

Notice of Special Called Meeting
The Board of Trustees
Fort Bend Independent School District

Monday, February 7, 2022

Notice is hereby given that a Board of Trustees Special Called Meeting will be held on Monday, February 7, 2022, 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 view the live stream of the meeting at following address:

<https://www.fortbendisd.com/BoardMeetingLivestream>. 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 11:00 a.m. on the day of the meeting and identify the agenda item. 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 by 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. Sonal Bhuchar Elementary Attendance Boundary Final Recommendation | 3 |
| B. 2nd Quarter Financial Review | 37 |

3. Review

- | | |
|-----------------------------------------------------------------------------------------------------------|-----|
| A. Review FBISD District of Innovation Renewal Plan. | 66 |
| B. Review Memorandum of Understanding for Baker Ripley. | 81 |
| C. Review Annual Financial Audit Engagement Letter. | 82 |
| D. Review Efficiency Audit Engagement Letter. | 93 |
| E. Review Delinquent Account Collections Services. | 103 |
| F. Review Committed Fund Balance Resolution. | 107 |
| G. Review Purchases Exceeding \$50,000. Specifically for: | |
| 1. Review continued purchase of school bus parts, services and related items from multiple vendors. | 112 |
| 2. Review PTSN Telephony Access-POTS/PRI and related items. | 114 |
| 3. Review continued purchase of flooring services, installations and related items from multiple vendors. | 118 |
| 4. Review continued purchase of Facilities Management Software Subscription from Dude Solutions, Inc. | 120 |
| 5. Review the purchase of wide area network (WAN) fiber services. | 122 |

4. 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.

5. Reconvene in Open Session

6. Consider Action on Closed Session Items

7. Audience Responses to Agenda Items Posted for this Meeting

8. Adjournment

If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the Board will conduct a closed meeting in accordance with the Texas Open Meetings Act, Government Code, Chapter 551, Subchapters D and E or Texas Government Code section 418.183(f). Before any closed meeting is convened, the presiding officer will publicly identify the section or sections of the Act authorizing the closed meeting. All final votes, actions, or decisions will be taken in open meeting. [See BEC (LEGAL)]

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: February 7, 2022
Action: Information: Attendance Boundary Planning for Sonal Bhuchar Elementary
References: Board Policy: FC(Local)
Department: Department of Collaborative Communities

Summary

The Administration will provide the details of the Final Recommendation for the attendance boundary related to the opening of Sonal Bhuchar Elementary (SBE) in Fall 2023.

Summary

Staff will provide a review of the eight-step attendance boundary planning process, a summary of the completed steps associated with the opening of Sonal Bhuchar Elementary, and the Final Recommendation for Sonal Bhuchar Elementary boundaries.

Scott Leopold with Cooperative Strategies will provide details about the Final Recommendation. In addition, he will explain how the decision principles outlined in Policy FC (Local) are aligned and support the Final Recommendation.

SBE Attendance Boundary Process and Timeline - Per FC (Local)

Date	Component	Actions
November 8, 2021	Initial Board Presentation	Administration will develop and deliver the Annual Enrollment Report and recommended updates to the Facilities Master Plan to the Board as an information item for discussion. The review will include the administration’s Original Recommendations and any alternative student enrollment options as applicable.
November 18, 2021	Presentation of Original Recommendations to School Boundary Oversight Committee (SBOC)	The administration will present the Annual Enrollment Report, Facilities Master Plan, and the Original Recommendations to the SBOC.
November 18, 2021	Develop Proposed Recommendations	The SBOC will analyze and verify the Original Recommendations and adhere to guidelines in Board policy. The committee may accept, modify, or reject the Original Recommendations, with staff assistance.

Date	Component	Actions
		Staff will create the Preliminary Report with the Proposed Recommendations.
December 6, 2021	Preliminary Report Presentation to the Board	Staff will present the Preliminary Report to the Board for review and input.
January 12, 2022	Public Hearing for Sonal Bhuchar	Staff will conduct 1-3 public hearings. Following a presentation of the Preliminary Report, staff will solicit comments, questions, and suggestions from community members. Notes will be made of all comments and suggestions to assist staff and the SBOC in making final recommendations.
January 24, 2022	Updated Recommendations	After the final public hearing, staff will consider public comments and may modify the Proposed Recommendations to develop the Updated Recommendations, if necessary, which will be provided to the Board.
February 3, 2022	Final Recommendations and Report	The SBOC and staff will review community input and the Updated Recommendations to develop and reach consensus on the Final Recommendations and Report. The Final Report will include a rationale, be consistent with the Decision Principles, and include evidence of community input consideration.
February 7, 2022 and February 14, 2022	Final Report Presentation to the Board and Board	Staff will present the Final Report to the Board. The Board will take appropriate action on establishment of school attendance boundaries. Initial communication will be made by the Board President on behalf of the Board.

Recommended by:

Dr. Christie Whitbeck
Superintendent of Schools

Submitted by:

Dr. Kwabena Mensah
Department of School Leadership

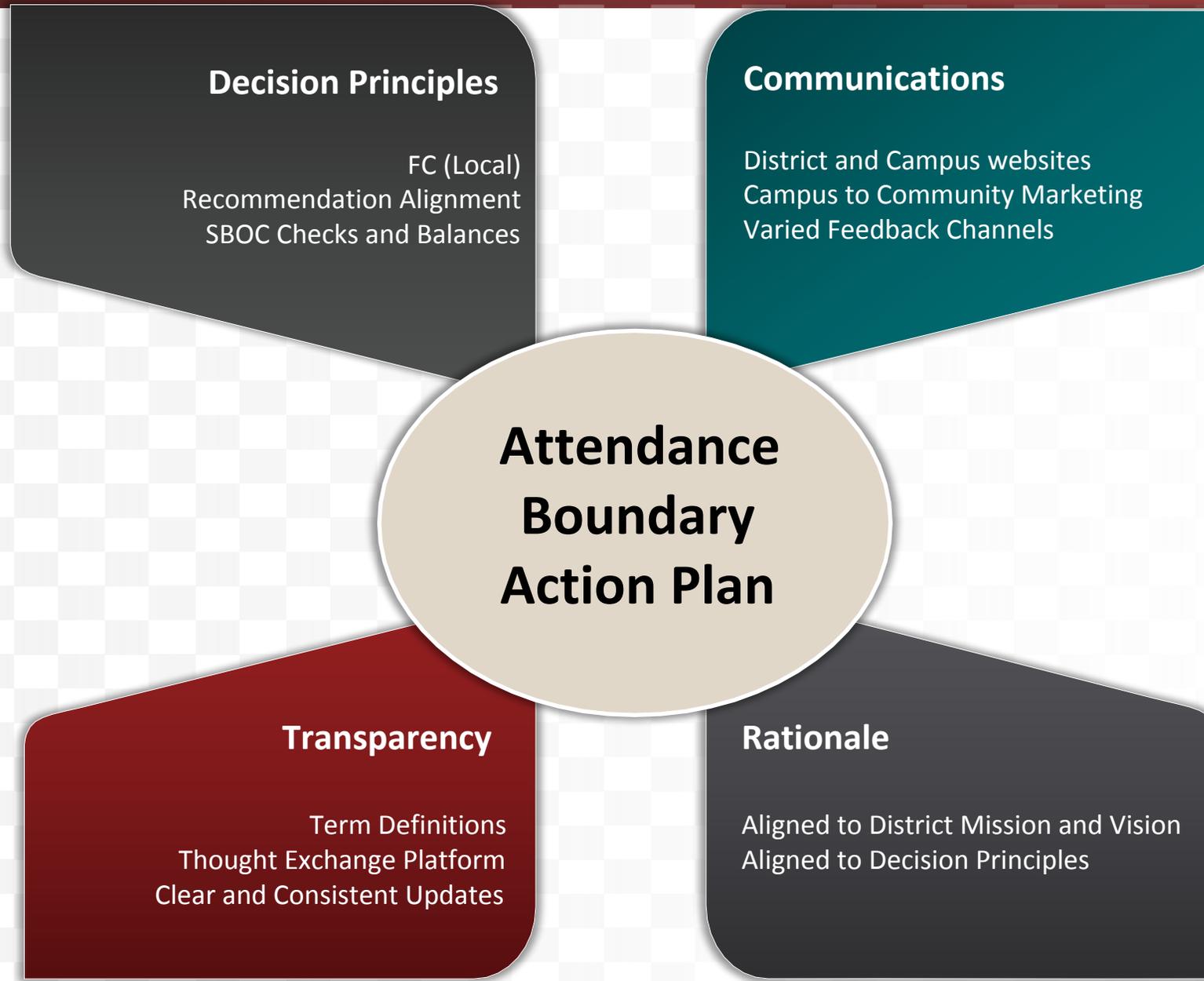


COMMITTED TO
E★cellence ⁵

**Sonal Bhuchar Elementary Attendance
Boundary**

Final Recommendation

February 7, 2022



Leadership 101 Students



Michael Madden
Student Leadership Coordinator



Clements HS – Barraaq Ali



Hightower HS – Bilvanilay Vakulabharanam



Ridge Point HS – Darya Erdogan



Travis HS – Amarachi Nosike



Willowridge HS – Arianna Diaz



Chairperson

- Consult with the administrative liaison to develop agendas for meetings of the committee;
- Preside at committee meetings and be present at public hearing meetings held in the community as part of the attendance boundary process; and
- Oversee preparation of committee reports.



Vice Chairperson

- Perform the duties of the chairperson in his or her absence; and
- Assist the chairperson as needed in overseeing and facilitating the work of the committee.



Recording Secretary

- Prepare written minutes of each SBOC meeting and provide a copy to the administrative liaison for filing; and
- Verify that notes of community comments and suggestions are provided to the SBOC and available to the community.

Rick Garcia, Chairperson

Geralynn Prince, Vice-Chairperson

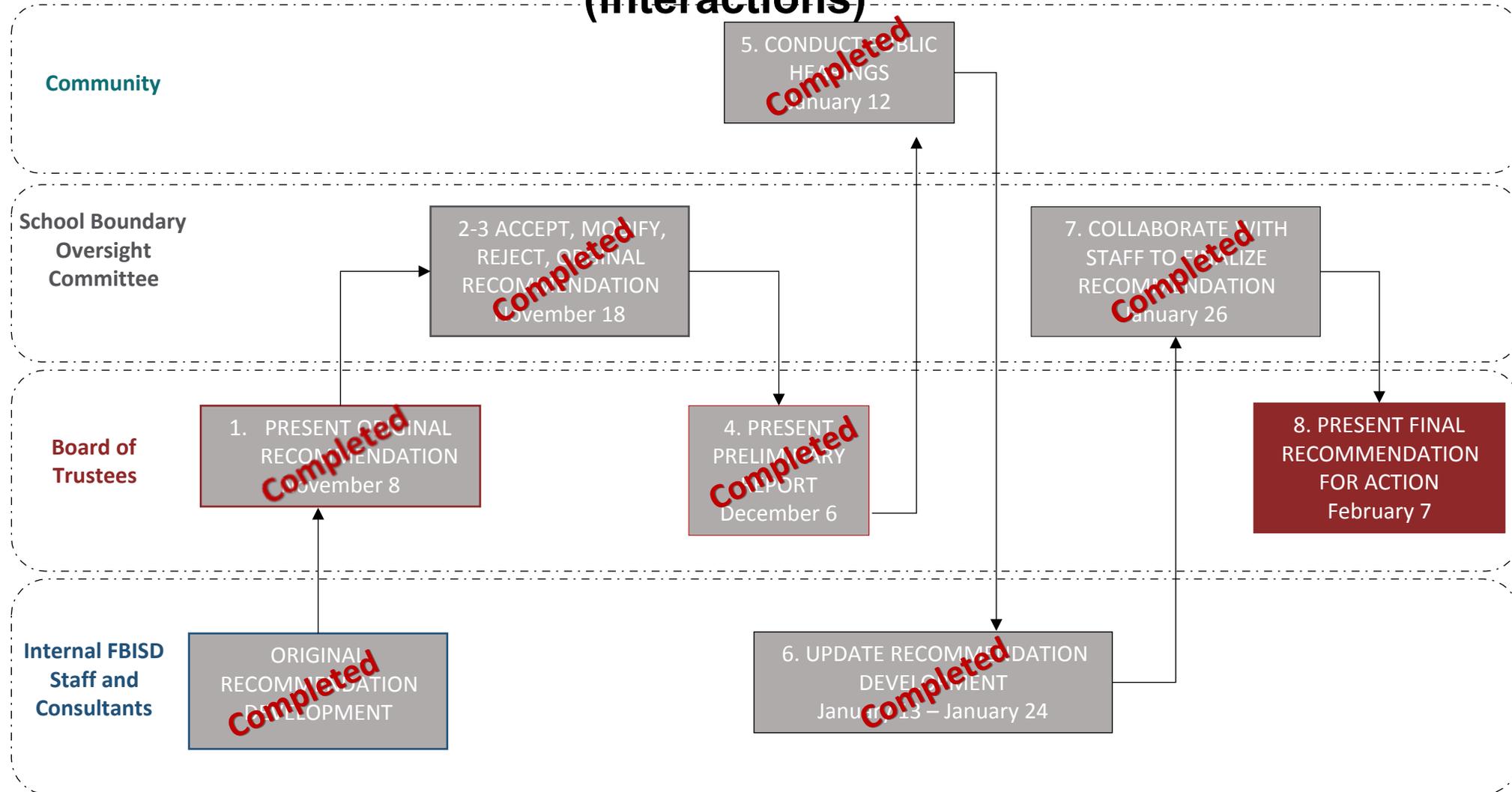
Stacy Bynes, Recording Secretary

Kiera Vernon Parag Patel Oludare(Dare) Adebisi Meeta Thakur Michele Bembry
Ronald Alas Monica Willis Brian McLaurin Dolores Collins
Emily Christensen Jose Mathew Smita Singh Elessia Davis Amanda Taylor
Jayco McCowan Krystal Toups Susan Denman-Briones

2021-22 SBOC Members

Michelle DeMora Jenna Ross
Stacy Bynes
Manish Desai Teresa Friedman
Atousa Safa Stephanie Brown Theo Ekwem Crissy Roper Abha Misra
Jamena Giddens Umamah Siddiqui Rick Garcia Orangegy V. Jones
Ofelia Rogers Melissa James Geralynn Prince Orjanel Lewis David Sincere
Jason Kirby Pennisula LaFleur-Palmer

School Attendance Boundary Change Process (interactions)*



*Per Policy FC (Local)

School Boundary Decision Principles: *Community Integrity*

Decision Principles*	Abbreviated	Example
Safely house students and provide all students equitable access to the curriculum, extracurricular opportunities, and professional staff.	Consider student safety; provide students equitable access.	Do not overpopulate schools to the point where it limits opportunities and access to programming extra-curriculars.
Align student transitions within the District’s designated feeder patterns.	Maintain the feeder pattern concept.	One elementary school feeds to one middle school and one middle school feeds to one high school. – Or – Three elementary schools feed to one middle school, and then that middle school splits to different high schools ¹ based on the elementary boundaries.
Assign entire neighborhoods** to the same school(s). Where practical, major thoroughfares, creeks, drainage ditches, utility easements, and similar elements will be utilized as boundaries.	Assign entire neighborhoods** to the same school by utilizing natural and manmade boundaries where practical, incorporating safe walking distances, and supporting the neighborhood school concept.	Keep students that are walkable to a school in their neighborhood** zoned to that school.
Support the neighborhood school concept by combining geographically proximate neighborhoods or developments into school attendance boundaries.		
Utilize safe and reasonable walking distances to encourage healthier students and minimize use of student transportation resources.		

**Per Policy FC (Local)*

****Master-planned communities are not considered neighborhoods.**

School Boundary Decision Principles: *Growth Projections*

Decision Principles*	Abbreviated	Example
Utilization should be balanced among campuses in order to avoid penalizing those schools that are experiencing growth.	Balance utilization among campuses while considering future growth.	If a school contains areas that are projected to develop, create a boundary that may be under-utilized in the near term for the school to grow into.
Efficient use of existing facilities as well as effective and equitable delivery of academic programs are equally important factors in attendance boundary design.	Consider balancing the efficient use of existing facilities and equity of academic programs that minimize reliance on portable classrooms.	If one facility is over utilized with portables, and an adjacent facility has excess permanent capacity (no portables), consider zoning students to that school.
Balanced student enrollment enables efficient use of facilities, avoids overutilization or underutilization, and minimizes reliance on portable classrooms.		

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**Per Policy FC (Local)*

School Boundary Decision Principles: *Growth Projections continued*

Decision Principles*	Abbreviated	Example
<p>Attention should be given to unique needs of student populations at a given campus that may not be reflected in numbers alone. Once attendance boundary decisions have been approved, if a concern arises that a student receiving special education, or 504 services needs may not be met as a result of the boundary change, the ARD or 504 committee shall meet to discuss the concern.</p>	<p>Consider the unique needs of student populations based on current or future programming.</p>	<p>If a student population has unique programmatic needs (perhaps a high ELL or bilingual population), consider creating a smaller boundary to decrease utilization.</p>
<p>Design boundaries shall withstand time and minimize the number of boundary adjustments for a cohort of students. To the extent possible, students in a given area should not be required to change schools because of a boundary change more than once at a given level (elementary, middle school, or high school).</p>	<p>Consider boundaries that shall withstand time and minimize student moves to the greatest extent possible.</p>	<p>Create boundaries with future growth in mind (see above) and avoid double moves if at all possible.</p>
<p>Recommendations shall consider financial impact lessening future capital and operational budget costs. The costs of portable classrooms, transportation, additional staffing requirements, and other costs related to attendance boundary options shall be considered.</p>	<p>Consider financial impact that lessens future capital and operational costs.</p>	<p>Do not zone students to a school that would require adding portables to do so.</p>

*Per Policy FC (Local)

Sonal Bhuchar Elementary School Preliminary Report*

[Sonal Bhuchar Preliminary Full Report](#)

Ratings	Totals
1	13
2	13
3	2
4	0

School Boundary Oversight Committee overall support rating of the Original Recommendation for Sonal Bhuchar Elementary

- 1 – I accept the Original Recommendation as presented 14
- 2 – I accept the Original Recommendation but have hesitation
- 3 – I do not accept the Original Recommendation but will do nothing to impede the Original Recommendation
- 4 – I reject the Original Recommendation

*Results from SBOC meeting conducted on November 18, 2021

Sonal Bhuchar Public Hearing

Public Hearing – Sonal Bhuchar *	FBISD Board Meeting
January 12, 2022 – 706 views**	January 10, 2022 – 1.3K views
	December 13, 2021 – 694 views
	December 6, 2021 – 517 views

*Information pulled on January 20, 2022

** Over 500 original views



Sonal Bhuchar Public Hearing Communications Overview

FBISD
INSPIRE • EQUIP • IMAGINE

PUBLIC HEARING
Sonal Bhuchar Elementary

Watch the virtual public hearing recorded on January 12, 2022, and share your feedback in Thoughtexchange*. Be sure to come back often to the Thoughtexchange to rate new ideas until January 19, 2022.

*Please watch the entire hearing before participating in Thoughtexchange.

WATCH THE HEARING & SUBMIT YOUR FEEDBACK

Communications Plan	
November 4	Launched Attendance Zoning Process Video presented by Dr. Mensah on FBISD Website Launched ThoughtExchange Video presented by Dr. Young on FBISD Website
November 8	Presented Sonal Bhuchar Original Recommendation to Board
December 6	Preliminary Report Uploaded to FBISD Website
January 4	APE, ASE, and CWE Principal Videos launched regrading Public Hearing Feedback ¹⁶
January 5-11	Communication sent regarding upcoming Public Hearing (emails to affected community, social media posts, FBISD website)
January 12	Sonal Bhuchar Public Hearing (Livestreamed on District YouTube channel); ThoughtExchange feedback opened
January 13-19	Reminder communications sent regarding ThoughtExchange feedback; posting on campus webpages, newsletters
January 19	ThoughtExchange closed at midnight
February 3	Thought Exchange survey report will be posted on District webpage
February 7	Final Recommendation presented to Board

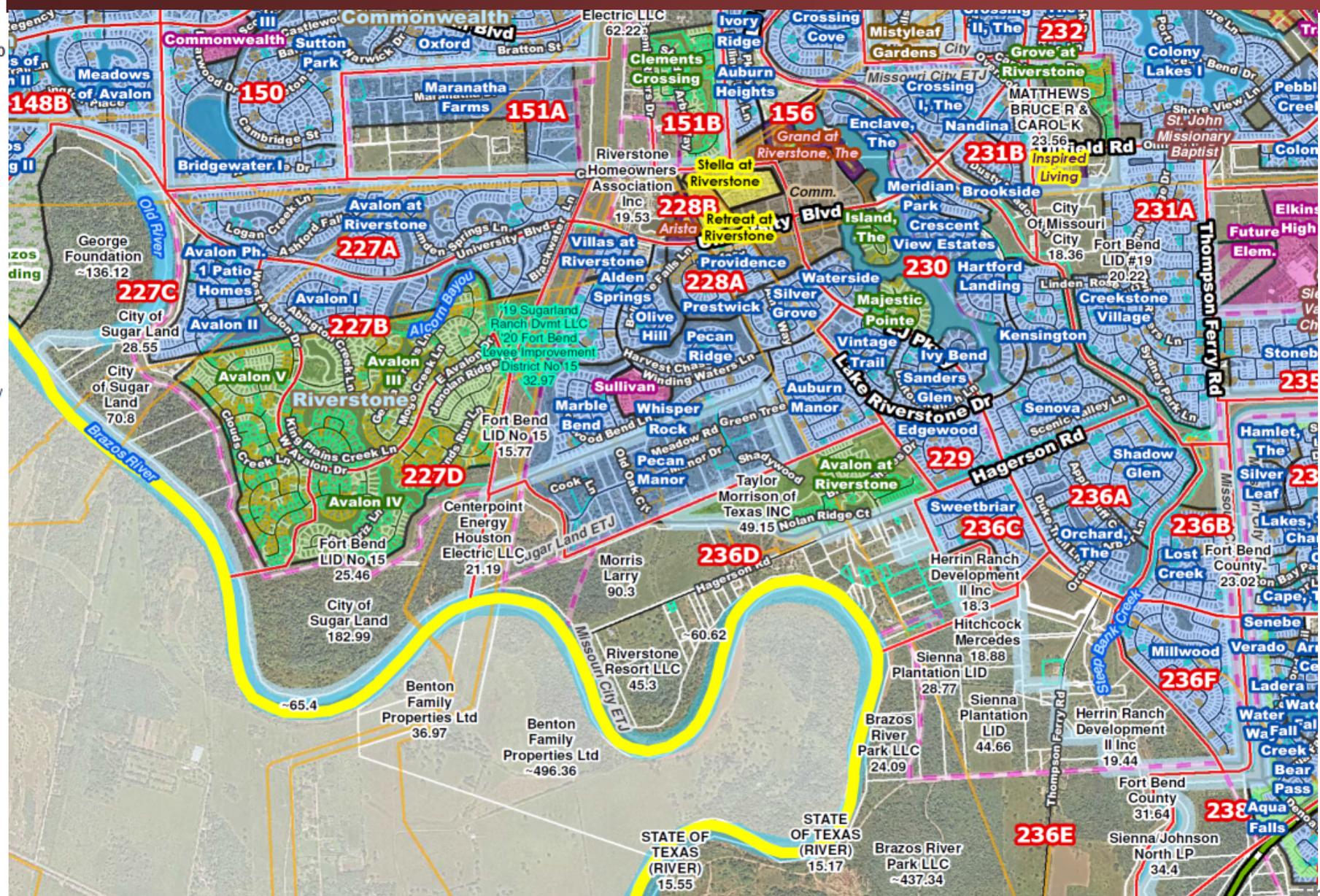
ThoughtExchange Feedback*

- Projected growth over time
- Millwood questions and concerns
- Avalon at Hagerson Rd.
- Sullivan and Bhuchar commute time
- Fort Settlement and First Colony Projected Utilization
- Feeder Patterns

**5th and 8th-grade grandfathering (Policy FC Local)*

- Map Layers
- District Boundary
- Planning Units
- Planned Thoroughfares
- Streets
- Owner Change '19-'20
- Owner Change '18-'19
- Parcels for Sale as of 10/20
- Municipalities
- County Line
- Active Oil & Gas Pipelines
- Rail Lines
- Water Bodies
- Flood Zones
 - 500-Year
 - 100-Year
 - Floodway
- Single-Family
 - Existing
 - Existing Manufactured
 - Developing
 - Planned
 - Future
 - Master Planned Community
 - Neighborhood
- Multi-Family
 - Existing
 - Developing
 - Future
 - Abandoned
- Condos/Townhomes
 - Existing
 - Developing
 - Future
- Mixed Use
 - Existing Urban Living
 - Developing
 - Future
- Other Land Uses
 - Industrial/Commercial
 - Park/Recreation
 - Development Reserve
 - Age-Restricted
 - Institutional
- FBISD Property
 - Existing Facility
 - Programmed Facility
 - Vacant Land

Projected Growth in Undeveloped Areas



All known growth is accounted for in the projected enrollment and utilization tables that were presented with the Proposed Recommendation.

