

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

Monday, November 7, 2022

This is Notice that the Fort Bend Independent School District Board of Trustees will hold a Public Budget Hearing on Monday, November 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 in the Board Room of the Fort Bend ISD Administration Building, 16431 Lexington Blvd., Sugar Land, TX 77479. The agenda packet for the meeting is available at <https://meetings.boardbook.org/Public/Organization/649>.

Members of the public may view the live stream of the meeting at the following address: <https://www.fortbendisd.com/BoardMeetingLivestream>. Members of the public may also address the Board during public comment.

1. Call to order
2. Superintendent Update
3. Review
 - A. Review and discuss possible Legislative Priorities for the 88th Legislative Session 4
 - B. Review the Resolution to convene the Fort Bend ISD School Health Advisory Committee (SHAC) to recommend support materials for instruction related to child abuse, family violence, dating violence, and sex trafficking 5
 - C. Review contingency 2022-23 Budget Amendment 9
 - D. Review minutes for approval of the following Fort Bend ISD Board of Trustees meetings: 12
 - August 1, 2022 - Special Called Meeting
 - October 3, 2022 - Called Meeting and Agenda Review
 - October 11, 2022 - Special Called Meeting - DIP/CIP Workshop
 - October 17, 2022 - Public Hearing: 2022-23 Targeted Improvement Plan for WHS
 - October 17, 2022 - Regular Business Meeting
 - E. Review revisions to policies: 33
 - DEC (Local)
 - DP (Local)
 - EJ (Local)
 - DMA (Local)
 - FFBA (Local)
 - F. Review the 2022-23 Annual Professional Learning Plan 70
 - G. Review proposed purchases exceeding \$50,000. Specially for:

1. Review for the purchase of generator preventive maintenance, support, and related services from various cooperative contracts in an amount not-to-exceed \$475,000 and authorization for the Superintendent to negotiate and execute the agreement through October 2025	82
2. Review increasing the existing contract awarded under 21-085LJ Data Center Preventive Services, Maintenance, and Support by \$1,100,000 for a total not to exceed the amount of \$1,336,400, and authorization for the Superintendent to negotiate and execute the agreements through April 2024	84
3. Review the purchase of Project Management and Information Technology Consulting Services from multiple vendors for an amount not to exceed \$2,000,000 and authorization for the Superintendent to negotiate and execute the agreements through December 2027	86
4. Review the purchase of Instructional Software, Subscriptions, Related Products, and Services from multiple vendors for an amount not to exceed \$15,000,000 and authorization for the Superintendent to negotiate and execute the agreements through November 2027	95
 4. Public Comment	
5. 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	
A. Consideration and approval of Executive Director of Business Services recommendation	
 6. Reconvene in Open Session	
 7. Consider Action on Closed Session Items	
 8. Action	
A. Consider approval of a Resolution authorizing additional pay, provided that the majority of voters on November 8, 2022, ratify the Board's adopted property tax rate and that additional funds are available sufficient to enable the District to make additional compensation adjustments for all eligible employees	102
B. Consider approval of a Resolution to suspend the attendance boundary implementation provision of Board Policy FC (Local) that permits a student entering grades 10,11, or 12 to remain at his or her current campus until the student graduates	107

C. Consider approval of the 2022-23 District Improvement Plan Performance Objectives	110
D. Consider approval of the Annual Comprehensive Financial Report (ACFR)	116
E. Consider approval of the Resolution nominating James Rice to serve on the Fort Bend Central Appraisal District Board of Directors	344

9. 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 rigorous and relevant curriculum and deliver instruction that is responsive to the needs of all students.

Goal 2: Fort Bend ISD will provide a positive culture and climate that provides a safe and supportive environment for learning and working.

Goal 3: Fort Bend ISD will recruit, develop, and retain high quality teachers and staff.

Goal 4: Fort Bend ISD will engage students, parents, staff, and the community through ongoing communication, opportunities for collaboration and innovation, and partnerships that support the learning community.

Goal 5: Fort Bend ISD will utilize financial, material, and human capital resources to maximize district outcomes and student achievement.

For: Fort Bend ISD Board of Trustees
Date: November 7, 2022
Action: Review: Legislative Priorities
Department: Superintendent

Summary

The Board will review and discuss possible Legislative Priorities for the 88th Texas Legislative Session convening in January 2023.

Recommended by:

Christie Whitbeck
Superintendent of Schools

For: Fort Bend ISD Board of Trustees
Date: November 7, 2022
Action: Review: School Health Advisory Council (SHAC) Resolution
References: District Goal 1
Board Policy EHAA and EHAC (Legal and Local)
Department: Academic Affairs

Recommendation

Consideration and possible approval to adopt a resolution to convene the Fort Bend ISD School Health Advisory Committee (SHAC) to recommend support materials for the instruction related to child abuse, family violence, dating violence, and sex trafficking.

Summary

Senate Bill 9, passed during the 87th (2nd) Legislative Special Session requires schools, beginning in the 2022-23 school year, to adopt a policy defining the process for the adoption of curriculum related to the prevention of child abuse, family violence, dating violence, and sex trafficking.

Policy EHAA(LOCAL) was approved by the Fort Bend Board of Trustees on September 19, 2022. This policy outlines the process regarding the adoption of support materials for the District's instruction relating to the prevention of child abuse, family violence, dating violence, and sex trafficking. The process includes:

1. Board adoption of a resolution convening the District's SHAC to recommend support materials for the instruction.
2. The SHAC shall provide no less than 14 calendar days of public notice and hold a public review of the considered support materials. SHAC members, parents, and the community shall be encouraged to attend and provide feedback on the support materials under consideration.
3. The SHAC shall hold at least two public meetings on the support materials before adopting recommendations to present to the Board.
4. The SHAC recommendations must comply with the instructional content requirements in the law, be suitable for the subject and grade level for which the materials are intended, and be reviewed by academic experts in the subject and grade level for which the materials are intended.
5. The SHAC shall present its recommendations to the Board at a public meeting. The recommendation shall include a summary of the public meetings, feedback gathered, and any adjustments made to the recommendation.

6. After the Board ensures the recommendations from the SHAC meet the standards in law, the Board shall take action on the recommendations by a record vote at a regularly scheduled Board meeting.

The SHAC serves in an advisory role to the Board of Trustees. District leadership collaborates with the SHAC to create awareness and to obtain their recommendation regarding legislative updates that impact student health and wellness. A tentative timeline is below:

<p>Board Action</p> <ul style="list-style-type: none"> • Board of Trustees adopts policy EHAA Local regarding the selection of support materials for the district’s instruction relating to the prevention of child abuse, family violence, dating violence, and sex trafficking 	September 19, 2022
<p>Form Prevention Support Resource Team (includes district leaders, content area experts, & SHAC members)</p> <ul style="list-style-type: none"> • Identify district leaders and SHAC members that will serve on the Prevention Instructional Resource Team • Accept Leadership Team and Content Area Experts Team Applications • Review and Select Task Force Members • Instructional Resource Task Force establishes resource priorities 	September 26, 2022 – October 7, 2022
<p>Board Action</p> <p>Board adopts a resolution for the District’s SHAC to recommend support materials for the instruction relating to the prevention of child abuse, family violence, dating violence, and sex trafficking</p>	November 14, 2022
<p>Public Communication</p> <ul style="list-style-type: none"> • Press release posted to the community about the adoption recommendations review • District Staff and SHAC reach out to vendors 	November 15, 2022 – December 9, 2022
<p>Prevention Support Resource Team Meeting #1</p> <ul style="list-style-type: none"> • Review Selection Procedures • Review Subject Area Priorities • Review Vendor Resources and Vendor Presentations • Schedule Vendor Presentations 	December 14, 2022
<p>Prevention Support Resource Team Meeting #2</p> <ul style="list-style-type: none"> • Review Vendor Resources and Vendor Presentations (up to 5 per day) 	January 10, 2023
<p>Prevention Support Resource Team Meeting #3</p> <ul style="list-style-type: none"> • Review Vendor Resources and Vendor Presentations (up to 5 per day) 	January 12, 2023
<p>Post Notice of Public Resource Review - <i>The SHAC shall provide no less than 14 calendar days public notice and hold a public review of the considered support materials. SHAC members, parents, and the community shall be encouraged to attend and provide feedback on the support materials under consideration.</i></p>	January 30, 2023
<p>Public Hearing #1/SHAC Meeting</p> <ul style="list-style-type: none"> • Review the Policy and Resolution Adopted by the Board of 	February 15, 2023

<p>Trustees</p> <ul style="list-style-type: none"> • Review the Process and List of Vendors That Have Communicated Interest • Provide an introduction and overview of the support materials considered for adoption. • Provide notice that the SHAC shall hold a review period (there must be at least two weeks between the first and second public meetings.) 	
<p>Public Resource Review & BOT Review</p> <ul style="list-style-type: none"> • Post on District Webpage • Invite SHAC Members, parents, community members, etc. to Participate Directly 	February 15, 2023 – March 2, 2023
<p>Prevention Support Resource Team Meeting #4</p> <ul style="list-style-type: none"> • Identify the vendors/programs that will be recommended to the Board of Trustees • Board Agenda Item due • Board Memo due 	March 8, 2023
<p>Public Hearing #2 Resources Recommended Presented to SHAC for Review, Before Scheduled SHAC Meeting</p> <ul style="list-style-type: none"> • Review the Policy and Resolution Adopted by the Board of Trustees • Review the Process and List of Vendors Participating • Present Recommended Resources 	March 22, 2023
<p>Submit Recommendations to School Board</p>	April 3, 2023, Board Workshop
<p>School Board Approves Recommendations</p>	April 17, 2023, Board Meeting

Recommended by:
 Dr. Christie Whitbeck
 Superintendent of Schools

Submitted by:
 Dr. Kim Lawson
 Chief Academic Officer

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

WHEREAS Section 28.004(q-4) of the Texas Education Code and Board Policy EHAA (Local) requires the Board of Trustees to adopt a resolution convening the local school health advisory council (SHAC) to make recommendations regarding resource or support materials for the School District's use in the prevention of child abuse, family violence, dating violence, and sex trafficking.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD:

The Board of Trustees of the Fort Bend Independent School District call for the SHAC to convene according to Board policy EHAA (Local) to make recommendations regarding resource or support materials for the School District's use in the prevention of child abuse, family violence, dating violence, and sex trafficking. In accordance with policy, the SHAC shall:

1. Provide no less than 14 calendar days of public notice and hold a public review of the materials considered. SHAC members, parents, and the community shall be encouraged to attend and provide feedback on the support materials;
2. Hold at least two public meetings on the curriculum materials for the school District's instruction on the prevention of child abuse, family violence, dating violence, and sex trafficking, before adopting recommendations to present to the Board;
3. Recommend materials for the School District's instruction on the prevention of child abuse, family violence, dating violence, and sex trafficking that comply with the instructional content requirements in the law, are suitable for the subject and grade level for which the materials are intended, and are reviewed by academic experts in the subject and grade level for which the materials are intended; and
4. Present the SHAC's recommendations for the School District's prevention of child abuse, family violence, dating violence, and sex trafficking instruction to the Board at a regularly scheduled Board meeting for the public, to include the Board's record vote for approval, during the 2022-23 school year.

The authority granted by this resolution is effective until the Board revokes such authority by further action.

Approved and Adopted by the Fort Bend ISD Board of Trustees on _____ 2022.

By _____
Board President
Fort Bend ISD

Attest:

By _____
Board Secretary
Fort Bend ISD

For: Fort Bend ISD Board of Trustees
Date: November 7, 2022
Action: Review: Budget Amendment
References: Board Policy CE (Legal)
Goal 3
Department: Business and Finance

Recommendation

Consideration and possible approval of a General Fund budget amendment for 2022-23 contingent on a successful Voter-Approval Tax Ratification Election.

Summary

On August 15, 2022, the Fort Bend Independent School District Board of Trustees adopted a combined Ad Valorem tax rate of \$1.2101 per \$100 of valuation for the 2022 tax year and called an election for a Voter-Approval Tax Ratification Election (“VATRE”) on November 8, 2022. As part of the VATRE, certain expenditures commitments were included that are not part of the current budget. The commitments include additional pay for teachers, auxiliary, and paraprofessional staff, the addition of police officers at elementary campuses, and an increase in the contribution to the health benefits fund. The additional tax revenue generated from the VATRE and corresponding expenditures that the District has committed to if the VATRE passes need to be incorporated into the budget if the VATRE is successful.

Fund 199 (General Fund)

Revenues are being increased as follows:

- Increase of \$47.66 million as a result of the successful Voter-Approval Tax Ratification Election on November 8, 2022, with the local revenues increasing by \$38.8 million and State revenue increasing by \$8.0 million.

Expenses are being increased \$3.4 million for the following:

1. Increase payroll expenses by \$5.0 million for a compensation adjustment of \$500 for teachers on the teacher pay scale and a retro-active increase of three percent of midpoint for paraprofessionals and two percent of midpoint for auxiliary employees.
2. Reclassify \$2.0 million in payroll expenditures that were budgeted for a contribution to the Health Fund as a transfer out; because this is a reclassification of expenditures, the net impact is \$0.
3. Increase expenditures by \$0.4 million for police officers at elementary schools for mid-year hire.

Other Sources/Uses are being increased as follows:

- Increase transfers-out by \$6.0 million to the Health Fund to offset higher claims costs in the Health Fund to minimize the impact on employees. The \$6.0 million includes \$2.0 million reclassified from payroll expenditures mentioned above, and \$4.0 million being added as part of the successful VATRE.

The successful passage of the VATRE also means the District will not use \$27.0M in ESSER funds to maintain a 90-day fund balance in the General Fund. These funds will be deallocated from the General Fund and are available to fund the longevity program, which has an estimated cost of \$13.2M.

Fund	Function	2022-23 Adopted Budget	Budget Amendment	Amended Budget
199	57 – Local Revenues	456,060,441	\$39,470,000	495,530,441
199	58 – State Revenue	253,207,353	8,190,000	261,397,353
199	59 – Federal Revenues	9,900,000	-	9,900,000
	Total Revenue	\$719,167,794	\$47,660,000	\$766,827,794
Expenditures				
199	11 – Instruction	456,519,246	1,941,667	\$458,460,913
199	12 – Instructional Resource Media	8,880,940	(51,633)	\$8,829,307
199	13 – Curriculum Development	15,196,155	(149,149)	\$15,047,006
199	21 – Instructional Leadership	19,470,912	116,177	\$19,587,089
199	23 – School Leadership	50,736,904	159,912	\$50,896,816
199	31 – Guidance Counseling Evaluation	37,285,356	47,133	\$37,332,489
199	32 – Social Work Services	2,836,295	9,036	\$2,845,331
199	33 – Health Services	8,716,503	(53,628)	\$8,662,874
199	34 – Student Transportation	24,946,569	218,880	\$25,165,448
199	35 – Food Services	398	-	\$398
199	36 – Co-Curricular	15,637,854	(60,035)	\$15,577,819
199	41 – General Administrative	19,644,061	142,285	\$19,786,347
199	51 – Facilities Maintenance	72,248,247	342,768	72,591,015
199	52 – Security & Monitoring	10,063,341	499,148	\$10,562,489
199	53 – Data Processing	18,453,960	265,213	\$18,719,173
199	61 – Community Services	846,781	(2,274)	844,507
199	71 – Interest Expense	750,000	-	\$750,000
199	81 – Facility Acquisition	-	-	\$0
199	93 – Payment to Member/SSA	460,000	-	\$460,000
199	99 – Other Intergovernmental charges	5,300,000	(25,500)	\$5,274,500
	Total Expenditures	\$767,993,522	\$3,400,000	\$771,393,522
Other Sources/Uses				
199	Other Sources	2,000,000	174,119	2,174,119
199	Other Uses	-	6,000,000	6,000,000
199	Increase/ (Decrease)	(\$46,825,728)	\$38,434,119	(\$8,391,609)
199	Use of ESSER	27,000,000	(27,000,000)	0
	Net Change	(\$19,825,728)	\$11,434,119	(\$8,391,609)
	Fund Balance - Beginning	206,928,896	-	206,928,896
	Fund Balance - Ending	187,103,168	11,434,119	198,537,287
	Fund Balance Reserve - %			26%
	Fund Balance Reserve - Days	10		90 days

The budget amendment will only be for items related to the VATRE. A future budget amendment will be brought forward that will include additional adjustments for the encumbrance rollover and other revenues and expenditures that were not included as part of the original budget that are anticipated to occur before the end of the 2022-23 fiscal year.

Recommended by:

Christie Whitbeck
Superintendent of Schools

Submitted by:

Bryan Guinn
Chief Financial Officer

For: Fort Bend ISD Board of Trustees
Date: November 7, 2022
Action: Review: Board of Trustees
Meeting and Hearing Minutes
Reference: Board Policy BE (Local)
Department: Legal Services

Recommendation

Consideration and possible approval of the minutes of Fort Bend ISD Board of Trustees meetings and/or public hearings on the following dates:

- August 01, 2022 Special Called Meeting
- October 03, 2022 Called Meeting and Agenda Review
- October 11, 2022 Special Called Meeting – DIP/CIP Workshop
- October 17, 2022 Public Hearing – 2022-23 Targeted Improvement Plan for Willowridge High School
- October 17, 2022 Regular Business Meeting

Summary

Board Policy BE (Local) states, “Board action shall be carefully recorded by the Secretary or clerk; when approved, these minutes shall serve as the legal record of official Board actions. The written minutes of all meetings shall be approved by vote of the Board and signed by the President and the Secretary of the Board.” Following this policy, the Administration submits the meeting minutes for the Board’s approval.

**Minutes
Fort Bend ISD Board of Trustees**

Special Called Meeting - August 1, 2022

A Special Called Meeting of the Fort Bend ISD Board of Trustees was held on Monday, August 1st, 2022, beginning at 6:00 PM in the Board Room of the Fort Bend ISD Administration Building located at 16431 Lexington Blvd., Sugar Land, Texas.

