP 21-097AR soliciting proposals for plumbing services, parts, and related services. The Facilities maintenance staff utilizes plumbing supplies and parts to do routine building maintenance, repairs, and renovation work throughout the District. Plumbing repairs that cannot be completed by staff will be sourced to outside awarded vendors to complete repairs.</p> <p>In the past, Facilities has used vendors that were available on various cooperatives to maintain plumbing systems. This solicitation will provide the Facilities Department access to multiple vendors who provide plumbing parts and services, allowing the District to maintain plumbing systems in operational condition.</p> <p>An evaluation team comprised of Fort Bend ISD staff members from the Facilities and Risk Management Departments evaluated the proposals.</p> <p><b><u>Background</u></b></p> <p>Expenditures for FY 2020-21 were \$781,369. Expenditures year-to-date in 2021-22 are \$116,894. Expenditures will not exceed \$4,500,000, which considers an average annual expenditure of \$742,000 reflected historically, plus a 20% contingency through October 2026. Funding is included in the budget.</p>
<b>Requested By:</b>	Oscar Perez, Chief Operations Officer Bryan Guinn, Chief Financial Officer
<b>Vendors:</b>	TDIndustries Charlie's Plumbing, Inc. Evolution Alignment, Inc. TMS-South City Supply Company, Inc.
<b>Budget Sources:</b>	General Funds Bond Funds
<b>Amount:</b>	Not to Exceed - \$4,500,000 through October 2026

<b>Other Supporting Information</b>	
<b>Sole Source:</b>	No
<b>Number of vendors contacted by Purchasing:</b>	10
<b>Number of vendors contacted by FBISD Notification System:</b>	3279
<b>Number of vendors downloaded the solicitation:</b>	27
<b>Number of responses received:</b>	7
<b>Number of “no bid” responses received:</b>	1
<b>Length of commitment:</b>	Through October 31, 2026
<b>Last solicitation date:</b>	May 14, 2014
<b>Supporting documents:</b>	Evaluation Summary and Criteria
<b>Disclosure under Board Policy CH, CV, or DBD (Local):</b>	None

**Evaluation Summary**  
**RFP 21-097AR Plumbing Services, Parts, and Related Services**

**Services:**

<b>Vendor</b>	<b>Purchase Price</b> (25 pts max)	<b>Reputation of the Vendor and the Vendor's Goods and Services</b> (5 pts max)	<b>Quality of the Vendor's Goods or Services</b> (20 pts max)	<b>Extent to Which the Goods or Services Meet the District's Needs</b> (25 pts max)	<b>Vendor's Past Relationship with the District or Similar Sized District</b> (5 pts max)	<b>Long-Term Cost to the District to Acquire the Vendor's Goods or Services</b> (10 pts max)	<b>Agreement to Fort Bend ISD Terms and Conditions</b> (10 pts max)	<b>Insurance Requirements</b> (Pass/Fail)	<b>Total Score</b> (100 pts Max)	<b>Proposer's Ranking</b>
TDIndustries	15.21	3.80	18.43	21.29	4.57	6.67	10.00	Pass	79.97	1
Charlie's Plumbing	15.03	2.53	16.14	20.00	4.57	10.00	10.00	Pass	78.27	2
Evolution Alignment	25.00	4.70	11.71	11.57	3.33	7.29	10.00	Pass	73.60	3
The Brandt Companies	12.38	2.93	14.43	14.86	3.43	6.67	5.00	Pass	59.70	4
MLN Service Company	14.42	1.65	10.29	10.86	2.29	9.10	10.00	Pass	58.61	5

**Parts:**

<b>Vendor</b>	<b>Purchase Price</b> (25 pts max)	<b>Reputation of the Vendor and the Vendor's Goods and Services</b> (5 pts max)	<b>Quality of the Vendor's Goods or Services</b> (20 pts max)	<b>Extent to Which the Goods or Services Meet the District's Needs</b> (25 pts max)	<b>Vendor's Past Relationship with the District or Similar Sized District</b> (5 pts max)	<b>Long-Term Cost to the District to Acquire the Vendor's Goods or Services</b> (10 pts max)	<b>Agreement to Fort Bend ISD Terms and Conditions</b> (10 pts max)	<b>Insurance Requirements</b> (Pass/Fail)	<b>Total Score</b> (100 pts Max)	<b>Proposer's Ranking</b>
TMS South	25.00	2.00	14.43	16.57	3.86	9.00	10.00	Pass	80.86	1
City Supply	19.00	2.53	15.00	17.29	4.29	10.00	10.00	Pass	78.11	2