A significant portion of the vacant land in the area is NOT protect by a levy and is NOT developable



New Hageron Rd
Development
278 Lots

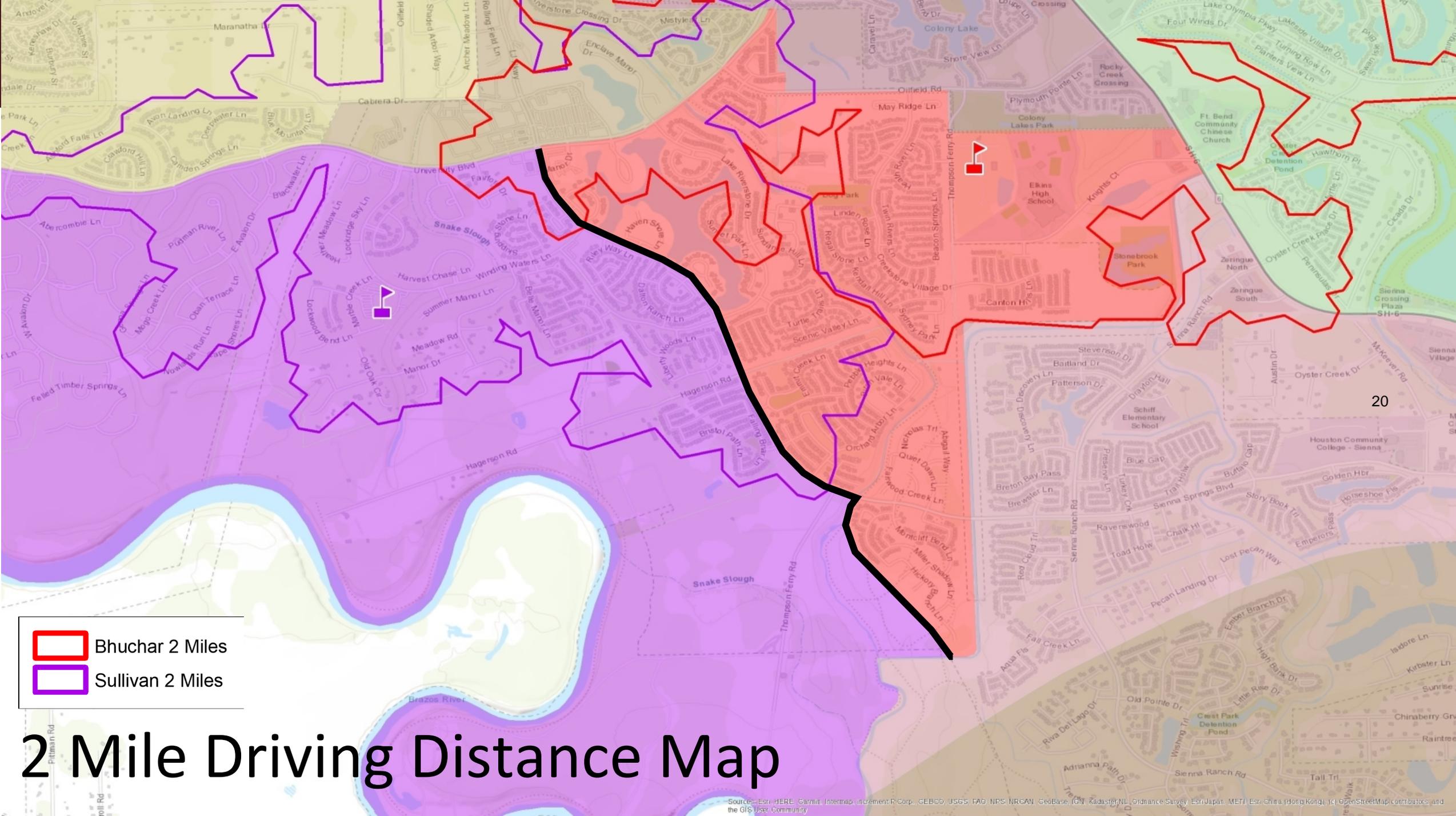
Sweetbriar

LID

Milwood

Arial View
Avalon at Hageron Development
Millwood Development

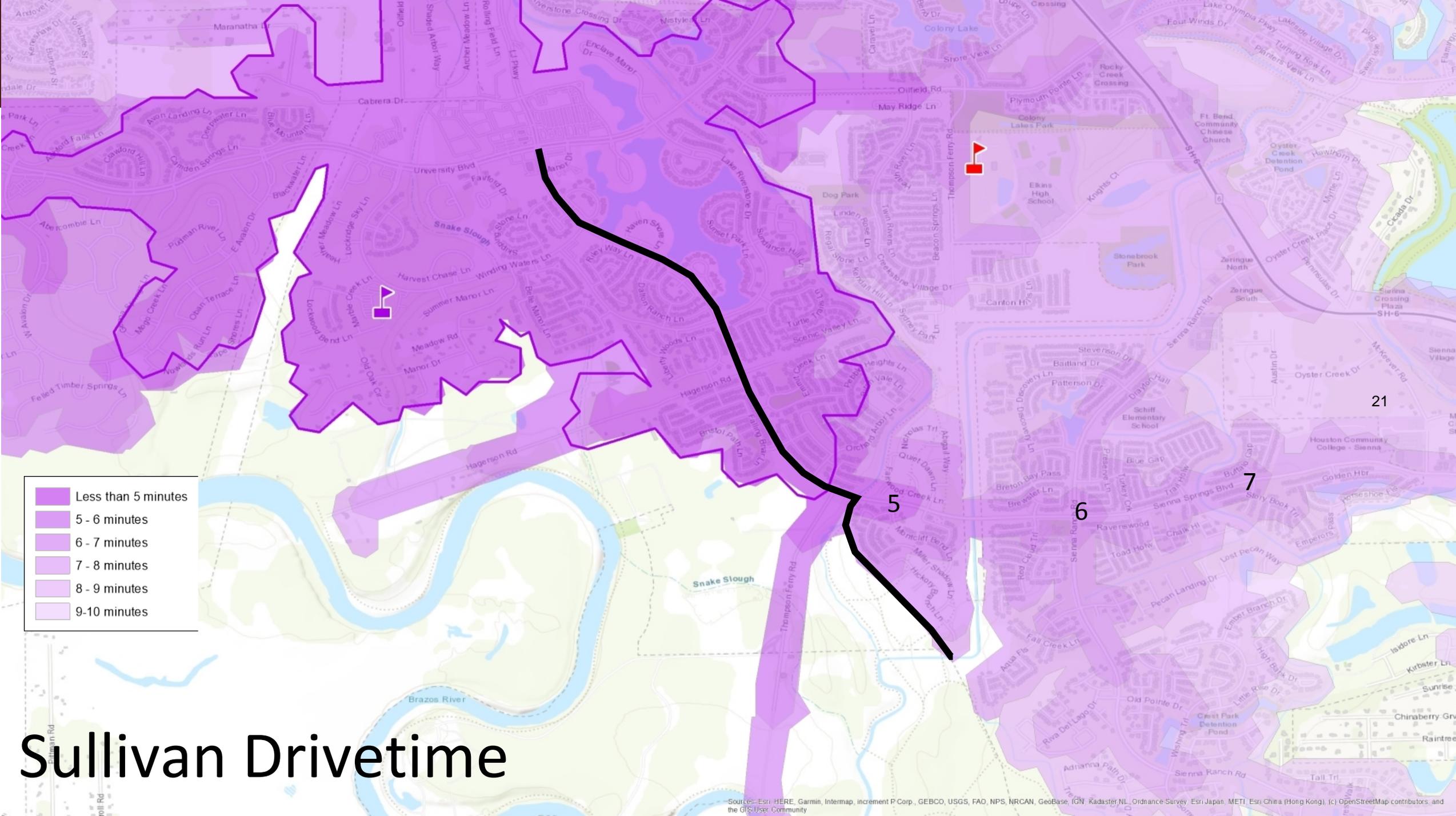
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-  Bhuchar 2 Miles
-  Sullivan 2 Miles

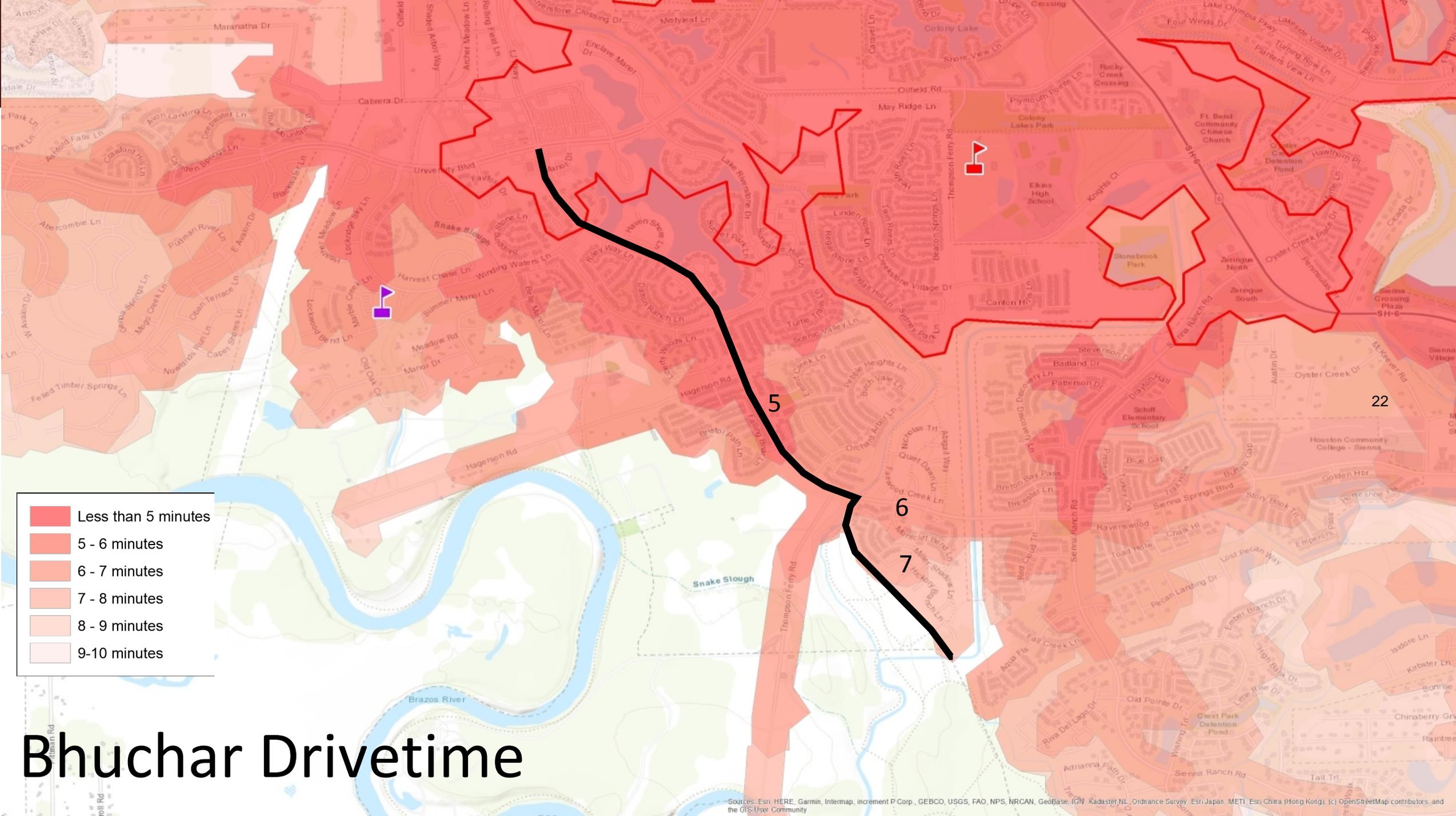
2 Mile Driving Distance Map

Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), Swisstopo, Mapbox, and the GIS User Community



Sullivan Drivetime

Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeBCO, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), (c) OpenStreetMap contributors, and the GIS User Community



Bhuchar Drivetime

Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), (c) OpenStreetMap contributors, and the GIS User Community

Updated Recommendation* – No Change

School	Capacity	Projected Enrollment									
		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Austin Parkway	862	643	662	542	536	519	506	498	488	484	482
Colony Bend	785	488	481	471	463	462	459	459	455	451	452
Colony Meadows	866	644	619	585	579	566	562	559	548	542	544
Commonwealth	815	1,213	1,221	684	688	692	690	679	667	664	666
Settlers Way	927	707	744	757	763	754	748	748	742	739	741
Sullivan	1,119	1,216	1,187	1,061	1,051	1,035	1,016	999	980	971	972
Bhuchar	963			780	777	775	774	772	760	751	749
ES Total	6,337	4,911	4,914	4,880	4,857	4,803	4,755	4,714	4,640	4,602	4,606

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First Colony	1,515	1,338	1,320	1,329	1,300	1,271	1,271	1,261	1,251	1,235	1,217
Fort Settlement	1,723	1,461	1,492	1,434	1,361	1,308	1,241	1,226	1,231	1,218	1,197
MS Total	3,238	2,799	2,812	2,763	2,661	2,579	2,512	2,487	2,482	2,453	2,414

*Building Capacity updated per Audit

Updated Recommendation- No Change

School	Capacity	Permanent Utilization									
		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Austin Parkway	862	75%	77%	63%	62%	60%	59%	58%	57%	56%	56%
Colony Bend	785	62%	61%	60%	59%	59%	58%	58%	58%	57%	58%
Colony Meadows	866	74%	71%	68%	67%	65%	65%	65%	63%	63%	63%
Commonwealth	815	149%	150%	84%	84%	85%	85%	83%	82%	81%	82%
Settlers Way	927	76%	80%	82%	82%	81%	81%	81%	80%	80%	80%
Sullivan	1,119	109%	106%	95%	94%	92%	91%	89%	88%	87%	87%
Bhuchar	963			81%	81%	80%	80%	80%	79%	78%	78%
ES Total	6,337	91%	91%	77%	77%	76%	75%	74%	73%	73%	73%

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First Colony	1,515	88%	87%	88%	86%	84%	84%	83%	83%	82%	80%
Fort Settlement	1,723	85%	87%	83%	79%	76%	72%	71%	71%	71%	69%
MS Total	3,238	86%	87%	85%	82%	80%	78%	77%	77%	76%	75%

Millwood Stays at ASE and FSMS

School	Capacity	Projected Enrollment									
		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Austin Parkway	862	643	662	542	536	519	506	498	488	484	482
Colony Bend	785	488	481	471	463	462	459	459	455	451	452
Colony Meadows	866	644	619	585	579	566	562	559	548	542	544
Commonwealth	815	1,213	1,221	684	688	692	690	679	667	664	666
Settlers Way	927	707	744	757	763	754	748	748	742	739	741
Sullivan	1,119	1,216	1,187	1,179	1,167	1,152	1,130	1,110	1,088	1,077	1,077
Bhuchar	963			662	661	658	660	661	652	645	644
ES Total	6,241	4,911	4,914	4,880	4,857	4,803	4,755	4,714	4,640	4,602	4,606

First Colony	1,515	1,338	1,320	1,268	1,237	1,217	1,211	1,201	1,188	1,173	1,156
Fort Settlement	1,723	1,461	1,492	1,495	1,424	1,362	1,301	1,286	1,294	1,280	1,258
MS Total	3,238	2,799	2,812	2,763	2,661	2,579	2,512	2,487	2,482	2,453	2,414

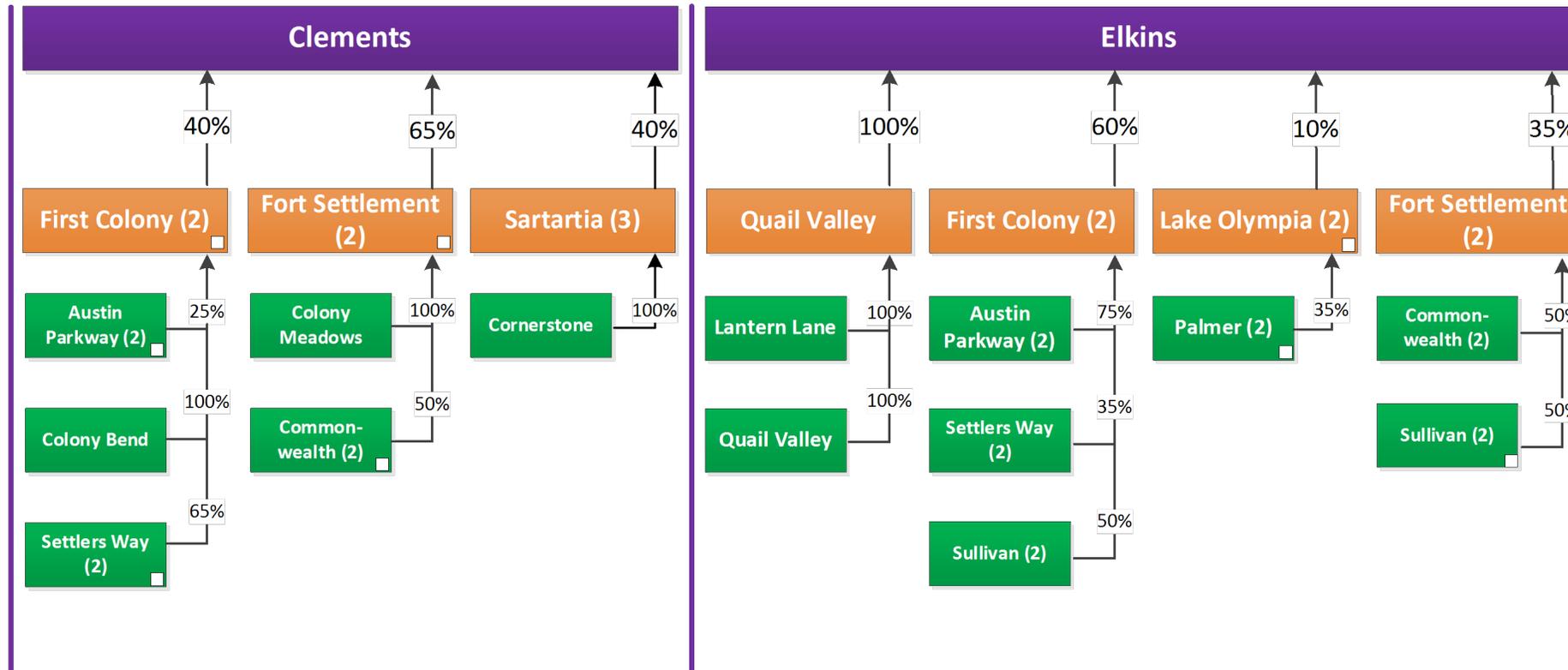
Millwood Stays at ASE and FSMS

School	Capacity	Permanent Utilization									
		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Austin Parkway	862	75%	77%	63%	62%	60%	59%	58%	57%	56%	56%
Colony Bend	785	62%	61%	60%	59%	59%	58%	58%	58%	57%	58%
Colony Meadows	866	74%	71%	68%	67%	65%	65%	65%	63%	63%	63%
Commonwealth	815	149%	150%	84%	84%	85%	85%	83%	82%	81%	82%
Settlers Way	927	76%	80%	82%	82%	81%	81%	81%	80%	80%	80%
Sullivan	1,119	109%	106%	105%	104%	103%	101%	99%	97%	96%	96%
Bhuchar	963			69%	69%	68%	69%	69%	68%	67%	67%
ES Total	6,337	91%	91%	77%	77%	76%	75%	74%	73%	73%	73%

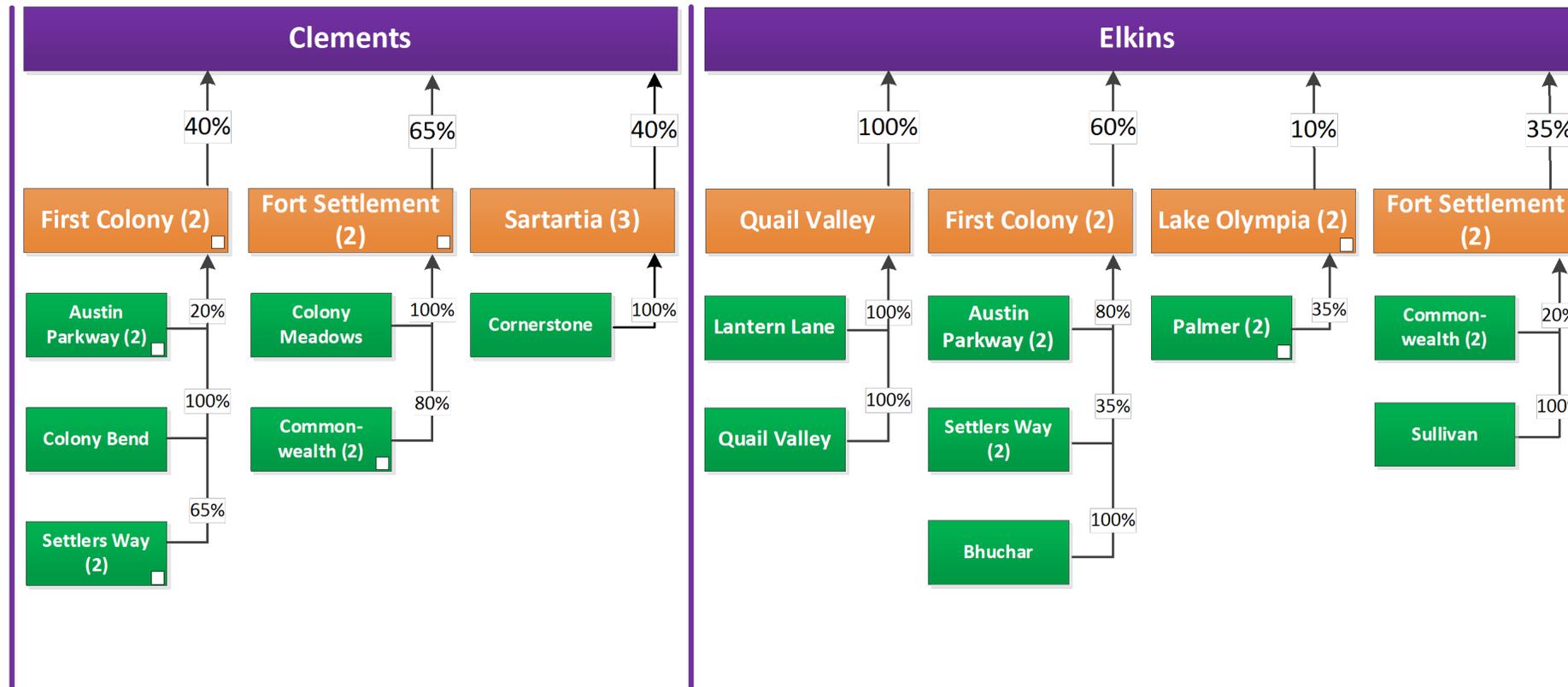
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First Colony	1,515	88%	87%	84%	82%	80%	80%	79%	78%	77%	76%
Fort Settlement	1,723	85%	87%	87%	83%	79%	76%	75%	75%	74%	73%
MS Total	3,238	86%	87%	85%	82%	80%	78%	77%	77%	76%	75%

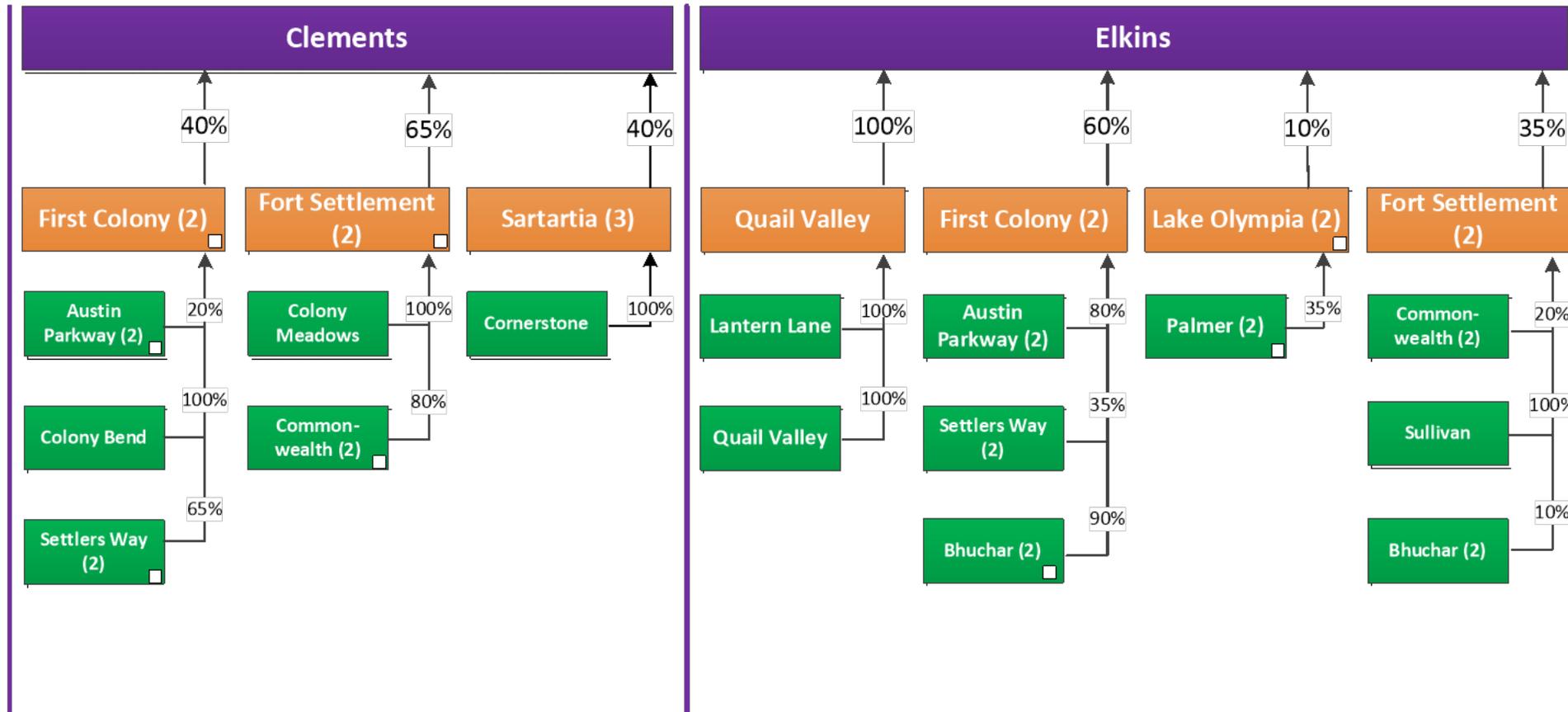
Feeder Patterns - Current



Feeder Patterns – Updated Recommendation



Feeder Patterns – If Millwood stays at FSMS

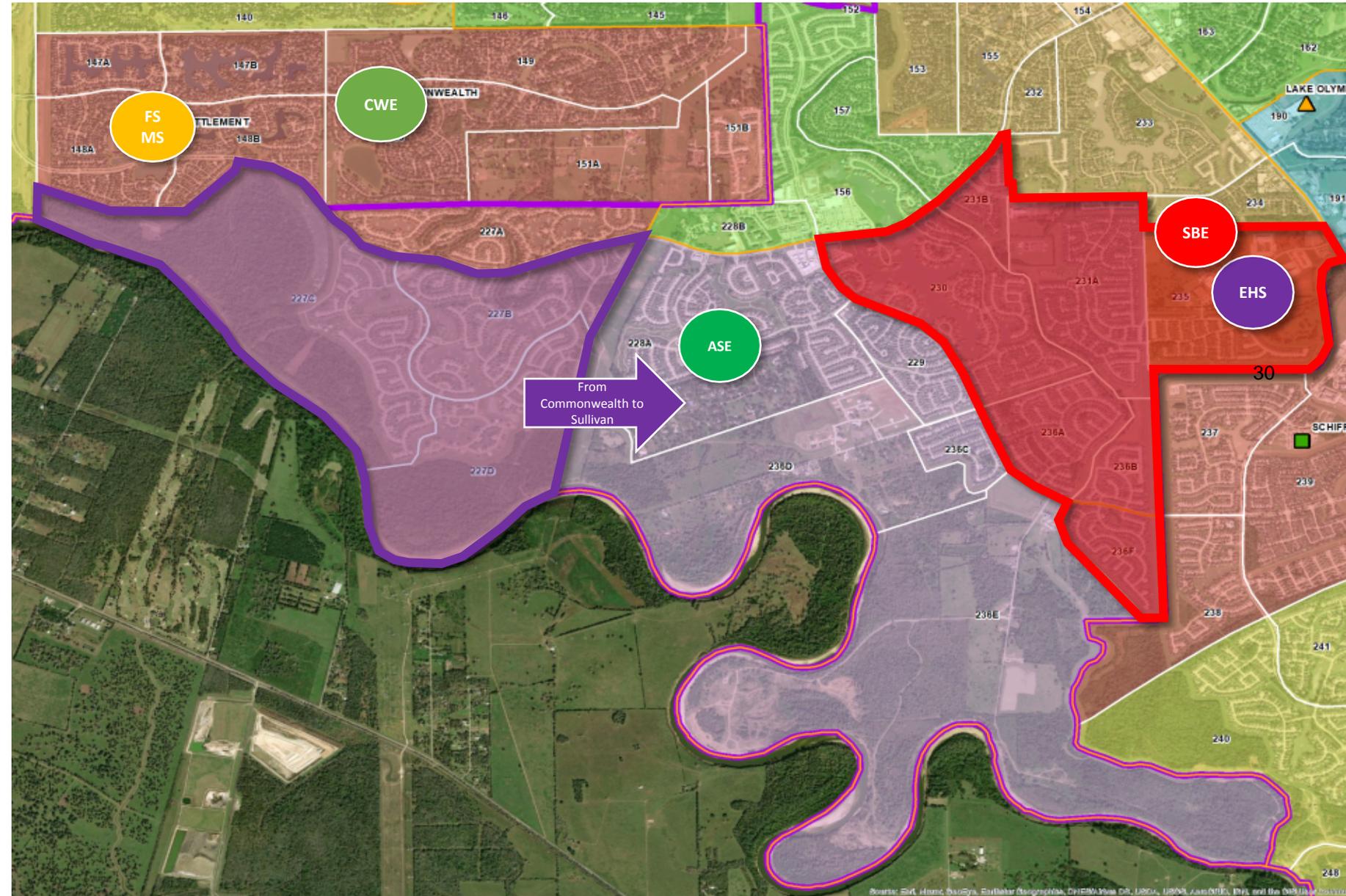


Sonal Bhuchar ES – Final Recommendation

Components

Notes:

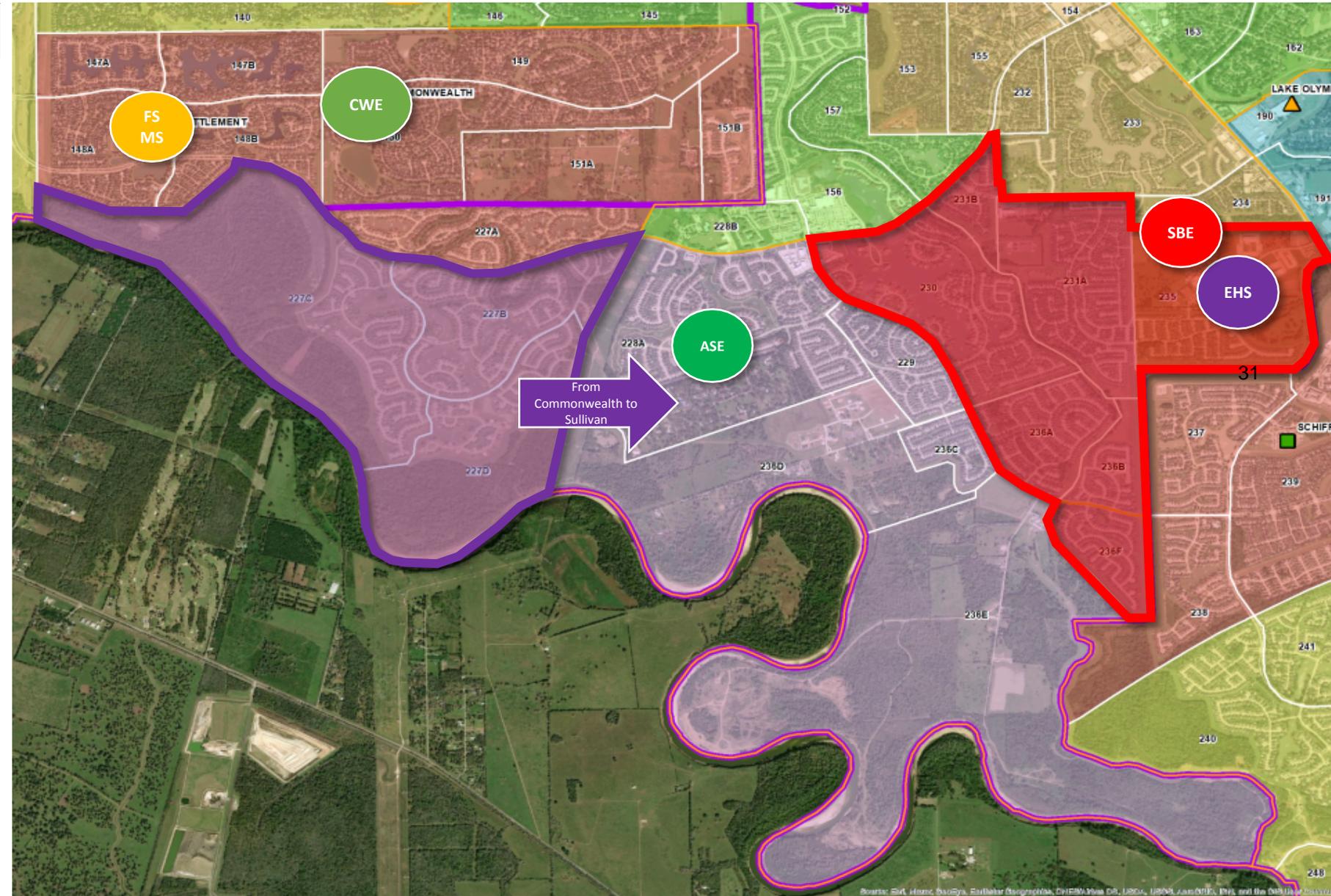
- Natural dividers used:
 - University Blvd.
 - Powerline Easement
 - LJ Parkway
- All of Commonwealth feeds to Fort Settlement.
- All of Sullivan feeds to Fort Settlement.
- All of Bhuchar will feed to First Colony.
- There will be no changes to High School boundaries.