A quorum of the Board of Trustees attended in person at this location. The agenda packet for the meeting can be found here:

<https://meetings.boardbook.org/Public/Agenda/649?meeting=539685>

Presiding Officer.....Mrs. Kristen Davison Malone, President

Board Members Present

Mrs. Judy Dae, Vice President
Dr. Shirley Rose-Gilliam, Secretary
Mr. Rick Garcia
Mr. David Hamilton
Mrs. Angie Hanan
Ms. Denetta Williams

School Officials Present

Dr. Christie Whitbeck, Superintendent of Schools
Robert Scamardo, General Counsel

Others Present

Rick Morris, Board Counsel
Chris Gilbert, Defendant Counsel
Dr. Cathy Mincberg (CRSS)

1. Meeting call to order

President Davison Malone called the meeting to order at 6:03 PM announcing the presence of a quorum and that the meeting had been duly called and the notice posted for the time and manner required by law.

2. Convene in Closed Session

The Trustees convened in closed session at 6:08 PM 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

- A. Section 551.074: Personnel Matters - Deliberate proposed settlement in the Equal Employment Opportunity Commission Charge of Discrimination #460-2022-03047 Garrett Rosier v Fort Bend ISD

3. Reconvene in Open Session

The Trustees reconvened in open session 8:06 PM.

4. Consider Action on Closed Session Item

MOTION made by Mrs. Hanan and SECONDED by Dr. Gilliam for the Board to approve the proposed settlement in the Equal Employment Opportunity Commission Charge of Discrimination #460-2022-03047 Garrett Rosier v Fort Bend ISD.

During discussion, Board Member Judy Dae read the following statement:

While I do not agree with many of the allegations against Fort Bend ISD, when I consider the substantial cost of fighting this matter in court, and based on the advice of our legal counsel, I am willing to support approval of the settlement agreement.

Board Member David Hamilton stated that, like Mrs. Dae, he did not agree with some of the accusations against the District but considering the cost he also supports the approval of the settlement.

Board President Kristen Malone read the following statement:

Mr. Rosier filed a grievance alleging Ms. Williams maltreatment toward him. The investigation from the grievance resulted in an expenditure of approximately \$49,000.00. Mr. Rosier has since filed an EEOC claim and Fort Bend is now faced with a potential settlement of \$65,000.00 to Mr. Rosier less TASB defense fund of \$32,500.00, netting a \$32,500.00 FBISD outlay in settlement. While I do not believe the District should be held legally responsible, when I consider the potential costs of litigation, and weigh that along with my responsibility to protect taxpayers, I feel that it is my fiduciary responsibility to mitigate risk and support what I believe is a favorable settlement for the District.

After discussion, MOTION PASSED. Ayes 6 – Nays 0

Yay: Dae, Davison-Malone, Garcia, Rose-Gilliam, Hamilton, and Hanan.

Board Member Denetta Williams was not present for the vote.

MOTION was made by Mr. Garcia to adjourn. The meeting adjourned at 8:10 PM.

Kristen Davison Malone, President

Dr. Shirley Rose-Gilliam, Secretary

Minutes
Fort Bend ISD Board of Trustees
Called Meeting and Agenda Review Workshop
October 3, 2022

The Fort Bend ISD Board of Trustees Called Meeting and Agenda Review Workshop was held on Monday, October 3, 2022, beginning at 6:06 p.m. in the Board Room of the Administration Building located at 16431 Lexington Blvd., Sugar Land, Texas. The Live Stream of the meeting was available for public viewing at the following address <https://www.fortbendisd.com/Page/124962>. The meeting was recorded as required by law, and the recording is available to the public at: <https://youtu.be/q3lgBdeeTTM>

The agenda packet for the meeting can be found here:

<https://meetings.boardbook.org/Public/Agenda/649?meeting=548600>

Presiding Officer.....Mrs. Kristen Davison-Malone, President

Board Members Present

Mrs. Judy Dae, Vice President
Dr. Shirley Rose-Gilliam, Secretary
Mrs. Angie Hanan
Mr. David Hamilton
Mr. Rick Garcia
Ms. Denetta Williams

School Officials Present

Dr. Christie Whitbeck, Superintendent of Schools
Steve Bassett, Deputy Superintendent
Beth Martinez, Deputy Superintendent
Glenda Johnson, Chief Human Resources Officer
Dr. Kimberly Lawson, Chief Academic Officer
Dr. Kwabena Mensah, Chief of Schools
Oscar Perez, Chief Operations Officer
Long Pham, Chief Information Officer
Robert Scamardo, General Counsel
Veronica Sopher, Chief Communications Officer
Amanda Bubela, Recording Secretary (joined virtually)

Others Present

Debra Esterak, Board Counsel
Staff and Employees

1. Meeting Called to Order

President Malone called the meeting to order at 6:06 p.m. announcing the presence of a quorum, that the meeting had been duly called and the notice posted for the time and matter required by law.

2. Superintendent's Update

Dr. Whitbeck shared with the Board several district events and celebrations.

- Fort Bend ISD hosted several elected officials and their staff members during a VATRE information session held last week at the Reese Center. Dr. Whitbeck expressed appreciation to the Board members who were able to attend, as well as students who participated. Student participants included the Dulles High School Jazz Band, the Austin High School JRTOC and CTE Culinary Students from the Reese Center.
- VATRE community information meetings are ongoing throughout the district. The next sessions will be Tuesday at Travis High School, Wednesday at Elkins High School and Thursday at Marshall High School. A virtual session is also planned and will be broadcast on YouTube.
- Dr. Whitbeck expressed appreciation to the Fort Bend Chamber of Commerce and the Fort Bend Economic Development Council for endorsing the VATRE.
- Fort Bend ISD is celebrating Hispanic Heritage Month through October 15 and recognized custodians during National Custodial Workers Recognition Day October 2.
- The public is invited to display blue ribbons to honor the teaching profession during World Teacher's Day on Wednesday, October 5. Everyone is invited to use the hashtag #TeachersCan to express appreciation for teachers.
- Dr. Whitbeck recognized two FBISD staff members:
 - Jose Escott, the custodian at Mercer Stadium. Mr. Escott has supported students and staff for 43 years, and single-handedly maintained the stadium grass before turf was installed.
 - Damien Bassett, a Travis High School Assistant Principal. Mr. Bassett previously served as a history teacher and four of his former students are now teachers at Travis High School.

The Board meeting was recessed for a five-minute break at 6:11 p.m. President Malone reconvened the meeting at 6:20 p.m.

3. Review

- A. Reviewed a resolution to suspend the attendance boundary implementation provision of Board Policy FC (Local) associated with the opening of Almeta Crawford High School to open with students entering grades 9 and 10.

Board members asked questions related to the purpose of the resolution. Deputy Superintendent Beth Martinez provided clarity regarding the specific provision in FC (Local) that staff is seeking to suspend, as Almeta Crawford High School will open with only students entering grades 9 and 10.

Mrs. Hanan asked that in the future, staff clarify language regarding transportation eligibility.

- B. Reviewed a resolution authorizing the Public Sale of Acquired Property.

In response to questions from Board members, Rob Scamardo affirmed the purpose of the resolution is to authorize the public sale of property acquired by Fort Bend ISD

through tax foreclosure proceedings. The properties are currently held by the district in trust. The resolution would authorize the constable to conduct the sale of the properties, placing them back on the tax rolls and generating property tax revenue for the district.

C. Reviewed the order authorizing and approving a Third Amendment to the Note Purchase Agreement associated with the District's commercial paper program and other matters relating thereto.

D. Reviewed proposed purchases exceeding \$50,000. Specifically for:

D-1 Reviewed the continued purchase of after school enrichment services and related items.

Board members asked questions about current enrichment programs. Trustees provided feedback and expressed a desire to provide additional enrichment programs throughout the district.

Mrs. Hanan requested that the administration return to a previous communication practice in which all board members received a list of all board members' individual questions.

Mrs. Malone requested that staff provide an updated estimate of revenue collected from Success Zone programming.

D-2 Reviewed increasing the existing contract awarded under RFP 19-044ES Personal Computers (PC), related equipment and services from Netsync Network Solutions, LLC.

D-3 Reviewed the use of 2018 Bond Program Contingency as proposed.

D-4 Reviewed a project budget to perform the replacement of the potable hot/cold water lines at First Colony Middle School (PKG059) for a total amount of \$1,200,000; approval of a Professional Services Agreement with BRW Architects for a Not-to-Exceed amount of \$95,000; utilization of Bond 2018 Contingency Funds; and authorization for the Superintendent to negotiate and execute or terminate the agreements.

E. Reviewed minutes for approval of the following Fort Bend ISD Board of Trustee meetings:

- June 07, 2022 - Special Called Meeting
- June 08, 2022 - Special Called Meeting
- June 13, 2022 - Public Budget Hearing
- June 13, 2022 - Called Meeting and Agenda Review
- June 20, 2022 - Regular Business Meeting
- June 30, 2022 - Special Called Meeting
- July 25, 2022 - Regular Business Meeting
- August 01, 2022 - Special Called Meeting

- August 15, 2022 - Public Hearing
- August 15, 2022 - Called Meeting and Agenda Review
- August 22, 2022 - Regular Business Meeting
- September 12, 2022 - Called Meeting and Agenda Review
- September 19, 2022 - Regular Business Meeting

4. Public Comment

No members of the public addressed the Board.

5. Convene in Closed Session

The Board convened in closed session at 6:57 p.m. 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.

- A. Deliberate proposed agreement in the Level Three employee grievance of Kevin Daniels.
- B. Deliberate recommendation to propose termination of the term employment contract of Michael Milazzo for good cause.

6. Reconvene in Open Session

The Board reconvened in open session at 7:50 p.m.

7. Consider Action on Closed Session Items

- A. Consider proposed agreement in the Level Three employee grievance of Kevin Daniels.
- B. Consider proposed termination of the term employment contract of Michael Milazzo for good cause.

8. Action

MOTION was made by Mrs. Hanan and SECONDED by Mr. Garcia to accept the hearing officer's recommendation in the Level Three grievance of employee Kevin Daniels and direct the administration to remove the Ineligible for Rehire designation from the personnel file of Kevin Daniels.

MOTION CARRIES. 7 Ayes – 0 Nays.

MOTION was made by Dr. Rose-Gilliam and SECONDED by Mrs. Hanan to propose the termination of the term employment contract of Michael Milazzo for good cause and authorize the superintendent to give notice of the Board's action.

MOTION CARRIES. 7 Ayes – 0 Nays.

9. Adjournment

Having no further business before the Board, MOTION was made by Dr. Rose-Gilliam to adjourn. The meeting was adjourned at 7:53 p.m.

Kristen Davison-Malone, President

Dr. Shirley Rose-Gilliam, Secretary

Minutes
Fort Bend ISD Board of Trustees
Called Meeting: District Improvement Plan/Campus Improvement Workshop
October 11, 2022

The Fort Bend ISD Board of Trustees held a Special Called Meeting on October 11, 2022, beginning at 12:00 p.m. in the Board Room of the Administration Building located at 16431 Lexington Blvd., Sugar Land, Texas. The Live Stream of the meeting was available for public viewing at the following web address: www.fortbendisd.com/boardmeetinglivestream. The meeting was recorded as required by law, and the recording is available to the public at: <https://fortbendisd.new.swagit.com/videos/186342>.

The agenda packet for the meeting can be found here:
<https://meetings.boardbook.org/Public/Agenda/649?meeting=552031>

Presiding Officer.....Ms. Kristen Davison-Malone, President

Board Members Present

Mrs. Judy Dae, Vice President
Dr. Shirley Rose-Gilliam, Secretary
Mr. Rick Garcia
Mr. David Hamilton
Mrs. Angie Hanan

School Officials Present – Executive Team

Dr. Christie Whitbeck, Superintendent of Schools
Steve Bassett, Deputy Superintendent
Beth Martinez, Deputy Superintendent
Bryan Guinn, Chief Financial Officer
Glenda Johnson, Chief Human Resources Officer
Dr. Kimberly Lawson, Chief Academic Officer
Dr. Kwabena Mensah, Chief of Schools
Long Pham, Chief Information Officer

School Officials Present – Other Staff

Lisa Coston, Director Accountability, Assessment and Compliance
Dr. Deena Hill, Executive Director of Student Support Services and Special Education
Melissa Hubbard, Executive Director Teaching and Learning
Dr. Pilar Westbrook, Executive Director of SEL and Comprehensive Health
Stephanie Williams, Executive Director Organizational Development
Dr. Brett Lemley, Assistant Superintendent for Secondary Education
Dr. Carmela Levy-David, Assistant Superintendent for Early Childhood & Elementary Education
Payal Pandit, Executive Director Collaborative Communities
Bart Rosebure, Emergency Management Coordinator

Mary Brewster, Executive Director Human Resources
Amanda Bubela, Recording Secretary

1.Meeting Called to Order

President Malone called the meeting to order at 12:05 p.m. announcing the presence of a quorum, that the meeting had been duly called and the notice posted for the time and matter required by law.

2. Public Comment

No members of the public addressed the Board.

3. Information

Dr. Christie Whitbeck, FBISD Superintendent of Schools shared opening remarks and stated the purpose of the workshop, which provides a bridge between the Summative Evaluation Board members heard in September. Dr. Whitbeck stated that Board members will hear more about the development of performance objectives, how progress will be reported to the Board, and what systems will be used for improvement. This planning also ties into the District goals, District Performance Objectives and the Superintendent’s evaluation instrument that Board members previously adopted in June of 2022.

Deputy Superintendent Beth Martinez explained Policy BQ Legal guides the District Improvement Planning process. Ms. Martinez also provided information about the format of the workshop and the future actions the Board would be asked to take during the October 17 Board meeting.

During the October 17 Regular Board meeting, the Board will be asked to approve:

- 2022-23 District Improvement Plan Performance Objectives
- 2022-23 Campus Improvement Plan Performance Objectives
- 2022-23 Targeted Improvement Plan for Willowridge High School

Stephanie Williams, Executive Director of Organizational Development, provided an overview of the feedback protocol and other documents provided to Board members.

4. District Improvement Plan/Campus Improvement Plan Workshop

Board members broke into three groups for small group discussions with district staff, with each table focusing on designated District goals for approximately 20 minutes.

Following these small group discussions, Stephanie Williams then reviewed the reporting schedule that provided information about data sources that will be used to monitor success, and a timeline of when the data will be available for reporting.

Dr. Kwabena Mensah, Chief of Schools, provided an overview of the Campus Improvement Planning and the development of Campus Improvement Plans.

At conclusion of the workshop, Dr. Whitbeck shared copies of the [2022 Texas Teacher Poll](#) conducted by the Charles Butt Foundation, noting that teacher retention is the focus of the Board's District Goal 3.

4. Adjournment

Having no further business before the Board, MOTION was made by Mr. Garcia to adjourn the meeting at 2:02 p.m.

Minutes
Fort Bend ISD Board of Trustees
Public Hearing
October 17, 2022

The Fort Bend ISD Board of Trustees held a Public Hearing regarding the Targeted Improvement Plan for Willowridge High School on Monday, October 17, 2022, beginning at 5:30 p.m. in the Board Room of the Administration Building located at 16431 Lexington Blvd., Sugar Land, Texas. The Live Stream of the meeting was available for public viewing at the following web address: www.fortbendisd.com/boardmeetinglivestream. The meeting was recorded as required by law, and the recording is available to the public at: <https://fortbendisd.new.swagit.com/videos/186720>.

The agenda packet for the meeting can be found here:
<https://meetings.boardbook.org/Public/Agenda/649?meeting=550866>

Presiding Officer.....Ms. Kristen Davison-Malone, President

Board Members Present

Mrs. Judy Dae, Vice President
Dr. Shirley Rose-Gilliam, Secretary
Mr. Rick Garcia
Mr. David Hamilton
Mrs. Angie Hanan
Ms. Denetta Williams

School Officials Present

Dr. Christie Whitbeck, Superintendent of Schools
Steve Bassett, Deputy Superintendent
Beth Martinez, Deputy Superintendent
Bryan Guinn, Chief Financial Officer
Glenda Johnson, Chief Human Resources Officer
Dr. Kimberly Lawson, Chief Academic Officer
Dr. Kwabena Mensah, Chief of Schools
Oscar Perez, Chief Operations Officer
Long Pham, Chief Information Officer
Bart Rosebure, Emergency Management Coordinator
Veronica Sopher, Chief Communications Officer
Coby Wilbanks, Executive Director of Legal Services
Amanda Bubela, Recording Secretary (joining virtually)

Others Present

Rick Morris, Board Counsel
FBISD Staff and Employees

1.Meeting Called to Order

President Malone called the meeting to order at 5:36 p.m. announcing the presence of a quorum, that the meeting had been duly called and the notice posted for the time and matter required by law.

2. Information

A. 2022-23 Targeted Improvement Plan

The Administration presented the Targeted Improvement Plan (TIP) for Willowridge High School, which has been identified as a Comprehensive Support and Improvement (CSI) campus.

Following opening remarks from FBISD Superintendent of Schools Dr. Christie Whitbeck, Rhonda Mason, acting in her capacity as the District Coordinator of School Improvement, explained that Willowridge High School has been identified as a Comprehensive Support and Improvement Campus.

As a result of this designation:

- Fort Bend ISD must assign a district coordinator of school improvement.
- Additional training, conducted through Educational Service Centers, is required on Effective Schools Framework.
- A Targeted Improvement Plan (TIP) must be developed and approved by the Board of Trustees. This TIP is submitted to the TEA, and throughout the implementation of the plan, staff will meet with the TEA regularly as they monitor progress.

Following the presentation by staff, Board members asked clarifying questions, provided feedback to the administration, and requested additional information that will be processed through the Q&A Manager. Board members felt it was imperative FBISD engage Willowridge High School parents and stakeholders to keep them updated on the District's efforts to support students.

3. Public Comments

There were no comments from members of the public.

4. Adjournment

Having no further business before the Board, MOTION was made by Ms. Hanan to adjourn the meeting at 6:53 p.m.