**RFP 21-097AR Plumbing Services, Parts, and Related Services  
Evaluation Criteria**

	<b>Evaluation Criteria</b>	<b>Point System</b>
1	<p><b>Purchase Price</b></p> <p>Offer a fair reasonable price for items to be procured by Fort Bend ISD.</p>	25 points
2	<p><b>Reputation of the Vendor and of the Vendor's Goods or Services</b></p> <p>Vendor should have a solid reputation with other ISD's, Government or Collegiate entities that show a high level of customer service, a high level of quality of good or services.</p>	5 points
3	<p><b>Quality of the Vendor's Goods or Services</b></p> <ul style="list-style-type: none"> <li>• Vendor's products should be new and be of the highest quality</li> <li>• Demonstrates competence: experience, installation, integration, testing, implementation,</li> <li>• Relevant Experience: Describe projects of same or similar type, size, scope and complexity. Include the number of years and customers that reflect the experience. Describe Contractor's ability to remain on schedule, cooperation with district, safety record and commitment to excellence in workmanship/ professionalism</li> </ul>	20 points
4	<p><b>Extent to Which the Goods or Services Meet the District's Needs</b></p> <ul style="list-style-type: none"> <li>• Ability to respond within 2 hours for all service calls</li> <li>• Delivery of parts</li> </ul>	25 points
5	<p><b>Vendor's Past Relationship with the District</b></p> <p>For reference, the vendor may list any past projects or contracts that the service provider has had with the district or a district with similar size or larger.</p>	5 points
6	<p><b>Long-Term Cost to the District to Acquire the Vendor's Goods or Services</b></p> <ul style="list-style-type: none"> <li>• Cost of delivery of parts</li> <li>• Extended parts and labor warranties</li> <li>• Service call cost</li> </ul>	10 points
7	<p><b>Extent to which the vendor agrees to our Standard Form of Agreement. By Signing the Agreement, you assent to the Terms and Conditions of Fort Bend ISD.</b></p>	10 points
8	<p><b>Insurance Requirements</b></p> <p>A copy of the <b>Certificate of Liability Insurance and Waiver of Subrogation</b> should be in your proposal.</p>	Pass/Fail
	<b>TOTAL</b>	100 points

<b>BOT Meeting:</b>	<b>October 18, 2021</b>
<b>Solicitation No.:</b>	<b>20-075AR BuyBoard, Choice Partners, TIPS Cooperative</b>
<b>References:</b>	<b>District Goal Scalable Systems</b>
<b>Description:</b>	<p><b>Contract Increase for Grounds Maintenance, Equipment, Supplies, and Related Items</b></p> <p><b><u>Recommendation</u></b></p> <p>The Administration is seeking Board approval to increase existing contracts awarded under 20-075AR Grounds Maintenance, Equipment, Supplies, and Related Items by \$700,000, for a total expenditure authorization of \$1,500,000, in order to continue purchasing grounds maintenance, equipment, supplies, and related items for the duration of the contract period which ends November 30, 2022.</p> <p><b><u>Summary</u></b></p> <p>The Facilities Department is requesting an increase in expenditure authorization of \$700,000 to continue the daily maintenance of campus and athletic grounds, including major repairs, minor repairs, upgrades, and replacement of aged equipment. Due to unforeseen events in 2020 and 2021 related to the COVID-19 pandemic and the weather, the cost of chemicals, seeds, fertilizers, and shipping charges have dramatically increased. The weather events that occurred resulted in a need for additional applications of chemicals, top dressings, soils, and clays for the athletic fields. Also, as the age of the grounds equipment increases, repair services are required more frequently, and often times the equipment must be replaced.</p> <p>On February 24, 2020 the Board approved expenditures in an amount not to exceed \$800,000 through November 2022. The Facilities Department is requesting a contract increase of \$700,000 for grounds maintenance, equipment, supplies, and related items to meet the District's grounds maintenance needs through November 30, 2022. The amount requested reflects an average annual historical expenditure of \$250,000, replacement of aged equipment, softball/football field dressings at all secondary campuses, and compensation for the rise in costs associated with shipping costs.</p> <p><b><u>Background</u></b></p> <p>Expenditures in 2020-21 were \$464,790. Expenditures year-to-date in 2021-22 are \$71,421. The contract balance remaining under the current Board authorization is \$19,994. Funding for the increase of \$700,000 through November 30, 2022 is included in the budget.</p>
<b>Requested By:</b>	Oscar Perez, Chief Operations Officer Bryan Guinn, Chief Financial Officer