Sonal Bhuchar ES – Final Recommendation

Components

- The area currently zoned Commonwealth Elementary that is south of University Blvd. is recommended to move to Sullivan Elementary.
- The area currently attending Sullivan Elementary that is northeast of LJ Parkway and the Millwood subdivision (south of LJ Parkway) is recommended to move to Bhuchar Elementary.
- The area currently zoned to Austin Parkway Elementary that is south of the Elkins High School Site (part of Creekstone Village) is recommended to move the Bhuchar Elementary (with the rest of Creekstone Village).
- The Millwood subdivision located south of LJ Parkway is recommended to move from Fort Settlement to First Colony Middle School (with the rest of Bhuchar Elementary School).



Final Recommendation

Components

Notes:

- Natural dividers used:
 - University Blvd.
 - Powerline Easement
 - LJ Parkway
- All of Commonwealth feeds to Fort Settlement.
- All of Sullivan feeds to Fort Settlement.
- All of Bhuchar will feed to First Colony.

Policy Parameter		Bhuchar Boundary Creation
Community Integrity	Consider student safety; provide students equitable access.	●
	Maintain the feeder pattern concept.	●
	Assign entire neighborhoods to the same school by utilizing natural and manmade boundaries where practical, incorporating safe walking distances, and supporting the neighborhood school concept.	●
Growth Projections	Balance utilization among campuses while considering future growth.	●
	Consider balancing the efficient use of existing facilities and equity of academic programs that minimize reliance on portable classrooms.	●
	Consider the unique needs of student populations based on current or future programming.	●
	Consider boundaries that shall withstand time and minimize student moves to the greatest extent possible.	●
	Consider financial impact that lessens future capital and operational costs.	●

Aligns with Policy	●
Somewhat Aligns with Policy	●
Does not Align with Policy	●

Final Recommendation Projected Enrollment*

School	Capacity	Projected Enrollment									
		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Austin Parkway	862	643	662	542	536	519	506	498	488	484	482
Colony Bend	785	488	481	471	463	462	459	459	455	451	452
Colony Meadows	866	644	619	585	579	566	562	559	548	542	544
Commonwealth	815	1,213	1,221	684	688	692	690	679	667	664	666
Settlers Way	927	707	744	757	763	754	748	748	742	739	741
Sullivan	1,119	1,216	1,187	1,061	1,051	1,035	1,016	999	980	971	972
Bhuchar	963			780	777	775	774	772	760	751	749
ES Total	6,337	4,911	4,914	4,880	4,857	4,803	4,755	4,714	4,640	4,602	4,606

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First Colony	1,515	1,338	1,320	1,329	1,300	1,271	1,271	1,261	1,251	1,235	1,217
Fort Settlement	1,723	1,461	1,492	1,434	1,361	1,308	1,241	1,226	1,231	1,218	1,197
MS Total	3,238	2,799	2,812	2,763	2,661	2,579	2,512	2,487	2,482	2,453	2,414

*Building Capacity updated per Audit

Final Recommendation Utilization*

School	Capacity	Permanent Utilization									
		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Austin Parkway	862	75%	77%	63%	62%	60%	59%	58%	57%	56%	56%
Colony Bend	785	62%	61%	60%	59%	59%	58%	58%	58%	57%	58%
Colony Meadows	866	74%	71%	68%	67%	65%	65%	65%	63%	63%	63%
Commonwealth	815	149%	150%	84%	84%	85%	85%	83%	82%	81%	82%
Settlers Way	927	76%	80%	82%	82%	81%	81%	81%	80%	80%	80%
Sullivan	1,119	109%	106%	95%	94%	92%	91%	89%	88%	87%	87%
Bhuchar	963			81%	81%	80%	80%	80%	79%	78%	78%
ES Total	6,337	91%	91%	77%	77%	76%	75%	74%	73%	73%	73%

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First Colony	1,515	88%	87%	88%	86%	84%	84%	83%	83%	82%	80%
Fort Settlement	1,723	85%	87%	83%	79%	76%	72%	71%	71%	71%	69%
MS Total	3,238	86%	87%	85%	82%	80%	78%	77%	77%	76%	75%

*Building Capacity updated per Audit

Sonal Bhuchar Elementary School SBOC Final Recommendation Rating

Ratings	Totals
1	13
2	5
3	1
4	0

School Boundary Oversight Committee overall support rating of the Final Recommendation for Sonal Bhuchar Elementary

1 – I accept the Original Recommendation as presented

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2 – I accept the Original Recommendation but have hesitation

3 – I do not accept the Original Recommendation but will do nothing to impede the Original Recommendation

4 – I reject the Original Recommendation

Sonal Bhuchar Elementary School – Fall 2023



For: Fort Bend ISD Board of Trustees
Date: February 7, 2022
Action: Information: 2nd Quarter Financial
Report for 2021-22
References: Board Policy
Board Governance
Department: Business and Finance

Summary

The Administration is providing information on the District's Financial Report for the quarter ending December 31, 2021. Providing the Board with a quarterly Financial Report is part of a continuous financial reporting process that reports the District's financial status. This information enables the Board to review the financial position of the District in order to make future financial decisions.

Information presented includes a financial statement for the results of operations for the General Fund, Child Nutrition Fund, Debt Service Fund, Capital Project Funds, Internal Service Funds and Extended Learning, and the Facility Program as of December 31, 2021. Also included are the following: an updated investment report, summary of grant expenditures, tax collection report, budget amendment report, and a report on General Fund and Child Nutrition cash flow.

Recommended by:

Christie Whitbeck
Superintendent of Schools

Submitted by:

Bryan Guinn
Chief Financial Officer

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E★**cellence**

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Financial Report
2nd Qtr 2021-22

2nd Qtr 2021-22 Financial Report

Notes to Financial Report

Student Enrollment & GOF Update

- The 2021-22 enrollment budgeted enrollment is 79,701 based on moderate PASA projections. Actual enrollment numbers for December were 77,823, or 1,878 below budgeted enrollment. The District continues to see enrollment growth in January 2022.
- Administration will propose a budget amendment in January 2022 to reflect increasing state revenues and function 33 health services expenses for \$2.0m of PPE received from TDEM, \$0.1m of donation revenues and related expenses from Honeywell for air quality equipment and \$14.4m addition to federal revenue for reimbursement of covid expenditures from ESSER II.

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2nd Qtr 2021-22 Financial Report

Notes to Financial Report

Tax Collections

- Year to date tax collections were \$148m compared to \$277m last year. However, the district received a \$144m tax collection payment on January 4, 2022. If that collection were added in, tax collections in the current year would exceed last year.

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Child Nutrition Department (CND)

- Total YTD revenue for CND is \$19.4m versus \$5.7m for prior year. Total expenses YTD are \$14.5m versus \$8.4m the prior year.
- Supply chain concerns and staffing shortages continue to be an issue for the CND department.
- US Dept of Agriculture is increasing the reimbursement rate to school districts to help offset higher costs due to supply chain issues but its unknown when the District will begin receiving the additional revenue.

2nd Qtr 2021-22 Financial Report

Notes to Financial Report

Enterprise/Internal Service Funds

- Extended Learning net position change of \$383k contributed to the ending fund balance of \$ 4.0m.
- Print Shop had a year-to-date net change in operations of \$(150k), with a total deficit net position of \$(12k).
- Workers Comp total ended with a net change of \$72k and a total net position of \$316k.
- The Unemployment Fund year-to-date net change in operations of \$292k, ending in a total net position of \$(184k).

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Fort Bend ISD

General Fund

Budget Transfers

December 31, 2021

	Original Budget	Board Amendments	Transfers	Donations	Interfunction Transfers	Grand Total
11 - Instruction	472,298,357	(15,442,283)	(12,000)	17,297	(832,353)	456,029,018
12 - Instructional Resources Media	8,954,349	-	(0)	-	(124,814)	8,829,535
13 - Curriculum Development	17,244,394	(2,535,111)	12,000	1,500	(1,154,164)	13,568,619
21 - Instructional Leadership	20,244,989	(306,535)	-	-	(30,629)	19,907,825
23 - School Leadership	49,716,939	-	(0)	-	(192,308)	49,524,630
31 - Guidance Counseling Evaluation	37,784,964	-	-	-	(283,892)	37,501,073
32 - Social Work Services	1,828,411	-	-	-	20,404	1,848,815
33 - Health Services	10,274,719	(1,300,000)	-	-	385,875	9,360,594
34 - Student Transportation	25,698,425	-	-	-	(321,812)	25,376,613
35 - Food Services	64,816	-	-	-	(3,059)	61,757
36 - Co Curricular Extra Curricular	14,975,686	-	-	-	(21,594)	14,954,092
41 - General Administration	22,820,807	-	-	-	1,073,152	23,893,959
51 - Facilities Maint And Operation	64,229,259	-	25	-	3,178,014	67,407,298
52 - Security & Monitoring	10,515,822	-	(25)	-	(22,541)	10,493,256
53 - Data Processing	19,431,140	-	-	-	(1,490,494)	17,940,646
61 - Community Services	747,492	-	-	-	(15,545)	731,947
93 - Payment To Member/Ssa	399,597	-	-	-	5,000	404,597
99 - Other Intergovernmental Charge	3,586,470	-	-	-	(169,240)	3,417,230
Grand Total	780,816,635	(19,583,929)	0	18,797	-	761,251,503

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

Fort Bend ISD

General Fund

Interfunction Transfers Detail

12/01/2021 through 12/31/2021

Journal Description	Amount
F000098342 - balance budget strings	
11 - Instruction	-
12 - Instructional Resources Media	-
51 - Facilities Maint And Operation	-
52 - Security & Monitoring	-
F000098353 - Transfer to cover cost of AED battery.	
11 - Instruction	(395)
33 - Health Services	395
F000098358 - Amendment needed to cover purchases needed for professional development.	
13 - Curriculum Development	1,200
33 - Health Services	(1,200)
F000098359 - Funds to cover hotspot billing through SY 21-22	
11 - Instruction	(360)
51 - Facilities Maint And Operation	360
F000098402 - There are no funds in function 31 object 6245 to cover the cost of Mesa Cloud Renewal 2022-2023 for a total of \$82,000.00. I am transferring funds from function 31 object 6299 for the amount of \$65,333 and from function 53 for the amount of \$16,670.00...	
31 - Guidance Counseling Evaluation	16,667
53 - Data Processing	(16,667)
F000098415 - Justification for transfer: There are insufficient funds in function 31 object 6245 to cover the remainder cost of the 2022-2023 Mesa Cloud OnTime Renewal. I am transferring funds from function 53 object 6299 to function 31 for the amount of \$41,020.00..	
31 - Guidance Counseling Evaluation	41,020
53 - Data Processing	(41,020)
F000098470 - Funds transfer to cover transportation expenses for extracurricular activities for the CTE dept.	
11 - Instruction	24,025
36 - Co Curricular Extra Curricular	(24,025)
F000098479 - Funds transfer to cover initial \$0 budget setup for these accounts.	
11 - Instruction	(1,500)
21 - Instructional Leadership	1,500
F000098480 - Funds transfer to cover initial \$0 budget setup for these accounts.	
11 - Instruction	(30,000)
21 - Instructional Leadership	30,000
F000098481 - Funds transfer to cover initial \$0 budget setup for these accounts.	
11 - Instruction	(500)
21 - Instructional Leadership	500
F000098482 - Funds transfer to cover initial \$0 budget setup for these accounts.	
11 - Instruction	(10,000)
21 - Instructional Leadership	10,000

Fort Bend ISD

General Fund

Interfunction Transfers Detail

12/01/2021 through 12/31/2021

Journal Description	Amount
F000098484 - Funds transfer to cover initial \$0 budget setup for these accounts.	
11 - Instruction	(150)
21 - Instructional Leadership	150
F000098491 - Need to pay for radios from 2019-2020	
11 - Instruction	(2,900)
52 - Security & Monitoring	2,900
F000098492 - Transfer for Jerine Songa Ordering-Sup Pay acct	
11 - Instruction	(2,400)
23 - School Leadership	2,400
F000098517 - Budget transfer: There are insufficient funds in function 53 to cover the cost of Oracle Technical Support Renewal for a total of \$28,002.27 and for all future requisitions created. I am transferring funds from function 11 for the amount of \$585,432.00.	
11 - Instruction	(585,432)
53 - Data Processing	585,432
FNB22-21 - BM262-Student Assessment: Performance Tracker 2nd semester subscription. Transfer to IT for payment processing.	
11 - Instruction	10,231
31 - Guidance Counseling Evaluation	(10,231)
Grand Total	-

FORT BEND ISD
GENERAL OPERATING FUND
Interim Statement of Revenues and Expenditures
December 31, 2021

	Current Year, YTD July 2021 - December 2021				Prior Year, YTD July 2020 - December 2020			
	Adjusted Budget	Actual	Remaining Budget	Percentage Recognized/ Expended	Adjusted Budget	Actual	Percentage Recognized/ Expended	
REVENUE								
57xx Local revenue	\$ 436,660,846	\$ 116,860,753	\$ 319,800,093	27%	\$ 422,181,849	\$ 214,529,597	51%	
58xx State program revenues	274,330,714	125,916,029	148,414,686	46%	301,328,832	139,199,444	46%	
59xx Federal program revenues	15,650,000	15,267,125	382,875	98%	12,450,000	500,771	4%	
Total Revenue	726,641,560	258,043,906	468,597,654	36%	735,960,681	354,229,812	48%	
EXPENDITURES BY FUNCTION								
INSTRUCTION	456,122,890	161,842,841	294,280,049	35%	445,007,332	158,487,694	36%	
INSTRUCTIONAL RESOURCES MEDIA	8,829,535	3,162,000	5,667,535	36%	8,812,709	3,255,711	37%	
CURRICULUM DEVELOPMENT	13,475,319	6,199,043	7,276,276	46%	14,628,044	6,578,705	45%	
INSTRUCTIONAL LEADERSHIP	19,907,183	9,124,208	10,782,974	46%	19,432,633	9,073,995	47%	
SCHOOL LEADERSHIP	49,525,272	23,158,064	26,367,208	47%	48,544,129	22,027,879	45%	
GUIDANCE COUNSELING EVALUATION	37,501,073	15,234,184	22,266,888	41%	36,675,854	14,602,303	40%	
SOCIAL WORK SERVICES	1,848,815	1,183,717	665,099	64%	3,225,853	719,852	22%	
HEALTH SERVICES	9,360,594	5,445,581	3,915,013	58%	17,699,807	7,017,712	40%	
STUDENT TRANSPORTATION	25,376,613	10,687,670	14,688,943	42%	21,108,616	8,621,081	41%	
FOOD SERVICES	61,757	254	61,503	0%	1,254	427	34%	
CO CURRICULAR EXTRA CURRICULAR	14,954,092	6,739,916	8,214,176	45%	15,934,512	6,093,186	38%	
GENERAL ADMINISTRATION	23,893,959	9,849,824	14,044,135	41%	20,521,794	9,501,366	46%	
FACILITIES MAINT AND OPERATION	67,407,298	37,900,407	29,506,891	56%	75,657,797	37,590,351	50%	
SECURITY & MONITORING	10,492,684	4,962,633	5,530,051	47%	13,790,609	4,998,368	36%	
DATA PROCESSING	17,940,646	10,873,179	7,067,466	61%	24,158,134	14,185,399	59%	
COMMUNITY SERVICES	731,947	642,475	89,471	88%	1,040,675	442,789	43%	
PAYMENT TO MEMBER/SSA	404,597	288,150	116,447	71%	356,105	343,189	96%	
OTHER INTERGOVERNMENTAL CHARGE	3,417,230	2,287,191	1,130,039	67%	3,919,377	2,050,181	52%	
	761,251,503	309,581,338	451,670,165	41%	770,515,233	305,590,190	40%	
Excess (Deficiency) of Revenues Over (Under) Expenditures	(34,609,943)	(51,537,432)			(34,554,552)	48,639,622		
7xxx Other financing sources	2,500,000	175,834	2,324,166	7%	-	46,426		
8xxx (Other financing uses)	-	-	-		-	(1,459,909)		
Net Change	(32,109,943)	(51,361,598)			(34,554,552)	47,226,139		
EXPENDITURES BY MAJOR OBJECT								
61xx Payroll Costs	678,627,031	259,532,523	419,094,508	38%	663,071,608	251,195,062	38%	
62xx Purchased and contracted services	48,506,615	30,541,185	17,965,431	63%	61,924,040	30,959,153	50%	
63xx Supplies and Materials	27,032,333	12,380,989	14,651,344	46%	36,671,949	17,255,626	47%	
64xx Other operating expenditures	6,496,563	6,974,940	(478,377)	107%	7,889,182	5,909,926	75%	
66xx Capital Outlay	588,961	151,702	437,260	26%	958,454	270,423	28%	
Total Expenditures	761,251,503	309,581,338	451,670,165	41%	770,515,233	305,590,190	40%	

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FUND BALANCE	
Nonspendable (inventories & prepaids)-6/30/21	7,362,958
Committed-as of 6/30/21	106,220,800
Assigned-purchase orders prior year	4,493,530
Unassigned-as of 6/30/21	97,851,609
Total Fund Balance	215,928,897

FORT BEND ISD
SCHOOL BREAKFAST & LUNCH
Interim Statement of Revenues and Expenditures
December 31, 2021

	Current Year, YTD July 2021 - December 2021				Prior Year, YTD July 2020 - December 2020		
	Adjusted Budget	Actual	Remaining Budget	Percentage Recognized/ Expended	Adjusted Budget	Actual	Percentage Recognized/ Expended
REVENUE							
57xx Local revenue	\$ 6,705,000	\$ 1,361,173	\$ 5,343,827	20%	\$ 11,775,000	\$ 362,133	3%
58xx State program revenues	135,000	33,200	101,800	25%	135,000	53,600	40%
59xx Federal program revenues	28,060,000	18,006,954	10,053,046	64%	20,290,000	5,250,932	26%
Total Revenue	34,900,000	19,401,327	15,498,673	56%	32,200,000	5,666,665	18%
EXPENDITURES BY FUNCTION							
FOOD SERVICES	33,813,062	14,314,573	19,498,489	42%	31,391,000	8,298,406	26%
FACILITIES MAINT AND OPERATION	573,000	194,675	378,325	34%	573,000	91,322	16%
	34,386,062	14,509,249	19,876,813	42%	31,964,000	8,389,728	26%
Excess (Deficiency) of Revenues Over (Under) Expenditures	513,938	4,892,078			236,000	(2,723,063)	
7xxx Other financing sources	-	-	-		-	1,466,982	
Net Change	513,938	4,892,078			236,000	(1,256,081)	
Fund Balance - Beginning 06/30/2021		(22,207)					
Fund Balance - Ending 12/31/2021		\$ 4,869,871					
EXPENDITURES BY MAJOR OBJECT							
61xx Payroll Costs	15,372,062	6,308,934	9,063,128	41%	15,200,000	4,805,953	32%
62xx Purchased and contracted services	860,000	256,759	603,241	30%	860,000	83,365	10%
63xx Supplies and Materials	17,790,000	7,931,776	9,858,224	45%	15,540,000	3,437,846	22%
64xx Other operating expenditures	59,000	11,779	47,221	20%	59,000	15,534	26%
66xx Capital Outlay	305,000	-	305,000	0%	305,000	47,029	15%
Total Expenditures	34,386,062	14,509,249	19,876,813	42%	31,964,000	8,389,728	26%

FORT BEND ISD

SPECIAL REVENUE FUNDS

Interim Statement of Revenues and Expenditures
December 31, 2021

Special Revenue Fund	Fund Number	Begin Date	End Date	Total Award	Jul 2019-Dec 2021 Actual	Remaining Budget
Texas Education for Homeless Children & Youth	206	9/1/2021	8/31/2022	113,080	13,376	99,704
ESEA, Title I, Part A - Improving Basic Programs 2019-2020	211	7/1/2019	6/30/2022	12,001,670	12,000,348	1,322
ESEA, Title I, Part A - Improving Basic Programs 2021-2022	211	7/1/2021	9/30/2022	11,868,882	2,771,325	9,097,557
Title I 1003 School Improvement Grant	211	11/1/2021	9/30/2022	58,753	-	58,753
IDEA - Part B, Formula 2021-2022	224	7/1/2021	9/30/2022	12,714,836	3,092,564	9,622,272
IDEA - Part B, Preschool 2021-2022	225	7/1/2021	9/30/2022	153,345	59,930	93,415
Perkins V: Strengthening Career and Tech Education-2021-2022	244	7/1/2021	9/30/2022	680,718	178,769	501,949
ESEA, Title II, Part A - Supporting Effective Instruction 2019-2020	255	7/1/2019	6/30/2022	2,455,844	2,438,191	17,653
ESEA, Title II, Part A - Supporting Effective Instruction 2021-2022	255	7/1/2021	9/30/2022	1,634,319	222,633	1,411,686
Title III, Part A - ELA 2021-2022	263	7/1/2021	9/30/2022	1,333,385	251,920	1,081,465
TCLAS-ESSER III	279	11/5/2021	8/31/2024	1,326,500	-	1,326,500
CRRSA ESSER II	281	6/30/2021	9/30/2022	42,170,127	27,559,391	14,610,736 ⁴⁷
ARP ESSER III	282	7/27/2021	9/30/2023	63,138,743	4,046,033	59,092,710
Campus Victim Assistance Program 2021-2022	288	10/1/2020	9/30/2022	395,208	31,109	364,099
ARP Provider Relief Fund Phase 4	289	7/1/2020	12/16/2022	1,081,308	-	1,081,308
Title IV, Part A 2019-2020	289	7/1/2019	6/30/2022	1,019,941	1,017,634	2,307
Title IV, Part A 2021-2022	289	7/1/2021	9/30/2022	911,952	97,769	814,183
Covid 19 School Health Support	289	5/1/2021	3/31/2022	2,956,853	18,561	2,938,292
Shared Services Arrangement						
IDEA - Part B, Discretionary Deaf 2021-2022	315	7/1/2021	9/30/2022	180,693	66,939	113,754
IDEA - Part C, Early Intervention Deaf	340	9/1/2021	8/31/2022	2,975	685	2,290
Instructional Materials Allotment	410	7/1/2021		5,034,582	1,684,332	3,350,250
Law Enforcement Officer Standards and Education	427	7/1/2021		6,754	-	6,754
Region 4 School Support Grant	427	8/1/2021	8/31/2022	82,986	45	82,941
School Safety and Security Grant	429	1/22/2020	5/31/2022	1,231,729	1,214,628	17,101
TCLAS-GR	429	11/5/2021	5/31/2024	150,000	-	150,000
Shared Services Arrangement Regional Day School for the Deaf	435	9/30/2021	8/31/2022	2,210,160	711,446	1,498,714
George Foundation Teen Talk Line	482	9/1/2021	8/31/2022	14,000	2,500	11,500
Fort Bend Education Foundation	492	3/1/2021	4/30/2022	477,223	413,101	64,122
Ecolab Foundation Grant - CTE - 2021	493	12/29/2020	12/31/2021	2,000	2,000	-
				<u>165,408,566</u>	<u>57,895,229</u>	<u>107,513,337</u>

FORT BEND ISD
DEBT SERVICE FUNDS
Interim Statement of Revenues and Expenditures
December 31, 2021

	Current Year, YTD July 2021 - December 2021				Prior Year, YTD July 2020 - December 2020		
	Adjusted Budget	Actual	Remaining Budget	Percentage Recognized/ Expended	Adjusted Budget	Actual	Percentage Recognized/ Expended
REVENUE							
57xx Local revenue	\$ 133,854,721	\$ 35,952,144	\$ 97,902,577	27%	\$ 126,404,698	\$ 65,210,400	52%
58xx State program revenues	1,638,320	597,442	1,040,878	36%	1,529,287	876,837	57%
Total Revenue	135,493,041	36,549,586	98,943,455	27%	127,933,985	66,087,237	52%
EXPENDITURES BY FUNCTION							
DEBT SERVICE	134,265,935	82,924,221	51,341,714	62%	161,396,378	68,490,981	42%
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,227,106	(46,374,635)			(33,462,393)	(2,403,744)	
7xxx Other financing sources	-	-	-		45,495,000	-	0%
Net Change	1,227,106	(46,374,635)			12,032,607	(2,403,744)	
Fund Balance - Beginning 06/30/2021		107,428,529					
Fund Balance - Ending 12/31/2021		\$ 61,053,894					

FORT BEND ISD
CAPITAL PROJECTS FUNDS
Interim Statement of Revenues and Expenditures
December 31, 2021

	<u>Current Year, YTD</u> <u>July 2021 - December 2021</u>	<u>Prior Year, YTD</u> <u>July 2020 - December 2020</u>
	<u>Actual</u>	<u>Actual</u>
REVENUE		
57xx Local revenue	\$ 2,010	\$ 38,961
59xx Federal program revenues	-	245,593
Total Revenue	<u>2,010</u>	<u>284,554</u>
EXPENDITURES BY FUNCTION		
INSTRUCTION	2,480,702	16,876,652
STUDENT TRANSPORTATION	-	2,035,140
CO CURRICULAR EXTRA CURRICULAR	37,934	-
GENERAL ADMINISTRATION	-	38
FACILITIES MAINT AND OPERATION	16,753,180	28,580,797
SECURITY & MONITORING	288,553	340,566
DATA PROCESSING	3,090,056	4,070,874
COMMUNITY SERVICES	-	49
DEBT SERVICE	-	808,068
FACILITIES ACQUISITION	<u>66,269,759</u>	<u>83,088,134</u>
	88,920,184	135,800,317
Excess (Deficiency) of Revenues Over (Under) Expenditures	(88,918,173)	(135,515,763)
7xxx Other financing sources	-	225,808,068
Net Change	<u>(88,918,173)</u>	<u>90,292,305</u>
Fund Balance - Beginning 06/30/2021	25,629,767	
Fund Balance - Ending 12/31/2021	<u>\$ (63,288,406)</u>	

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<u>Recap of Fund Balance</u>	<u>Fund Balance</u>	<u>Contingency</u> <u>(Included in</u> <u>Fund Balance)</u>
2007 Bond Remaining Projects	\$ 12,312	\$ 12,310
2014 Bond Remaining Projects	(5,964,325)	123,821
2018 Bond Remaining Projects	(51,803,107)	1,985
Proposed 2022 Bond Remaining Projects	(5,533,286)	-
	<u>\$ (63,288,406)</u>	<u>\$ 138,117</u>

(a)

(a) The 2014 Bonds have contingency of \$13,047,650, but debt has not been issued yet and therefore not reflected in the balance reported.