Minutes
Fort Bend ISD Board of Trustees
Regular Meeting
October 17, 2022

The Fort Bend ISD Board of Trustees Regular Business Meeting was held on Monday, October 17, 2022, beginning at 7:05 p.m. in the Board Room of the Administration Building located at 16431 Lexington Blvd., Sugar Land, Texas. The Live Stream of the meeting was available for public viewing at the following web address: www.fortbendisd.com/boardmeetinglivestream. The meeting was recorded as required by law, and the recording is available to the public at: <https://fortbendisd.new.swagit.com/videos/186742>.

The agenda packet for the meeting can be found here:
<https://meetings.boardbook.org/Public/Agenda/649?meeting=550528>

Presiding Officer.....Ms. Kristen Davison Malone, President

Board Members Present

- Mrs. Judy Dae, Vice President
- Dr. Shirley Rose-Gilliam, Secretary
- Mr. Rick Garcia
- Mr. David Hamilton
- Mrs. Angie Hanan
- Ms. Denetta Williams

School Officials Present

- Dr. Christie Whitbeck, Superintendent of Schools
- Steve Bassett, Deputy Superintendent
- Beth Martinez, Deputy Superintendent
- Bryan Guinn, Chief Financial Officer
- Glenda Johnson, Chief Human Resources Officer
- Dr. Kimberly Lawson, Chief Academic Officer
- Dr. Kwabena Mensah, Chief of Schools
- Oscar Perez, Chief Operations Officer
- Long Pham, Chief Information Officer
- Bart Rosebure, Emergency Management Coordinator
- Veronica Sopher, Chief Communications Officer
- Coby Wilbanks, Executive Director of Legal Services
- Amanda Bubela, Recording Secretary (joining virtually)

Others Present

- Rick Morris, Board Counsel
- FBISD Staff and Employees

1.-3. Meeting Called to Order, National Anthem, Moment of Silence

President Malone called the meeting to order at 7:05 p.m. announcing the presence of a quorum, that the meeting had been duly called and the notice posted for the time and matter required by law. The meeting began later than the time notice because of a Public Hearing on the Willowridge High School 2022-23 Targeted Improvement Plan, held prior to the Regular Meeting, extended beyond the time scheduled. Mrs. Malone asked the audience to stand for the National Anthem, performed by the Bush High School Chamber Choir. Following the performance the audience remained standing for a moment of silence.

4. Recognitions

The Board recognized several students and campuses including:

Members of the Bush High School Chamber Choir

- Vivian Cantu
- Victoria Fuentes
- Hobed Seravia
- Amado Penaloza
- Ralph Louis
- Derrick Williams
- Angel Rodriguez
- Breonna Payne
- Onyekachi Ukadike
- Khari Whitemore
- Directors, Arianna Sandoval and Allen Silagon

Clements High School student Karen Wei, who won first place in the John F. Tinker Foundation Essay Contest.

Sartartia Middle School String Orchestra, which earned third place in the state middle School String Honor Orchestra competition

- Director Heather Davis
- Assistant Director Fernando Medina

Mark of Excellence National band, choir and orchestra winners

- National Wind Band Honors – Commended Winners
 - Hodges Bend Middle School Honors Band – Directors Aaron Goldfarb and Joann Prause
 - Fort Settlement Middle School Honors Band – Directors Theresa Baragas and Ireland Hirschman
 - Thornton Middle School Honors Band – Director Jason Finnels
- National Orchestra Honors – National Winners
 - Fort Settlement Middle School Chamber Orchestra – Directors Angela Peugnet and Roger Vasquez
 - Dulles Middle School Symphony Orchestra – Directors Sally Kirk, Edward Odeh and Regan Vogel

- Austin High School Camerata Orchestra – Director Ann Victor and Student Co-Presidents Timothy Ji and Terry Tan
- National Orchestra Honors – Commended Winners
 - Garcia Middle School Chamber Orchestra – Directors Frances McLean and Giovanni Fuentes
 - Sartartia Middle School Honors Orchestra – Directors Heather Davis and Fernando Medina
- National Choral Honors – Commended Winner
 - Fort Settlement Middle School Varsity Treble Choir – Director Kirsten Jordan
- National Percussion Ensemble Honors – Commended Winner
 - Austin High School Percussion Ensemble – former Director Andres Aya and current Director Lee Willis

Two Fort Bend ISD teachers selected as a Honeywell 2022 STEM Teacher Hall of Fame

- Blair Bednar, teacher from Sugar Land Middle School
- Richard Embrick, teacher from Crockett Middle School, who was unable to attend the board meeting

Representatives from the Texas Association of School Boards Risk Management Fund, Rose Brown and Ryan Boyce presented a special recognition to the Fort Bend ISD Transportation Department. The FBISD Transportation Department was awarded the 2022 Excellence Award for Vehicle/Accident Collision Training and Incident Review Board.

Transportation leaders recognized include:

- Oscar Perez, Chief Operations Officer
- Mike Jones, Executive Director
- Diana Mack-Henry, Director
- Isaac Malbrough, Supervisor of Safety and Training

5. Superintendent Update

Dr. Whitbeck shared with the Board several district updates and events.

- Fort Bend ISD’s Band Night was held last Wednesday, showcasing bands from all 11 high schools. The UIL contest will be held Wednesday at Mercer Stadium.
- The football season is underway across FBISD, with student athletes and performers demonstrating their talents.
- New Weapon Detection Systems are in place at athletic events thanks to a pilot program approved by the Board of Trustees. The detection devices allow people to pass through with limited delay and disruption.
- The 15th annual State of the Schools was held last Wednesday. Fort Bend ISD Board members and members of the executive team attended to champion public education alongside neighboring districts. The Kempner High School JROTC participated in the event and presented colors.
- SHAC’s Parent Webinars continue thanks to Whole Child Health. The next webinar, “Behavior Boot Camp” will take place Wednesday on Zoom.

- Congratulations to the new Miss USA, R'Bonney Gabriel, who is a graduate of Elkins High School. Ms. Gabriel will compete for Miss Universe in January in New Orleans.
- The director of the national pageant, Crystle Stewart, is also a graduate of Elkins High School. Ms. Stewart is also a former Miss USA.

6. Board Member Reports

Activities Report

Dr. Gilliam reported that the Trustees have attended or participated in the following activities in October.

- Community / Feeder Pattern Information Sessions
- TASA-TASB txEDCON22 Convention 2022
- Elementary & Secondary Campus Visits
- Luncheon/Presentation for Elected Officials
- Clements Homecoming Game
- Ridge Point Homecoming Game
- Travis Homecoming Game
- Spotlight on the Sugar Land 95 Symposium
- National Night Out – Community Safety Expo at Glover Elementary
- FBISD College Night at Marshall & Travis High Schools
- Marshall HS Homecoming Parade
- SHAC National School Lunch Event
- Fort Bend Chamber of Commerce – 15th Annual State of the Schools Event
- FBISD Band Night
- Student Leadership 101 – Session 2
- Willowridge Wall of Honor Golf Tournament
- VATRE Information Sessions
- Super Saturday Reading Program
- Marshall & Texas City Varsity Football Game
- Dulles High School PALS 4th Grade Event at Lexington Creek Elementary
- All-In Mentoring at Hunters Glen Elementary
- Kempner Homecoming Game versus Magnolia High School
- Girl's Golf Tournament Hosted by Ridge Point High School

Legislative Committee

Ms. Malone reported on the work of the Legislative Committee in anticipation of making recommendations to the Board to adopt FBISD's legislative priorities for the upcoming legislative session.

Ms. Malone distributed a preliminary list of topics and asked Board members to review and provide feedback to the committee.

Mrs. Hanan requested that all Board members receive a copy of the full TASB legislative agenda so that they could review language, learn more about the priorities and prioritize topics.

7. Public Comments

Kathryn Lilly, a retired FBISD teacher and current substitute, addressed the Board regarding substitute compensation and asked for pay equity for certified substitutes.

LaCresha Ellison, a facilitator with UT Health's Youth Aware of Mental Health (YAM), addressed the Board and provided information about YAM. Ms. Ellison indicated she was providing Board members with additional information, including a Frequently Asked Questions (FAQ) document.

Glenda Macal, President of the Fort Bend American Federation of Teachers, addressed the Board regarding the Targeted Improvement Plan (TIP) for Willowridge High School and shared her concerns about the plan's impact on teacher schedules.

8. Discussion regarding possible nomination of a candidate for election to the Fort Bend Central Appraisal District Board of Directors.

MOTION made by Mr. Garcia and SECONDED by Ms. Dae to nominate Jim Rice, a former Trustee to the Fort Bend Central Appraisal District Board of Directors.

During discussion Chief Financial Officer Bryan Guinn shared that on September 30, FBISD received notification from the Fort Bend Central Appraisal District that existing an existing board member had tended their resignation and sought nomination of a candidate.

Following discussion, MOTION PASSED. Ayes 6 – Nays 1.
Yea: Davison-Malone, Dae, Rose-Gilliam, Hamilton, Hanan
Nay: Williams

9. Information

A. Annual Comprehensive Financial Report (ACFR) and 2022-23 Budget Update

Lupe Garcia, on behalf of Whitley Penn, presented the results of the Fiscal Year 2022 Financial Statement Audit. The results of the audit, which reflect a "clear" opinion, were previously shared with the Board Audit Committee.

Education Code 44.008 requires the audit of school district financials at the close of each fiscal year by a certified public accounting firm registered with the Texas State Board of Public Accountancy.

Following the presentation, Board members asked clarifying questions and provided feedback on the information presented. Mr. Guinn provided information on the next steps in the ongoing budget process and future considerations associated with the VATRE election.

Board members provided feedback and asked clarifying questions from Mr. Guinn. During discussion, Ms. Hanan thanked Mr. Garcia for pie charts that were provided.

B. Intruder Detection Audit Report Findings

Bart Rosebure, Fort Bend ISD's Emergency Management Coordinator, provided an update regarding the recent Intruder Detection Audits, conducted by the Texas School Safety Center during the current school year.

To date, the Texas School Safety Center has conducted audits at five FBISD campuses. No corrective actions were required at three of the five campuses. Corrective actions, which included additional training, have occurred at two campuses. At one campus, a concern regarding an exterior door was identified, however, the door did not enter into the building and therefore students and staff were secure at all times. At another campus, the audit occurred on a professional development day.

Following Mr. Rosebure's update, Board members asked clarifying questions regarding the audits and safety procedures at campuses.

10. Consent Agenda

During discussion, board members requested the following items be removed from the Consent Agenda: Items 10-A and 10-D-1.

MOTION was made by Ms. Dae and SECONDED by Mr. Garcia to approve the Consent Agenda, as presented, with the exception of Items 10-A and 10-D-1.

MOTION PASSED. Ayes 7, Nays 0.

- B. Consider approval of a Resolution authorizing the Public Sale of Acquired Property.
- C. Consider approval of an Order authorizing a Third Amendment to the Note Purchase Agreement associated with the District's commercial paper program and other matters relating thereto.
- D. Consider approval of proposed purchases exceeding \$50,000, specifically for:
 - 2. Consider approval to increase the existing contract awarded under RFP 19-044ES Personal Computers (PC), related equipment and services from Netsync Network Solutions, LLC.
 - 3. Consider approval for the use of 2018 Bond Program Contingency as proposed.
 - 4. Consider approval of a project budget to perform the replacement of the potable hot/cold water lines at First Colony Middle School (PKG059) for a total amount of \$1,200,000; approval of a Professional Services Agreement with BRW Architects for a Not-to-Exceed amount of \$95,000; utilization of Bond 2018 Contingency Funds; and authorization for the Superintendent to negotiate and execute or terminate the agreements.

Action on Items Removed from the Consent Agenda:

10-A Consider approval of a Resolution to suspend the attendance boundary implementation provision of Board Policy FC (Local) associated with the opening of Almeta Crawford High School to open with students entering grades 9 and 10.

MOTION made by Ms. Dae to approve Item 10-A as presented and SECONDED by Ms. Hanan.

MOTION made by Mr. Hamilton to amend the recommended resolution of Board Policy FC Local to add that *in addition to suspending the provision of the policy as recommended, freshman currently attending the Ridge Point or Hightower high school*

campuses will be granted an option to remain at their current campuses to allow them to continue participating in an extracurricular activities that will not be offered at Almeta Crawford High School for the 2023-23 school year. MOTION to amend was SECONDED by Ms. Williams.

During discussion, Board members asked staff members for additional information regarding potential implications associated with the amended language.

MOTION made by Dr. Gilliam and SECONDED by Ms. Hanan to postpone (table) Item 10-A until November 7, 2022.

MOTION PASSED, Ayes 7 – Nays 0.

10-D-1 Consider approval for continued purchase of after school enrichment services and related items.

MOTION made by Ms. Dae and SECONDED by Dr. Rose-Gilliam to approve Item 10-D-1 as presented.

Following discussion, MOTION PASSED. Ayes 7 – Nays 0.

11. Consider approval of minutes for the following Fort Bend ISD Board of Trustee meetings:

- June 07, 2022 - Special Called Meeting
- June 08, 2022 - Special Called Meeting
- June 13, 2022 - Public Hearing on the Proposed Budget
- June 13, 2022 - Called Meeting and Agenda Review
- June 20, 2022 - Regular Business Meeting
- June 30, 2022 - Special Called Meeting
- July 25, 2022 - Regular Business Meeting
- August 15, 2022 - Public Hearing on Proposed Tax Rate
- August 15, 2022 - Called Meeting and Agenda Review
- August 22, 2022 - Regular Business Meeting
- September 12, 2022 - Called Meeting and Agenda Review
- September 19, 2022 - Regular Business Meeting

MOTION made by Ms. Dae and seconded by Dr. Rose-Gilliam to approve Item 11 as presented.

MOTION PASSED. Ayes 7 – Nays 0.

12 – 14 Convene in Closed Session, Reconvene in Open Session and Consider Action on Closed Session Items

The Board did not meet in closed session. Item was pulled from the agenda.

15. Action Items

- 15-A Consider approval of the 2022-23 District Improvement Plan Performance Objectives

MOTION made by Ms. Dae and SECONDED by Mr. Garcia to approve item 15A as presented.

During the discussion, Board members provided feedback and asked clarifying questions to staff. Ms. Hanan requested that the DIP include a performance indicator for Gifted and Talented programming in order to measure progress.

MOTION made by Dr. Gilliam and SECONDED by Hanan to postpone Item 15A until next business meeting, to be held November 7, 2022.

MOTION PASSED, Ayes 5 – Nays 2.

Yea:, Dae, Garcia, Hanan, Rose-Gilliam, Williams

Nays: Davison-Malone and Hamilton

- 15-B. Consider approval of the 2022-23 Campus Improvement Plan Performance Objectives

MOTION made by Ms. Dae and SECONDED by Mr. Garcia to approve 15B as presented.

During discussion, Ms. Hanan requested that Campus Improvement Plans also memorialize specific strategies associated with Gifted and Talented students and Dr. Mensah affirmed CIPs would include indicators for success associated with GT programming.

Following discussion, MOTION PASSED. Ayes 7 – Nays 0.

- 15-C. Consider approval of the 2022-23 Targeted Improvement Plan for Willowridge High School

MOTION made by Ms. Dae and SECONDED by Dr. Rose-Gilliam to approve Item 15C as presented.

During discussion, Board members expressed their support for a community meeting to engage Willowridge High School stakeholders and directed staff to provide an update to the Board regarding progress, following the formal Targeted Improvement Plan meetings with the TEA.

Following discussion, MOTION PASSED. Ayes 7 – Nays 0.

16. Adjournment

Having no further business before the Board, MOTION made by Mr. Hamilton to adjourn the meeting at 11:38 p.m.

For: Fort Bend ISD Board of Trustees
Date: November 7, 2022
Action: Review: Revisions to Policies DEC (Local), DP (Local), EJ (Local), DMA (Local), and FFBA (Local)
References: Board Policy: BF (Local)
Department: Legal Services

Recommendation

Consideration and possible approval of proposed revisions to policies DEC (Local), DP (Local), EJ (Local), DMA (Local), and FFBA (Local).

Summary

The Board Policy Committee and Administration recommend the following revisions to policy:

- DEC (Local) Compensation and Benefits: Leaves and Absences
 - The events of the past few years have highlighted the need for additional clarity and flexibility regarding administration of leave. Revisions to policy DEC update definitions, align terminology, streamline, and provide clarity to the District's leave provisions.
 - Note: Due to the reordering of the policy, the redline version attached shows all text insertions and deletions, but does not highlight provisions that have been relocated within the policy.
- DP (Local) – Personnel Positions
 - Revisions regarding school counselors are required by SB 179 (2021), which mandates the board adopt a policy requiring a school counselor to spend at least 80 percent of total work time on duties that are components of a comprehensive school counseling program (CSCP). If the board determines that, because of staffing needs in the district or at a campus, a school counselor cannot spend 80 percent of work time on CSCP components, the policy must address further details regarding the counselor's duties.
 - The administration is working to achieve full compliance with this requirement for the 2023-24 school year.
- EJ (Local) – Academic Guidance Program
 - This local policy is recommended for deletion from the district's policy manual, as it no longer aligns with current state guidance regarding the duties of a counselor, and counselor duties are addressed in revisions to policy DP (Local).
- DMA (Local) Professional Development: Required Staff Development
 - This new policy implements SB 1267 (2021), requiring the board to annually review the State Board for Educator Certification (SBEC) clearinghouse regarding best practices and industry recommendations for

- professional development and adopt a professional development policy based on the training recommendations in the clearinghouse.
- The new policy requires development of a *comprehensive* professional learning plan connected to the District's Strategic Plan and improvement plan. As a component of this comprehensive plan, the policy also requires an *annual* professional development plan for all employees, outlining all required annual employee trainings.
 - Administration is revising the District's current professional development program to comply with the SB 1267 requirements and anticipates full compliance for the 2023-24 school year.
 - FFBA (Local) Crisis Intervention: Trauma-Informed Care
 - Recommended revisions implement SB 1267 (2021) requiring training in trauma-informed care to be provided in accordance with the board's professional development policy.