Vendors:	Lansdowne Moody Siteone Landscape Supply Winfield Solutions Ewing Irrigation Supply BWI Companies John Deere Pioneer Manufacturing, Co. Field turf USA Foster Fence Soil Express, LTD Sports Field Solutions United Rentals Brookside Equipment
Budget Sources:	General Fund
Amount:	Increase of \$700,000; total expenditures will not exceed \$1,500,000 through November 30, 2022
Other Supporting Information	
Sole Source:	N/A
Number of vendors contacted by Purchasing:	N/A
Number of vendors contacted by FBISD Notification System:	N/A
Number of vendors downloaded the solicitation:	N/A
Number of responses received:	N/A
Number of "no bid" responses received:	N/A
Length of commitment:	Through November 30, 2022
Last solicitation date:	N/A
Supporting documents:	N/A
Disclosure under Board Policy CH, CV, or DBD (Local):	N/A

<b>BOT Meeting:</b>	<b>October 18, 2021</b>
<b>Solicitation No.:</b>	<b>22-028AB Choice Partners, The Interlocal Purchasing System (TIPS)</b>
<b>References:</b>	<b>District Goal Scalable Systems</b>
<b>Description:</b>	<p><b>Food, Food Service Supplies and Related Items</b></p> <p><b><u>Recommendation</u></b></p> <p>The Administration is seeking Board approval to purchase general grocery and food services supplies under cooperative contracts with Choice Partners and The Interlocal Purchasing System (TIPS), in addition to our bid awarded vendors, in an amount not-to-exceed \$10,725,000 and authorization for the Superintendent to negotiate and execute the agreements through August 2025.</p> <p>This action only adds vendors to the list of resources; it does not increase the expenditure amount.</p> <p><b><u>Summary</u></b></p> <p>The Fort Bend ISD Child Nutrition Department is seeking approval for the procurement of grocery (food and food service supplies) and related items under cooperative contracts with the Choice Partners and TIPS cooperative in addition to their bid awarded vendors. These additional contracts will provide alternate resources to ensure continuity of service related to supply chain issues we are currently experiencing. The contracts will allow for the procurement of food and food service items needed for the preparation and service of breakfast, lunch, dinner, snacks, catered events, and concessions that our bid awarded vendors cannot fulfill due to pandemic related supply chain issues.</p> <p>Texas Department of Agriculture (TDA) has issued a waiver indicating that departments experiencing supply chain issues as a result of the pandemic, such as unanticipated cancellation of food and supply contracts and unexpected substitutions of food products by suppliers, may utilize emergency procurement processing.</p> <p>If our awarded vendors, including the cooperatives, still cannot fulfill orders, then the Child Nutrition Department will purchase from online sources and local grocers and retail stores under the TDA waiver as an 'emergency'. Those vendors include Amazon, Walmart, Costco, HEB, Kroger, and Sam's Club.</p> <p><b><u>Background</u></b></p> <p>Expenditures in 2020-21 were \$4,440,515 for these goods. Expenditures will not exceed \$10,725,000 through 2025 and funding is included in the budget. This is the original amount approved by the Board on March 29, 2021.</p>

Requested By:	Bryan Guinn, Chief Financial Officer Matt Antignolo, Director Child Nutrition
Vendor:	<u>Cooperative Vendors:</u> Abernathy Company AceMart Restaurant Supply Afflink, LLC Albie's Foods Products, LLC Alpha Foods Co. Asian Food Solutions Cebev LLC/Juice Bowl Challenge Office Products, Inc. Complete Supply Inc. ConAgra Foods, Inc. Empire Paper Fat Cat Bakery Gordon Food Service Hadley Farms Bakery Heart of Texas Biscuits Integrated Food Service JTM Food Group Labatt Food Service M.C.I. Foods/Los Cabos Mexican Foods Medisouth Store MIC Food Division (fka SoloFresco Brands) ORR Textile Company Inc. Out of the Shell DBA Yangs 5th Taste Pasco Brokerage Revolution Foods, Inc. S. A. Piazza & Associates Schreiber Foods International Schwan's Food Service Tasty Brands The Father's Table Wallace Packaging, LLC  <u>TDA Emergency Waiver Vendors:</u> Amazon Costco HEB Kroger Sam's Club Wal-Mart
Budget Sources:	Federal Funds General Fund CTE Funds Enterprise Funds
Amount:	Not to Exceed - \$10,725,000 through August 31, 2025
Other Supporting Information	
Sole Source:	366      No

Number of vendors contacted by Purchasing:	N/A
Number of vendors contacted by FBISD Notification System:	N/A
Number of vendors downloaded the solicitation:	N/A
Number of responses received:	N/A
Number of "no bid" responses received:	N/A
Length of commitment:	Through August 31, 2025
Last solicitation date:	N/A
Supporting documents:	N/A
Disclosure under Board Policy CH, CV, or DBD (Local):	None