FORT BEND ISD - BOND FUNDS
Interim Statement of Budget and Expenses
December 31, 2021

2007 BOND FUND:	Original Budget	Bond Proceeds	Encumbrances	Expenses	Unspent Proceeds	Status & Comments	Est Compl Date
OTHER PROJECTS:							
Contingency - 2007 Referendum	-	12,310	-	-	12,310 (a)		
Completed Projects	428,000,000	427,987,690	-	427,987,690	-		
Total 2007 Bond	428,000,000	428,000,000	-	427,987,690	12,310		
INTEREST INCOME PROJECTS							
Contingency - Interest Income	-	-	-	-	- (b)		TBD
Completed Projects	-	5,746,873	-	5,746,873	-		
Total 2007 Bond - Interest Income	-	5,746,873	-	5,746,873	-		
2007 BOND TOTAL:	428,000,000	433,746,873	-	433,734,563	12,310		
CONTINGENCY CURRENTLY AVAILABLE:							
2007 Bond Construction Savings	12,310 (a)						
2007 Bond Interest Income	- (b)						
	12,310						
PROJECTS THAT NEED FUNDING:							
Contingency Balance after Projects Funding	\$ 12,310						

CONTINGENCY CURRENTLY AVAILABLE:	
(a) 2007 Bond Construction Savings	\$ 12,310
(b) 2007 Bond Interest Income	-
	\$ 12,310

FORT BEND ISD - BOND FUNDS
Interim Statement of Budget and Expenses
December 31, 2021

2014 BOND FUND:	Original Budget	Bond Proceeds	Encumbrances	Expenses	Unspent Proceeds	Status & Comments	Est Compl Date
James Reese Career & Tech Center	59,388,188	66,342,004	375,424	64,203,150	1,763,430	SL95 graphics & exhibit installation completed; punchlist & closeout ongoing	TBD
Safety & Security - Security Cameras	7,190,815						
SUPPORT AREAS - Cameras	-	967,938	39,941	767,721	160,276	Place first order for 175 cameras. Starting Installation	Mar-22
INFRASTRUCTURE - Cameras	4,617,951	7,601,370	212,231	6,924,200	464,939		TBD
Technology - Design Contingency							
District-Wide WAN Design Contingency	1,280,124	391,960	3,750	388,007	203	Working on close out documents	TBD
District-Wide Wireless Contingency	-	-	-	-	-	Working on support sites	TBD
Unallocated Funds	-	13,047,650	-	-	13,047,650 (a)		N/A
2014 Interest Earned - Contingency	-	-	-	-	- (b)	Interest earned on bond proceed investments	N/A
BPE & ME Consolidation	-	1,461,900	59,019	1,340,983	61,899	Mobile Modular lease ongoing; 12 mo. extension approved at November 2021 BOT meeting	Jan-23
Campus Marquee Replacement	-	4,038,000	125,988	3,461,464	450,548	Construction/installation in progress - 96% complete; substantial completion in progress	Jan-22
Washers & Dryers	-	347,900	19,721	302,712	25,467		
Chiller Drive Replacements	-	1,440,000	772,000	144,000	524,000		
NAT - Pool Dehumidifier Replacement	-	1,279,490	-	1,112,600	166,890	Financial closeout in progress	
GE - Extended Learning Building Repair	-	218,000	16,184	168,206	33,610	Project substantially complete	Oct-21
Firewall Refresh Project	-	1,600,000	-	-	1,600,000		Jun-22
Commvault Hardware	-	548,403	531,648	16,755	0	Work is ongoing	Jun-22
Network UPS Refresh Project	-	700,000	139,666	-	560,334	Order for equipment has been placed	Mar-22
Replace & Upgrade Network Components	-	500,000	357,422	11,984	130,594		Mar-22
UCS Server Refresh	-	1,337,480	1,151,556	-	185,924	On order; expected Spring 2022 delivery	Jun-22
Portable Building Relocations 2021-2022	-	5,267,380	981,409	3,236,525	1,049,447	Relocation in progress & completion at 97%	
File Servers	-	764,117	764,116	-	1	On order; expected Spring 2022 delivery	Jun-22
Completed Projects	411,522,923	382,824,204	-	382,824,204	-		
2014 BOND TOTAL:	484,000,000	490,677,797	5,550,073	464,902,510	20,225,214		

CONTINGENCY CURRENTLY AVAILABLE:

Contingency Unallocated	13,047,650 (a)
Bond Interest Income	- (b)
	<u>13,047,650</u>

CONTINGENCY CURRENTLY AVAILABLE:

(a) 2014 Bond Contingency Unallocated	\$ 13,047,650
(b) 2014 Bond Interest Income	-
	<u>\$ 13,047,650</u>

PROJECTS THAT NEED FUNDING:

Commercial Washers & Dryers	422,100
High School Press Box Network Connectivity	660,000
Reese CTC (from BOT Land Memo Oct 2019)	9,400,000
Reese CTC - Sugar Land 95	2,000,000
Contingency Balance after Projects Funding	<u>\$ 565,550</u>

**FORT BEND ISD
EXTENDED LEARNING PROGRAM**

Interim Statement of Revenues and Expenditures
December 31, 2021

	Current Year, YTD July 2021 - December 2021				Prior Year, YTD July 2020- December 2020		
	Adjusted Budget	Actual	Remaining Budget	Percentage Recognized/ Expended	Adjusted Budget	Actual	Percentage Recognized/ Expended
REVENUE							
57xx Local revenue	\$ 10,680,000	\$ 3,388,971	\$ 7,291,029	32%	\$ 10,680,000	\$ 883,631	8%
Total Revenue	10,680,000	3,388,971	7,291,029	32%	10,680,000	883,631	8%
EXPENDITURES BY FUNCTION							
FACILITIES MAINT AND OPERATION	106,000	29,768	76,232	28%	126,000	19,315	15%
COMMUNITY SERVICES	9,785,500	2,976,382	6,809,118	30%	10,175,500	2,725,088	27%
	9,891,500	3,006,150	6,885,350	30%	10,301,500	2,744,403	27%
Excess (Deficiency) of Revenues Over (Under) Expenditures	788,500	382,821			378,500	(1,860,772)	
7xxx Other financing sources	-	874			-	5,102	
Net Change	788,500	383,695			378,500	(1,855,670)	
Fund Balance -Beginning 06/30/2021		3,656,006					
Fund Balance - Ending 12/31/2021		<u>\$ 4,039,701</u> *					
EXPENDITURES BY MAJOR OBJECT							
61xx Payroll Costs	7,807,500	2,509,230	5,298,270	32%	7,214,500	2,496,882	35%
62xx Purchased and contracted services	970,500	244,473	726,027	25%	1,571,000	104,225	7%
63xx Supplies and Materials	268,500	101,971	166,529	38%	453,500	44,422	10%
64xx Other operating expenditures	845,000	150,476	694,524	18%	1,062,500	98,874	9%
Total Expenditures	9,891,500	3,006,150	6,885,350	30%	10,301,500	2,744,403	27%

* The total Fund Balance includes buildings assets at \$2.4 million.

Fort Bend ISD
Enterprise Funds
Revenue and Expenses by Object and Major Object
December 31, 2021

		Facility Rentals Current Year, YTD July 2021 - December 2021	Facility Rentals Prior Year, YTD July 2020 - December 2020
REVENUE			
57xx	REVENUE	\$ 395,232	\$ 140,862
79xx	SALE OF PROPERTY	<u>2,475,599</u>	<u>-</u>
	TOTAL REVENUE	<u>2,870,831</u>	<u>140,862</u>
EXPENDITURE BY MAJOR OBJECT			
61xx	Payroll Costs	<u>154,226</u>	<u>91,750</u>
	TOTAL EXPENDITURES	<u>154,226</u>	<u>91,750</u>
	NET REVENUE	2,716,605	49,112
	Fund Balance, Beginning 06/30/2021	1,743,811	1,889,582
	Fund Balance, Ending 12/31/2021	<u>\$ 4,460,416</u>	<u>\$ 1,938,694</u>

FORT BEND ISD
INTERNAL SERVICE FUNDS

Interim Statement of Revenues, Expenditures and Changes in Net Position
 December 31, 2021

	Current Year, YTD July 2021 - December 2021					Prior Year, YTD July 2020 - December 2020				
	Print Shop Fund	Health Insurance Fund	Workers Comp. Fund	Unemploy- ment Fund	Technology Fund	Print Shop Fund	Health Insurance Fund	Workers Comp. Fund	Unemploy- ment Fund	Technology Fund
REVENUE										
57xx Local revenue	\$ 401,462	\$ 40,298,932	\$ 938,562	\$ 453,263	\$ -	\$ 137,306	\$ 39,405,775	\$ 703,985	\$ -	\$ -
59xx Federal revenue	-	-	-	-	-	-	-	-	-	-
Total Revenue	<u>401,462</u>	<u>40,298,932</u>	<u>938,562</u>	<u>453,263</u>	<u>-</u>	<u>137,306</u>	<u>39,405,775</u>	<u>703,985</u>	<u>-</u>	<u>-</u>
EXPENDITURES BY MAJOR OBJECT										
61xx Payroll costs	164,807	350,646	90,779	46,363	-	171,367	331,433	85,692	43,396	-
62xx Purchased and contracted services	311,899	3,417,651	79,895	8,000	86,484	42,211	2,317,044	62,026	-	296,762
63xx Supplies and materials	65,937	7,558	-	-	-	45,098	19,840	-	-	661,206
64xx Other operating expenditures	8,555	40,805,515	696,132	107,059	102,856	15,648	37,697,995	383,986	32,985	117,392
65xx Debt service	-	-	-	-	-	-	-	-	-	-
66xx Capital outlay	-	-	-	-	-	-	-	-	-	-
Total Expenditures	<u>551,197</u>	<u>44,581,369</u>	<u>866,806</u>	<u>161,422</u>	<u>189,340</u>	<u>274,324</u>	<u>40,366,312</u>	<u>531,704</u>	<u>76,381</u>	<u>1,075,359</u>
Operating Income (Loss)	<u>(149,735)</u>	<u>(4,282,437)</u>	<u>71,756</u>	<u>291,842</u>	<u>(189,340)</u>	<u>(137,018)</u>	<u>(960,538)</u>	<u>172,281</u>	<u>(76,381)</u>	<u>(1,075,359)</u>
Earnings from investments	-	3,894	339	-	15	-	24,116	1,442	222	807
Transfers in (out)	-	-	-	-	-	-	-	-	-	-
Contribution of capital assets	-	-	-	-	-	-	-	-	-	-
Change in Net Position	<u>(149,735)</u>	<u>(4,278,543)</u>	<u>72,096</u>	<u>291,842</u>	<u>(189,325)</u>	<u>(137,018)</u>	<u>(936,422)</u>	<u>173,723</u>	<u>(76,158)</u>	<u>(1,074,553)</u>
Total Net Position - Beginning 06/30/2021	137,286	6,544,292	244,098	(476,095)	768,476	(1,361)	7,731,746	(405,444)	(341,154)	2,139,015
Total Net Position - Ending 12/31/2021	<u>\$ (12,449)</u>	<u>\$ 2,265,749</u>	<u>\$ 316,194</u>	<u>\$ (184,254)</u>	<u>\$ 579,151</u>	<u>\$ (138,379)</u>	<u>\$ 6,795,324</u>	<u>\$ (231,721)</u>	<u>\$ (417,312)</u>	<u>\$ 1,064,462</u>

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The Internal Service Funds do not have a budget

**Fort Bend ISD
Investment Report
7/1/2021 - 12/31/2021**

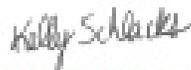
This report summarizes the investment position of Fort Bend ISD for the period 7/1/2021 - 12/31/2021

	7/1/2021	12/31/2021
Book Value	\$418,977,900	\$231,887,975
Market Value	\$418,977,900	\$231,887,975

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



Bryan Guinn, Chief Financial Officer



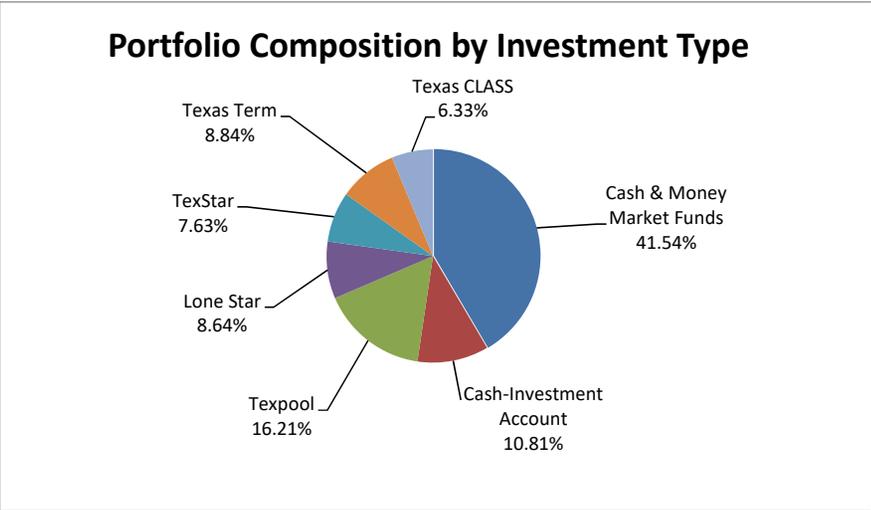
Kelly Schlacks, Executive Director of Finance



Suzanne K. Owen, District Treasurer

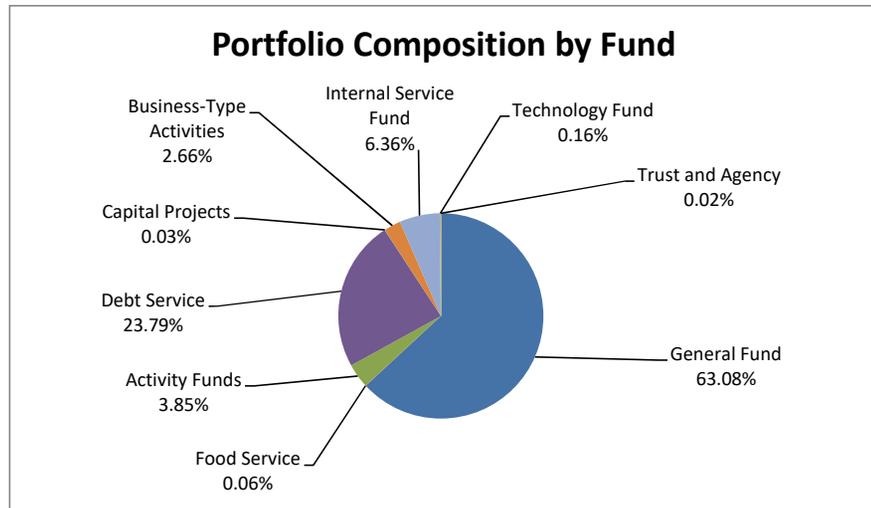
**Fort Bend ISD
Portfolio Composition by Investment Type
December 31, 2021**

<u>Description</u>	<u>Market Value</u> <u>Amount</u>
Cash & Money Market Funds	\$ 96,335,335
Cash-Investment Account	25,065,852
Texpool	37,582,861
Lone Star	20,032,820
TexStar	17,698,095
Texas Term	20,500,449
Texas CLASS	14,672,563
	<u>\$ 231,887,975</u>



**Fort Bend ISD
Portfolio Composition by Fund
December 31, 2021**

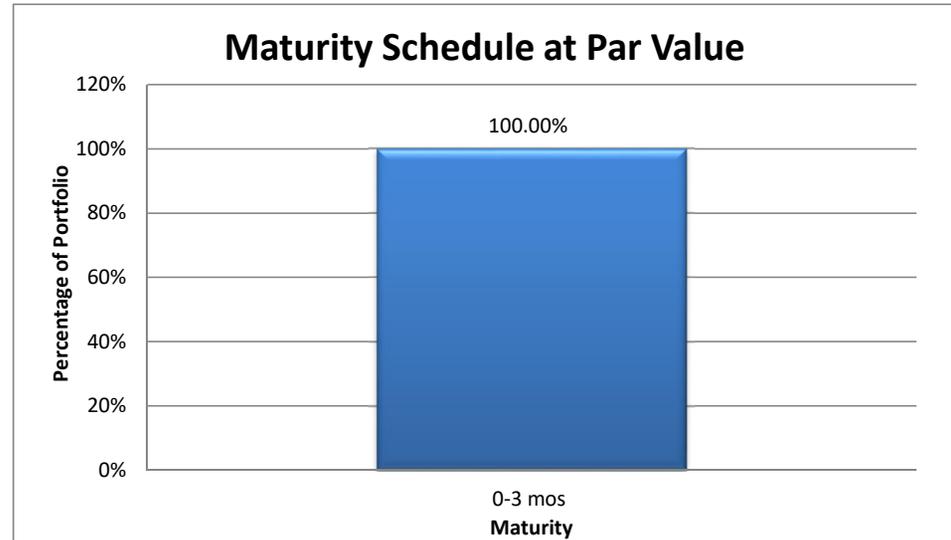
<u>Description</u>	<u>Market Value</u> <u>Amount</u>
General Fund	\$ 146,273,225 (a)
Food Service	137,484
Activity Funds	8,918,320
Debt Service	55,167,655
Capital Projects	62,909
Business-Type Activities	6,178,598
Internal Service Fund	14,743,858
Technology Fund	369,826
Trust and Agency	36,100
	<u>\$ 231,887,975</u>



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

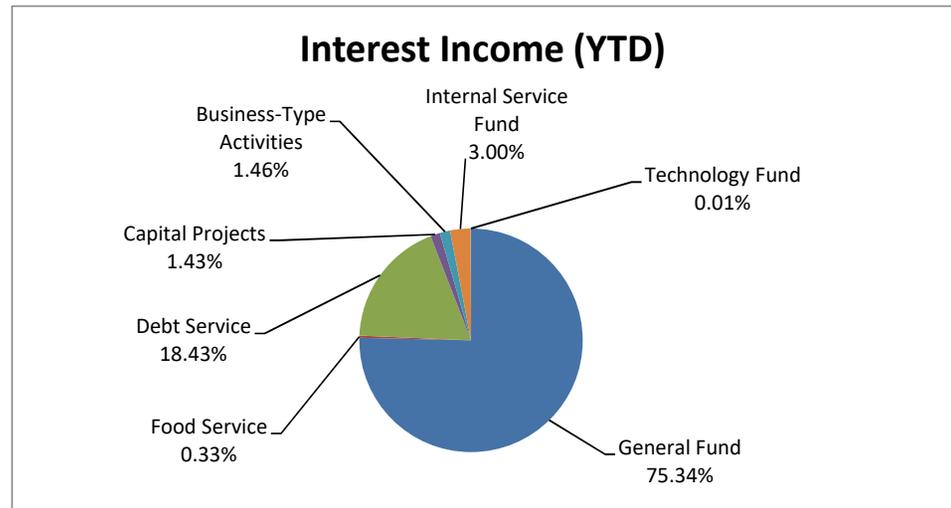
**Fort Bend ISD
Maturity Schedule
December 31, 2021**

	Percent of Portfolio	Par Value
0-3 mos	100.00%	\$ 231,887,975
	100.00%	\$ 231,887,975



**Fort Bend ISD
Investment Income (YTD)
December 31, 2021**

Description	Interest Income (YTD)
General Fund	\$ 106,295
Food Service	459
Debt Service	26,004
Capital Projects	2,010
Business-Type Activities	2,063
Internal Service Fund	4,233
Technology Fund	15
	<u>\$ 141,079</u>



**FBISD Portfolio Position
December 31, 2021**

Fund	CUSIP/Description	Type	Rating	Broker	Purchase Date	Market Value 7/01/2021	Par Value 12/31/2021	Total Cost Purchased	Book Value 12/31/2021	Market Value 12/31/2021	Yield to Maturity	Maturity Date	Days to Maturity	Int Accr to Date
199 - General Operating Fund														
	313385HP4	FHLBDN	AA+	FHN Financial	03/25/21	10,000,000	-	-	-	-		07/01/21		-
	313385JX5	FHLBDN	AA+	FHN Financial	03/11/21	15,000,000	-	-	-	-		08/02/21		-
	FHLB Discount Note Total					25,000,000	-	-	-	-				-
	912796D55	T-Note		Hilltop Securities	03/12/21	19,998,600	-	-	-	-		08/26/21		-
	912796F53	T-Note		Hilltop Securities	03/25/21	14,998,350	-	-	-	-		09/23/21		-
	Treasury Note Total					34,996,950	-	-	-	-				-
	Fund 199 - LoneStar	State Pool	AAAm	LoneStar	09/01/01	5,516,214	10,608,561	10,608,561	10,608,561	10,608,561	0.01	02/21/22	52	-
	Fund 199 - TexPool	State Pool	AAAm	TexPool	09/01/01	21,408,859	26,495,721	26,495,721	26,495,721	26,495,721	0.03	02/08/22	39	-
	Fund 199 - TexStar	State Pool	AAAm	TexStar	04/26/10	5,987,480	11,295,443	11,295,443	11,295,443	11,295,443	0.01	02/01/22	32	-
	Fund 199 - TexasCLASS	State Pool	AAAm	TexasCLASS	07/01/16	11,061,066	11,805,454	11,805,454	11,805,454	11,805,454	0.02	02/01/22	32	-
	Fund 199 - TexasTerm	State Pool	AAAm	Texas Range	10/07/09	10,498,023	11,064,071	11,064,071	11,064,071	11,064,071	0.07	02/13/22	44	-
	State Pool Total					54,471,641	71,269,251	71,269,251	71,269,251	71,269,251	0.03		39	-
	Investment Account	Cash		Prosperity Bank	12/31/17	25,050,736	25,065,852	25,065,852	25,065,852	25,065,852	0.04	Open	1	-
	Investment Account Total					25,050,736	25,065,852	25,065,852	25,065,852	25,065,852	0.04		1	-
	Fund 199 - Money Mkt	Money Mkt		Prosperity Bank	03/19/20	65,883,797	41,375,404	41,375,404	41,375,404	41,375,404	0.25	Open	1	-
	Money Market Total					65,883,797	41,375,404	41,375,404	41,375,404	41,375,404	0.25		1	-
	Prosperity Bank	Cash		Prosperity Bank	05/31/12	14,432,456	8,562,717	8,562,717	8,562,717	8,562,717	0.25	Open	1	-
	Prosperity Bank Total					14,432,456	8,562,717	8,562,717	8,562,717	8,562,717	0.25		1	-
	199 - General Fund Total					219,835,581	146,273,225	146,273,225	146,273,225	146,273,225	0.01		19	-
<hr/>														
240 - Food Service														
	Fund 240 - TexPool	State Pool	AAAm	TexPool	09/01/01	20	34	34	34	34	0.03	02/08/22	39	-
	State Pool Total					20	34	34	34	34	0.03		39	-
	Prosperity Bank	Cash		Prosperity Bank	05/31/12	64,388	137,450	137,450	137,450	137,450	0.25	Open	1	-
	Prosperity Bank Total					64,388	137,450	137,450	137,450	137,450	0.25		1	-
	240 - Food Service Fund Total					64,408	137,484	137,484	137,484	137,484	0.25		1	-
<hr/>														
461 - Activity Funds														
	Fund 461 - TexPool	State Pool	AAAm	TexPool	09/01/01	2,005,418	2,005,721	2,005,721	2,005,721	2,005,721	0.03	02/08/22	39	-
	Fund 461 - LoneStar	State Pool	AAAm	LoneStar	12/12/12	1,177,681	1,177,712	1,177,712	1,177,712	1,177,712	0.01	02/21/22	52	-
	Fund 465 - LoneStar	State Pool	AAAm	LoneStar	12/12/12	3,151,823	3,901,911	3,901,911	3,901,911	3,901,911	0.01	02/21/22	52	-
	State Pool Total					6,334,923	7,085,343	7,085,343	7,085,343	7,085,343	0.02		48	-
	Prosperity Bank	Cash		Prosperity Bank	02/28/15	1,066,967	1,832,977	1,832,977	1,832,977	1,832,977	0.25	Open	1	-
	Prosperity Bank Total					1,066,967	1,832,977	1,832,977	1,832,977	1,832,977	0.25		1	-
	460 - Activity Funds Total					7,401,889	8,918,320	8,918,320	8,918,320	8,918,320	0.06		38	-
<hr/>														
500 - Debt Service Fund														
	313385HP4	FHLBDN	AA+	FHN Financial	03/25/21	10,000,000	-	-	-	-		07/01/21		-
	313385JS6	FHLBDN	AA+	FHN Financial	02/04/21	20,000,000	-	-	-	-		07/28/21		-
	313385JX5	FHLBDN	AA+	FHN Financial	03/11/21	15,000,000	-	-	-	-		08/02/21		-
	FHLB Discount Note Total					45,000,000	-	-	-	-				-
	912796B57	T-Note	AA+	UBS Securities	02/04/21	20,000,000	-	-	-	-		07/08/21		-
	TREASURY NOTE Total					20,000,000	58	-	-	-				-
	Fund 599 - LoneStar	State Pool	AAAm	LoneStar	09/01/01	9,691,476	3,191,605	3,191,605	3,191,605	3,191,605	0.01	02/21/22	52	-
	Fund 599 - TexPool	State Pool	AAAm	TexPool	09/01/01	4,419,411	2,568,628	2,568,628	2,568,628	2,568,628	0.03	02/08/22		-