Recommended by:

Dr. Christie Whitbeck
Superintendent of Schools

Submitted by:

Robert Scamardo
General Counsel

Philosophy

The Board believes student success is best achieved in a supportive climate and safe environment. Therefore, the District shall provide an equitable leave policy that attracts and retains top talent and promotes a healthy lifestyle for all employees.

Leave Program Administration

The District's leave program includes both paid leave and unpaid leave. Eligibility for the various types of leave depends on the employee's position, the number of months of service per year, and the length of service.

The Superintendent ~~or designee~~ shall establish administrative procedures to ~~manage the various components of~~ address employee leaves and absences set forth in, and to implement the provisions of this policy, including but not limited to the guidelines and processes for requesting leave and reporting absences. The administrative procedures shall also be ~~publish~~ published in the Employee Handbook.

Definitions

Immediate Family

~~Immediate~~ The term "immediate family is defined as:

1. Spouse.
2. Son or daughter, including a biological, adopted, or foster child, a son- or daughter-in-law, a stepchild, a legal ward, or a child for whom the employee stands *in loco parentis*.
3. Parent, stepparent, parent-in-law, or other individual who stands *in loco parentis* to the employee.
4. Sibling, stepsibling, and sibling-in-law.
5. Grandparent and grandchild.
6. Any person related to the employee by blood or marriage who is residing in the employee's household at the time of illness or death.

For purposes of the Family and Medical Leave Act (FMLA), the definitions of spouse, parent, son or daughter, and next of kin are found in DECA(LEGAL).

Leave Day

~~For~~ A "leave day" for purposes of earning, using, or recording ~~of~~ leave, ~~the term "leave day"~~ shall mean the number of hours per day equivalent to the employee's usual assignment, whether full time or part-time.

School Year

A "school year" for purposes of earning, using, or recording leave shall mean the term of the employee's annual employment as set by the District for the employee's usual assignment, whether full-time or part-time.

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(LOCAL)

State Sick Leave	For purposes of using or recording absences and leaves, the term “state sick leave” (SS) shall apply to state sick leave days earned before 1995. SS is available for use and may be transferred to other school districts in Texas. SS can be used only in increments, except when coordinated with FMLA leave taken on an intermittent or reduced schedule basis or when coordinated with Workers’ Compensation benefits.
State Personal Leave	All employees who are eligible for district health care benefits shall be entitled to five days of state personal leave (STPB) if they remain employed with the District for the entire school year.
Local Sick Leave	All employees who are eligible for district health care benefits shall earn five paid local sick leave (LSL) days per school year at a rate of one-half leave day for each 18 days worked during employment up to the maximum of five workdays annually.
Local Personal Leave	For purposes of using or recording absences and leaves, the term “local personal leave” (LPL) shall apply to local personal leave days accumulated before the 2003-04 school year.
Vacation	For purposes of using or recording absences and leaves, the term “vacation” (VAC) shall mean number of hours per day equivalent to 10 vacation days per school year for all employees who are eligible for District health care benefits assigned to a 260-day Work Calendar.
Paid Time Off	For purposes of using or recording absences and leaves, the term “paid time off” (PTO) shall mean number of hours per day equivalent to five paid time off days per school year for all employees who are eligible for district health care benefits assigned to a 238-day Work Calendar.
Dock	For purposes of using or recording absences and leaves, the term “dock” shall mean that an employee experiences a reduction in compensation as a consequence of having used all available LSL, LPL, SS, STPB, VAC and PTO.
Family Emergency	The term “family emergency” shall be limited to disasters and life-threatening situations involving the employee or a member of the employee’s immediate family.

Note: For District contribution to employee insurance during leave, see CRD(LOCAL)

Availability

The District shall make state personal leave and local leave for the current year available for use at the beginning of the school year.

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(LOCAL)

**State Leave
Proration**

~~Employed for Less
Than Full Year~~

If an employee separates from employment with the District before his or her last duty day of the school year, or begins employment after the first duty day of the school year, state personal leave and local leave shall be prorated based on the actual time employed.

If an employee separates from employment before the last duty day of the school year, the employee's final paycheck shall be reduced for: state personal and local leave the employee used beyond his or her pro rata entitlement for the school year.

- ~~State personal leave the employee used beyond his or her pro rata entitlement for the school year; and~~
- ~~Local leave the employee used but had not earned as of the date of separation.~~

~~Employed for Full
Year~~

~~If an employee uses more local leave than he or she earned and remains employed with the District through his or her last duty day, the District shall deduct the cost of the excess leave days from the employee's pay in accordance with administrative procedures.~~

Earning Local Leave

~~An employee shall not earn any local leave when he or she is in unpaid status. An employee using full or proportionate paid leave shall be considered to be in paid status.~~

Medical Certification

An employee shall submit medical certification of the need for leave if:

- The employee is absent more than five consecutive workdays because of personal illness or illness in the immediate family;
- The District requires medical certification due to a questionable pattern of absences or when deemed necessary by the supervisor ~~and approved by the~~ or Superintendent; ~~or designee;~~
- ~~The employee requests leave due to a family emergency involving a medical illness of a member of the employee's family, which lasts more than five consecutive days;~~
- ~~The employee requests FMLA leave for the employee's serious health condition~~ or that of a: a serious health condition of the employee's spouse, parent, or child; or
- ~~The employee requests FMLA leave for military caregiver purposes. The employee shall provide medical certification within 15 calendar days of the last day worked or as soon as practicable.~~

~~An employee on approved FMLA leave shall continue to provide medical certification of the illness or disability on either (1) the date~~

	<p>indicated on the original certification or (2) at 30-day intervals, whichever is later<u>leave.</u></p> <p>In each case, medical certification shall be made by a health-care provider as defined by the FMLA. [See DECA(LEGAL)]</p>
<u>Personal Leave</u>	<p><u>The Board requires employees to differentiate the manner in which personal leave is used.</u></p>
Nondiscretionary Personal <u>Use of</u> Leave	<p>For purposes of using or recording absences and leaves, the term "non-discretionary personal leave"<u>Nondiscretionary use of leave</u> shall mean an employee may take leave for personal or family illnesses<u>illnesses</u>, family emergency, a death in the family, or active military service. <u>It also includes leave related to the birth or placement of a child and taken within the first year after the child's birth, adoption, or foster placement.</u></p>
Discretionary Personal <u>Use of</u> Leave	<p>For purposes of using or recording absences and leaves, the term "discretionary personal leave" shall mean an employee may take leave<u>Discretionary use of leave is</u> at the <u>individual</u> employee's discretion, subject to limitations set forth<u>out below:</u></p>
Use of Discretionary Personal Leave	<p>A notice of request for discretionary personal leave shall be submitted to the principal/work location supervisor or designee in advance, no later than five days prior to the anticipated absence. Discretionary personal leave shall be granted on a first-come, first-serve basis, with a maximum of ten percent of campus/department employees in each category permitted to be absent at the same time for discretionary personal leave.</p>
Use of Non-Discretionary Personal Request for Leave	<p>A notice of request for nondiscretionary leave shall be submitted to the principal/work location supervisor or designee. Non-discretionary leave shall be granted in the same manner as sick leave.</p>
Duration of Leave	<p>The principal/work location supervisor or designee shall notify the employee in advance whether the request is granted or denied. In deciding whether to approve or deny <u>a request for discretionary use of</u> state personal leave, the principal/work location supervisor shall not seek or consider the effect of the reasons for which an employee's request<u>employee requests</u> to use leave. The principal/work location supervisor shall, however, consider the <u>duration of the requested absence in conjunction with the</u> effect of the employee's absence on the educational program or District's and District operations, as well as the availability of substitutes. <u>The employee shall be notified as to whether the request is approved or denied.</u></p> <p>Discretionary <u>use of state</u> personal leave may<u>shall</u> not be taken for more than three<u>exceed five</u> consecutive days without the approval of the Superintendent or designee<u>workdays.</u></p>

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(LOCAL)

	<p>No more than ten personal leave days shall be used in a school year. This shall not apply to an extended medical leave of absence approved by the Chief Human Resource Officer or designee. For purposes of this provision, the school year shall be measured from July 1 through June 30.</p>
	<p>Absences for religious holidays holy days shall be exempt from this limitation.</p>
<p>Limitations on Use of Personal Discretionary Leave</p>	<p>Use of STPB leave or LPL shall require Leadership Team District-level approval in the following circumstances:</p> <ul style="list-style-type: none">• The first day of school or the day before a school holiday.• The last day of school or the day after a school holiday.• Days scheduled for end-of-semester or end-of-year examinations.• Days scheduled for state-mandated assessments.• Professional or staff development days.• The last teacher duty day of the school year.• Any other time the principal/supervisor determines that the employee's presence is critical to the instructional program or the operation of the school/department.
	<p>No more than ten percent of the total staff of a school or department that exceeds ten people may be on personal leave at the same time.</p>
<p>Use of State Personal Leave</p>	<p>STPB leave may accumulate without limit and shall be transferable from district to district.</p>
<p>Use of Local Personal Leave</p>	<p>LPL shall be considered leave earned in the District prior to July 1, 2003. LPL may be used according to the terms and conditions of STPB leave.</p>
<p>Use of Vacation</p>	<p>Vacation may accumulate up to twenty20 days. After annual entitlements are received, any vacation days in excess of the 20-day limit, up to a maximum of five days, will be transferred to LSL, which can then be used according to the terms and conditions of LSL.</p>
<p>Use of Paid Time Off</p>	<p>PTO may accumulate up to ten days. After annual entitlements are received, any PTO days in excess of the 10ten-day limit will be transferred to LSL, which can then be used according to the terms and conditions of LSL.</p>

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(LOCAL)

**Guidelines
Regarding Use**

~~STPB leave and LPL shall be used primarily for personal business. LSL and SS leave shall be used according to the terms and conditions of SS leave accumulated before the 1995–96 school year, and STPB leave and LPL may be used for these purposes as well. [See DEC(LEGAL)] Employees may use all forms of leave if they are relocated from the District due to military leave.~~

**Use of Local Sick
Leave**

~~Upon reporting to active service, an employee's account shall be credited with the full allowance of LSL. Should an employee resign or cease to be employed before the end of the school year or employment period, the leave allowance shall be prorated on the basis of time served, and the employee shall reimburse the District for days used in excess of the prorated allowance at the employee's regular rate of pay. [See also Leave Proration, above]~~

~~Employees who are absent shall be charged leave as used even if a substitute is not employed.~~

Each employee shall earn five paid LSL days per school year in accordance with administrative procedures.

~~LSL shall accumulate without limit.~~

~~[See Guidelines Regarding Use, above, for when LSL may be used by an employee.]~~

Order of Use

Earned compensatory time shall be used before any available paid state and local leave. [See DEAB]

Unless an employee requests a different order, available paid state and local leave shall be used in the following order, as applicable:

- Local sick leave (LSL).
- Local personal leave (LPL) accumulated before the 2003–04 school year.
- State sick leave accumulated before the 1995–96 school year (SS).
- State personal leave (STPB).

An employee may not choose to be docked in lieu of use of available paid leave.

LSL shall accumulate without limit.

LSL shall be used according to the terms and conditions of SS accumulated before the 1995-96 school year. [See DEC(LEGAL)]

Recording

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(LOCAL)

Leave shall be recorded in half-day increments for all employees according to the guidelines located in the employee handbook located on the District webpage.

~~Availability~~

~~When an employee who has used more leave than he or she has earned ceases to be employed by the District, the cost of the unearned leave days shall be deducted from the employee's final paycheck.~~

~~Deductions~~

~~Leave without Pay~~

~~The District shall not approve paid leave for more leave days than have been accumulated in prior years plus leave currently available. Any unapproved absences or absences beyond accumulated and available paid leave shall result in deductions from the employee's pay.~~

Catastrophic Leave Benefit

A After all available paid leave days and any applicable compensatory time have been exhausted, a full-time employee or immediate family member diagnosed with a shall be granted in a school year a maximum of 30 leave days of catastrophic leave to be used for the employee's catastrophic illness or injury who is on approved FMLA leave and who has exhausted all other forms of paid leave may apply for 30 days of paid catastrophic leave annually, including pregnancy-related illness or injury. Each employee shall be limited to a lifetime maximum of 60 days per employee of catastrophic leave.

A written request for catastrophic leave must be accompanied by medical certification of the illness or injury.

Catastrophic Illness or Injury

A catastrophic illness or injury is a severe condition or combination of conditions affecting the mental or physical health of the employee that requires the services of a licensed practitioner for a prolonged period of time and that forces the employee to exhaust all leave time earned by that employee and to lose compensation from the District. ~~Complications resulting from pregnancy shall be treated the same as any other condition.~~ Such conditions typically require prolonged hospitalization or recovery or are expected to result in disability or death. Conditions relating to pregnancy or child-birth shall be considered catastrophic if they meet the requirements of this paragraph.

Sick Leave Bank

The District shall establish a Sick Leave Bank (SLB) that employees may join through voluntary contribution of local leave days.

~~The Superintendent or designee shall develop administrative procedures for the operation of the SLB.~~

~~Sick Leave Bank Committee~~

~~The Superintendent shall appoint an employee Sick Leave Bank Committee (SLBC) to oversee the operation of the SLB. SLBC membership criteria and selection process shall be included in administrative procedures.~~

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(LOCAL)

Eligibility and Membership	<p>Any employee may enroll in the SLB if:</p> <ul style="list-style-type: none">• The employee is eligible for District health care benefits.• The employee has completed 12 months of employment with the District and has earned and accrued one local leave day.• The employee has submitted registration during the membership window, as set forth in administrative procedures.
Use of Leave	<p>Leave contributed to the SLB shall be solely for the use of participating members<u>employees</u>. An employee who is a member of the SLB and has exhausted all available leave may request leave from the SLB if the employee or a member of the employee's immediate family experiences illness or injury <u>and the employee has exhausted all paid leave and any applicable compensatory time.</u></p>
Limitations	<p>Use<u>The Superintendent shall develop administrative procedures for the operation</u> of the SLB shall be limited to that address the following:</p> <ol style="list-style-type: none">1. <u>Membership in the SLB, including the number of days available annually in the SLB.</u> an employee must contribute to become a member; <p>An individual staff member may be granted days by the SLB only once during a school year.</p> <ol style="list-style-type: none">2. An employee receiving<u>Procedures to request leave</u> days from the SLB shall not earn local sick leave.;
Application	<p>Employees shall complete and submit a request for use of the SLB. The request shall be submitted to SLBC for review and approval. If the member is unable to request leave days from the SLB, a member of the employee's family may submit the request on behalf of the employee.</p> <p>All forms for participation in the SLB shall be available from and submitted to the Human Resources Department.</p> <p>Applications must be submitted in accordance with administrative procedures.</p> <p>An individual employee may be granted days by the SLBC for a maximum of 30 days in a given school year.</p>
Concurrent Use of Leave	<p>When an absent employee is eligible for Family and Medical Leave Act (FMLA) leave, the District shall designate the absence as FMLA leave. Full time employees absent or who anticipate being absent more than five consecutive workdays shall be required to</p>

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(LOCAL)

~~Family and Medical
Leave~~

~~submit an application for leave. The District shall require employees to use FMLA leave concurrently with paid leave and with temporary disability leave, as applicable. Employees shall use leave as determined by this policy.~~

3. The maximum number of days per school year a member employee may receive from the SLB;

4. The committee or administrator authorized to consider requests for leave from the SLB and criteria for granting requests; and

5. Other procedures deemed necessary for the operation of the SLB.

Family and Medical
Leave

FMLA leave shall run concurrently with applicable paid leave and compensatory time, as applicable.

Note: See DECA(LEGAL) for provisions addressing FMLA.

Twelve-Month
Period

For purposes of an employee's entitlement to FMLA leave, the 12-month period shall be measured forward from the date an individual employee's first FMLA leave begins.

Combined Leave for
Spouses

If When both spouses are employed by the District, the District shall limit FMLA leave for the birth, adoption, or placement of a child, or to care for a parent with a serious health condition, to a combined total of 12 weeks. The District shall limit military caregiver leave to a combined total of 26 weeks. ~~{See DECA(LEGAL)}~~

~~An employee may use LSL for leave related to the birth or placement of a child and taken within the first year after the child's birth, adoption, or foster placement.~~

Intermittent or
Reduced-Schedule
Leave

The District shall not permit use of intermittent or reduced-schedule FMLA leave for the care of a newborn child or for the adoption or placement of a child with the employee. ~~{See DECA(LEGAL) for use of intermittent or reduced-schedule leave due to a medical necessity.}~~

Certification of
Leave

If When an employee requests leave, the employee shall provide certification, as required by in accordance with FMLA regulations, of the need for leave. ~~{See DECA(LEGAL)}~~

Fitness-for-Duty
Certification

If in accordance with administrative procedures, when an employee takes FMLA leave due to the employee's own serious health condition, the employee shall provide, before resuming work, a fitness-for-duty certification. ~~The District shall provide a list of essential job~~

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(LOCAL)

	<p>functions to the employee with the FMLA designation notice, if applicable.</p>
<p>Leave at the End of Semester Leave</p>	<p>If <u>When</u> a teacher takes leave near the end of the semester, the District may require the teacher to continue leave until the end of the semester. [See DECA(LEGAL), Leave at the End of a Semester]</p>
<p>Failure to Return</p>	<p>If, at the expiration of FMLA leave, the employee is able to return to work but chooses not to do so, the District shall require reimbursement of premiums paid by the District during the leave. [See DECA(LEGAL), Recovery of Benefit Cost]</p> <p>Upon expiration of FMLA leave, all District paid benefits shall cease when an employee has exhausted all forms of paid leave. Employees may continue to participate in the District's group insurance programs but must pay for coverage.</p>
<p>Temporary Disability Leave</p>	<p>Any full-time employee whose position requires educator certification by the State Board for Educator Certification or by the District shall be eligible for temporary disability leave. The maximum length of temporary disability leave shall be 180 calendar days. Recertification shall be required at 30-day intervals. Temporary disability shall run concurrently with FMLA leave and/or workers' compensation. [See DBB(LOCAL) for temporary disability leave placement and DEC(LEGAL) for return to active duty.]</p>
	<p><u>An employee's notification of need for extended absence due to the employee's own medical condition shall be forwarded to the Superintendent as a request for temporary disability leave.</u></p> <p><u>The District shall require the employee to use temporary disability leave and paid leave, including any compensatory time, concurrently with FMLA leave.</u></p>
	<p>If temporary disability is foreseen, then the request for temporary disability leave must be completed 30 days in advance. If the temporary disability is unforeseen, then the request must be submitted within 15 calendar days of the last day worked or as soon as practicable. An employee's notification of need for extended absence due to the employee's own medical condition shall be forwarded to the Superintendent or designee as a request for temporary disability leave.</p>
<p>Unpaid Personal Leave</p>	<p>An employee who is eligible for district health care benefits and who is not eligible for temporary disability leave may apply for an unpaid personal leave (UPL) of absence for up to 90 calendar days. UPL shall be taken under the same circumstances as FMLA</p>

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(LOCAL)

leave. The leave request must be accompanied by medical certification from a qualified health-care provider supporting the need for leave.