**FBISD Portfolio Position
December 31, 2021**

Fund	CUSIP/Description	Type	Rating	Broker	Purchase Date	Market Value 7/01/2021	Par Value 12/31/2021	Total Cost Purchased	Book Value 12/31/2021	Market Value 12/31/2021	Yield to Maturity	Maturity Date	Days to Maturity	Int Accr to Date
Fund 599 - TexStar		State Pool	AAAm	TexStar	04/27/10	12,902,259	3,402,570	3,402,570	3,402,570	3,402,570	0.01	02/01/22	32	-
Fund 599 - TexasCLASS		State Pool	AAAm	TexasCLASS	02/09/17	3,607,511	3,626,178	3,626,178	3,626,178	3,626,178	0.02	02/01/22	32	-
Fund 599 - TexasTerm		State Pool	AAAm	Texas Range	01/04/10	8,625,726	3,608,491	3,608,491	3,608,491	3,608,491	0.07	02/13/22	44	-
State Pool Total						39,246,383	16,397,473	16,397,473	16,397,473	16,397,473	0.03		40	-
Fund 599 - Money Mkt		Money Mkt		Prosperity Bank	05/31/12	2,415,954	37,154,801	37,154,801	37,154,801	37,154,801	0.25	Open	1	-
Money Market Total						2,415,954	37,154,801	37,154,801	37,154,801	37,154,801	0.25		1	-
Prosperity Bank		Cash		Prosperity Bank	05/31/12	9,737	1,615,381	1,615,381	1,615,381	1,615,381	0.25	Open	1	-
Prosperity Bank Total						9,737	1,615,381	1,615,381	1,615,381	1,615,381	0.25		1	-
500 - Debt Service Funds Total						106,672,074	55,167,655	55,167,655	55,167,655	55,167,655	0.18		12	-
600 - Capital Projects Funds														
Fund 654 - TexPool		State Pool	AAAm	TexPool	04/08/20	76,931	12,312	12,312	12,312	12,312	0.03	02/08/22	39	-
Fund 660 - TexPool		State Pool	AAAm	TexPool	02/18/21	65	-	-	-	-	0.03	02/08/22	39	-
Fund 661 - LoneStar		State Pool	AAAm	LoneStar	06/25/21	17,000,014	-	-	-	-	0.01	02/21/22	52	-
Fund 661 - TexPool		State Pool	AAAm	TexPool	06/24/21	13,248,376	-	-	-	-	0.03	02/08/22	39	-
Fund 661 - TexStar		State Pool	AAAm	TexStar	06/25/21	17,000,028	-	-	-	-	0.01	02/01/22	32	-
Fund 661 - Texas Range		State Pool	AAAm	Texas Range	06/25/21	17,000,071	-	-	-	-	0.02	02/01/22	32	-
Fund 662 - TexPool		State Pool	AAAm	TexPool	11/15/21	-	261	261	261	261	0.03	02/08/22	39	-
Fund 670 - TexPool		State Pool	AAAm	TexPool	10/06/20	31	-	-	-	-	0.03	02/08/22	39	-
Fund 671 - TexPool		State Pool	AAAm	TexPool	11/15/21	-	52	52	52	52	0.03	02/08/22	39	-
State Pool Total						64,325,516	12,625	12,625	12,625	12,625	0.03		39	-
Prosperity Bank		Cash		Prosperity Bank	05/31/12	50,064	50,284	50,284	50,284	50,284	0.25	Open	1	-
Prosperity Bank Total						50,064	50,284	50,284	50,284	50,284	0.25		1	-
600 - Capital Projects Funds Total						64,375,580	62,909	62,909	62,909	62,909	0.21		8	-
700 - Internal Service Funds														
Fund 752 - TexPool		State Pool	AAAm	TexPool	07/01/16	81	81	81	81	81	0.03	02/08/22	39	-
Fund 753 - TexPool		State Pool	AAAm	TexPool	02/21/14	1,124,224	960,426	960,426	960,426	960,426	0.03	02/08/22	39	-
Fund 753 - TexStar		State Pool	AAAm	TexStar	09/26/13	1,703,754	3,000,082	3,000,082	3,000,082	3,000,082	0.01	02/01/22	32	-
Fund 753 - TexasTerm		State Pool	AAAm	Texas Range	10/03/14	3,758,278	3,674,064	3,674,064	3,674,064	3,674,064	0.02	02/01/22	32	-
Fund 771 - LoneStar		State Pool	AAAm	LoneStar	12/18/14	790,622	790,642	790,642	790,642	790,642	0.01	02/21/22	52	-
Fund 771 - TexPool		State Pool	AAAm	TexPool	02/21/14	2,027,589	2,184,133	2,184,133	2,184,133	2,184,133	0.03	02/08/22	39	-
Fund 774 - TexPool		State Pool	AAAm	TexPool	02/21/14	55	10	10	10	10	0.03	02/08/22	39	-
State Pool Total						9,404,602	10,609,438	10,609,438	10,609,438	10,609,438	0.02		36	-
Prosperity Bank		Cash		Prosperity Bank	05/31/12	7,061,799	4,134,420	4,134,420	4,134,420	4,134,420	0.25	Open	1	-
Prosperity Bank Total						7,061,799	4,134,420	4,134,420	4,134,420	4,134,420	0.25		1	-
700 - Internal Service Funds Total						16,466,402	14,743,858	14,743,858	14,743,858	14,743,858	0.08		26	-
700 - Business-Type Activities														
Fund 711- TexasTerm		State Pool	AAAm	Texas Range	03/21/16	1,394,625	1,394,753	1,394,753	1,394,753	1,394,753	0.02	02/01/22	32	-
Fund 712- TexPool		State Pool	AAAm	TexPool	07/11/18	1,347,611	3,348,044	3,348,044	3,348,044	3,348,044	0.03	02/08/22	39	-
State Pool Total						2,742,236	4,742,797	4,742,797	4,742,797	4,742,797	0.03		37	-
ENT - Prosperity Bank		Cash		Prosperity Bank	06/30/15	365,648	1,072,348	1,072,348	1,072,348	1,072,348	0.25	Open	1	-
EXTL - Prosperity Bank		Cash		Prosperity Bank	05/31/12	555,649	363,453	363,453	363,453	363,453	0.25	Open	1	-
Prosperity Bank Total						921,297	1,435,801	1,435,801	1,435,801	1,435,801	0.25		1	-
700 - Business-Type Activities						3,663,533	6,178,598	6,178,598	6,178,598	6,178,598	0.08		28	-
780 - Technology Fund														
Fund 780 - LoneStar		State Pool	AAAm	LoneStar	10/28/14	379,083	362,389	362,389	362,389	362,389	0.01	02/21/22	Page 21	-

**FBISD Portfolio Position
December 31, 2021**

Fund	CUSIP/Description	Type	Rating	Broker	Purchase Date	Market Value 7/01/2021	Par Value 12/31/2021	Total Cost Purchased	Book Value 12/31/2021	Market Value 12/31/2021	Yield to Maturity	Maturity Date	Days to Maturity	Int Accr to Date
Fund 780 - TexPool		State Pool	AAAm	TexPool	10/28/14	77,212	7,437	7,437	7,437	7,437	0.03	02/08/22	39	-
State Pool Total						456,295	369,826	369,826	369,826	369,826	0.01		52	-
780 - Technology Fund						456,295	369,826	369,826	369,826	369,826	0.01		52	-
800 - Trust & Agency Funds														
Prosperity Bank		Cash		Prosperity Bank	05/31/12	42,139	36,100	36,100	36,100	36,100	0.25	Open	0	-
Prosperity Bank Total						42,139	36,100	36,100	36,100	36,100	0.25		1	-
800 - Trust & Agency Funds Total						42,139	36,100	36,100	36,100	36,100	0.25		1	-
TOTAL PORTFOLIO						\$ 418,977,900	\$ 231,887,975	\$ 231,887,975	\$ 231,887,975	\$ 231,887,975	0.12		19	-

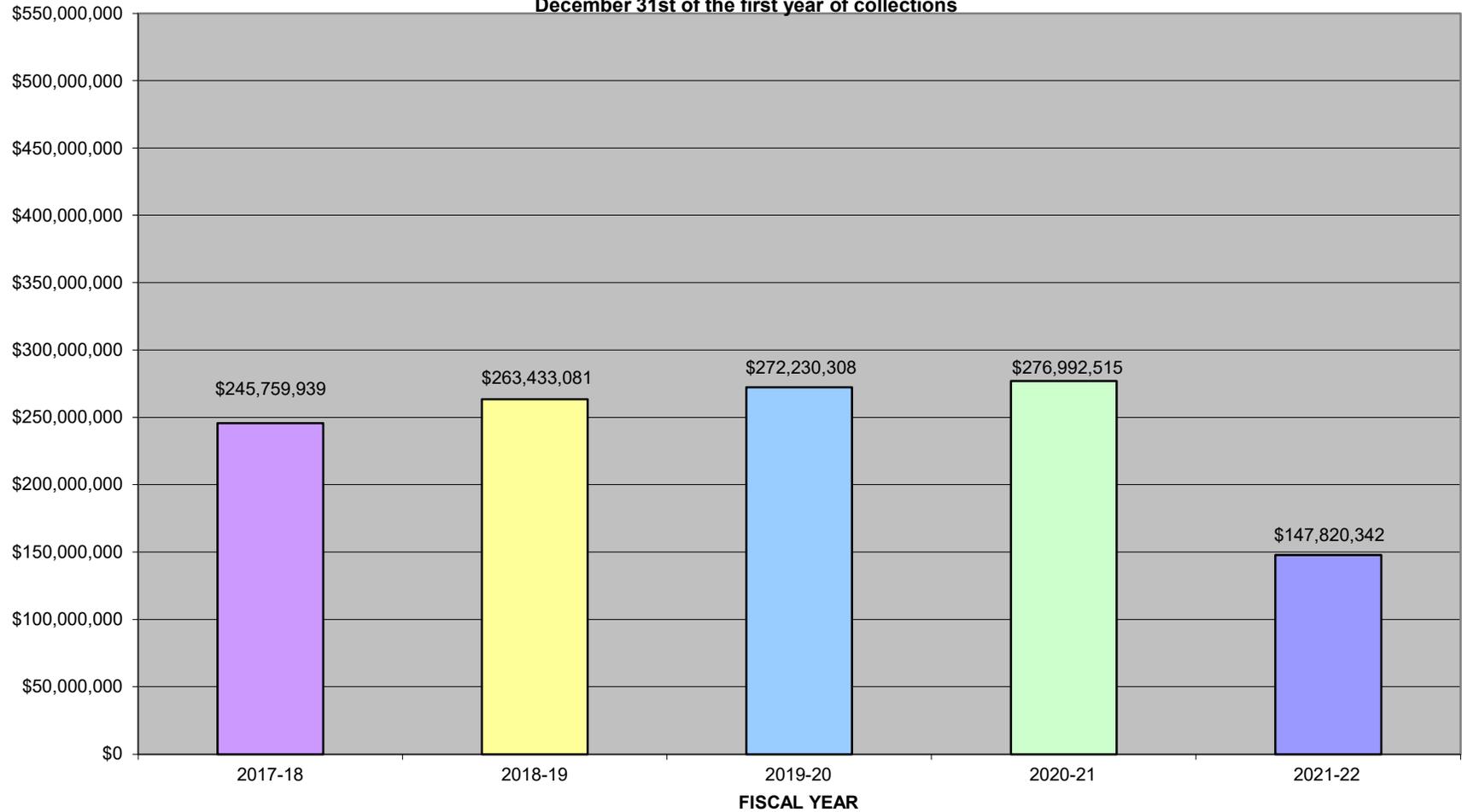
							Portfolio %	Policy %
FHLB Disc. Note	70,000,000	-	-	-	-	-	0.00%	
Treasury Notes	54,996,950	-	-	-	-	-	0.00%	
	\$ 124,996,950	\$ -	0.00%	60.00%				
CASH	\$ 23,648,847	\$ 17,805,129	7.68%					
INVESTMENT ACCOUNT	25,050,736	25,065,852	25,065,852	25,065,852	25,065,852	25,065,852	10.81%	
MONEY MARKETS	68,299,751	78,530,206	78,530,206	78,530,206	78,530,206	78,530,206	33.87%	60.00%
STATE POOLS	176,981,616	110,486,788	110,486,788	110,486,788	110,486,788	110,486,788	47.65%	65.00%
TOTALS	\$ 418,977,900	\$ 231,887,975	100.00%					

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

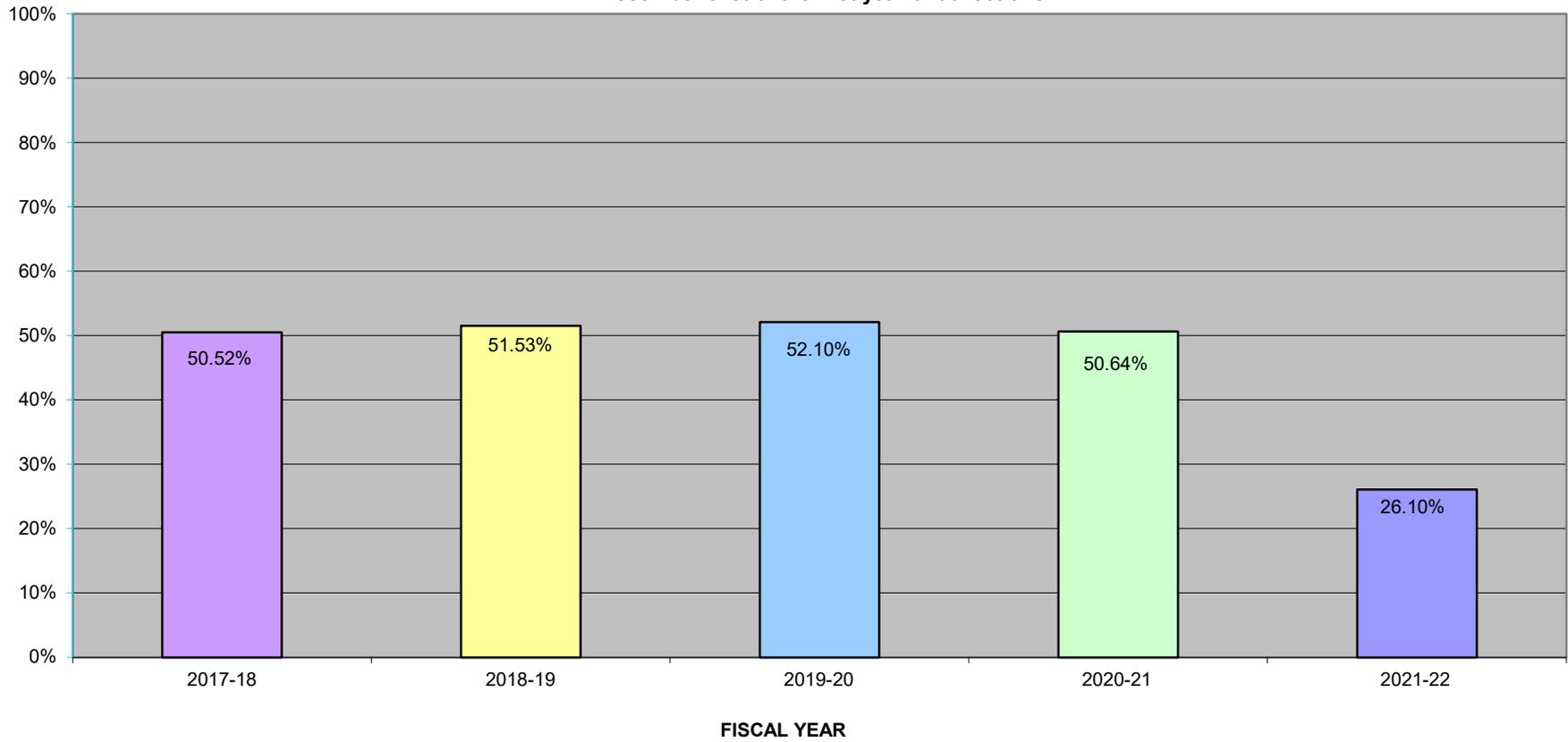
**Fort Bend Independent School District
Tax Collection Report**

As Of December 31st:	2021		2020	
CURRENT YEAR LEVY	TAX YEAR: 2021		2020	
ORIGINAL TAX LEVY	\$563,674,725.74		\$535,805,625.37	
ADJUSTMENTS YEAR-TO DATE	\$2,587,144.38	0.46%	\$11,205,270.91	2.09%
ADJUSTED TAX LEVY	\$566,261,870.12		\$547,010,896.28	
CURRENT COLLECTIONS YEAR-TO-DATE	\$147,820,342.03	26.10%	\$276,992,515.10	50.64%
CURRENT TAXES OUTSTANDING	\$418,441,528.09	73.90%	\$270,018,381.18	49.36%
<u>PRIOR YEARS LEVY:</u>				
REMAINING PRIOR YEARS TAX LEVY	15,654,501.51		\$15,078,481.68	
REMAINING PRIOR YEARS ADJUSTMENT YEAR-TO-DATE	\$2,305,876.63		-\$949,758.05	
PRIOR YEARS ADJUSTED TAX LEVY	\$17,960,378.14		\$14,128,723.63	
PRIOR YEARS COLLECTIONS YEAR-TO-DATE	\$4,238,836.26	23.60%	\$3,607,503.49	25.53%
PRIOR YEARS OUTSTANDING YEAR-TO-DATE	\$13,721,541.88	76.40%	\$10,521,220.14	74.47%
<u>PENALTY & INTEREST COLLECTED:</u>				
CURRENT COLLECTED YEAR-TO-DATE	\$0.00		\$0.00	
DELINQUENT COLLECTED YEAR-TO-DATE	\$840,982.23		\$765,581.02	

**FORT BEND INDEPENDENT SCHOOL DISTRICT
ANALYSIS OF CURRENT YEAR LEVY COLLECTIONS**
This graph depicts the current year levy collected through
December 31st of the first year of collections



**FORT BEND INDEPENDENT SCHOOL DISTRICT
ANALYSIS OF CURRENT YEAR LEVY COLLECTIONS**
This graph depicts the percentage of each years taxes collected through
December 31st of the first year of collections



FORT BEND ISD
CASH FLOW PROJECTIONS 2021-2022
GENERAL OPERATING FUND

	July '21 Actual	August '21 Actual	September '21 Actual	October '21 Actual	November '21 Actual	December '21 Actual	January '22 Projected	February '22 Projected	March '22 Projected	April '22 Projected	May '22 Projected	June '22 Projected	FY2021-22 TOTALS
Beginning Cash Balance in Bank & Pools	\$ 219,835,507	\$ 192,049,841	\$ 171,175,654	\$ 179,432,832	\$ 155,098,082	\$ 113,869,569	\$ 146,273,225	\$ 340,862,821	\$ 353,948,381	\$ 304,636,549	\$ 260,929,718	\$ 214,586,130	\$ 219,835,507
RECEIPTS													
Tax Collections	\$ 1,831,120	1,028,778	599,264	568,926	1,702,966	90,066,516	250,105,550	67,451,426	8,933,119	3,979,094	2,124,104	2,084,599	430,475,463
Interest Earnings - Investments	\$ 24,880	20,401	19,630	16,170	12,158	10,243	53,712	55,192	47,110	34,845	29,486	18,080	341,907
Other Revenue	\$ 206,875	363,438	224,541	442,435	236,724	449,709	143,065	831,105	266,708	578,795	1,056,653	825,380	5,625,428
State Revenue	\$ 29,913,823	39,950,991	45,717,877	37,485,056	20,280,067	2,713,123	2,435,725	2,435,725	2,435,725	17,582,171	12,473,525	22,550,963	235,974,773
Federal Revenue	\$ 52,934	103,018	14,478,150 (a)	104,541	283,821	356,435	50,000	7,905,033 (b)	50,000		50,000	50,000	23,533,933
Total Receipts	\$ 32,029,632	\$ 41,466,626	\$ 61,039,463	\$ 38,617,128	\$ 22,515,736	\$ 93,596,026	\$ 252,788,052	\$ 78,678,481	\$ 11,732,662	\$ 22,224,906	\$ 15,733,769	\$ 25,529,023	\$ 695,951,504
DISBURSEMENTS													
Gross Payroll	\$ 49,410,879	50,961,126	52,085,952	52,909,045	52,917,342	54,515,212	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	56,000,000	638,799,556
Payables Checks	\$ 7,574,761	8,032,486	8,752,799	5,156,567	8,741,540	4,592,053	3,885,300	6,164,020	6,615,592	6,502,635	7,648,455	9,509,066	83,175,474
Total Disbursements	\$ 56,985,640	\$ 58,993,612	\$ 60,838,751	\$ 58,065,612	\$ 61,658,882	\$ 59,107,265	\$ 57,885,300	\$ 60,164,020	\$ 60,615,592	\$ 60,502,635	\$ 61,648,455	\$ 65,509,066	\$ 721,975,030
OTHER USES / TRANSFERS													
Loan to/(repayment) from Child Nutrition	\$ 1,400,000	(1,500,000)	1,884,747	600,000	(1,280,009)	(1,252,629)	147,892	-	-	-	-	-	0
Loan to/(repayment from) Business-Type Activities	\$ (6,137)	(55,384)	(20,632)	(21,271)	(27,507)	(22,114)	-	-	-	-	-	-	(153,044)
Loan to/(repayment from) Activity Funds	\$ -	-	(15,118)	(50,678)	(56,291)	(21,797)	-	-	-	-	-	-	(143,883)
Loan to/(repayment from) Internal Service Funds	\$ 40,181	198,356	69,166	(42,355)	49,624	(208,785)	-	-	-	-	-	-	106,188
Loan to/(repayment from) Capital Project Funds	\$ 225,674	12,429,784	235,761	169,014	3,491,879	7,597,738	(500,000)	500,000	(500,000)	500,000	(500,000)	500,000	24,149,850
Loan to/(repayment from) Special Revenue Funds	\$ 1,169,940	(8,519,949)	(10,217,757)	1,617,625	(83,956)	(5,216,105)	(2,000,000)	2,000,000	(2,000,000)	2,000,000	(2,000,000)	2,000,000	(21,250,201)
Loan to Capital Projects Fund (ES #54)	\$ -	794,384	7,367	2,613,930	(8,373)	1,208,795	2,665,264	2,928,902	2,928,902	2,928,902	2,928,902	3,737,607	22,734,591
Total Other Uses / Transfers	\$ 2,829,658	\$ 3,347,202	\$ (8,056,466)	\$ 4,886,265	\$ 2,085,367	\$ 2,085,104	\$ 313,166	\$ 6,428,902	\$ 428,902	\$ 5,428,902	\$ 428,902	\$ 6,237,607	\$ 25,443,501
Net Change in Cash	\$ (27,785,666)	(20,874,187)	8,257,178	(24,334,749)	(41,228,514)	32,403,656	194,589,596	13,085,560	(49,311,831)	(43,706,831)	(46,343,588)	(46,217,650)	(51,467,027)
Total Cash & Investments Available	\$ 192,049,841	\$ 171,175,654	\$ 179,432,832	\$ 155,098,082	\$ 113,869,569	\$ 146,273,225	\$ 340,862,821	\$ 353,948,381	\$ 304,636,549	\$ 260,929,718	\$ 214,586,130	\$ 168,368,480	\$ 168,368,480

(a) SEPT 2021 - Includes ESSER II Funds in Federal Revenue
(b) FEB 2022 - Includes SHARS payment in Federal Revenue

FORT BEND ISD
CASH FLOW PROJECTIONS 2021-2022
FOOD SERVICE FUND

	July '21 Actual	August '21 Actual	September '21 Actual	October '21 Actual	November '21 Actual	December '21 Actual	January '22 Projected	February '22 Projected	March '22 Projected	April '22 Projected	May '22 Projected	June '22 Projected	TOTALS
Beginning Cash Balance in Bank & Pools	\$ 64,408	\$ 659,934	\$ 244,895	\$ 108,305	\$ 124,748	\$ 86,310	\$ 137,484	\$ 1,586,561	\$ 1,129,387	\$ 1,501,642	\$ 1,946,780	\$ 2,267,563	\$ 64,408
RECEIPTS													
Investment Earnings	\$ 29	110	45	83	83	109	25	25	25	25	25	25	609
Other Revenue (Incl Athletics)	\$ 249	16,656	45,901	59,138	39,231	2,649	13,650	13,650	13,650	13,650	13,650	-	232,074
Grants	\$ -	-	-	-	-	-	-	-	-	-	-	-	-
Meal Sales (Incl Baker Ripley, EXTL Invoices)	\$ 22,920	303,890	227,709	232,950	246,339	141,594	239,400	275,400	275,400	290,700	290,700	24,700	2,571,703
State Revenue	\$ 87,093	-	-	-	-	-	-	74,788	-	-	-	-	161,881
Federal Revenue	\$ -	1,916,438	289,950	2,547,694	3,756,007	3,879,927	3,663,899	2,780,442	3,674,952	3,963,546	3,963,546	4,183,743	34,620,144
Total Receipts	\$ 110,292	\$ 2,237,095	\$ 563,605	\$ 2,839,863	\$ 4,041,660	\$ 4,024,280	\$ 3,916,974	\$ 3,069,517	\$ 4,038,815	\$ 4,267,921	\$ 4,267,921	\$ 4,208,468	\$ 37,586,412
DISBURSEMENTS													
Payroll	\$ 602,974	570,245	1,329,908	1,318,122	1,400,165	1,441,475	1,360,592	1,333,295	1,489,518	1,492,592	1,498,642	1,498,642	17,175,426
Accounts Payable	\$ 311,793	581,889	1,255,034	2,105,299	1,399,924	1,279,002	1,255,196	2,193,396	2,177,042	2,330,191	2,448,496	2,582,075	19,919,336
Total Disbursements	\$ 914,766	\$ 1,152,134	\$ 2,584,942	\$ 3,423,420	\$ 2,800,089	\$ 2,720,477	\$ 2,615,788	\$ 3,526,691	\$ 3,666,560	\$ 3,822,783	\$ 3,947,138	\$ 4,080,717	\$ 35,255,505
OTHER USES / TRANSFERS													
Transfer In from GOF	\$ -	-	-	-	-	-	-	-	-	-	-	-	-
Temporary Loan from/(repay) GOF	\$ 1,400,000	(1,500,000)	1,884,747	600,000	(1,280,009)	(1,252,629)	147,891	-	-	-	-	-	(0)
Total Other Uses / Transfers	\$ 1,400,000	\$ (1,500,000)	\$ 1,884,747	\$ 600,000	\$ (1,280,009)	\$ (1,252,629)	\$ 147,891	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)
Net Change in Cash	\$ 595,526	(415,039)	(136,590)	16,443	(38,438)	51,175	1,449,077	(457,174)	372,255	445,138	320,783	127,751	2,330,907
Total Cash & Investments Available	\$ 659,934	\$ 244,895	\$ 108,305	\$ 124,748	\$ 86,310	\$ 137,484	\$ 1,586,561	\$ 1,129,387	\$ 1,501,642	\$ 1,946,780	\$ 2,267,563	\$ 2,395,314	\$ 2,395,314

For: Fort Bend ISD Board of Trustees
Date: February 7, 2022
Action: Action: Consideration and Approval of District of Innovation Plan Renewal
References: Board Policy AF (Legal)
Department: Organizational Transformation

Recommendation

Consideration and possible approval of the Fort Bend ISD District of Innovation renewal plan.

Summary

House Bill 1842, passed during the 84th Legislative Session, permits Texas public school districts to become Districts of Innovation (DOI) and to obtain exemption from certain provisions of the Texas Education Code (TEC).

The current Fort Bend ISD Local Innovation Plan, adopted in March 2017, is slated to expire at the end of the 2021–22 school year.

Organizational Transformation launched the DOI renewal process in Fall 2021 according to TEA requirements. As part of the renewal process, staff engaged in the following:

- Communication to the Commissioner of Education of the FBISD Board of Trustee’s intent to vote on adoption of the Local Innovation Plan,
- Collaboration with the District Planning Advisory Council (DPAC) to develop the draft renewal plan,
- DOI renewal plan posted for public comment for 30 days,
- Public Hearing on February 2 for members of the public to hear details of the plan, and
- DPAC meeting February 2 to review comments and vote to propose the DOI draft plan for Board consideration and approval.

The revised Local Innovation Plan includes a continuation of the following exemptions:

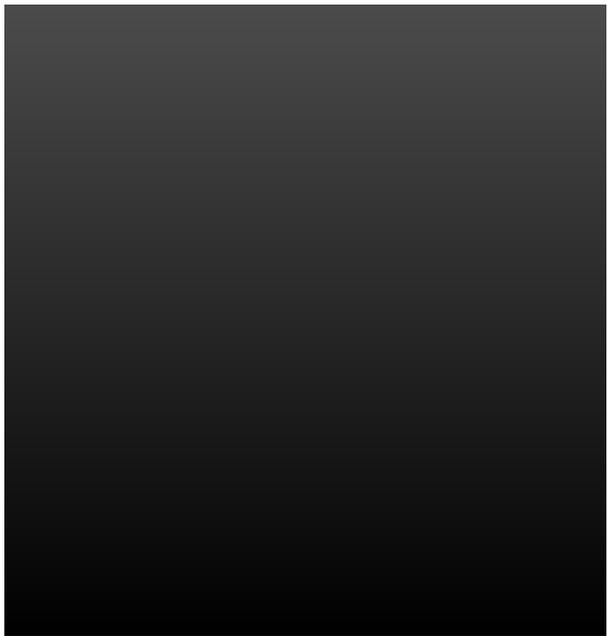
- School Calendar – allows for flexibility of the first and last day of student instruction,
- Teacher Certification – supports hiring in hard to fill areas such as CTE and World Languages,
- Minimum Attendance for Class Credit or Final Grade – 90 Percent Rule – allows flexibility for instructional delivery methods including virtual learning models and

flexibility to support students unable to attend class due to extenuating circumstances.

Attached is the draft DOI renewal plan for Board consideration.

Recommended by:
Dr. Christie Whitbeck
Superintendent of Schools

Submitted by:
Stephanie Williams
Executive Director Organizational Transformation



District of Innovation

Local Innovation Plan Renewal



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DRAFT

Executive Summary

In order to maximize opportunities for all FBISD students, the FBISD School Board of Trustees initiated the process to become a District of Innovation (DOI) in October 2016. The district was awarded the DOI status for the 2017-2018 school year. The DOI status has allowed FBISD to have more local control and flexibility for the last 5 years to ensure staff was better equipped to make decisions that are in the best interest of the students as well as allow the flexibility to provide an exceptional learning experience to all students.

The effort was managed by a Local Innovation Committee comprised of district and community stakeholders. The committee, after months of work, proposed exemptions in the following areas:

- School Calendar
- Teacher Certification
- Minimum Attendance for Class Credit or Final Grade – 90 Percent Rule

Original Local Innovation Committee Members who served during 2016-17 and developed the initial plan are as follows:

Original Local Innovation Committee Members	
NAME	POSITION
Kristen Adams	FBISD Elkins HS, Teacher
Mandy Antolini	FBISD Clements HS, Campus Assessment Coordinator
Walter Benavides	FBISD Christa McAuliffe MS, Teacher
Sonal Buchar	Community Member
Monique Brown	Community Member
Stacy Bynes	Community Member
Mike Chan	Community Member
Tramaine Chatman	(Ad Hoc Member) Community Member
Chetan Dave	Community Member
JJ Clemence	Community Member
Dolores Collins	FBISD Campus Parent Educator
Jill Curtis	Community Member
Christopher Hill	Fort Bend Education Foundation Board Member
Cathy Hunter	Community Member
Q Imam	Community Member
Nicole Jackson	FBISD Madden ES, Teacher
Vanesia Johnson	Community Member
Cynthia Knox	Community Member
Dee Koch	Community Member
Allie Lam	Community Member
Glenda Macal	FBISD, Heritage Rose ES, Teacher
Marc Muscarello	FBISD, Baines MS, Assistant Principal
Jay Neal	University of Houston, Assistant Provost
Chuckwudalu Ononenyi	FBISD Student
Queen Onyehialam	FBISD Student

Original Local Innovation Committee Members	
NAME	POSITION
Joe Rodriguez	FBISD, Assistant Superintendent
Michael Schiff	Community Member
Mike Schofield	Community Member
Terri Wang	Fort Bend Education Foundation Board Member
Karrie Washenfelder	Fort Bend Employee Federation
Lavanta Williams	FBISD, Heritage Rose ES, Principal

Original Local Innovation Committee Support
Meeting Facilitator: Dr. Shelby McIntosh K12 Insight, Managing Director
Legal Counsel: Debra Esterak Rogers, Morris & Grover, LLP, Attorney
District Support: Beth Martinez FBISD, Chief of Staff and Strategic Planning
District Support: Ginger Carrabine FBISD, Executive Director of Strategic Planning
Writing Development Team members: Kristen Adams, Mandy Antolini, Chris Hill, Nicole Jackson, Glenda Macal, and Karrie Washenfelder
Alternates: Walter Benavides, Q Imam

Currently, FBISD is in the process of renewing the DOI status to make sure that the district continues to employ the same opportunities until 2027. To renew the District of Innovation status, FBISD is following the process established by the Texas Education Code (TEC) Chapter 12A. FBISD is proposing renewing all but one of the exemptions sought in the initial District of Innovation Plan. The suggested nonrenewal is noted in [Blue](#).

Renewal Timeline

Date	Required Actions – Texas Education Agency
January 3, 2022	Superintendent notifies the Commissioner of Education of the Board of Trustees’(BOT) intention to vote on adoption of the proposed plan
January 3 - February 1, 2022	Final Draft Local Innovation Plan posted for 30 days for community feedback
February 2, 2022	District Planning Advisory Council (DPAC) public meeting - considers public feedback and hosts vote to approve District of Innovation plan
February 7, 2022	BOT Agenda review
February 14, 2022	BOT considers adoption of proposed Local Innovation Plan by an affirmative vote of two-thirds of the membership of the Board
February 21, 2022	Superintendent notifies the commissioner of approval of the plan along with a list of approved TEC exemptions

The committee responsible for the review, feedback, and approval of the renewal plan are members of the District Planning Advisory Council (DPAC). This Council includes stakeholders from the district and community. The current Local Innovation Plan was reviewed at the October 20th and November 17th meetings in which present DPAC members provided specific feedback on the components of the plan.

The 2021 – 22 DPAC members and District support team:

2021 – 22 DPAC Members and District Support	
Name	Position
Erika Andrews	FBISD, Patterson ES, Counselor
Tracey Arana	Community Member
Nana Baffour	FBISD Crockett MS, Teacher
Tyenise Blackmon	Community Member
Courtney Border	FBISD, Sartartia MS, Assistant Principal
Reba Brown	FBISD, Assistant Director, Special Education
Laurie Caldwell	FBISD, Oakland ES, Teacher
Kellie Clay	FBISD, Palmer ES, Principal
Kathleen Collins	FBISD, HR Senior Consultant
Holly Durham	FBISD, Interim Director, District Strategic Transformation
German Enamorado	Community Member
Sarah Erschabek	FBISD, Austin Parkway ES, Teacher
LaKeitha Ford	FBISD, Jones ES, Teacher
Summer Frasier	Community Member
Rick Garcia	Community Member
Jacqueline Gooden	Community Member
Reaeanna Hall	FBISD Student
Kendra Hayes	FBISD, Lexington Creek ES, Teacher
Maria Hernandez	Community Member
Melissa Hubbard	FBISD, Executive Director of Teaching and Learning
Natasha Jobbagy	Community Member
Grace Lacy	FBISD Student
Cameron Lathan	FBISD, Missouri City MD, Teacher
Cynthia Lauer	FBISD, Sullivan ES, Teacher
Paula Leehan	FBISD, Holley ES, Teacher
Ira Lynn Lewis	FBISD, Hightower HS, Counselor
Orjanel Lewis	Community Member
Robin Lewis	FBISD, Lantern Lane ES, Teacher
Elizabeth Martin	FBISD, Elkins HS, Teacher
Abraham Martinez	FBISD, Holley ES, Interventionist
Beth Martinez	FBISD, Chief Academic Officer
Rolanda McKyer	FBISD, Garcia MS, Counselor

2021 – 22 DPAC Members and District Support

Name	Position
Hamid Mehrdad	Community Member
Sambit Mirsa	Community Member
Carla Morton	FBISD, Cornerstone ES, Teacher
Hannah Nguyen	FBISD Student
Leyna Nguyen	FBISD Student
Phuong Nguyen	Community Member
Sydney Olszewski	FBISD Student
Abigail Pagnotti	FBISD, Ridge Point HS, Teacher
John Portier	FBISD, Brazos Bend ES, Teacher
Aleida Ramos	FBISD Student
Guerin Riffel	FBISD Student
Annette Sanford	FBISD, Hightower HS, Teacher
Jeremy Sapp	FBISD, Travis HS, Teacher
Jessica Singh	FBISD, Willowridge HS, Teacher
April Spicer	Community Member
Natalie Sylvester	FBISD, Dulles HS, Teacher
Lynnette Tucker	FBISD, Reese Ctr, Teacher
Imelda Valencia-Guitierrez	FBISD, Quail Valley MS, Teacher
Tracy VanWright	FBISD, Coordinator of Research and Program Evaluation
Lisa Washington	FBISD, Mission West ES, Teacher
Pilar Westbrook	FBISD, Executive Director, SEL and Comprehensive Health
Stephanie Williams	FBISD, Executive Director of Organizational Transformation
Aisha Winfrey	FBISD, Parks ES, Teacher
Marian Zaki	FBISD Community Member

CORE BELIEFS AND COMMITMENTS

Core Belief 1: All students can reach their full potential.

Commitment: Fort Bend ISD will provide an educational system that will enable all students to reach their full potential.

Core Belief 2: We believe student success is best achieved...

...through effective teachers that inspire learning.

Commitment: Fort Bend ISD will recruit, develop and retain effective teachers.

...in a supportive climate and safe environment.

Commitment: Fort Bend ISD will provide a supportive climate and a safe learning/working environment.

...by empowered and effective leaders throughout the system.

Commitment: Fort Bend ISD will provide and promote leadership development at all levels.

...in a well-functioning, high-performing community of learners.

Commitment: Fort Bend ISD will be a collaborative, efficient and effective learning community.

MISSION AND VISION

MISSION

Fort Bend ISD exists to inspire and equip all students to pursue futures beyond what they can imagine.

VISION

Fort Bend ISD will graduate students who exhibit the attributes of the District's Profile of a Graduate.

PROFILE OF A GRADUATE

A Fort Bend ISD Graduate has a rigorous academic foundation, strong character, and is...



equipped with skills for life.

Fort Bend ISD graduates exhibit grit and determination in all aspects of life; respect self and others; engage in healthy life choices; are literate and articulate; proficient with technology; and meaningfully and practically apply knowledge in productive ways.



a compassionate citizen.

Fort Bend ISD graduates are empathetic to their fellow citizens, exhibiting care and concern for others; are inclusive and embrace differences; are culturally aware; actively engage in improving our diverse community; exercise their right to vote; and are dependable, respectful, trustworthy, and self-disciplined.



a servant leader.

Fort Bend ISD graduates demonstrate confidence while maintaining a humble and kind demeanor; prioritizing the needs of others while accepting responsibility for themselves and are accountable for their own actions; are optimistic; and strive to bring out the best in others.



a collaborative team member.

Fort Bend ISD graduates work effectively with others to achieve group goals; take actions that respect the needs and contributions of others; yield their own objectives to the goals of the team; and positively facilitate and contribute to teamwork.



an effective communicator.

Fort Bend ISD graduates communicate clearly both orally and in writing; respectfully and actively listen to others; appropriately engage in courageous conversations; and appropriately adapt their communication style to the audience.



a life-long learner.

Fort Bend ISD graduates approach life with wonder and curiosity; seek opportunities to be creative; possess a thirst for knowledge and the ability to adapt to change; and are academically prepared to pursue and attain futures beyond what they can imagine!



a critical thinker.

Fort Bend ISD graduates are visionary and solutions-oriented problem solvers; are inquisitive and innovative; and have the courage to actively challenge conventional methods in order to improve themselves and the world around them.

DISTRICT GOALS



District Goal 1

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



District Goal 2

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



District Goal 3

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



District 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.



District Goal 5

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



Background

House Bill 1842, passed during the 84th Legislative Session, permits Texas public school districts to become Districts of Innovation (DOI) and to obtain exemption from certain provisions of the Texas Education Code (TEC). In Fall 2016, the Fort Bend ISD Board of Trustees passed a resolution to Initiate the Process of Designation as a District of Innovation. To support the design of a Local Innovation Plan, the Board of Trustees appointed a thirty-member local committee comprised of students, teachers, principals, administrators, and community members. On March 27, 2017, the Fort Bend ISD Board of Trustees approved the Local Innovation Plan, designating FBISD as a District of Innovation.

The current Fort Bend ISD Local Innovation Plan, adopted in March 2017, provides for flexibility and exemption from the related Texas Education Code sections for the following areas:

- School Calendar – allows for flexibility of the first and last day of student instruction,
- Teacher Certification – supports hiring in hard to fill areas such as CTE and World Languages,
- Minimum Attendance for Class Credit or Final Grade – 90 Percent Rule – allows flexibility for instructional delivery methods including virtual learning models and flexibility to support students unable to attend class due to extenuating circumstances

The current Local Innovation plan is effective for five years, from the start of the 2017 – 18 school year through the end of the 2021 – 22 school year.

Renewal Requirements

Local innovation plans must be renewed every five years. In Fall 2021, the Administration reviewed the requirements for renewal of the Local innovation Plan and developed a timeline towards Board of Trustees consideration and renewal.

The Texas Education Code outlines parameters for District's to renew the Local Innovation Plan that include:

- Communication to Commissioner of Education of Fort Bend ISD's intent to vote on adoption of the Local Innovation Plan
- Draft Plan posted for 30 days on the public website
- Public Meeting/Hearing for members of the public to hear details of the plan
- Approval of the District Planning Advisory Council
- Board of Trustees Adoption of Local Innovation Plan
- Communication to the Commissioner of Education with final Local Innovation Plan link posted to the website

In December 2021, the Fort Bend ISD Board of Trustees approved communication to the commissioner of the Board's intent to vote on adoption of the local innovation plan.

Term

The Local Innovation Plan's term is five years, unless terminated or amended earlier by the Board in accordance with statute. The initial Local Innovation Plan started at the beginning of the 2017-18 school year and ends at the end of the 2021-22 school year. Following approval by the Board of Trustees, the Local Innovation Plan renewal will extend the term until the end of the 2026 – 27 school year.

Innovations

Fort Bend ISD proposes to maintain flexibility in the following areas of innovation related to:

- A. School Calendar,
- B. Teacher Certification
- C. Minimum Attendance for Class Credit or Final Grade (90 Percent Rule)

A. School Calendar

Statutory Requirement: TEC Section Requiring Exemption: §25.0811 and §25.0812

Texas Education Code §25.0811: FIRST DAY OF INSTRUCTION. (a) Except as provided by this section, a school district may not begin instruction for students for a school year before the fourth Monday in August.

Texas Education Code §25.0812: LAST DAY OF SCHOOL (a) Except as provided by Subsection (b), a school district may not schedule the last day of school for students for a school year before May 15.

Exemption*

RENEW exemptions relating to the first and last day of student instruction in order to provide local control and flexibility with calendar start and end dates.

Rationale and Benefits

The Fort Bend ISD goal states that FBISD will provide an educational system to enable all students to reach their full potential. By eliminating the calendar restrictions imposed by §25.0811 and §25.0812, the District will improve student learning by providing flexibility to balance the days between the first and second semesters of school. With more balanced semesters, teachers can pace instruction to provide more adequate time for students who take a one semester course in either the Fall or Spring semester. In addition, having the flexibility to start and end the school year earlier allows high school seniors the opportunity to enroll in college summer school classes, thereby supporting the District's goal of promoting College and Career readiness. The ability for students to begin the school year earlier also allows the District to offer transitioning grades (PreK/Kinder, 6th, and 9th) an earlier start time for an orientation. Orientation provide an opportunity for students to acclimate, socially and emotionally, to their new campus environments. This reinforces the District's goal of establishing an active learning community.

Flexibility in the calendar allows professional development days to be distributed throughout the school year, rather than grouped together at the beginning or end of the school year. This supports the District goal of student success by ensuring that teachers can learn, collaborate, and grow throughout the school year and in real time. This flexibility also allows for the possibility of teacher workdays near the end of each grading period to be utilized for tasks such as finalizing grades, analyzing class data, completing report cards, conferencing with parents, and planning for improvements in teaching and learning. This ultimately allows our teachers to be better prepared to support students and ensure each student has an effective learning experience.

Implementation Guidance

When planning student and staff calendars the District shall ensure the following actions:

- Convene an annual District Calendar Committee for the purpose of recommending a calendar to the Board of Trustees for consideration
- Establish priority guidelines for development of draft calendars that maximize student instructional days while applying defined innovations
- Publish draft calendars for community feedback prior to BOT consideration and adoption
- Ensure the draft calendar meets the required 75,600 minutes and bank of minute requirements
- Ensure alignment of systems to support the implementation of the instructional calendar

***Adjustment to Original Local Innovation Plan Exemptions**

REMOVE the exemptions below from the local innovation plan:

- TEC Section §25.081(e) related to the minimum minutes requirement and definition of a school day as “at least seven hours” and “420 minutes of instruction.”
- TEC Section §25.082(a) related to the school day.

FBISD is not seeking to renew exemptions relating to the current statute §25.081(e) which was adjusted to address only the exemption of minimum minutes of operation for certain programs or the definition of the school day as TEC Statutory Requirement §25.082(a), has been repealed.

B. Teacher Certification

Statutory Requirement: TEC Section Requiring Exemption: §21.003

Texas Education Code §21.003: CERTIFICATION REQUIRED (a) A person may not be employed as a teacher, teacher intern or teacher trainee, librarian, educational aide, administrator, educational diagnostician, or school counselor by a school district unless the person holds an appropriate certificate or permit issued as provided by Subchapter B.

Exemption

RENEW exemptions relating to teacher certification in order to have flexibility in recruiting teachers for hard to fill areas.

Rationale and Benefits:

Fort Bend ISD strives to recruit, develop and retain effective teachers. The District experienced difficulty finding teachers certified to teach certain high school courses, especially in Career and Technical Education (CTE) and World Languages (e.g., Spanish, American Sign Language, and French). History has shown that these courses are difficult to staff and face teacher shortages on a regular basis. This exemption allows for expansion of the current certified teacher pool to include skilled and experienced industry professionals.

The District benefits from an innovative approach to recruiting and staffing hard to fill positions. Allowing the District to take a creative approach to obtaining qualified, enthusiastic teachers greatly supports the community and children. The committee recognizes that there are several pathways to becoming a qualified, effective, and dynamic teacher. Yet, the current law inhibits the District's ability to recruit and employ highly qualified professionals with only industry and field experience who are not fully certified to teach. Considering this, the District seeks to continue its exemption from TEC 21.003(a) in order to use its own avenues to credential highly qualified individuals who wish to teach in hard to staff areas. The process builds upon the District's current partnership with independent alternative certification programs in order to better meet our staffing needs.

A District Credentialing Committee has defined the process, including qualifications, necessary steps, mentoring programs, and available positions. Candidate qualifications will include professional work experience; formal training and education; relevant industry licensure, certification, or registration; and/or any combination of work experience, training and education, or industry credentials related to the subject matter he/she will be teaching. Potential areas for a local credential will include engineering health science, culinary, automotive/diesel technology, veterinary science, manufacturing, and world languages.

This locally defined and developed credentialing process capitalizes on the many qualified business and industry representatives in the community by allowing them an alternative avenue into the teaching profession where they share their real-world experience and knowledge with our students. These individuals often hold specialized certifications in their areas of expertise that are extremely beneficial to preparing students in these industries. Allowing Fort Bend ISD to hire nontraditional candidates who bring authentic field and industry knowledge and skills to the position provides students with connections to the industry that make these programs stronger and the students more likely candidates.

In addition to traditional classroom instruction, these instructors can teach remotely or through other multi-media devices appropriate for the classroom. This option is conducive to part-time teaching assignments, especially for classes that may not require full-time employment.

Implementation Guidance

When hiring teachers, the District shall ensure the following actions:

- Qualified candidates with a Texas Certification will be given priority.
- All candidates are required to complete the criminal background check in compliance with State Board for Education Certification (SBEC) rules mandated by TEC §22.0833 for a non-certified employee.
- Candidates are thoroughly vetted to ensure they have not surrendered any teaching certificates in the past or been terminated from a teaching position for reasons unacceptable to the District.
- Candidates attend new teacher orientation and are supported by a mentor. In addition, candidates receive pedagogy and classroom management training to ensure they can reach students and scaffold information appropriately.
- The DOI Teacher Certification credentialing process will launch when vacancies remain after no qualified certified teachers are available.
- The use of this exemption shall be limited to identified, hard to fill vacancies as articulated in Policy DBA LOCAL.
- Special education and bilingual/ESL teachers must continue to be SBEC certified and are not eligible to be hired through the DOI Teacher Certification credentialing process.

C. Minimum Attendance for Class Credit or Final Grade (90 Percent Rule)

Statutory Requirement: TEC Section Requiring Exemption: §25.092

Texas Education Code §25.092: MINIMUM ATTENDANCE FOR CLASS CREDIT OR FINAL GRADE. (a) Except as provided by this section, a student in any grade level from kindergarten through grade 12 may not be given credit or a final grade for a class unless the student is in attendance for at least 90 percent of the days the class is offered.

Exemption

RENEW exemption requiring students to be present in the classroom 90 percent of the time in order to earn credit and to provide flexibility for instructional delivery methods and to support students unable to attend class due to extenuating circumstances.

Rationale and Benefits:

As FBISD's mission is to inspire and equip all students to pursue futures beyond what they can imagine, we must also consider that all students have different needs and abilities. The 90 percent attendance requirement locks students into learning only during traditional class times and in a more traditional class setting. Even with the proliferation of online courses and learning, this rule still dictates that students must be either physically present or logged in during specific times. FBISD recognizes that some students learn at different paces as well as have extenuating circumstances that could keep them from learning opportunities requiring 90% of their learning during specified times during the school day.

This exemption allows for greater flexibility in FBISD’s educational offerings as well as ways to ensure that all students are provided a learning plan that allows them to demonstrate mastery and receive course credit. The flexibility will shift based on the needs of our diverse student population. Examples of this flexibility for students are:

- the opportunity for students to differentiate the pace of their learning and move forward with courses at a pace that is appropriate for them,
- project-based learning to demonstrate mastery, or
- expansion of learning modalities that give students control over time and place of learning.

In addition, this flexibility will offer specialized pathways for students who need abbreviated daily schedules because of work, medical issues, or family obligations to have options to gain credit with working on class outside of the traditional school day. This also can support students who thrive in an online environment or use hybrid situations to accelerate their learning. Under this exemption, the District will continue to investigate the abundant opportunities for active learning outside the classroom in order to receive course credit for content mastery, that does not bind a student to a traditional school schedule. Overall, the exemption allows the district to provide innovative options to promote student engagement in course material in flexible ways, ultimately allowing learning to happen anytime, anyplace.

Implementation Guidance:

When utilizing this exemption, the District shall ensure the following:

- This exemption does not impact or alter existing compulsory attendance requirements or University Interscholastic League (“UIL”) rules,
- This exemption in no way limits or modifies a teacher’s right to determine the finality of a grade in accordance with Texas Education Code Section 28.0214,
- This exemption does not restrict or alter a teacher’s right to assign grades in accordance with Texas Education Code Section 28.

Implementation

Following Board of Trustees consideration and approval, administration will develop a project team to review Board policy, current District of Innovation procedures, and create a project plan to support FBISD’s application of the defined exemptions over the five-year renewal period from 2022-27.

For: Fort Bend ISD Board of Trustees
Date: January 19, 2022
**Action: Review: Consideration and Approval -
Contract with Baker Ripley**
**References: Board Policy GNC (Legal)
District Goal 4**
**Department: Chief of Schools
Department of School Leadership**

Recommendation

Consideration and possible approval to execute a Memorandum of Understanding (MOU) between Baker Ripley and FBISD for Early Head Start, Head Start at the Early Literacy Center (ELC), the Education Complex, and Mission Bend Elementary, as well as to continue a full-day collaborative Pre-Kindergarten program at the Early Literacy Center (ELC), and authorization for the Superintendent to negotiate and execute the agreement.

Summary

This agreement with Baker Ripley, formerly Neighborhood Centers Incorporated (NCI, will allow students the opportunity to attend a full instructional day in a collaborative classroom staffed by a FBISD certified teacher and a collaborating Head Start teacher. The students that are currently served at the Head Start sites in the district attend a full-day program. The Head Start program provides additional support and social services to our families. This collaboration leverages the resources, staff, and materials of both institutions to serve additional students. The proposed collaborative site for the 2021-22 school year is the Ridgemont ELC. The students will be co-enrolled in both programs, which will increase the district's enrollment and generate revenue through average daily attendance (ADA). This collaboration elevates the rigor and quality of instruction and prepares students for the transition to kindergarten.

The agreement incorporates the previously offered Early Head Start programs at the Early Literacy Center (ELC), Education Complex, and Mission Bend Elementary, as well as the Head Start programs at the ELC, Education Complex, and Mission Bend Elementary. The agreement is through July 31, 2022.

Recommended by:

Christie Whitbeck
Superintendent of Schools

Submitted by:

Kwabena Mensah
Chief of Schools

For: Fort Bend ISD Board of Trustees
Date: February 7, 2022
Action: Consideration and Approval –
Annual Financial Audit Engagement
Letter
References: Board Policy
Board Governance
Department: Business and Finance

Recommendation

Consideration and possible approval of the Annual Financial Audit Engagement letter with Whitley Penn LLP for fiscal year 2021-22.

Summary

The District is required to have a financial audit of its records each fiscal year to comply with Generally Accepted Accounting Principles (GAAP), state law and to ensure compliance with bond covenants. Whitley Penn has submitted a letter of engagement for the annual financial audit.

Fort Bend ISD issued proposals for external audit services in 2020 and the Board approved Whitley Penn LLP to provide annual independent audit services for 2021, with the option to renew for four (4) years. It is necessary for the Board to approve an engagement letter with Whitley Penn each year so that the audit staff can begin preliminary testing in conjunction with the end of year audit. The audit for fiscal year 2021-22 represents the first of four (4) renewals exercised. The estimated annual audit fee of \$145,000 and funds are included in the General Fund Budget. The estimated fees are the same as last year's audit fees.

The engagement letter, dated January 4, 2022, is attached for the Board to execute. The estimated date for presentation of the final annual audit report to the Audit Committee and Board of Trustees is no later than November 2022.

Recommended by:

Christie Whitbeck
Superintendent of Schools

Submitted by:

Bryan Guinn
Chief Financial Officer

January 6, 2022

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

You have requested that we audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Fort Bend Independent School District (the "District"), as of June 30, 2022 and for the year then ended, and the related notes to the financial statements, which collectively comprise the District's basic financial statements.

In addition, we will audit the District's compliance over major federal award programs for the year ended June 30, 2022. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the entity's major federal award programs. The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and in accordance with *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements. .