**Workers'
Compensation**

Note: Workers' compensation is not a form of leave. The workers' compensation law does not require the continuation of the District's contribution to health insurance. ~~[See CRD(LOCAL) regarding payment of insurance contribution during employee absences.]~~

An absence due to a work-related injury or illness shall be designated as FMLA leave, temporary disability leave, and/or assault leave, as applicable.

~~An employee absent because of a job-related injury or illness~~
No Paid Leave Offset

The District shall ~~be assigned to family and medical leave, if applicable.~~

~~An employee eligible not permit the option for paid leave offset in conjunction with workers' compensation wage income benefits and not on assault leave shall indicate whether he or she chooses to:~~
[See CRE]

- ~~• Receive workers' compensation wage benefits; or~~
- ~~• Use available paid leave. Workers' compensation wage benefits shall begin when paid leave is exhausted.~~

Assault Leave

Absences due to assault leave, as defined by the Texas Education Code, Section 22.003, shall not be deducted from accrued leave or designated as FMLA leave. An employee on assault leave shall receive workers' compensation wage benefits supplemented by the District up to the pre-assault weekly salary.

Incidents associated with assault leave shall be investigated by the District and, if not appropriately classified, the leave type shall be changed to workers' compensation and the employee's leave charged for any payments in excess of his or her entitlement under workers' compensation. In the event that leave is not available, the employee's pay shall be reduced.

Court Appearances

Absences due to compliance with a valid subpoena or for jury duty shall be fully compensated by the District and shall not be deducted from the employee's pay or leave balance.

Absences for court appearances related to an employee's personal business shall be deducted from the employee's personal leave or shall be taken as leave without pay in the event that leave is not available.

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(LOCAL)

Restricted Duty

If a physician recommends restricted duty, the District may approve the employee's return to duty subject to the availability of a position allowing designated restrictions. An employee assigned to restricted duty who is not on FMLA leave and who refuses to accept the assignment may be subject to termination of his or her employment. Notwithstanding anything to the contrary here, if the employee has a disability as that term is defined under the [ADA Americans with Disabilities Act \(ADA\)](#) or the Texas Commission on Human Rights Act (TCHRA), the District's policies under the ADA and/or the TCHRA, as applicable, shall apply.

Leave of Absence

A leave of absence may be granted by the ~~chief human resources officer~~ [Chief Human Resources Officer](#) or designee to any employee, provided the employee makes a written request to the ~~chief human resources officer~~ [Chief Human Resources Officer](#) and states an acceptable reason for the request.

The written request shall specify in exact and complete terms the reason for the leave. Falsifying or purposely misstating reasons may result in termination of the individual from employment with the District, in accordance with Board policies.

The employee shall notify the ~~C~~chief ~~H~~human ~~R~~esources ~~O~~fficer or designee of his or her intention to return to active duty, in writing, at least 30 days before the expiration of the leave period. Failure to do so shall be deemed a resignation.

Upon returning from leave, attempts shall be made to place the employee in a comparable position. There is no assurance that an assignment will be available for the employee upon return from unpaid personal leave.

While on an approved leave of absence, the benefits that the employee earned as a result of the employee's years of employment in the District shall be protected; however, an employee who resigns and is later reemployed by the District shall be considered a new employee and shall receive no benefits that accrue to employees with a record of uninterrupted service.

**Developmental
Leave**

A professional employee who has served the District at least five consecutive school years may apply for a full or half year's academic unpaid leave of absence for approved research, travel, study as a full-time student in a college or university, or other suitable purpose. The request shall include the proposal for research, the length of time, and the product or method of verification for the developmental leave. The plan shall be approved by the Board.

The product or method of verification shall be presented to the ~~chief human resources officer~~ [Chief Human Resources Officer](#) or

designee prior to return from leave. In case of failure to comply with the requirement of full-time study without reason acceptable to the Board, the employee shall not be eligible for rehire at the end of the leave period.

Fulbright Teacher Exchange Program

The District shall participate in the Fulbright Teacher Exchange Program to help promote mutual understanding between the people of the United States and the people of other countries through educational exchange. Teachers and administrators wishing to participate in the exchange program shall apply for approval to the Superintendent or designee. Employees approved by the Superintendent or designee and selected for the exchange program shall be compensated in accordance with the terms of the program.

**Reimbursement for
Unused Accumulated
Local Leave**

An employee who retires ~~in accordance with~~ from the District shall be eligible for payment for accumulated leave under the following conditions:

Upon Retirement

1. The employee is retiring under Teacher Retirement System of Texas (TRS) guidelines ~~after.~~
2. The employee has at least ten ~~or more~~ consecutive years without a break in service with the District.

The employee shall be paid ~~receive payment~~ for up each day of accumulated local leave, to a maximum of 150 days ~~of unused local leave as follows:~~ If the employee is reemployed with the District, days for which the employee received payment shall not be available to that employee.

~~Professional personnel~~ A professional employee shall be paid \$75 per day for each day of ~~unused~~ accumulated local leave.

~~Paraprofessional and~~ A paraprofessional or auxiliary personnel ~~employee~~ shall be paid at the rate of \$50 per day for each day of ~~unused local leave~~ accumulated local leave. If the employee is reemployed with the District, days for which the employee received payment shall not be available to that employee.

Death

~~A deceased employee's beneficiaries shall be paid up to 150 days as follows:~~ The rate established by the Board shall be in effect until the Board adopts a new rate. Any changes to the rate shall apply beginning with the school year following the adoption of the rate change.

Payment for
Accumulated Local
Leave Upon Death

The beneficiaries of an employee who dies while employed by the District shall receive payment for up to 150 of the employee's accumulated local leave in accordance with the following:

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(LOCAL)

- ~~Beneficiaries~~ The beneficiary of a professional ~~person-~~
~~nel~~ employee shall be paid \$75 for each day of accrued un-
used local leave.
- ~~Beneficiaries~~ The beneficiary of paraprofessional ~~and/or~~ aux-
iliary ~~personnel~~ employee shall be paid \$50 for each day of
accrued unused local leave.

Reporting Absences

An employee shall notify his or her supervisor prior to being absent or as soon as physically able. Employees shall follow District and campus/departmental procedures to report absence(s).

Absence Control

An employee who is absent from duty for three consecutive days without notifying the immediate supervisor of his or her status and the anticipated date of return shall be dismissed from employment in accordance with Board policy. [See DCD and DF series]

The District shall provide the employee written notice at the last known home address, as reflected in the system, regarding the expiration of his or her leave. At that time, the employee must provide appropriate medical release that he or she is able to return to duty and perform the essential functions of the job, if applicable. The employee's eligibility for reasonable accommodations, as required by the ADA [see DAA(LEGAL)], shall be considered if requested and if the employee provides the appropriate medical documentation.

If an employee fails to provide the appropriate medical release and/or documentation within the allotted timelines as stated in the notification and therefore does not return to work after exhausting all available paid and unpaid leave, the District shall automatically pursue termination, regardless of the reason for the absence. [See DF series]

Excessive Absences

When an employee's absences establish a pattern, or exceed the annual allotted days, with the exception of approved leave or absence, such absences may be considered excessive. If absences are deemed excessive, the employee may be subject to disciplinary action up to and including termination of employment. [See DFBB, DCD, and DF series]

**Compensation
During Closure**

~~Employees who are required to work during an emergency closure of the District or their respective campus(es) or facility shall be compensated in accordance with DEA(LOCAL) and administrative procedures.~~

Philosophy

The Board believes student success is best achieved in a supportive climate and safe environment. Therefore, the District shall provide an equitable leave policy that attracts and retains top talent and promotes a healthy lifestyle for all employees.

Leave Administration

The District's leave program includes both paid leave and unpaid leave. Eligibility for the various types of leave depends on the employee's position, the number of months of service per year, and the length of service.

The Superintendent shall establish administrative procedures to address employee leaves and absences, and to implement the provisions of this policy. The administrative procedures shall also be published in the Employee Handbook.

Definitions

The term "immediate family is defined as:

Immediate Family

1. Spouse.
2. Son or daughter, including a biological, adopted, or foster child, a son- or daughter-in-law, a stepchild, a legal ward, or a child for whom the employee stands *in loco parentis*.
3. Parent, stepparent, parent-in-law, or other individual who stands *in loco parentis* to the employee.
4. Sibling, stepsibling, and sibling-in-law.
5. Grandparent and grandchild.
6. Any person related to the employee by blood or marriage who is residing in the employee's household at the time of illness or death.

For purposes of the Family and Medical Leave Act (FMLA), the definitions of spouse, parent, son or daughter, and next of kin are found in DECA(LEGAL).

Leave Day

A "leave day" for purposes of earning, using, or recording leave shall mean the number of hours per day equivalent to the employee's usual assignment, whether full time or part-time.

School Year

A "school year" for purposes of earning, using, or recording leave shall mean the term of the employee's annual employment as set by the District for the employee's usual assignment, whether full-time or part-time.

State Sick Leave

For purposes of using or recording absences and leaves, the term "state sick leave" (SS) shall apply to state sick leave days earned before 1995. SS is available for use and may be transferred to other school districts in Texas. SS can be used only in increments, except when coordinated with FMLA leave taken on an intermittent

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(LOCAL)

or reduced schedule basis or when coordinated with Workers' Compensation benefits.

State Personal Leave	All employees who are eligible for district health care benefits shall be entitled to five days of state personal leave (STPB) if they remain employed with the District for the entire school year.
Local Sick Leave	All employees who are eligible for district health care benefits shall earn five paid local sick leave (LSL) days per school year.
Local Personal Leave	For purposes of using or recording absences and leaves, the term "local personal leave" (LPL) shall apply to local personal leave days accumulated before the 2003-04 school year.
Vacation	For purposes of using or recording absences and leaves, the term "vacation" (VAC) shall mean number of hours per day equivalent to 10 vacation days per school year for all employees who are eligible for District health care benefits assigned to a 260-day Work Calendar.
Paid Time Off	For purposes of using or recording absences and leaves, the term "paid time off" (PTO) shall mean number of hours per day equivalent to five paid time off days per school year for all employees who are eligible for district health care benefits assigned to a 238-day Work Calendar.
Dock	For purposes of using or recording absences and leaves, the term "dock" shall mean that an employee experiences a reduction in compensation as a consequence of having used all available LSL, LPL, SS, STPB, VAC and PTO.
Family Emergency	The term "family emergency" shall be limited to disasters and life-threatening situations involving the employee or a member of the employee's immediate family.

Note: For District contribution to employee insurance during leave, see CRD(LOCAL)

Availability

The District shall make state personal leave and local leave for the current year available for use at the beginning of the school year.

State Leave Proration

If an employee separates from employment with the District before his or her last duty day of the school year or begins employment after the first duty day of the school year, state personal leave and local leave shall be prorated based on the actual time employed.

If an employee separates from employment before the last duty day of the school year, the employee's final paycheck shall be reduced for state personal and local leave the employee used beyond his or her pro rata entitlement for the school year.

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(LOCAL)

Medical Certification

An employee shall submit medical certification of the need for leave if:

- The employee is absent more than five consecutive workdays because of personal illness or illness in the immediate family;
- The District requires medical certification due to a questionable pattern of absences or when deemed necessary by the supervisor or Superintendent; or

The employee requests FMLA leave for the employee's serious health condition; a serious health condition of the employee's spouse, parent, or child; or for military caregiver leave.

In each case, medical certification shall be made by a health-care provider as defined by the FMLA. [See DECA(LEGAL)]

Personal Leave

The Board requires employees to differentiate the manner in which personal leave is used.

**Nondiscretionary
Use of Leave**

Nondiscretionary use of leave shall mean an employee may take leave for personal or family illnesses, family emergency, a death in the family, or active military service. It also includes leave related to the birth or placement of a child and taken within the first year after the child's birth, adoption, or foster placement.

**Discretionary Use of
Leave**

Discretionary use of leave is at the individual employee's discretion, subject to limitations set out below:

*Request for
Leave*

In deciding whether to approve or deny a request for discretionary use of state personal leave, the principal/work location supervisor shall not seek or consider the reasons for which an employee requests to use leave. The principal/work location supervisor shall, however, consider the duration of the requested absence in conjunction with the effect of the employee's absence on the educational program and District operations, as well as the availability of substitutes. The employee shall be notified as to whether the request is approved or denied.

Discretionary use of state personal leave shall not exceed five consecutive workdays.

No more than ten personal leave days shall be used in a school year. This shall not apply to an extended medical leave of absence approved by the Chief Human Resource Officer or designee. For purposes of this provision, the school year shall be measured from July 1 through June 30.

Absences for religious holy days shall be exempt from this limitation.

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(LOCAL)

Limitations on Use of Discretionary Leave

Use of STPB leave or LPL shall require District-level approval in the following circumstances:

- The first day of school or the day before a school holiday.
- The last day of school or the day after a school holiday.
- Days scheduled for end-of-semester or end-of-year examinations.
- Days scheduled for state-mandated assessments.
- Professional or staff development days.
- The last teacher duty day of the school year.
- Any other time the principal/supervisor determines that the employee's presence is critical to the instructional program or the operation of the school/department.

No more than ten percent of the total staff of a school or department that exceeds ten people may be on personal leave at the same time.

Use of Local Personal Leave

LPL shall be considered leave earned in the District prior to July 1, 2003. LPL may be used according to the terms and conditions of STPB leave.

Use of Vacation

Vacation may accumulate up to 20 days. After annual entitlements are received, any vacation days in excess of the 20-day limit, up to a maximum of five days, will be transferred to LSL, which can then be used according to the terms and conditions of LSL.

Use of Paid Time Off

PTO may accumulate up to ten days. After annual entitlements are received, any PTO days in excess of the ten-day limit will be transferred to LSL, which can then be used according to the terms and conditions of LSL.

Use of Local Sick Leave

Each employee shall earn five paid LSL days per school year in accordance with administrative procedures.

Order of Use

Earned compensatory time shall be used before any available paid state and local leave. [See DEAB]

Unless an employee requests a different order, available paid state and local leave shall be used in the following order, as applicable:

- Local sick leave (LSL).
- Local personal leave (LPL) accumulated before the 2003–04 school year.

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(LOCAL)

- State sick leave accumulated before the 1995–96 school year (SS).
- State personal leave (STPB).

An employee may not choose to be docked in lieu of use of available paid leave.

LSL shall accumulate without limit.

LSL shall be used according to the terms and conditions of SS accumulated before the 1995-96 school year. [See DEC(LEGAL)]

Recording

Leave shall be recorded in half-day increments for all employees according to the guidelines located in the employee handbook located on the District webpage.

Catastrophic Leave Benefit

After all available paid leave days and any applicable compensatory time have been exhausted, a full-time employee shall be granted in a school year a maximum of 30 leave days of catastrophic leave to be used for the employee's catastrophic illness or injury, including pregnancy-related illness or injury. Each employee shall be limited to a lifetime maximum of 60 days of catastrophic leave.

A written request for catastrophic leave must be accompanied by medical certification of the illness or injury.

Catastrophic Illness or Injury

A catastrophic illness or injury is a severe condition or combination of conditions affecting the mental or physical health of the employee that requires the services of a licensed practitioner for a prolonged period of time and that forces the employee to exhaust all leave time earned by that employee and to lose compensation from the District. Such conditions typically require prolonged hospitalization or recovery or are expected to result in disability or death. Conditions relating to pregnancy or childbirth shall be considered catastrophic if they meet the requirements of this paragraph.

Sick Leave Bank

The District shall establish a Sick Leave Bank (SLB) that employees may join through voluntary contribution of local leave days.

Leave contributed to the SLB shall be solely for the use of participating employees. An employee who is a member of the SLB may request leave from the SLB if the employee or a member of the employee's immediate family experiences illness or injury and the employee has exhausted all paid leave and any applicable compensatory time.

The Superintendent shall develop administrative procedures for the operation of the SLB that address the following:

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(LOCAL)

1. Membership in the SLB, including the number of days an employee must contribute to become a member;
2. Procedures to request leave days from the SLB;
3. The maximum number of days per school year a member employee may receive from the SLB;
4. The committee or administrator authorized to consider requests for leave from the SLB and criteria for granting requests; and
5. Other procedures deemed necessary for the operation of the SLB.

Family and Medical Leave

FMLA leave shall run concurrently with applicable paid leave and compensatory time, as applicable.

Note: See DECA(LEGAL) for provisions addressing FMLA.

Twelve-Month Period

For purposes of an employee's entitlement to FMLA leave, the 12-month period shall be measured forward from the date an individual employee's first FMLA leave begins.

Combined Leave for Spouses

When both spouses are employed by the District, the District shall limit FMLA leave for the birth, adoption, or placement of a child, or to care for a parent with a serious health condition, to a combined total of 12 weeks. The District shall limit military caregiver leave to a combined total of 26 weeks.