The objectives of our compliance audit are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the entity complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and *Government Auditing Standards* and perform procedures to address those requirements.

Accounting principles generally accepted in the United States of America require that certain information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by *Governmental Accounting Standards Board*, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

- 1) Management's Discussion and Analysis,
- 2) General Fund Budgetary Schedule,
- 3) Pension Information, and
- 4) Other Post-employment Benefit Information.

Supplementary information other than RSI will accompany the District's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

- 1) Combining and Individual Non-major Fund Financial Statements,
- 2) Texas Education Agency Schedules, and
- 3) Schedule of Expenditures of Federal Awards

Also, the document we submit to you will include the following other additional information that will not be subjected to the auditing procedures applied in our audit of the financial statements:

- 1) Introductory Section and
- 2) Statistical Section.

Data Collection Form

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the earlier of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

Audit of the Financial Statements

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). As part of an audit of financial statements in accordance with GAAS and *in accordance with Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of the District's basic financial statements. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

Audit of Major Program Compliance

Our audit of the District's major federal award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; and the Uniform Guidance, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance and other procedures we consider necessary to enable us to express such an opinion on major federal award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the entity's compliance based on the audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the entity's compliance with the requirements of the federal programs as a whole.

As part of a compliance audit in accordance with GAAS and in accordance with *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal programs and, performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs, and performing such other procedures as we considers necessary in the circumstances. The purpose of those procedures will be to express an opinion on the entity's

compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Also, as required by the Uniform Guidance, we will obtain an understanding of the entity's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the District's major federal programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Management's Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For 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;
3. For identifying, in its accounts, all federal awards received and expended during the period and the federal programs under which they were received;
4. For maintaining records that adequately identify the source and application of funds for federally funded activities;
5. For preparing the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the Uniform Guidance;
6. For the design, implementation, and maintenance of internal control over federal awards that provides reasonable assurance that the entity is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards;
7. For identifying and ensuring that the entity complies with federal laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal award programs, and implementing systems designed to achieve compliance with applicable federal statutes, regulations, and the terms and conditions of federal award programs;
8. For disclosing accurately, currently, and completely the financial results of each federal award in accordance with the requirements of the award
9. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
10. For taking prompt action when instances of noncompliance are identified;
11. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
12. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
13. For submitting the reporting package and data collection form to the appropriate parties;
14. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
15. To provide us with:

- a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, and relevant to federal award programs, such as records, documentation, and other matters;
 - b. Additional information that we may request from management for the purpose of the audit; and
 - c. Unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.
 - d. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report;⁴ and
 - e. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report
16. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
 17. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
 18. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
 19. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on compliance;
 20. For the accuracy and completeness of all information provided;
 21. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
 22. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the supplementary information (including the schedule of expenditures of federal awards) referred to above, you acknowledge and understand your responsibility (a) for the preparation of the supplementary information in accordance with the applicable criteria such as the Uniform Guidance, (b) to provide us with the appropriate written representations regarding supplementary information, (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information, and (d) to present the supplementary information with the audited financial statements, or if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Nonattest Services

Nonattest services could include assistance with the preparation of financial statements including the government-wide conversion entries and note disclosures, assistance with the preparation of the schedule of expenditures of federal awards (SEFA) and related notes, and assistance with the preparation of the data collection form and submission to the federal audit clearinghouse. We will not assume management responsibilities on behalf of the District. However, we will provide advice and recommendations to assist management of the District in performing its responsibilities.

The District's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the nonattest services are described below:

The nonattest services are limited to the services we described above. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries. Our firm will advise the District regarding these nonattest services, but the District must make all decisions with regard to those matters.

Fees and Timing

The timing of our audit will be scheduled for performance and completion as follows:

Document internal control and preliminary tests	April 2022
Inventory observation (for material balances)	June 30, 2022 or agreed upon date
Perform year-end audit procedures	August/September 2022
Issue audit reports	October/November 2022

We anticipate meeting these deadlines barring any delays.

Guadalupe R. Garcia, CPA is the engagement partner for the audit services specified in this letter. His responsibilities include supervising Whitley Penn, LLP's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fee for the audit services will be based on the amount of time required and the difficulty of the work involved which we estimate to be \$128,750. This fee includes up to three (3) major federal programs. Each additional federal major program required to be tested will be an additional \$5,000. Assistance with the preparation of the annual comprehensive financial report will be \$20,600. The fee estimate for the audit is based on anticipated cooperation from the District's personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with Whitley Penn, LLP policy, work may be suspended if your account becomes 30 days or more past due and will not resume until your account is paid in full. In addition, invoices not paid in full by the last day of the month will be assessed interest governed by Texas Government Code 2251, or similarly applicable law. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been complete even if we have not issued our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination. Our final auditors' report will be released upon final payment of any outstanding invoices.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you concerning the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We would like to make the following comments regarding the fee estimates:

- 1) Our fee estimates have not considered the effects of any changes to auditing standards and accounting principles, which may be promulgated by the AICPA, Congress, or any other regulatory body in the future and are unknown to

us at this time. If significant additional time is necessary resulting in increased fees, we will endeavor to notify you of any such circumstances as they are assessed.

- 2) The District's personnel are responsible for the preparation of all items requested in the Prepared by Client ("PBC") listing and received by the date requested. Any delays caused by not preparing the items when requested may result in additional fees, as well as the possibility of postponing our fieldwork. The PBC listing will be provided to you during the planning process of the engagement.
- 3) Time incurred for audit adjustments identified during our audit and the related additional testing required has not been considered in our fee estimates. Prior to performing any additional testing, we will notify you of the exceptions and obtain approval for any additional fees which may be incurred.
- 4) Our fee estimates are based on all general ledger sub ledgers being reconciled to the general ledger balance and any adjustment necessary should be recorded to the general ledger prior to our fieldwork start date.

The ethics of our profession prohibit the rendering of professional services where the fee for such services is contingent, or has the appearance of being contingent, upon the results of such services. Accordingly, it is important that our bills be paid promptly when received. If a situation arises in which it may appear that our independence would be questioned because of significant unpaid bills, we may be prohibited from issuing our auditors' report.

In the unlikely event that differences concerning our services or fees should arise that are not resolved by mutual agreement, to facilitate judicial resolution and save time and expense of both parties, the District and Whitley Penn, LLP agree not to demand a trial by jury in any action, proceeding or counterclaim arising out of or relating to our services and fees for this engagement. Any controversy, dispute, or questions arising out of or in connection with this agreement or our engagement shall be determined by informal negotiation or mediation. This Agreement shall be governed by the laws of the State of Texas, without regard to its conflicts of law provisions. Mandatory and exclusive venue shall be in the courts of Fort Bend County, Texas. Any action arising out of this agreement or the services provided shall be initiated within two years of the service provided.

Whitley Penn certifies that Whitley Penn is not identified on the Texas Comptroller's list of companies known to have contracts with or provide supplies or services to a Foreign Terrorist Organization as defined by the United States Secretary of State. Whitley Penn also certifies that Whitley Penn does not and will not boycott Israel or Israeli-controlled territories during the term of this Agreement.

This letter replaces and supersedes any previous proposals, correspondence and understanding, whether written or oral. The agreements contained in this engagement letter shall survive the completion or termination of this engagement.

To ensure that Whitley Penn, LLP's independence is not impaired under the AICPA Code of Professional Conduct, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

Other Matters

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

In the course of our services, our firm may transmit confidential information that you provided us to third parties in order to facilitate our services. As applicable, we require confidentiality agreements with all our service providers to maintain the confidentiality of your information and additionally the firm will take reasonable precautions to determine that our service providers have the appropriate procedures in place to prevent the unauthorized release of confidential information to others. We will remain ultimately responsible for the work provided by any third-party service providers used under this agreement. By your signature below, you consent to having confidential information transmitted to entities outside the firm. Please feel

To the Board of Trustees and Management
Fort Bend Independent School District
January 6, 2022
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free to inquire if you would like additional information regarding the transmission of confidential information to entities outside the firm.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

In the event we are required by government regulation, required by subpoena or other legal process to produce information or our personnel for interviews or depositions in relation to a matter involving the District, the District will, so long as we are not a party or the focus of the proceeding or inquiry in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

The audit documentation for this engagement is the property of Whitley Penn, LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available to your pass-through regulatory entity and federal agencies and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision Whitley Penn, LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

The District may wish to include our report on these financial statements in an exempt offering document. The District agrees that the aforementioned auditor's report, or reference to our Firm, will not be included in such offering document without prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement letter. For exempt offerings for which we are not involved, you will clearly indicate that we were not involved with the contents of such offering document and a disclosure as shown below will be included in the exempt offering:

"Whitley Penn, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. Whitley Penn also has not performed any procedures relating to this offering document."

Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

At the conclusion of our audit engagement, we will communicate to the Board of Trustees the following significant findings from the audit:

To the Board of Trustees and Management
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- Our view about the qualitative aspects of the District’s significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management’s consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements compliance over major federal award programs including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,



Houston, Texas

RESPONSE:

This letter correctly sets forth our understanding. Acknowledged and agreed on behalf of Fort Bend Independent School District by:

Name: _____

Title: _____

Date: _____

Name: _____

Title: _____

Date: _____



Report on the Firm's System of Quality Control

July 19, 2018

To the Partners of Whitley Penn LLP and
the National Peer Review Committee.

We have reviewed the system of quality control for the accounting and auditing practice of Whitley Penn LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2018. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, audits of employee benefit plans, audits performed under FDICIA, an audit of a broker-dealer, and examination of service organization (SOC 1 engagement).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Whitley Penn LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2018, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Whitley Penn LLP has received a peer review rating of *pass*.

Olsen Thielen & Co., Ltd.

Olsen Thielen & Co., Ltd.

For: Fort Bend ISD Board of Trustees
Date: February 7, 2022
Action: Consideration and Approval –
Efficiency Audit Engagement Letter
References: Board Policy
Board Governance
Department: Business and Finance

Recommendation

Consideration and possible approval of the Efficiency Audit Engagement letter with Whitley Penn LLP for fiscal year 2021-22.

Summary

The District is required to conduct an efficiency audit as required by House Bill 3 from the 86th Legislature prior to conducting a Voter-Approval Tax Rate Election (“VATRE”). For the 2022-23 school year, a VATRE may need to be a consideration. Completion of an efficiency audit does not require a VATRE be held, but it provides the Board with flexibility to vote in August 2022 on holding a VATRE in November 2022 if the option is needed.

There are several required dates that must be met to hold a VATRE related to the efficiency audit:

- The District must select an auditor to conduct an efficiency audit “not later than four (4) months before the date on which the district proposed to hold [a VATRE];”
- The audit must be completed 90 days after the letter of engagement is signed with the auditor;
- Not later than 30 days before the date of the election, the results of the efficiency audit must be posted on the district’s website.

The timeline below indicates the milestones that must be met to ensure the Board maintains the flexibility to call a VATRE. The timeline uses date ranges where there is some flexibility to shift dates to meet the requirements required to hold a VATRE.

Dates	Activity
March 29 – April 9	Sign letter of engagement and begin efficiency audit
June 29 – July 9	Completion of efficiency audit
June 30 – July 17	Review results of efficiency audit with Board Audit Committee
July 18	Open meeting to discuss results of efficiency audit; publication of efficiency audit on District’s website
August 8	Board votes to call VATRE (must be called at least 78 days prior to the election)
November 8	VATRE conducted (must be on a uniform election date)

Whitley Penn has submitted a letter of engagement for the efficiency audit that meets the LBB requirements and adheres to the required timelines indicated in the table above.

Fort Bend ISD issued proposals for external audit services in 2020, including an efficiency audit, and the Board approved Whitley Penn LLP to provide the services in 2021, with the option to renew for four (4) years. The estimated fee for the efficiency audit is \$22,000 for the efficiency audit and is included in the General Fund Budget.

The engagement letter, dated January 19, 2022, is attached for the Board to execute.

Recommended by:

Christie Whitbeck
Superintendent of Schools

Submitted by:

Bryan Guinn
Chief Financial Officer

January 19, 2022

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

We are pleased to confirm our understanding of the services we are to provide for Fort Bend Independent School District (the "District"). We will perform an efficiency audit as required by House Bill 3, 86th Legislature, 2019, and as prescribed by the State of Texas Legislative Budget Board.

Efficiency Audit Objectives, Scope and Methodology

The objective of our efficiency audit is to assess the District's fiscal management, efficiency, utilization of resources, and whether the District has implemented best practices utilized by other Texas school districts. We will conduct our efficiency audit in accordance with the standards for performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the District's records and other procedures we consider necessary to complete the efficiency audit. We will plan and conduct the efficiency audit to obtain reasonable rather than absolute assurance about the District's fiscal management, efficiency and utilization of resources in comparison to its peer districts.

Our methodology in performing our audit will include review of certain documentation and inquiries based on the most recent school year for which data are available. At the end of our audit, we will provide summary of the results of our procedures as described below:

- The date of the election to adopt the District's M&O tax rate;
- The dates of the previous three tax ratification elections, the tax rate increase proposed by each, and the results of the elections;
- Current M&O tax rate and the proposed tax rate compared to peer districts and the state average;
- The amount of tax revenue the tax rate change is estimated to generate in the first school year in dollars and as a percentage of the District's current operating budget;
- The Estimated dollar-amount increase, as a result of the M&O tax rate change, to the property tax bill of a single-family residential property at the current average home value of the District;
- A District statement explaining how it intends to spend the additional tax revenue, including any new programs, and consequences if the measure does not pass;
- District has:
 - adopted SMART student outcome goals;
 - implemented and approved, high-quality, teacher incentive pay program; and
 - adopted a student-based, weighted funding system so the money follows the student to their school based on the student's needs;
- The District's and the Campuses' accountability rating compared to peer districts;
- The District's School Financial Integrity Rating System of Texas (FIRST) rating;
- The District's actual operating expenditures per enrolled student compared to peer districts and the state average;

- A high-level summary of any significant findings of the efficiency audit, and any District responses to the findings.

In order to provide the summary items listed above, we must perform and report on the following 20 steps:

1. Five (5) to ten (10) peer districts will be selected to develop a simple average and we will use the same comparison group throughout the audit.
2. Include the overall accountability rating (A-to-F and a corresponding scale score of 1 to 100) and compare the District's peer districts' average score. We will also list the following District's campus information:
 - a. Accountability rating count for each campus level within the District.
 - b. Names of the campuses that received an F accountability rating
 - c. Campuses that are required to implement a campus turnaround plan
3. Report on the District's School FIRST rating. For a rating of less than A-, we will list the indicators not met.
4. We will report on the District's student characteristics, attendance rates and total enrollment.
 - a. The following select student characteristics for the District, its peer districts and the State average.
 - i. Total students
 - ii. Economically disadvantaged
 - iii. English Learners
 - iv. Special Education
 - v. Bilingual/ESL Education
 - vi. Career and Technical Education
 - b. Attendance rate for the District, its peer districts and the State.
 - c. Five-year enrollment for the District for the most recent school year and four (4) years prior, the average annual percentage change based on the previous five years and the projected next school year.
5. The following indicators related to the District's revenue, its peer districts' average and the State average.
 - a. Local M& O Tax (Retained) (without debt service and recapture)
 - b. State
 - c. Federal
 - d. Other local and intermediate
 - e. Total revenue

Any significant variances will be explained.

6. The following indicators related to the District's expenditures, its peer districts' average, and the State average are as follows:
 - a. Instruction
 - b. Instructional resources and media
 - c. Curriculum and staff development

- d. Instructional leadership
- e. School leadership
- f. Guidance counseling services
- g. Social work services
- h. Health services
- i. Transportation
- j. Food service operation
- k. Extracurricular
- l. General administration
- m. Plant maintenance and operations
- n. Security and monitoring services
- o. Data processing services
- p. Community services
- q. Total operating expenditures

An explanation for significant variances from the peer districts' average in any category will be reported. In addition, the reasons for the District's expenditures exceeding revenue will be explained.

7. We will report on the following indicators for payroll and select salary District expenditures compared to its peer districts' average and the State average:
 - a. Payroll as a percentage of all funds
 - b. Average teacher salary
 - c. Average administrative salary
 - d. Superintendent salary

Specific information to explain any significant variance from the peer districts' average in any category will be explained.

8. Report on the General Fund operating fund balance, excluding debt service and capital outlay, for the past five years and per student. This will include analyzing unassigned balance per student and as a percentage of three-month operating expenditures. This will be presented for peer districts as well and an explanation for significant variances.
9. Report the District's allocation of staff, and student-to-teacher and student-to-total staff ratios for the District, its peer districts and the State average. The following staff categories will be used:
 - a. Teaching
 - b. Support
 - c. Administrative
 - d. Paraprofessional
 - e. Auxiliary
 - f. Students per total staff
 - g. Students per teaching staff
10. Report the District's teacher turnover rate as well as its peer districts and the State's average.
11. For each of the following programs offered by the District, we will report the number of students served, percentage of enrolled students served, program budget, program budget as a percentage of the District's budget, total staff or the program, and student-to-staff ratio for the program.

- a. Special Education
 - b. Bilingual Education
 - c. Migrant Programs
 - d. Gifted and Talented Programs
 - e. Career and Technical Education
 - f. Athletics and Extracurricular Activities
 - g. Alternative Education Program/Disciplinary Alternative Education Program
 - h. Juvenile Justice Alternative Education Program
12. We will describe how the District maximizes available resources from state sources and regional education service centers to develop or implement programs or deliver services.
13. We will report on the District's annual external audit report's independent auditor's opinion as required by Government Auditing Standards.
14. If applicable, explain the basis of TEA assigning the District a financial-related monitoring/oversight role during the past three years.
15. In regards to the District's budget process, we will provide a response to each of the following questions:
- a. Does the District's budget planning process include projections for enrollment and staffing?
 - b. Does the District's budget process include monthly and quarterly reviews to determine the status of annual spending?
 - c. Does the District use cost allocation procedures to determine campus budgets and cost centers?
 - d. Does the District analyze educational costs and student needs to determine campus budgets?
16. We will provide a description of the District's self-funded program, if any, and analyze whether program revenues are sufficient to cover program costs.
17. We will report whether the District administrators are evaluated annual and, if so, explain how the results inform District operations.
18. In regards to the District's compensation system, we will provide a response to the following questions:
- a. Does the District use salary bonuses or merit pay systems? If yes, explain the performance-based systems and the factors used
 - b. Do the District's salary ranges include minimum, midpoint, and maximum increments to promote compensation equity based on the employee's education, experience, and other relevant factors?
 - c. Does the District periodically adjust its compensation structure using verifiable salary survey information, benchmarking, and comparable salary data?
 - d. Has the District made any internal equity and/or market adjustments to salaries within the past two years?
19. In regards to planning, we will provide a response for each of the following questions:
- a. Does the District develop a District Improvement Plan (DIP) annually?
 - b. Do all campuses in the District develop a Campus Improvement Plan (CIP) annually?
 - c. Does the District have an active and current facilities master plan? If yes, does the District consider these factors to inform the plan:
 - i. Does the District use enrollment projections?

- ii. Does the District analyze facility capacity?
 - iii. Does the District evaluate facility condition?
 - d. Does the District have an active and current energy management plan?
 - e. Does the District maintain a clearly defined staffing formula for staff in maintenance, custodial, food service, and transportation?
- 20. In regards to District academic information, we will provide a response for each of the following questions:
 - a. Does the District have a teacher mentoring program?
 - b. Are decisions to adopt new programs or discontinue existing programs made based on quantifiable data and research?
 - c. When adopting new programs, does the District define expected results?
 - d. Does the District analyze student test results at the district and/or campus level to design, implement and/or monitor the use of curriculum and instructional programs?
 - e. Does the District modify programs, plan staff development opportunities, or evaluate staff based on analyses of student test results?

Audit Procedures – General

We will provide observations or conclusions based on our evaluation of sufficient, appropriate evidence to assess the District's fiscal management, efficiency, utilization of resources, and whether the District has implemented best practices, utilized by other Texas school districts, which have a high likelihood of improving student academic achievement result. Our audit will provide objective analysis to assist taxpayers, management, and the Board of Trustees in using the information to assess whether the District's expenditures align with cost-effective and best practices, utilized by other Texas school districts, to improve student results. In addition, our efficiency audit does not constitute an engagement to provide audit, compilation, review or attestation services as described in the pronouncements on professional standards issued by the AICPA, the Public Company Accounting Oversight Board, or other regulatory body and, therefore, we will not express an opinion or any form of assurance as result of our efficiency audit.

Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Management's Responsibilities

The District is responsible for designing and implementing effective internal control. In addition, the District will be responsible for ensuring that all key District personnel actively participate in both the planning and execution of this engagement.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could lead to material noncompliance. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

We also provide non-attest services as part of the financial statement audit such as assistance with the preparation of the financial statements. Management has agreed to take responsibility for those non-attest services.

Engagement Administration, Fees, and Other

We understand that your staff will assist us in obtaining hard and electronic copies of all information we request. We will provide a secured portal on our website for this purpose and instruct your staff on how to load the information we need on it. We will provide the District with our report; however, management is responsible for distribution of the reports to others. This includes complying with the requirements stipulated in House Bill 3 that resulted from the 86th Texas Legislature. If an electronic copy of information is not available, then your staff shall provide access for review of the hard copy information. You are under no obligation to convert hard copy files into electronic files.

The final efficiency audit reports that Whitley Penn, LLP prepares and delivers are the property of the District. However, internal working papers that Whitley Penn, LLP personnel generate as well as the confidential methods used by the firm are proprietary and confidential to the firm. However, we may be requested to make certain audit documentation available pursuant to authority given by law or regulation, or to peer reviewers. We will notify you of any such request. If requested and a legal obligation exists for us to provide such documentation, access to such efficiency audit documentation will be provided under the supervision of Whitley Penn, LLP personnel. Furthermore, upon request and a legal obligation exists for us to provide such documentation, we may provide copies of selected efficiency audit documentation to the applicable parties. These parties may intend, or decide, to distribute copies or information contained therein to others, including other governmental agencies. All materials that Whitley Penn, LLP provides to the District are subject to the Texas Public Information Act (TPIA). Certain materials may be exempt from production pursuant to the Act depending upon the request. Whitley Penn, LLP merely as a vendor to the District is not subject to the TPIA. Therefore, its internal working papers are not subject to the TPIA.

The efficiency audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by a qualified regulatory agency.

We expect to begin our efficiency audit on or about May 1, 2022, or as soon as is practical for our engagement team and the District's staff. We anticipate that we will complete our audit by July 31, 2022. Guadalupe R. Garcia, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fees for these services are estimated at \$22,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to the project. We will render monthly invoices as work progresses. These invoices will be payable within thirty (30) days of receipt. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full.

Government Auditing Standards require that we provide you with copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2018 peer review report accompanies this letter.

We appreciate the opportunity to be of service to the District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Our engagement ends on delivery of our efficiency audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

Very truly yours,

Handwritten signature in black ink that reads "Whitley Penn LLP". The signature is written in a cursive style with a large, stylized 'P'.

RESPONSE:

This letter correctly sets forth the understanding of Fort Bend Independent School District.

Signature: _____

Title: _____

Date: _____



Report on the Firm's System of Quality Control

July 19, 2018

To the Partners of Whitley Penn LLP and
the National Peer Review Committee.

We have reviewed the system of quality control for the accounting and auditing practice of Whitley Penn LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2018. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, audits of employee benefit plans, audits performed under FDICIA, an audit of a broker-dealer, and examination of service organization (SOC 1 engagement).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Whitley Penn LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2018, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Whitley Penn LLP has received a peer review rating of *pass*.

A handwritten signature in black ink that reads "Olsen Thielen & Co., Ltd." in a cursive script.

Olsen Thielen & Co., Ltd.

BOT Meeting:	February 7, 2022
Solicitation No.:	RFP 21-076DE
References:	District Goal Scalable Systems
Description:	<p>Delinquent Account Collection Services</p> <p><u>Recommendation</u></p> <p>The Administration is seeking Board approval for the utilization of delinquent account collection services from Collection Bureau of Ft. Walton Beach, Inc., and authorization for the Superintendent to negotiate and execute the agreements through February 2027.</p> <p><u>Summary</u></p> <p>On October 21, 2021, Fort Bend ISD issued RFP 21-076DE Delinquent Account Collection Services. This proposal requested vendor information for debt collection services of Fort Bend ISD's delinquent accounts receivable. The vendor will provide collection services, guarantees, and other procedures to control losses. The proposals submitted were evaluated by staff from the Business & Finance, Child Nutrition, and Information Technology Departments.</p> <p>In an effort to continue with the budget and fiscal strategy presented to and adopted by the Board in 2016 to control losses from delinquent accounts, the Business and Finance Department is seeking the services of a collection agency to manage and recoup funds from all aged outstanding balances including, but not limited to, the following:</p> <ul style="list-style-type: none"> • Unpaid facility rental fees • Overpayments to former employees • Unpaid Child Nutrition balances • Unpaid advertising fees • Unpaid tuition for Extended Day / Learning programs • Unpaid extracurricular dues / fees • Unpaid fees for IT devices not returned to the District <p>Business and Finance has developed and updated internal guidelines for the collection of delinquent account receivables, taking into consideration the billing and receiving process as a whole to ensure consistency and timely attention to delinquencies. The guidelines include a minimum of three (3) customer notifications at 30-day intervals (invoice or statement) with the third notification indicating that the account will be referred to a collection agency if payment is not received within a specified date. Furthermore, the District requires that the collection agency comply with all applicable federal, state and local regulations as they relate to collections.</p>

	<p><u>Background</u> Expenditures will not exceed seventeen percent (17%) of receivable balances collected by the firm and is a reduction of three percent from the rate retained by the previous collections vendor. This is an expenditure that will be recorded as a contra-revenue through February 2027.</p>
Requested By:	Bryan Guinn, Chief Financial Officer
Vendors:	Collection Bureau of Ft. Walton Beach, Inc.
Budget Sources:	General Fund Enterprise Funds
Amount:	Not to exceed 17% of delinquent accounts receivable through February 2027
Other Supporting Information	
Sole Source:	No
Number of vendors contacted by Purchasing:	21
Number of vendors contacted by FBISD Notification System:	21
Number of vendors downloaded the solicitation:	28
Number of responses received:	1
Number of "no bid" responses received:	0
Length of commitment:	Through February 2027
Last solicitation date:	March 11, 2016
Supporting documents:	Evaluation Summary and Criteria
Disclosure under Board Policy CH, CV, or DBD (Local):	None

Tabulation Summary
RFP 21-076DE Delinquent Account Collection Services

Vendor	Revenue Share/Commission Rate (25 pts. Max)	Reputation of Vendor and Vendor's Goods and Services (5 pts. Max)	Quality of Vendors Goods and Services (25 pts. Max)	Extent to Which the Goods and Services Meet the Needs of the District (25 pts. Max)	Vendors Past Relationship with the District (5 pts. Max)	Long Term Cost to the District (5 pts. Max)	Insurance Requirements (Pass/Fail)	Agreement to Fort Bend ISD Term and Conditions (10 pts. Max)	Proposer's Total Score (100 pts. Max)	Proposer's Ranking
Collection Bureau of Ft. Walton Beach, Inc.	25.00	5.00	21.14	21.57	1.71	5.00	Pass	10.00	89.42	1

RFP 21-076DE
Delinquent Account Collection Services

	Evaluation Criteria	Point System
1	<p>Revenue Share/Commission Rate</p> <p>Offer a fair reasonable revenue share percentage or commission rate for services to be provided to Fort Bend ISD.</p>	25 points
2	<p>Reputation of the Vendor and of the Vendor's Goods or Services</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. (References will be contacted via e-mail with a deadline. If no response is received by the deadline, there will be points deducted in this section.)</p>	5 points
3	<p>Quality of the Vendor's Goods or Services</p> <p>Vendor must provide description of their qualifications and experience.</p>	25 points
4	<p>Extent to Which the Goods or Services Meet the District's Needs</p> <p>Ability to service our accounts with proper staff and prior experience with large scale projects. Vendor must show proof of such project/portfolio along with customer references and contact info.) Vendors must meet these expectations to be considered for recommendation.</p>	25 points
5	<p>Vendor's Past Relationship with the District or District of Similar Size</p> <p>Vendor may list any past projects or contracts the vendor has had with the District.</p>	5 points
6	<p>Long-Term Cost to the District to Acquire the Vendor's Goods or Services</p> <p>Annual commission rate.</p>	5 points
7	<p>Insurance Requirements</p> <p>A copy of the Certificate of Liability Insurance and Waiver of Subrogation should be in your proposal.</p>	Pass/Fail
8	<p>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.</p>	10 points
	TOTAL	100 points

For: Fort Bend ISD Board of Trustees
Date: February 7, 2022
Action: Consent: Consideration and Approval -
References: Board Policy
Board Governance
Department: Business and Finance

Recommendation

Administration is seeking Board approval of the Committed Fund Balance Resolution and establishment of budget in 2018 bond for Elementary School 54.