Intermittent or Reduced-Schedule Leave

The District shall not permit use of intermittent or reduced-schedule FMLA leave for the care of a newborn child or for the adoption or placement of a child with the employee.

Certification of Leave

When an employee requests leave, the employee shall provide certification, in accordance with FMLA regulations, of the need for leave.

Fitness-for-Duty Certification

In accordance with administrative procedures, when an employee takes FMLA leave due to the employee's own serious health condition, the employee shall provide, before resuming work, a fitness-for-duty certification.

Leave at the End of Semester

When a teacher takes leave near the end of the semester, the District may require the teacher to continue leave until the end of the semester.

Temporary Disability Leave

Any full-time employee whose position requires educator certification by the State Board for Educator Certification or by the District shall be eligible for temporary disability leave. The maximum length

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(LOCAL)

of temporary disability leave shall be 180 calendar days. Recertification shall be required at 30-day intervals. Temporary disability shall run concurrently with FMLA leave and/or workers' compensation. [See DBB(LOCAL) for temporary disability leave placement and DEC(LEGAL) for return to active duty.]

An employee's notification of need for extended absence due to the employee's own medical condition shall be forwarded to the Superintendent as a request for temporary disability leave.

The District shall require the employee to use temporary disability leave and paid leave, including any compensatory time, concurrently with FMLA leave.

If temporary disability is foreseen, then the request for temporary disability leave must be completed 30 days in advance. If the temporary disability is unforeseen, then the request must be submitted within 15 calendar days of the last day worked or as soon as practicable. An employee's notification of need for extended absence due to the employee's own medical condition shall be forwarded to the Superintendent or designee as a request for temporary disability leave.

Unpaid Personal
Leave

An employee who is eligible for district health care benefits and who is not eligible for temporary disability leave may apply for an unpaid personal leave (UPL) of absence for up to 90 calendar days. UPL shall be taken under the same circumstances as FMLA leave. The leave request must be accompanied by medical certification from a qualified health-care provider supporting the need for leave.

**Workers'
Compensation**

Note: Workers' compensation is not a form of leave. The workers' compensation law does not require the continuation of the District's contribution to health insurance.

An absence due to a work-related injury or illness shall be designated as FMLA leave, temporary disability leave, and/or assault leave, as applicable.

No Paid Leave
Offset

The District shall not permit the option for paid leave offset in conjunction with workers' compensation income benefits. [See CRE]

Assault Leave

Absences due to assault leave, as defined by the Texas Education Code, Section 22.003, shall not be deducted from accrued leave or designated as FMLA leave. An employee on assault leave shall receive workers' compensation wage benefits supplemented by the District up to the pre-assault weekly salary.

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(LOCAL)

Incidents associated with assault leave shall be investigated by the District and, if not appropriately classified, the leave type shall be changed to workers' compensation and the employee's leave charged for any payments in excess of his or her entitlement under workers' compensation. In the event that leave is not available, the employee's pay shall be reduced.

Court Appearances

Absences due to compliance with a valid subpoena or for jury duty shall be fully compensated by the District and shall not be deducted from the employee's pay or leave balance.

Absences for court appearances related to an employee's personal business shall be deducted from the employee's personal leave or shall be taken as leave without pay in the event that leave is not available.

Restricted Duty

If a physician recommends restricted duty, the District may approve the employee's return to duty subject to the availability of a position allowing designated restrictions. An employee assigned to restricted duty who is not on FMLA leave and who refuses to accept the assignment may be subject to termination of his or her employment. Notwithstanding anything to the contrary here, if the employee has a disability as that term is defined under the Americans with Disabilities Act (ADA) or the Texas Commission on Human Rights Act (TCHRA), the District's policies under the ADA and/or the TCHRA, as applicable, shall apply.

Leave of Absence

A leave of absence may be granted by the Chief Human Resources Officer or designee to any employee, provided the employee makes a written request to the Chief Human Resources Officer and states an acceptable reason for the request.

The written request shall specify in exact and complete terms the reason for the leave. Falsifying or purposely misstating reasons may result in termination of the individual from employment with the District, in accordance with Board policies.

The employee shall notify the Chief Human Resources Officer or designee of his or her intention to return to active duty, in writing, at least 30 days before the expiration of the leave period. Failure to do so shall be deemed a resignation.

Upon returning from leave, attempts shall be made to place the employee in a comparable position. There is no assurance that an assignment will be available for the employee upon return from unpaid personal leave.

While on an approved leave of absence, the benefits that the employee earned as a result of the employee's years of employment

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(LOCAL)

in the District shall be protected; however, an employee who re-signs and is later reemployed by the District shall be considered a new employee and shall receive no benefits that accrue to employees with a record of uninterrupted service.

Developmental
Leave

A professional employee who has served the District at least five consecutive school years may apply for a full or half year's academic unpaid leave of absence for approved research, travel, study as a full-time student in a college or university, or other suitable purpose. The request shall include the proposal for research, the length of time, and the product or method of verification for the developmental leave. The plan shall be approved by the Board.

The product or method of verification shall be presented to the Chief Human Resources Officer or designee prior to return from leave. In case of failure to comply with the requirement of full-time study without reason acceptable to the Board, the employee shall not be eligible for rehire at the end of the leave period.

**Fulbright Teacher
Exchange Program**

The District shall participate in the Fulbright Teacher Exchange Program to help promote mutual understanding between the people of the United States and the people of other countries through educational exchange. Teachers and administrators wishing to participate in the exchange program shall apply for approval to the Superintendent or designee. Employees approved by the Superintendent or designee and selected for the exchange program shall be compensated in accordance with the terms of the program.

Payment for
Accumulated Local
Leave Upon
Retirement

An employee who retires from the District shall be eligible for payment for accumulated leave under the following conditions:

1. The employee is retiring under Teacher Retirement System of Texas (TRS) guidelines.
2. The employee has at least ten consecutive years without a break in service with the District.

The employee shall receive payment for each day of accumulated local leave, to a maximum of 150 days. If the employee is reemployed with the District, days for which the employee received payment shall not be available to that employee.

A professional employee shall be paid \$75 per day for each day of accumulated local leave. A paraprofessional or auxiliary employee shall be paid at the rate of \$50 per day for each day of accumulated local leave. If the employee is reemployed with the District, days for which the employee received payment shall not be available to that employee.

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(LOCAL)

The rate established by the Board shall be in effect until the Board adopts a new rate. Any changes to the rate shall apply beginning with the school year following the adoption of the rate change.

Payment for
Accumulated Local
Leave Upon Death

The beneficiaries of an employee who dies while employed by the District shall receive payment for up to 150 of the employee's accumulated local leave in accordance with the following:

- The beneficiary of a professional employee shall be paid \$75 for each day of accrued unused local leave.
- The beneficiary of paraprofessional or auxiliary employee shall be paid \$50 for each day of accrued unused local leave.

Reporting Absences

An employee shall notify his or her supervisor prior to being absent or as soon as physically able. Employees shall follow District and campus/departamental procedures to report absence(s).

Absence Control

An employee who is absent from duty for three consecutive days without notifying the immediate supervisor of his or her status and the anticipated date of return shall be dismissed from employment in accordance with Board policy. [See DCD and DF series]

The District shall provide the employee written notice at the last known home address, as reflected in the system, regarding the expiration of his or her leave. At that time, the employee must provide appropriate medical release that he or she is able to return to duty and perform the essential functions of the job, if applicable. The employee's eligibility for reasonable accommodations, as required by the ADA [see DAA(LEGAL)], shall be considered if requested and if the employee provides the appropriate medical documentation.

If an employee fails to provide the appropriate medical release and/or documentation within the allotted timelines as stated in the notification and therefore does not return to work after exhausting all available paid and unpaid leave, the District shall automatically pursue termination, regardless of the reason for the absence. [See DF series]

Excessive Absences

When an employee's absences establish a pattern, or exceed the annual allotted days, with the exception of approved leave or absence, such absences may be considered excessive. If absences are deemed excessive, the employee may be subject to disciplinary action up to and including termination of employment. [See DFBB, DCD, and DF series]

PERSONNEL POSITIONS

DP
(LOCAL)

Philosophy

The Board believes the District shall provide a school climate that promotes students' learning, leadership, the attributes of a Profile of a Graduate, and enable students to reach their full potential academically, physically, socially, and emotionally.

Primary Role

Each principal shall perform his or her duties in accordance with state and federal law, District policy, and ethical standards in furtherance of the District's vision and mission and in alignment with the Board's Core Beliefs and Commitments. As the recognized instruction leader, the principal's primary role shall be to ensure an effective instructional program for all students on his or her assigned campus and hold all personnel on his or her campus accountable for their performance and effectiveness.

Principal Qualifications

In addition to the minimal certification requirement, ~~at~~the principal shall have at least:

1. The demonstrated working knowledge of curriculum and instruction;
2. The demonstrated ability to evaluate instructional program and teaching effectiveness;
3. The demonstrated ability to manage budget and personnel and to coordinate campus functions;
4. The demonstrated ability to explain policy, procedures, and data;
5. The demonstrated ability to communicate professionally and collaboratively, maintain positive public relations, and utilize effective interpersonal skills;
6. A minimum of three years of administrative experience as an assistant principal, associate principal, or dean of instruction;
7. The demonstrated ability to use data from assessments to determine program/curriculum effectiveness and efficiency; and
8. Demonstrated FBISD Leadership Competencies and/or other qualifications deemed necessary by the Superintendent.
9. Other qualifications deemed necessary by the Board and/or included in the job description.

School Counselors

In accordance with law, a school counselor shall spend 80 percent of the counselor's work time on duties that are components of a comprehensive school counseling program (CSCP). [See FFEA]

If the Board approves a determination by the administration that due to District or campus staffing needs or other reasons a school

PERSONNEL POSITIONS

DP
(LOCAL)

counselor is prevented from spending 80 percent of the counselor's work time on duties that are components of a CSCP, the Board shall direct the Superintendent to develop a revised job description for the school counselor that addresses the percentage of the school counselor's time that shall be spent on duties related to the components of a CSCP and the duties the school counselor is expected to perform in the remaining work time. The Superintendent shall report to the Board regarding adjustments to a school counselor's duties under this provision.

PERSONNEL POSITIONS

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(LOCAL)

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DP
(LOCAL)

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**Guidance and
Counseling Services**

The District's guidance and counseling program supports student achievement and college and career readiness through a comprehensive, developmentally appropriate program that addresses the academic, career, and social/emotional growth of all students. In order to promote equity and access for all students, school counselors shall be available at each campus to provide services in alignment with the Texas Guidance Counseling Plan (A Model Comprehensive, Developmental Guidance and Counseling Program for Texas Public Schools—A Guide for Program Development Pre-K–12th Grade) and the District's guidance counseling program.

The District's program shall assist the growing demands of its diverse student population by supporting students in meeting challenging standards, providing a safe and secure learning environment, and focusing on their college and/or career goals.

In collaboration with other professionals, parents, and community members, school counselors shall lead District efforts to create a proactive program that will benefit students in achieving their post-secondary goals. In partnership with these stakeholders, school counselors shall facilitate and assess the effectiveness of the counseling program to help students acquire the competencies needed to be productive citizens in our society.

Counseling and guidance services shall be provided in accordance with law.

Implementation

School counselors support the healthy development and success of students through guidance lessons, providing responsive services, individual student planning, and implementing overall system support. These components shall encompass a comprehensive and developmental school counseling program designed to meet the needs of students across three areas of development: academic, career, and social/emotional. Designed for all students, competency goals shall be woven throughout the entire school curriculum and environment, with the end goal of students integrating skills to interact socially, cope emotionally, and achieve academically to support college and career readiness.

The services may assist individuals or groups of students in:

- 1.— Improving academic achievement;
- 2.— Cultivating positive decision-making strategies;
- 3.— Improving behavior and self-discipline;
- 4.— Improving school attendance;
- 5.— Improving school attitudes;

~~ACADEMIC GUIDANCE PROGRAM~~

EJ
(LOCAL)

- ~~6.— Developing self-confidence;~~
- ~~7.— Developing healthy interpersonal relationships;~~
- ~~8.— Developing life satisfaction;~~
- ~~9.— Obtaining information to assist in choosing a potential career;
and~~
- ~~10.— Developing a course plan aligned with future goals.~~

~~Guidance services shall be coordinated with the regular instructional program so that they contribute to a unified educational program. Guidance services shall be a cooperative project of the entire professional staff. Teachers shall use opportunities in the classroom, in extracurricular activities, and in contacts with parents to reinforce guidance objectives.~~

PROFESSIONAL DEVELOPMENT
REQUIRED STAFF DEVELOPMENT

DMA
(LOCAL)

Philosophy

The Board believes professional learning within the District builds organizational capacity to support students and achievement of the District's Mission and Vision.

Professional Learning Requirements

A comprehensive professional learning plan shall be developed to support the execution of the District's Strategic Plan and improvement plan. [See BQ(LOCAL)]

The Superintendent shall recommend the District's annual professional development plan for all District employees.

The Board shall annually review the professional development clearinghouse published by the State Board for Educator Certification (SBEC) and annually approve the District's professional development plan.

The District's professional development plan must:

1. Be guided by the SBEC clearinghouse training recommendations;
2. Note any differences in the District's plan from the clearinghouse recommendations; and
3. Include a schedule of the required professional development for all District employees.

Mentorship and Induction

Scheduled induction activities shall be conducted for all new employees to the District. Induction activities shall be included in the District required professional development plan. New teachers to the District shall be assigned a mentor and successfully complete a one-year District induction program.

Professional Learning Records

To support the continued professional learning required of certified professionals, the District shall maintain professional learning records within the professional development management system for each employee with regard to District provided courses.

Philosophy

The Board believes that teaching and learning must occur in a supportive climate and safe environment. The District shall develop a culture where students can reach their full potential in a climate that promotes students' learning, well-being, and attainment of Profile of a Graduate attributes. In addition, staff and parents shall be equipped with awareness and implementation skills of trauma-informed care practices to assist students affected by trauma and/or grief.

Definitions

The following definitions shall apply for purposes of this policy.

~~Multi-Tiered
Systems
systems of Support
support (MTSS)~~

~~Multi-Tiered Systems of Support (MTSS)~~ MTSS is a data-driven, problem-solving framework to improve outcomes for all students. MTSS relies on a continuum of evidence-based practices matched to student needs. Positive Behavior Interventions and Support (PBIS) is an example of MTSS centered on social behavior. As part of the District overall comprehensive health plan, the MTSS structure includes trauma-informed care.

Trauma-Informed Practices

Trauma-informed practices support the whole child by considering past trauma and the resulting coping mechanisms when attempting to understand and respond appropriately to behaviors while emphasizing physical, psychological, and emotional safety for everyone, as well as creating safety, connection, and emotional regulation along with opportunities to rebuild a sense of control and empowerment.

Trauma-Informed Care Program

The District shall have a trauma-informed care program with the MTSS structure and components of the District's student ownership of behavior progression. The Superintendent shall establish administrative procedures which shall include:

- Integration of trauma-informed care practices in the school environment;
- Increase staff and parent awareness of trauma-informed care to destigmatize perceptions of mental health and the importance of mental health treatment;
- Implementation of trauma-informed practices and care by District and campus staff; and
- Information about available counseling options for students affected by trauma or grief.

The above listed components shall be part of the District Improvement Plan [see FFBA(LEGAL)]. Trauma-informed care components shall also be reflected in the District Wellness Plan [see FFA(LOCAL)].

CRISIS INTERVENTION
TRAUMA-INFORMED CARE

FFBA
(LOCAL)

Training

The District shall provide trauma-informed care training to District educators as required by law [and the Board-approved District Professional Learning Plan](#). The District Professional Learning Plan shall specify required training for other District employees as applicable.

Philosophy

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Systems of Support**

Multi-Tiered Systems of Support (MTSS) is a data-driven, problem-solving framework to improve outcomes for all students. MTSS relies on a continuum of evidence-based practices matched to student needs. Positive Behavior Interventions and Support (PBIS) is an example of MTSS centered on social behavior. As part of the District overall comprehensive health plan, the MTSS structure includes trauma-informed care.

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Trauma-informed practices support the whole child by considering past trauma and the resulting coping mechanisms when attempting to understand and respond appropriately to behaviors while emphasizing physical, psychological, and emotional safety for everyone, as well as creating safety, connection, and emotional regulation along with opportunities to rebuild a sense of control and empowerment.

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TRAUMA-INFORMED CARE

FFBA
(LOCAL)

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For: Fort Bend ISD Board of Trustees
Date: November 7, 2022
Action: Review: Fort Bend ISD 2022–23 Annual Professional Learning Plan
References: DMA (Legal and Local) Goal 3
Department: Deputy Superintendent

Recommendation

Consideration and possible approval of the 2022–23 Annual Professional Learning Plan.

Background

Policy DMA (Local) requires that the Board of Trustees annually review the professional development clearinghouse published by the State Board for Educator Certification (SBEC) and annually approve the District’s professional development plan.

The SBEC clearinghouse articulates required training on seven topics included in Senate Bill 1267 including:

- Suicide prevention,
- Strategies for Maintaining positive relationships among students, including conflict resolution,
- Preventing, identifying, responding to, and reporting incidents of bullying,
- Safety training program,
- Increasing awareness of issues regarding sexual abuse, sex trafficking, and other maltreatment of children, and
- Increasing awareness and implementation of trauma-informed care.

In addition to the required training from Senate Bill 1267, the clearinghouse provides links to other documents that outline additional required training for school employees. The attached 2022–23 Annual Professional Learning Plan provides a schedule of the required professional learning for all employees aligned to the SBEC clearinghouse. In addition to these learning requirements, all FBISD staff engage in required and optional learning throughout the year to support the implementation of District goals and priorities.

Recommended by:

Christie Whitbeck
Superintendent of Schools

Submitted by:

Beth Martinez
Deputy Superintendent



DMA Local – Training Overview

Fort Bend ISD Annual Professional Learning Plan

The table below outlines the training that are required for all district employees per TASB and Senate Bill 1267 including the schedule for when courses are offered. The courses in **bold** reflect what is required by the SBEC Clearinghouse.

Job Role	State Required Training (SB1267, TASB)	TEA Required Frequency	Annual Staff Training	Summer Contract Days	School Year Job-Embedded
All Employees	Increasing Awareness of Issues Regarding Sexual Abuse, Sex Trafficking, and Other Maltreatment of Children	Required for all employees as part of new employee orientation at the beginning of the school year and for other employees in accordance with local policy.	X		
	Increasing Awareness and Implementation of Trauma-Informed Care	Job embedded or as part of a professional learning community, or annually.	X		
	Suicide Prevention	Job embedded or as part of a professional learning community, or annually.	X		72
	Food Allergy Training <i>Staff members responsible for the direct care of a student with food allergies will receive specialized training from the school nurse</i>	As needed	X		
	Administration of an Epinephrine Autoinjector	Job embedded or as part of a professional learning community, or annually.	X		
	Bloodborne Pathogens	Pre-service and annual refresher training as described in the TDSHS Exposure Control Plan.	X		
	Cybersecurity Training	Annually for the cybersecurity coordinator and on a schedule recommended by the district in consultation with the district cybersecurity coordinator.	X		
	Student Records	As needed	X		

DMA Local – Training Overview

Job Role	State Required Training (SB1267, TASB)	TEA Required Frequency	Annual Staff Training	Summer Contract Days	School Year Job-Embedded
All Employees <i>Continued</i>	Emergency Operations Plan	As needed	X		
	Americans with Disabilities Act	Recommended	X		
	Employee-on-Employee Harassment	Recommended annually or as needed and before the start of employment with the district.	X		
	Recognizing Need for Mental Health and Substance Abuse Intervention	As needed	X		
	Americans with Disabilities Act <i>Also satisfies Employee Nondiscrimination training</i>	Recommended as needed	X		
The job roles below require the following additional training.					
All Campus Staff	Student-on-Student Bullying and Harassment	As determined by local policy.	X		
	Trauma-Informed Care Training	In accordance with local policy and as part of new employee training and for existing educators on a schedule adopted by TEA.	X		73
	Section 504 <i>Also satisfies Employee Nondiscrimination training</i>	Recommended before employees begin working with students with disabilities and as needed thereafter	X		
Teachers	Use of Restraint with Special Education Students	As needed and within 30 school days following the use of restraint by untrained personnel called upon to use restraint in an emergency.		X	X
	Use of Time-Out with Special Education Students	As needed and within 30 school days of an employee being assigned the responsibility for implementing time-out.			X

DMA Local – Training Overview

Job Role	State Required Training (SB1267, TASB)	TEA Required Frequency	Annual Staff Training	Summer Contract Days	School Year Job-Embedded
Teachers <i>Continued</i>	Strategies for Establishing and Maintaining Positive Relationships Among Students, Including Conflict Resolution	In accordance with local policy.		X	X
	General Education Teacher Implementing IEP	The district may determine the time and place at which the training is delivered.	X		
	Technology and Digital Learning	Optional staff development, as needed		X	
Elementary Teachers (K-3)	Literary Achievement Academies for Teachers at Any Grade Level	Available for all teachers but required for teachers in K-3 grade levels and principals at campuses with K-3 grade levels. not later than the 2022-2023 school year. For teachers in K-3 grade levels and principals initially employed at campuses with K-3 grade levels for the 2022-2023 school year, by the end of the teacher’s or principal’s first year of placement in that grade level or campus.		X	74 X
Gifted & Talented Teachers	Gifted and Talented (Initial 30 hours)	Prior to assignment as a teacher providing G/T instruction. Teachers who do not have the required initial training must complete the training within one semester of beginning to provide G/T instruction.		X	
	Gifted and Talented (annual update)	An additional six hours of professional development is required annually for G/T teachers.		X	

DMA Local – Training Overview

Job Role	State Required Training <i>(SB1267, TASB)</i>	TEA Required Frequency	Annual Staff Training	Summer Contract Days	School Year Job-Embedded
Secondary Teachers	Dating Violence	As needed			X
Athletic Coaches	Safety Training Program	Job embedded or as part of a professional learning community, or annually.		X	
	Steroids	As needed		X	
	Concussion Training for Employees	At least once every two years, and if a member of the concussion oversight team, then prior to appointment or approval as a member of the team.		X	
	CPR and First Aid	As needed to maintain current certification and within the time frames adopted by the district.		X	75
	Automated External Defibrillators (AED)	As needed to maintain current certification in the use of an AED.		X	
High School Band Directors, Assistant Band Directors, Percussion Specialists, Dance Directors, Assistant Dance Directors	CPR and First Aid	As needed to maintain current certification and within the time frames adopted by the district.		X	
	Automated External Defibrillators (AED)	As needed to maintain current certification in the use of an AED.		X	
	Safety Training Program	Job embedded or as part of a professional learning community, or annually.		X	
Counselors	Gifted and Talented: Nature and Needs with Program Options	Counselors with authority for program decisions must have at least six hours of G/T professional development.			X
	College and Career Counseling Academy <i>(secondary counselors only)</i>	As developed and made available by The Center for Teaching and Learning at UT Austin.			X

DMA Local – Training Overview

Job Role	State Required Training <i>(SB1267, TASB)</i>	TEA Required Frequency	Annual Staff Training	Summer Contract Days	School Year Job-Embedded
Administrators	Student Discipline	At least once every three years.		X	
	Gifted and Talented: Nature and Needs with Program Options	Administrators with authority for program decisions must have at least six hours of G/T professional development.			X
	Literary Achievement Academies for Teachers at Any Grade Level <i>(Elementary Administrators)</i>	Available for all teachers but required for teachers in K-3 grade levels and principals at campuses with K-3 grade levels. not later than the 2022-2023 school year. For teachers in K-3 grade levels and principals initially employed at campuses with K-3 grade levels for the 2022-2023 school year, by the end of the teacher’s or principal’s first year of placement in that grade level or campus.			X 76
	Teacher Appraisals	Before conducting appraisals.			X
	Principal Training (Instructional)	As needed		X	X
	Dating Violence	As needed		X	
	Student Searches	As needed		X	
	Title IX Training <i>Also satisfies Employee Nondiscrimination training</i>	As needed		X	
Campus Assessment Lead	Test Administration Procedure Training	Annually, and as the test administration materials specify.			X

DMA Local – Training Overview

	Texas English Language Proficiency Assessment System (TELPAS) Training	As needed			X
Job Role	State Required Training (SB1267, TASB)	TEA Required Frequency	Annual Staff Training	Summer Contract Days	School Year Job-Embedded
Nurses	Seizure Recognition and Related First Aid Training (<i>specialized training for nurses</i>)	As needed		X	
	Traumatic Injury Response Training (Bleeding Control Station Training)	As needed	X		
	CPR and First Aid	As needed to maintain current certification and within the time frames adopted by the district.		X	
	Automated External Defibrillators (AED)	As needed to maintain current certification in the use of an AED.		X	77
Police Department	School District Peace Officers and School Resource Officers	Before or within 180 days of the officer’s commission by or placement in the district or a campus of the district.			X
	Traumatic Injury Response Training (Bleeding Control Station Training)	As needed	X		
	Body Worn Camera Program for Certain Law Enforcement Agencies	Before a law enforcement agency operates a body worn camera program.			X
Specialized Job Roles					
District Staff at DAEP	Disciplinary Alternative Education Program (DAEP)	As needed. Employees must receive training on established procedures for reporting abuse, neglect, or exploitation of students on an annual basis.			X

DMA Local – Training Overview

Adult Transition Service Coordinator	Transition and Employment Coordinator for Special Education Students	As the commissioner develops and makes available minimum training guidelines, with review at least once every four years.			X
Dyslexia Teacher	Dyslexia Training for School Employees	As needed		X	X
Job Role	State Required Training <i>(SB1267, TASB)</i>	TEA Required Frequency	Annual Staff Training	Summer Contract Days	School Year Job-Embedded
Parents/guardians of Students with Dyslexia and Related Disorders	Dyslexia Education for Parents	As needed			X
Title IX Coordinator	Title IX Sexual Harassment Training <i>(also required for designated individuals or decision-makers in formal complaint process)</i>	When an employee is designated and as needed thereafter.			X 78
Concussion Oversight Team	Concussion Training for Volunteer Licensed Health Care Professional on Concussion Oversight Team	Prior to appointment or approval as a member of the concussion oversight team, at least once every two years.			X
Campus Wellness Committee Leaders	Coordinated Health Program	As needed, based on the scheduled adopted by TEA for regional education service centers to provide training regarding implementation of the coordinated health program.			X
Unlicensed Diabetes Care Assistant	Diabetes Training	Before the beginning of the school year or as soon as practicable following the enrollment of a student with diabetes at a campus that previously had no students with diabetes or a diagnosis of diabetes for a student at a campus		X	X

DMA Local – Training Overview

		that previously had no students with diabetes.			
Threat Assessment Teams & Safe and Supportive School Teams	Threat Assessment Team and Safe and Supportive School Team Training	In accordance with administrative rules.		X	
Job Role	State Required Training (SB1267, TASB)	TEA Required Frequency	Annual Staff Training	Summer Contract Days	School Year Job-Embedded
Designated Infection Control Officer	Designated Infection Control Officer Training	Before designation	<i>The Designated Infection Control Officer completed training prior to their appointment in 2019. Licensure is maintained through CNE credit hours every two years.</i>		
Custodial & Maintenance Staff; Designated Asbestos Coordinator	Asbestos	New custodial and maintenance employees must be trained within 60 days after beginning employment, with additional training as needed. The designated asbestos coordinator should receive training prior to or upon designation, with additional training as needed.			79 X
Maintenance & Custodial Staff	Hazardous Chemicals	As needed			X
Integrated Pest Management Team	Integrated Pest Management	Within six months of appointment, IPM coordinator must have required training, then obtain at least six hours of TDA-approved continuing education at least every three years. IPM coordinator is responsible for ensuring that employees who perform pest			X

DMA Local – Training Overview

		control have the necessary training.			
Public Information Coordinator	Public Information Act	Within 90 days after assuming the office of the public information coordinator.			X
LPAC Members	Language Proficiency Assessment Committee (LPAC)	As needed			X
Principal Appraisers	Principal Appraisals	Before conducting appraisals.			X
Job Role	State Required Training <i>(SB1267, TASB)</i>	TEA Required Frequency	Annual Staff Training	Summer Contract Days	School Year Job-Embedded
Mentor Teacher	Mentor Teacher Training	Before the beginning of the school year in which the mentorship will occur, and supplemental training during the school year.			X
Investment Officers	Public Funds Investment Training	Ten hours of initial training in first 12 months, then eight hours of investment training every two years thereafter, unless an exception applies.			80 X
Volunteers	Volunteer Training	As needed			X

The table below shows the differences between trainings offered in FBISD and the required trainings as listed in the SBEC Clearinghouse and TASB School District Training Chart. SBEC Clearinghouse Trainings are in **BOLD**.

Required Training	District’s Plan
Elective Bible Course	This course is not offered in FBISD.
High-Quality Prekindergarten Grant Program	FBISD does not have this grant, all PK teachers are funded by 199.
Literary Achievement Academies for Teachers at Any Grade Level	This requirement for secondary teachers will not apply until academies are developed and made available for 6th-8th grade.
Career and Technology Education	FBISD does not employ any CTE teachers under a local permit.

DMA Local – Training Overview

District Juvenile Case Managers	FBISD does not employ any District Juvenile Case Managers.
Mathematics Achievement Academies for Teachers at Any Grade Level	This requirement will not apply until academies are developed by the state.
Adult Education and Literacy	FBISD does not receive AEL grant funding.
Volunteer Training	VIPS coordinators train volunteers in best practices and their role at campuses where a VIPS coordinator position is filled. FBISD holds monthly meetings with VIPS coordinators.
Mentor Teacher Training (2 years)	FBISD does not currently offer a second year of mentorship to new teachers, but second-year teachers have the access to an additional year of mentoring as needed by request.
Required Training	District’s Plan
Seizure Recognition and Related First Aid Training (<i>awareness training – all staff</i>)	FBISD currently trains nurses in seizure recognition and related first aid training. Nurses share seizure awareness information with campus staff that come into regular contact with students.
Increasing Awareness of Issues Regarding Sexual Abuse, Sex Trafficking, and Other Maltreatment of Children Note: Content will be updated to include all requirements.	FBISD currently provides employees an overview of human trafficking regarding what it is, where it occurs, why it is growing, who can be a victim, who a perpetrator might be, how trafficking occurs, and indicators of trafficking. FBISD also provides employees an overview of reporting child abuse, including internal procedures for seeking assistance for a child who is at risk, including a referral to a school counselor, campus administrator, CPS, and FBISD police department. These trainings do not currently include: <ul style="list-style-type: none"> • Factors indicating a child is at risk for sexual abuse, sex trafficking, or other maltreatment • Techniques for reducing a child’s risk of sexual abuse, sex trafficking, or other maltreatment • Community organizations that have relevant existing research-based programs that are able to provide training or other education for school district staff members, students, and parents These courses are currently part of Annual Staff Training, but not part of New Employee Orientation.
Dating Violence	FBISD provides Dating Violence training to administrators. Administrators then deliver the information to their teachers in a campus-based training that addresses the campus’s needs.
Strategies for Establishing and Maintaining Positive Relationships Among Students, Including Conflict Resolution	FBISD offered courses over the summer for teachers to learn about strategies for establishing and maintaining positive relationships among students, including conflict resolution. All teachers had access to this course. The SEL division also offers one-hour virtual courses covering behavior topics including trauma informed practices, supporting students with disabilities in the general education setting, appropriate application and implementation of positive reinforcement systems, classroom that support student learning, and preventing and addressing power struggles.

BOT Meeting:	November 7, 2022
Solicitation No.:	22-065AR Houston Galveston Area Council (HGAC), Sourcewell, Choice Partners Cooperative, Omnia Partners
References:	District Goal 5
Description:	<p>Generators Preventive Maintenance, Support, and Related Services</p> <p><u>Recommendation</u></p> <p>The Administration is seeking Board approval for the purchase of generator preventive maintenance, support, and related services from various cooperative contracts in an amount not-to-exceed \$475,000 and authorization for the Superintendent to negotiate and execute the agreement through October 2025.</p> <p><u>Summary</u></p> <p>During the 2014 and 2018 Bond, the District purchased generators for use throughout the district. Currently there are 100 (one hundred) generators in inventory.</p> <p>The recommended vendors will inspect, maintain, repair, and replace generators as needed. Labor, material, and equipment required for each level of inspection and maintenance services shall also be provided by the vendors. These inspections and maintenance services are for preventive maintenance on all generators. The generators are used as a secondary power source for all the emergency lighting and life safety systems during power outages.</p> <p>The cooperative purchasing contracts comply with school district bidding requirements and will allow the District the support needed to maintain generators located throughout the district.</p> <p>Renewal options are available through October 2025. Should either 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>There is no historical expenditure information for these services as these generators are new equipment for the District. Expenditures will not exceed \$475,000 through October 2025. Funding is included in the budget.</p>
Requested By:	Oscar Perez, Chief Operations Officer Bryan Guinn, Chief Financial Officer
Vendor:	AC/DC Synergy Group, Inc. Loftin Equipment Co. Herc Rentals Inc.