Summary

The Governmental Accounting Standards Board has issued Statement No. 54 (GASB 54) that requires that any commitment and assignment of fund balance must be done pursuant to Board action, or by the Board designating the authority for the commitment and assignment of fund balance to the Superintendent.

The Board approved the Fort Bend ISD Fiscal and Budgetary Strategy that further details the District’s resolve to comply with GASB 54. The Board of Trustees has retained the authority to commit fund balance and has authorized the Superintendent to assign fund balance.

Below is a recap of committed fund balances (all are General Fund unless denoted in the table below) as of January 31, 2022 and recommended committed fund balance amounts as of February 28, 2022:

Fund	Committed 01/31/22	Committed 2/28/22
Major Maintenance/Repair	\$6,400,000	\$6,400,000
Campus Activity Funds	7,304,593	7,304,593
Loss of State Revenue	62,400,000	62,400,000
New Schools	4,500,000	4,500,000
Elementary 54	32,820,800	0

*Reflected in the Special Revenue Funds

- **Major Maintenance/Repair:** The Board committed \$6,400,000 on June 30, 2021 for major maintenance and repair and other capital items. The reserve can be utilized for unforeseen large expenditures that are not included in the annual General Fund or Capital Project Fund budgets such as an air conditioner replacement that is needed immediately at a school due to a mechanical failure, or repairs needed due to a catastrophe that would not be reimbursed from a federal or state grant. The Administration is recommending maintaining the committed fund balance at \$6.4 million.

- Campus Activity Funds: Although campus activity funds are for the benefit of the student body of each campus, there are no legal restrictions on the funds nor are they restricted by any external party. Thus, Administration is recommending the Board maintain the committed balance of \$7.3 million, which is included in the Special Revenue Funds.
- Loss of State Revenue: As prescribed by fiscal policy, Administration is proposing to maintain a committed fund balance equal to approximately 30 days or 8.2% of the proposed General Fund 2021-22 projected expenditures in the event that the state budget reduces funding to public education. Staff recommends the \$62.4 million previously committed be maintained.
- New Schools: Administration is proposing to maintain the committed fund balance of \$4,500,000. The committed balance was established to cover operating expenses for the first year when new schools open.
- Elementary 54: Administration is proposing to release \$32,820,800 in General Fund committed fund balance for the construction contract for Elementary School (ES) 54. Staff recommends that ES54 be substituted for ES52 in the 2018 bond budget, with the intent to include ES52 in a future bond referendum if demographic studies demonstrate the need for the construction of the campus in that area within the timeframe covered by such future bond authorization. The resolution contains findings and determinations supporting the changes.

In connection with the Fund Balance Resolution, the Board would be approving moving the remaining ES52 2018 bond budget of \$41,749,237.08 to ES54. The revised project budget for ES54 will be \$41,749,237.08 as shown in the attached Exhibit 1.

Administration will review committed fund balances in June 2022 and could see approval of additional committed fund balances if the need arises.

Recommended by:

Christie Whitbeck
Superintendent of Schools

Submitted by:

Bryan Guinn
Chief Financial Officer

Oscar Perez
Chief Operating Officer

**Fort Bend Independent School District
Resolution of the Fort Bend Independent School District Board of Trustees
Amending Fund Balance Policies as Required by GASB 54**

WHEREAS, The Governmental Accounting Standards Board (“GASB”) has adopted Statement 54 (“GASB 54”), a standard for governmental fund balance reporting and governmental fund type definitions that became effective in governmental fiscal years starting after June 15, 2010; and

WHEREAS, Fort Bend Independent School District (“FBISD”) has implemented GASB Statement 54 requirements; and

WHEREAS, FBISD must report governmental fund balances per GASB 54 definitions in the balance sheet as follows: Non-spendable, Restricted, Committed, Assigned, and Unassigned; and

WHEREAS, FBISD desires to amend the Committed Fund Balances; and

WHEREAS, All commitments must be approved by formal action of the Board of Trustees (the “Board”); and

WHEREAS, once made, a commitment can only be modified or removed by the same manner of formal Board action; and

WHEREAS, the action to commit funds must occur prior to fiscal year-end in order for such commitment to be reported in the balance sheet of the respective period, even though the amount might be determined subsequent to fiscal year-end;

WHEREAS, the Board originally committed the construction contract for Elementary School 54 (“ES 54”) from General Fund committed fund balance in June 2021, with an intent to reimburse the costs of such facility from a future issuance of bonds, and the construction of Elementary School 52 (“ES 52”) was originally budgeted in the 2018 bond based on projections and demographic studies identifying an expected increase in the student population in the Fort Bend Parkway area that did not ultimately materialize;

WHEREAS, student population growth in the Sienna area requires the construction of ES 54 to ensure the safety of students and to stay within district guidelines for class sizes; and

WHEREAS, the Board hereby finds, determines and declares that (i) the change in student population growth patterns is a material change in circumstances and conditions that would make building ES 52 at this time an unwise expenditure of funds, (ii) budgeting the construction of ES 54 from the 2018 bond will help ensure the safety of students and facilitate compliance district guidelines for class sizes, (iii) the release of the General Fund committed fund balance previously committed for the construction of ES 54 will facilitate the use of General Fund dollars for necessary operation and maintenance expenses of the District, and (iv) the construction of ES 52 should be budgeted from future bond authorization if demographic studies demonstrate the need for the construction of ES 52 within the timeframe covered by such future bond authorization; **Now, therefore:**

BE IT RESOLVED that the findings, determinations, and declarations contained in the recitals to this Resolution are hereby incorporated into the operative provisions of this Resolution;

BE IT ALSO RESOLVED that FBISD Board of Trustees hereby commits the following portions of its June 30, 2021, General Fund balance, as follows:

- \$62,500,000 for potential loss of state revenue;
- \$ 6,400,000 for major maintenance and repair;
- \$ 4,500,000 for new schools.

BE IT ALSO RESOLVED that FBISD Board of Trustees commits the total fund balance of Campus Activity Funds and the Instructional Materials Allotment of February 14, 2022 reported in the Special Revenue Fund.

The above Resolution is adopted this 14th day of February, 2022

Board President

Board Secretary

Project Summary
Package 54 - Elementary School 54
 EXHIBIT - 1

Description	A	B	C	D	E	F	G	H	I	TOTAL
	A/E Design Fees & Reimbursables	Design Contingency	Other Professional Services	Construction	Construction Contingency	FF&E	Site Development	Admin & Other Project Costs	Project Contingency	
ELEMENTARY SCHOOL 54	\$1,000,000	\$173,000	\$701,225	\$32,784,890	\$1,734,187	\$4,005,971	\$455,224	\$15,000	\$879,740.08	\$41,749,237.08
TOTAL:	\$1,000,000	\$173,000	\$701,225	\$32,784,890	\$1,734,187	\$4,005,971	\$455,224	\$15,000	\$879,740.08	\$41,749,237.08

BOT Meeting:	February 7, 2022
Solicitation No.:	22-039AR BuyBoard, Choice Partners, The Interlocal Purchasing System (TIPS), and Sourcewell Cooperatives
References:	District Goal Scalable Systems
Description:	<p>School Bus Parts, Services, and Related Items</p> <p><u>Recommendation</u></p> <p>The Administration is seeking Board approval for the continued purchase of school bus parts, services, and related items from multiple vendors, under cooperative contracts with BuyBoard Purchasing, Choice Partners, The Interlocal Purchasing System (TIPS), and Sourcewell in an amount not-to-exceed \$2,370,000 and authorization for the Superintendent to negotiate and execute the agreements through May 31, 2025.</p> <p><u>Summary</u></p> <p>In June 2017, the Board approved the purchase of school buses, bus parts, services and repairs through a cooperative agreement with BuyBoard. Staff recommends to continue taking advantage of the BuyBoard contracts, but also add authority to use Choice Partners, TIPS, and Sourcewell contracts. This will provide the department with a broader pool of resources to perform maintenance on buses.</p> <p>The District's two (2) transportation terminals, Lake Olympia and Hodges Bend, operate a fleet of over 500 bus units. The Transportation Department's maintenance division repairs engines, rebuilds transmissions, performs paint and bodywork, and replaces/repairs bus components to keep the buses operational. The increased age, wear and tear, multiple drivers and various road conditions contribute to breakdowns and the need to service the buses on a regular basis. Services and repairs that are not performed in house will be outsourced to the awarded vendors.</p> <p>The various cooperative Purchasing Contracts will allow the District to address the needs of the Transportation Department efficiently and effectively and complies with school district bidding requirements. Renewal options are available through May 2025. Should a contract not renew for the full term, staff will return to the Board to request authorization to utilize an alternate cooperative contract, or an alternate procurement method.</p> <p><u>Background</u></p> <p>Expenditures for FY 2020-21 were \$787,460. Current expenditures in 2021-22 are \$311,226. Expenditures are not expected to exceed \$2,370,000 over three (3) years. Funding is included in the budget.</p>

Requested By:	Oscar Perez, Chief Operations Officer Bryan Guinn, Chief Financial Officer
Vendor:	Beasley Tires*** Rush Bus Centers*** Rush Truck Centers of Texas*** Longhorn Bus Sales *** Thomas Bus Sales*** Thomas Bus Gulf Coast, GP*** Kyrish Truck Centers of Houston *** Heavy Duty Bus Parts*** Fleet Pride, Inc. BG Products LiftNow Automotive Equipment R&S Texas Parts. Napa Auto Parts Arnold Oil Company Blender Direct Impact Fleet Hi-Line AutoZone Auto Plus Lawson Products Northern Safety Co. Inc. Snap-On Navistar Parts NAPA SunCoast Resources
Budget Sources:	General Fund
Amount:	Not to Exceed - \$2,370,000 through May 31, 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 May 31, 2025
Last solicitation date:	June 19, 2017
Supporting documents:	N/A
Disclosure under Board Policy CH, CV, or DBD (Local):	None

*** Previously awarded a contract of the same scope with the District.

BOT Meeting:	February 14, 2022
Solicitation No.:	RFP 22-043TA
References:	District Goal Scalable Systems
Description:	<p>Plain Old Telephone Service (POTS) Related Items and Services:</p> <p><u>Recommendation</u></p> <p>The Administration is seeking Board approval for the continued purchase of Plain Old Telephone Service (POTS) Related Items and Services from Granite Telecommunications in an amount not to exceed \$1,286,350 and authorization for the Superintendent to negotiate and execute the agreement through February 2027.</p> <p><u>Summary</u></p> <p>The district issued RFP 21-059TA in September of 2021 soliciting for POTS/PRI services. A vendor was not recommended for award as the proposal did not meet the district's needs. To garner better RFP response, the district issued two separate bids, one as POTS and another as PRI.</p> <p>On December 16, 2021, Fort Bend ISD issued RFP 22-043TA soliciting proposals for Plain Old Telephone Service (POTS) Related Items and Services. Plain Old Telephone Services (POTS) are analog lines used within the district for specific systems that require telephony apart from the Districts Digital Private Branch Exchange (PBX) system, to include fire alarms, intrusion alarms and elevators. POTS lines are independent of district network, thus a reliable way to support essential services during power outages and other service outages.</p> <p>An evaluation team comprised of Fort Bend ISD staff members from the Information Technology department evaluated the proposals.</p> <p><u>Background</u></p> <p>Expenditure for FY 2020-2021 was \$240,716. Expenditures year-to-date in 2021-22 is \$139,323. Expenditure is not expected to exceed \$1,286,350 through February 2027 and includes anticipated uplift fees. Funding is included in the budget.</p>
Requested By:	Bryan Guinn, Chief Financial Officer Long Pham, Chief Information Officer
Vendors:	Granite Telecommunications
Budget Sources:	General Funds
Amount:	Not to Exceed - \$1,286,350 through February 2027.
Other Supporting Information	
Sole Source:	No
Number of vendors contacted by Purchasing:	11
Number of vendors contacted by FBISD Notification System:	419
	114

Number of vendors downloaded the solicitation:	29
Number of responses received:	2
Number of “no bid” responses received:	5
Length of commitment:	Through February 2027
Last solicitation date:	September 19, 2021
Supporting documents:	Evaluation Summary and Criteria
Disclosure under Board Policy CH, CV, or DBD (Local):	None

RFP 22-043TA
Plain Old Telephone Service (POTS) Related Items and Services

	Evaluation Criteria	Point System
1	Purchase price Offer a fair reasonable price for items to be procured by Fort Bend ISD.	25 points
2	Reputation of the Vendor and of the Vendor's goods or services 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. (References will be contacted via e-mail with a deadline. If no response is received by the deadline, there will be points deducted in this section.)	5 points
3	Quality of the Vendor's goods or services <ul style="list-style-type: none"> • Service capabilities, report capabilities, on-going maintenance, and technical support • Demonstrates competence: experience, etc. • Configuration and installation, integration, testing, implementation, • Vendor's products should be new and be of the highest quality 	20 points
4	Extent to which the goods or services meet the district's needs <ul style="list-style-type: none"> • Ability to restore service due to outages in a timely fashion, with a system for updates on Estimated Time of Return/Repair (ETR) for service • Ability to provide service support portal where outages can be quickly entered, and an acknowledgement of receipt provided • Ability to act as a Competitive Local Exchange Carrier (CLEC) 	20 points
5	Vendor's past relationship with the district For reference, the vendor must list the following: <ul style="list-style-type: none"> • Past projects or contracts similar service vendor has had with the district • Past projects or contracts similar service vendor has had with any K-12 Districts similar size or larger • Past projects or contracts similar service vendor has had with any business or universities the size of our district 	10 points
6	Long-term cost to the district to acquire the Vendor's goods or services <ul style="list-style-type: none"> • Setup fees; maintenance or other fees 	10 points
7	Vendor's Principal place of business is in the state of Texas or employs 500 people in this state.	0 points
8	Insurance requirements: <ul style="list-style-type: none"> • Certificate of Insurance as requested in the solicitation. 	Pass/Fail
9	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.	10 points
10	The impact on the ability of the district to comply with laws and rules relating to Historically Underutilized Businesses (HUB).	N/A
	TOTAL	100 points

Evaluation Summary
RFP-22-043TA Plain Old Telephone Service (POTS) Related Items and Services
BOT Date: February 14, 2022

Vendor	Purchase Price (25 pts max)	Reputation of the Vendor and the Vendors goods and services (5 pts max)	Quality of the Vendors goods or services (20 pts max)	Extent to which the goods or services meet the districts needs (20 pts max)	Vendors past relationship with the district or similar size district (10 pts max)	Long-term cost to the district to acquire the Vendors goods or services (10 pts max)	Agreement to Fort Bend ISD Terms and Conditions (10 pts max)	Insurance Requirements (Pass/Fail)	Total Score (100 pts. Max)
Granite Telecommunications	22.10	2.00	16.20	15.20	5.40	9.98	10.00	Pass	80.88
Astound Business Solutions	25.00	1.00	11.20	11.20	10.00	5.60	10.00	Pass	74.00

BOT Meeting:	February 7, 2022
Solicitation No.:	22-035AR BuyBoard Purchasing and Choice Partners Cooperative
References:	District Goal Scalable Systems
Description:	<p>Flooring Services, Installation and Related Services</p> <p><u>Recommendation</u></p> <p>The Administration is seeking Board approval for the continued purchase of flooring services, installations and related items, from multiple vendors, under a cooperative contract with BuyBoard Purchasing and Choice Partners Cooperative in an amount not-to-exceed \$1,500,000 and authorization for the Superintendent to negotiate and execute the agreements through February 2025.</p> <p><u>Summary</u></p> <p>On July 23, 2018, the Board approved the purchase of flooring services for the maintenance, repair, and installation of flooring at all District facilities through a cooperative contract with Choice Partners Cooperative.</p> <p>The Facilities Department is responsible for the day-to-day maintenance of flooring throughout the District, including athletic surfaces. Minor projects completed by staff include, but are not limited to, floor resurfacing, floor refinishing, and carpet installation. Staff will utilize cooperative vendors for various maintenance, repairs, alterations, renovations, and remediations, on an as-needed basis.</p> <p>The cooperative contracts will allow the Facilities Department to efficiently and effectively address all flooring repairs as needed and complies with school district bidding requirements. Renewal options are available through February 2025. Should either contract not renew for the full term, staff will return to the Board and request authorization to utilize an alternate cooperative contract, or an alternate procurement method.</p> <p><u>Background</u></p> <p>Expenditures for FY 2020-21 were \$255,162. Current expenditures in 2021-22 are \$408,782. Expenditures are not expected to exceed \$1,500,000 over a three (3) year period through February 2025. Funding is included in the budget.</p>
Requested By:	Oscar Perez, Chief Operations Officer Bryan Guinn, Chief Financial Officer

Vendor:	Jelco*** EMA Sports Solutions LLC FieldTurf, USA, Inc. Floors 2 Adore*** Hellas Construction, Inc. PTI Sports & Recreation Construction Mohawk Carpet Distributions, Inc. Newman Sports Flooring RCS Flooring Services Tarkett USA, Inc.***
Budget Sources:	General Fund Bond Funds
Amount:	Not to Exceed - \$1,500,000 through February 28, 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 February 2025
Last solicitation date:	January 23, 2018
Supporting documents:	N/A
Disclosure under Board Policy CH, CV, or DBD (Local):	None

*** Previously awarded a contract of the same scope with the district.

BOT Meeting:	February 7, 2022
Solicitation No.:	22-040CT OMNIA Partners Cooperative
References:	District Goal Scalable Systems
Description:	<p>Facilities Management Software Subscriptions</p> <p><u>Recommendation</u></p> <p>The Administration is seeking Board approval for the continued purchase of Facilities Management Software Subscriptions from Dude Solutions, Inc., under a cooperative contract with OMNIA Partners in an amount not-to-exceed \$776,903, and authorization for the Superintendent to negotiate and execute the agreements through March 2027.</p> <p><u>Summary</u></p> <p>In 2021, the Board approved the continued purchase of Facilities Management Software Subscriptions suite, which includes software support through a cooperative contract with OMNIA Partners Cooperative that expires on March 31, 2021.</p> <p>The Fort Bend Facilities Department and Information Technology Division have been in partnership with Dude Solutions, Inc. for over ten (10) years. SchoolDude is a web-based solution that creates and tracks maintenance work orders for departments and campuses. This software also tracks facilities maintenance warehouse inventory.</p> <p>In 2020, Fort Bend ISD added the Energy Manager module to increase productivity and cut heating and cooling costs by using automation for our HVAC system. The Energy Manager module continues to provide the District with a robust ability to run reports, identify peak usage, perform independent benchmarking, and calculate cost avoidance.</p> <p>The OMNIA Partners cooperative purchasing contract will allow the District to continue to meet the needs for facilities management software and complies with all school district bidding requirements. Renewal options are available through March 2027. Should the contract not renew for the full term, staff will return to the Board to request authorization to utilize an alternate cooperative contract, or an alternate procurement method.</p> <p><u>Background</u></p> <p>Expenditures in 2020-21 were \$140,450 for these services. Expenditures will not exceed \$776,903 through March 31, 2027. Funding is included in the budget.</p>
Requested By:	Oscar Perez, Chief Operations Officer Long Pham, Chief Information Officer

	Bryan Guinn, Chief Financial Officer
Vendor:	Dude Solutions, Inc.***
Budget Sources:	General Fund
Amount:	Not to Exceed - \$776,903 through March 31, 2027
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 March 2027
Last solicitation date:	N/A
Supporting documents:	N/A
Disclosure under Board Policy CH, CV, or DBD (Local):	None

*** Previously awarded a contract of the same scope with the District.

BOT Meeting:	February 7, 2022						
Solicitation No.:	CSP 22-031DE						
References:	District Goal Scalable Systems						
Description:	<p>Wide Area Network Connections</p> <p><u>Recommendation</u></p> <p>The Administration is seeking Board approval for the purchase of wide area network (WAN) fiber services from PS Lightwave in an amount not to exceed \$972,720 and authorization for the Superintendent to negotiate and execute the agreements through June 2027. This date aligns with the federal E-rate funding period.</p> <p><u>Summary</u></p> <p>On November 9, 2021, Fort Bend ISD issued CSP 22-031DE soliciting proposals for wide area network hub to data center service to provide increased lit fiber bandwidth interconnectivity services. This proposal will establish a formal bid as required by the Universal Service Schools and Libraries Program (ERATE) and provide interconnectivity of Fort Bend ISD wide area network (WAN) fiber infrastructure from network hub sites (campuses and District sites) throughout the Fort Bend ISD network into secondary data center Service Point of Presence (SPOP). This proposal will support the plans and future Fort Bend ISD data needs by providing redundancy, flexibility, and scalability for WAN fiber services.</p> <p>Currently the District has three 10G WAN circuits at 10Gb between hub sites and SPOP. The current WAN ERATE bid approved in 2016 has a reimbursement limit of 10G. With the tremendous adoption of technology resources that were used during the pandemic, the current 10G WAN circuits are at 85% utilization during high usage time during face-to-face instruction. The approval of this recommendation will allow the district to increase WAN bandwidth up to 40Gb to meet the District’s growing data transmission needs and qualify for ERATE reimbursement for speeds higher than 10G.</p> <p>An additional two 40G WAN circuits are being added for the Data Centers (Primary & Secondary) to provide dedicated WAN circuits for disaster recovery and failover capability (<i>See summary in chart below</i>). Information Technology Services (ITS) executed this bid in order to meet the federal E-rate requirements, allowing the district to maximize E-rate reimbursement for eligible infrastructure services.</p> <table border="1" data-bbox="443 1745 1469 1818"> <thead> <tr> <th>Current WAN Circuits</th> <th>New WAN Circuits</th> <th>Total WAN Circuits</th> </tr> </thead> <tbody> <tr> <td>3</td> <td>2</td> <td>5</td> </tr> </tbody> </table> <p>The goal of the Wide Area Network infrastructure includes:</p>	Current WAN Circuits	New WAN Circuits	Total WAN Circuits	3	2	5
Current WAN Circuits	New WAN Circuits	Total WAN Circuits					
3	2	5					

	<ul style="list-style-type: none"> • Building next generation education network infrastructure based on fiber infrastructure and the modifications needed to support the District’s long term data needs for the upcoming E-rate submittal period. • Implement a WAN infrastructure that provides high availability from each campus or site and scales the existing WAN connection with point-to-multipoint connections. • Plan the investment to upgrade to 40/100 GB and multi-point connections for a next generation infrastructure implementation. <p>The initial contract term will be five (5) years ending in 2027, followed by two five-year extensions ending in 2037. Total estimated expenditures for each five-year term will be \$972,720 and includes a factor for future growth due to new campuses. Based on a five-year service term, the anticipated ERATE reimbursement for eligible (3) WAN circuits is \$333,500. The amount for this service will be included in the budget for 2022-23 and subsequent years. The evaluation committee recommends PS Lightwave, as they provide the best value to the District. This CSP will replace CSP 16-025GT that was approved by the Board on February 15, 2016.</p> <p><u>Background</u></p> <p>Expenditures in 2019-20 were \$41,250. Expenditures in 2020-21 were \$52,270.11. Expenditures will not exceed \$972,720 through June 2027 and for each of the 5-year extensions. Funding is included in the budget.</p>
Requested By:	Long Pham, Chief Information Officer Bryan Guinn, Chief Financial Officer
Vendor:	PS Lightwave***
Budget Sources:	Bond Funds General Fund <i>(Will seek Federal ERATE reimbursement for eligible purchases)</i>
Amount:	Not to Exceed - \$972,720 for each of the 5-year terms through June 30, 2037.
Other Supporting Information	
Sole Source:	No
Number of vendors contacted by Purchasing:	8
Number of vendors contacted by FBISD Notification System:	736
Number of vendors downloaded the solicitation:	54
Number of responses received:	39
Number of “no bid” responses received:	2
Length of commitment:	Through June 2037
Last solicitation date:	2016
Supporting documents:	Evaluation Summary and Criteria
Disclosure under Board Policy CH, CV, or DBD (Local):	None

***Previously awarded a contract of the same scope with the District

CSP 22-031DE
Wide Area Network Connections

Vendor	Purchase Price (30 pts. max)	Offeror's Experience and Reputation, Past Experience with FBISD and Other School Districts (25 pts. max)	Quality of the Offeror's Goods and Services, Quality of Contractor's Response in the Proposal, Project Plan and Schedule (15 pts. max)	Offeror's Safety Record (5 pts max)	Offeror's Proposed Personnel (15 pts max)	Offeror's Financial Capability (5 pts max)	SBEP Commitment (5pts max)	Proposer's Total Score (100 pts. max)	Proposer's Ranking
PS Lightwave***	30.00	22.00	13.75	0.98	14.25	2.20	2.50	85.68	1
Kinetic Business by Windstream	17.44	15.75	11.00	2.73	11.25	2.28	2.50	62.95	2
Comcast Business	14.86	17.50	10.00	0.00	12.25	1.76	0.00	56.37	3
Interfacing Company of Texas	17.44	15.25	6.50	0.58	6.25	2.50	0.00	48.52	4
Phonoscope Fiber	11.88	15.75	10.50	0.30	8.75	0.10	0.00	47.28	5

*** Previously awarded a contract of the same scope with the District.

CSP 22-031DE Wide Area Network Connections

	Evaluation Criteria	Point System
1	<p>Purchase Price: Section 2269.055.a (1)</p> <ul style="list-style-type: none"> The Purchase price of Erate eligible goods and services 	30 points
2	<p>Vendor’s Experience and Reputation: Section 2269.055.a(2)</p> <ul style="list-style-type: none"> Provide evidence of your experience in providing projects of similar scope and scale Provide evidence of work contracted with FBISD and/or other school districts References 	25 points
3	<p>Quality of the Vendor’s Goods or Services: Section 2269.055a(3)</p> <ul style="list-style-type: none"> Effectively responds and processes all request for information and documentation included in this CSP Completeness of proposal package, Service Agreement, amendments and/or exceptions to the requested service(s) Demonstrates competence and capabilities 	15 points
4	<p>Vendor’s Safety Record; Section 2269.055.a (5)</p> <ul style="list-style-type: none"> Provides a summary of Experience Modification Rate (EMR) for the last three years, as well as a summary of your company’s safety policies and procedures 	5 points
5	<p>Vendor’s Proposed Personnel; Section 2269.055.a (6)</p> <ul style="list-style-type: none"> Proposed Personnel, qualifications and technical expertise of personnel directly assigned to work on this project Service coverage and the number of projects successfully completed by the vendor providing the same type and scope of the requested services. 	15 points
6	<p>Offeror’s Financial Capability Appropriate to the Size and Scope of the Project; Section 2269.055.a</p> <ul style="list-style-type: none"> Provide proof of Insurance, financial stability and Letter of Surety from Bonding Company 	5 points
7	<p>SBE Commitment; CV (Local) 2017.04</p>	5 points
	<p>TOTAL</p>	100 points