	Generac Cummins Inc dba Cummins Sales and Service*** Kohler Caterpillar Pearce Industries, Inc. dba Waukesha-Pearce Industries, LLC. Clifford Power
Budget Sources:	General Fund
Amount:	Not to Exceed - \$475,000 through October 2025
Other Supporting Information	
Sole Source:	No
Number of vendors contacted by Purchasing:	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 October 2025
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:	October 7, 2022
Solicitation No.:	21-085LJ Department of Information Resources (DIR), Central Texas Purchasing Alliance and Sourcewell Purchasing Cooperative
References:	District Goal 5
Description:	<p>Data Center Preventive Services, Maintenance and Support (Increase)</p> <p><u>Recommendation</u></p> <p>The Administration is seeking Board approval to increase the existing contract awarded under 21-085LJ Data Center Preventive Services, Maintenance and Support, by \$1,100,000 for a total not to exceed amount of \$1,336,400, and authorization for the Superintendent to negotiate and execute the agreements through April 2024.</p> <p><u>Summary</u></p> <p>The current data center infrastructure is approaching six (6) years since its last upgrade; therefore, the amount for preventive services, maintenance and support has steadily increased. Systems such as uninterrupted power supplies (UPS) require battery maintenance and/or replacement to ensure consistent and reliable performance of data center systems. Other data center systems requiring maintenance include data center generators, heating, ventilation, and air conditioning (HVAC), electrical repairs, data center cleaning and equipment failures.</p> <p>Similarly, IT closets throughout the district are equipped with environmental systems and controls to ensure network and wireless technology infrastructure equipment housed within IT closets maintain temperature and humidity levels that will facilitate reliable and predictable service during the anticipated life of the equipment. The HVAC system in each closet helps to prevent premature failure of technology equipment due to overheating. These systems support all aspects of campus and support site operations from student and teacher laptop connectivity, BYOD (Bring Your Own Device), printers, etc.</p> <p>Environmental systems such as air conditioning, humidity sensors, etc. are anticipated to have a lifespan of 7-10 years with appropriate preventative maintenance and repairs. Bond 2018 funded the installation of these environmental control systems, which started in early 2019 and concluded in late 2021. This contract covers approximately 350 IT closets throughout the district. The lack of preventive maintenance will lead to degradation in the systems performance, void any remaining manufacture warranty and diminish the operational life of the systems. The resulting network infrastructure degradation and failures may adversely impact daily District digital operations and needs.</p> <p>The Department of Information Resources (DIR), Central Texas Purchasing Alliance and Sourcewell Purchasing cooperatives' purchasing contracts will allow the District to leverage established</p>

	<p>discounts with manufacturers and vendors and quickly acquire preventive maintenance and/or emergency contracts for services which require immediate attention in support of the data center operations. The cooperatives' contracts comply with the school district bidding requirements.</p> <p>Renewal options are available through April 2024. Should either contract not be renewed for the full term, staff will return to the Board to request authorization to utilize an alternate cooperative contract, or an alternate procurement method at that time.</p> <p><u>Background</u></p> <p>Expenditures in 2021-22 were \$92,186. The current balance remaining under the Board authorization is \$0.00. The original expenditure approval was \$236,400. The expenditures are not expected to exceed \$1,336,400 through April 2024. Funding for the increase of \$1,100,000 is included in the budget.</p>
Requested By:	Long Pham, Chief Information Officer Bryan Guinn, Chief Financial Officer
Vendors:	Bud Griffin Customer Support, Inc. Cummins Southern Plains Porter Burgess Company dba Flair Data Systems
Budget Sources:	General Fund
Amount:	Increase of \$1,100,000; Not to exceed total \$1,336,400 through April 2024
Other Supporting Information	
Sole Source:	N/A
Number of vendors contacted by Purchasing:	N/A
Number of vendors contacted by FBISD Notification System:	N/A
Number of vendors downloaded the solicitation:	N/A
Number of responses received:	N/A
Number of "no bid" responses received:	N/A
Length of commitment:	Through April 2024
Last solicitation date:	N/A
Supporting documents:	Original approved BOT Agenda item
Disclosure under Board Policy CH, CV, or DBD (Local):	N/A

BOT Meeting:	November 7, 2022
Solicitation No.:	RFQ 20-079ED
References:	District Goal 5
Description:	<p>Project Management & Information Technology Services</p> <p><u>Recommendation</u></p> <p>The Administration is seeking Board approval for the purchase of Project Management and Information Technology Consulting Services from multiple vendors in an amount not to exceed \$2,000,000 and authorization for the Superintendent to negotiate and execute the agreements through December 2027.</p> <p><u>Summary</u></p> <p>On August 14, 2022, Fort Bend ISD issued RFQ 22-079ED soliciting qualifications for project management services and information technology consulting services. In the past, the Information Technology (IT) division used vendors that were available on various bids and cooperatives to fulfill IT consulting needs.</p> <p>The previous solicitation for project management services was RFQ 17-077MH. The District's IT department elected to initiate an RFQ soliciting both project management and IT consulting services to better meet the District's needs. The District will be able to manage new projects on an as needed basis by entering into master contracts that prescribe rates for project management and IT consulting.</p> <p>The use of multiple vendors allows the District to augment its internal project management services and IT consulting resources that may be needed when additional resources for new projects or deep technical, niche, or functional skills are not available in-house. Vendors were selected based on a range of capabilities, skills, qualifications, and industry certifications. When the need is identified, pre-qualified vendors will be leveraged, and the process will be managed by staff requesting quotes based on defined scopes of work from each qualified vendor. Skills tests and interviews will be conducted to ensure the resources recommended by the vendor meet the needs of the defined project and a confirmed statement of work will be finalized and executed by the Superintendent.</p> <p>An evaluation team comprised of Fort Bend ISD staff members from the Information Technology Services, Information Systems, and Program Management Office (PMO) evaluated the proposals.</p> <p>Administration recently issued a survey to leaders throughout the district to identify manual processes that need to be automated. Much of this work can be done in-house, but some automation projects may need the assistance of an outside consultant. Further, if bond contingency is available, and approved separately by the board, the reconfiguration of</p>

	<p>Peoplesoft, our backbone system in for Finance and Human Resources is needed. We will need outside consultants for that work.</p> <p><u>Background</u></p> <p>Expenditures related to Project Management Services for FY 2021-22 were \$89,722. Expenditures related to IT Consulting for FY 2021-22 were \$393,777. Each department will be responsible for their given projects including funding these services through their budgets. Total projected costs for these services over the next five (5) years is \$2,000,000. Funding will be included in the budget.</p>
Requested By:	<p>Long Pham, Chief Information Officer Steve Bassett, Deputy Superintendent Bryan Guinn, Chief Financial Officer</p>
Vendors:	<p><u>Project Management</u> ALINEDS Beacon Systems Inc BerryDunn CherryRoad Technologies Inc. COMPUNNEL SOFTWARE GROUP, INC. Elegant Enterprise-Wide Solutions, Inc. Infojini, Inc International Business Machines Linder Consulting, LLC* Posthlewaite and Netterville, APAC Powersolv Inc. Serigor Inc.</p> <p><u>IT Consulting</u> 22nd Century Technologies, Inc. BerryDunn California Creative Solutions, Inc. CherryRoad Technologies Inc. DatamanUSA, LLC. Elegant Enterprise-Wide Solutions, Inc. International Business Machines Posthlewaite and Netterville, APAC Serigor Inc SpearMC Consulting, Inc.</p>
Budget Sources:	<p>General Fund Federal Funds Bond Funds (through separately approved use of contingency)</p>
Amount:	Not to Exceed \$2,000,000 through December 2027
Other Supporting Information	
Sole Source:	No
Number of vendors contacted by FBISD:	9215
Number of vendors downloaded the solicitation:	310

Number of responses received:	44
Number of "no bid" responses received:	6
Length of commitment:	Through December 31, 2027
Last solicitation date:	December 18, 2017
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.

RFQ 22-079ED Project Management & Information Technology (IT) Consulting

	Evaluation Criteria	Point System
1	<p>Firm’s Approach</p> <ul style="list-style-type: none"> Firm’s approach, supporting documentation, evidence of competence to undertake such effort. 	20 points
2	<p>Methodology</p> <ul style="list-style-type: none"> Firm’s experience as a Financial Advisor for a Texas public school district. Explanation of methodology, unique challenges, and any other relevant information. 	30 points
3	<p>Qualifications</p> <ul style="list-style-type: none"> Qualifications, certifications, the experience of personnel/team proposed for this task. 	25 points
4	<p>Past Experience</p> <ul style="list-style-type: none"> Past experience with FBISD and/or other Districts. K-12 Experience, Higher Education or Governmental Experience 	15 points
5	<p>References</p> <ul style="list-style-type: none"> Five (5) References from prior clients for which your firm has provided comparable services. <p>List of References should come from past project examples listed within this RFQ. 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>	10 points
	TOTAL	100 points

Evaluation Summary
RFQ 22-079ED Project Management and Information Technology (IT) Consulting Services

Information Technology (IT) Consulting Services

Vendor	Firm's approach, supporting documentation, evidence of competence to undertake such effort (20 pts. Max)	Firm's experience as a provider of consulting resources including explanation of project methodology, unique challenges any other relevant information (30 pts. Max)	Qualifications, certifications, the experience of of key personnel (25 pts. Max)	Past experience with FBISD and/or other Districts. K-12 Experience, Higher Education or Governmental Experience (15 pts. Max)	Five (5) References from prior clients for which your firm has provided comparable services (10 pts. Max)	Proposer's Total Score (100 pts. Max)	Proposer's Ranking
SpearMC Consulting, Inc.	18.50	26.00	21.75	11.75	5.70	83.70	1
CherryRoad Technologies Inc.	18.25	27.00	21.00	13.25	0.00	79.50	2
California Creative Solutions, Inc.	16.75	24.75	19.75	9.25	5.70	76.20	3
Elegant Enterprise-Wide Solutions, Inc.	16.50	24.75	17.75	11.00	6.00	76.00	4
Serigor Inc	17.25	24.00	20.00	11.50	2.50	75.25	5
International Business Machines	16.75	23.75	20.50	12.50	0.00	73.50	6
22nd Century Technologies, Inc.	17.25	25.00	19.75	11.25	0.00	73.25	7
Posthlewaite and Netterville, APAC	12.50	23.00	19.75	11.00	5.70	71.95	8
BerryDunn	13.50	24.50	19.25	9.25	4.00	70.50	9
DatamanUSA, llc	15.50	23.00	17.50	12.50	2.00	70.50	10
SoftSages Technology	15.50	21.00	18.75	11.50	2.00	68.75	11
SVAM International Inc	14.50	19.50	16.75	11.50	6.00	68.25	12
vTech Solution Inc.	16.50	19.25	18.50	11.75	2.00	68.00	13
Beacon Systems Inc	15.00	24.00	18.50	10.00	0.00	67.50	14
Powersolv Inc.	15.50	23.25	18.00	10.00	2.00	68.75	15
GlobalSourceIT	16.50	18.50	19.75	11.75	0.00	66.50	17
Infojini, Inc.	13.50	22.00	17.75	6.50	3.30	63.05	18
NITCO Inc.	14.75	18.50	19.00	8.00	2.00	62.25	19

V-Soft Consulting Group, Inc.	14.75	21.25	15.50	10.00	0.00	61.50	20
Paramount Software Solutions, Inc	13.50	19.50	17.00	9.00	1.60	60.60	21
DevCare Solutions Ltd	15.00	22.00	13.50	9.25	0.00	59.75	22
True North Consulting Group	13.25	15.75	18.50	10.75	1.40	59.65	23
RADgov, Inc	14.00	18.25	17.00	10.00	0.00	59.25	24
V Group Inc.	14.50	16.50	16.25	10.00	0.00	57.25	25
Boerger Consulting, LLC	13.25	19.00	15.00	7.25	2.00	56.50	26
Kastech Solutions LLC	14.25	14.75	17.25	8.75	0.00	55.00	27
ALINEDS	13.50	18.50	15.00	6.50	1.20	54.70	28
Abundiant	11.00	17.25	13.25	6.25	6.00	53.75	29
Rite Software Solutions & Services LLC	12.75	17.75	11.00	7.25	0.00	48.75	30
AKRF, Inc.	8.00	13.25	9.25	3.75	0.00	34.25	31
Latavco Consulting Group, LLC	7.50	7.50	10.00	7.25	1.40	33.65	32
VOLUBLE SYSTEMS LLC	9.50	7.75	6.75	5.25	0.00	29.25	33
Kalpra Tech Solutions	6.00	5.25	10.50	1.00	0.00	22.75	34
Greinchville Solutions LLC	1.75	1.75	1.75	1.75	9.90	16.90	35
Bratton Construction , LLC	2.75	3.00	7.75	2.00	0.00	15.50	36
Infinics Inc	2.25	4.50	3.50	2.00	0.00	12.25	37

Vendor	Firm's approach, supporting documentation, evidence of competence to undertake such effort (20 pts. Max)	Firm's experience as a provider of consulting resources including explanation of project methodology, unique challenges any other relevant information (30 pts. Max)	Qualifications, certifications, the experience of of key personnel (25 pts. Max)	Past experience with FBISD and/or other Districts. • K-12 Experience, Higher Education or Governmental Experience (15 pts. Max)	Five (5) References from prior clients for which your firm has provided comparable services (10 pts. Max)	Proposer's Total Score (100 pts. Max)	Proposer's Ranking
International Business Machines	18.25	28.75	23.00	13.75	0.00	83.75	1
Linder Consulting, LLC	15.75	24.25	21.50	13.00	8.00	82.50	2
Powersolv Inc.	18.00	27.25	20.25	11.25	2.00	78.75	3
Serigor Inc	17.50	27.00	20.25	11.00	2.50	78.25	4
BerryDunn	15.25	25.25	19.00	11.50	4.00	75.00	5
CherryRoad Technologies Inc.	17.00	24.50	20.75	12.50	0.00	74.75	6
Posthlewaite and Netterville, APAC	13.75	22.75	17.75	12.25	5.70	72.20	7
ALINEDS	15.25	25.25	20.50	9.50	1.20	71.70	8
COMPUNNEL SOFTWARE GROUP, INC.	17.25	22.25	19.25	11.75	0.00	70.50	9
Beacon Systems Inc	14.25	23.75	19.75	12.75	0.00	70.50	10
Infojini, Inc.	15.00	23.00	18.25	10.75	3.30	70.30	11
Elegant Enterprise-Wide Solutions, Inc.	13.00	22.50	16.75	11.75	6.00	70.00	12
22nd Century Technologies, Inc.	17.75	22.00	17.75	11.50	0.00	69.00	13
California Creative Solutions, Inc.	15.25	21.50	16.75	8.50	5.70	67.70	14
DatamanUSA, llc	15.00	21.25	18.00	11.25	2.00	67.50	15
True North Consulting Group	14.25	21.75	16.50	11.00	1.40	64.90	16

vTech Solution Inc.	15.75	21.00	15.75	10.25	2.00	64.75	17
Transseed Group Inc.	13.75	18.75	18.00	8.50	3.90	62.90	18
NITCO Inc.	15.25	20.50	17.00	7.75	2.00	62.50	19
SVAM International Inc	15.50	14.75	15.00	10.50	6.00	61.75	20
V Group Inc.	14.50	20.75	14.50	10.75	0.00	60.50	21
V-Soft Consulting Group, Inc.	14.50	19.50	14.75	11.25	0.00	60.00	22
GlobalSourceIT	14.25	16.75	15.50	11.50	0.00	58.00	23
BKJ Global Management Consulting,LLC	13.00	16.50	14.50	9.25	2.00	55.25	24
SoftSages Technology	9.50	15.75	15.75	11.00	2.00	54.00	25
RADgov, Inc	11.50	17.25	15.25	9.75	0.00	53.75	26
Paramount Software Solutions, Inc	11.00	19.00	13.25	8.75	1.60	53.60	27
Rite Software Solutions & Services LLC	9.50	17.25	9.00	8.25	0.00	44.00	28
Calverley Consulting, LLC	10.25	10.50	13.00	7.25	2.00	43.00	29
Maya Hawthorne Inc dba Hawthorne Staffing	8.25	8.00	10.25	6.25	4.00	36.75	30
Latavco Consulting Group, LLC	8.50	8.50	10.25	6.00	1.40	34.65	31
VOLUBLE SYSTEMS LLC	10.00	8.75	9.25	6.25	0.00	34.25	32
Bratton Construction , LLC	8.75	10.00	9.25	5.00	0.00	33.00	33
AKRF, Inc.	9.50	9.25	8.25	6.00	0.00	33.00	34
Onset Technologies, LLC	7.00	12.00	7.00	3.75	2.00	31.75	35
Kalpra Tech Solutions	11.50	8.75	10.00	0.25	0.00	30.50	36

TrendTech Logistics	4.50	5.25	7.00	3.25	0.00	20.00	37
Infinics Inc	4.50	3.75	3.25	3.75	0.00	15.25	38

BOT Meeting:	November 7, 2022
Solicitation No.:	RFP 23-003KB
References:	District Goal 1
Description:	<p>Instructional Software, Subscription, Related Products and Services</p> <p><u>Recommendation</u></p> <p>The Administration is seeking Board approval for the purchase of Instructional Software, Subscription, Related Products and Services from multiple vendors for an amount not to exceed \$15,000,000 and authorization for the Superintendent to negotiate and execute the agreements through November 2027.</p> <p><u>Summary</u></p> <p>On July 28, 2022, Fort Bend ISD issued RFP 23-003KB Instructional Software, Subscription, Related Products and Services. Instructional materials support the implementation of the Texas Essential Knowledge and Skills (TEKS), strategies, activities, and assessment that enhance the District’s curriculum. The selected vendors on this request for proposal will allow the District to generate a list of approved vendors that can provide access to online digital resources, online subscriptions, video editing software, and platforms to support student learning.</p> <p>An evaluation team comprised of Fort Bend ISD staff members from the Teaching and Learning, Social Emotional Learning and Enrichment Programs, Business and Finance, and Information Technology Departments evaluated the proposals. The selected vendors may be used to support continued software licenses for District level subscriptions as well as campus level subscriptions.</p> <p><u>Background</u></p> <p>Expenditures for FY 2021-22 were \$4,469,671, which were previously included in the Instructional Resources authorization. Expenditures are not expected to exceed \$15,000,000 through November 2027. Funding is included in the budget.</p>
Requested By:	Kim Lawson, Chief Academic Officer Bryan Guinn, Chief Financial Officer
Vendors:	2W International LLC BrainPOP LLC*** CodeStream Studios LLC Esposure, Inc. Immersed Games, Inc. Lab Resources, Inc.*** Learning List*** Lingco Lone Star Learning*** Membean, Inc.

	Motivating Systems LLC*** Tangible Play, Inc. TechSmart, Inc. WeVideo***
Budget Sources:	General Fund Federal Funds Instructional Materials Allotment Campus Activity Funds
Amount:	Not to exceed \$15,000,000 through November 2027
Other Supporting Information	
Sole Source:	No
Number of vendors contacted by FBISD:	5322
Number of vendors downloaded the solicitation:	247
Number of responses received:	33
Number of "no bid" responses received:	23
Length of commitment:	Through November 2027
Last solicitation date:	N/A
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

RFP 23-003KB Instructional Software, Subscription, Related Products and Services

	Evaluation Criteria	Point System
1	Purchase Price <ul style="list-style-type: none"> • Price quoted should be based on information within the proposal • 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 <ul style="list-style-type: none"> • 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. • Experience: Use and success of the product(s) and/or services in school districts or similar entities. (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 • Demonstrates competence: experience, etc. • Configuration and installation, integration, implementation of digital resources • Relevant experience with school curriculum/content knowledge as it pertains to proposal specifications • Experience and competence in dealing with large school districts • Customer service indicative of sound delivery of services 	25 points
4	Extent to Which the Goods or Services Meet the District's Needs <ul style="list-style-type: none"> • Vendors goods align to support the district instructional priority in the identified content area. • Alignment to the Standards/TEKS • Balance of digital and print materials • Ability to integrate with existing programs/ materials/ databases 	20 points
5	Vendor's Past Relationship with the District For reference, the vendor shall 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 	5 points
6	Long-Term Cost to the District to Acquire the Vendor's Goods or Services <ul style="list-style-type: none"> • Setup fee; or other fees and other added cost 	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. • Certificate of Insurance with the limits outlined, without FBISD listed as the certificate holder • Letter from the vendor's insurance carrier on the insurance carrier's letterhead to Fort Bend ISD 	Pass/Fail
9	Service Agreement <ul style="list-style-type: none"> • 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

Tabulation Summary

RFP 23-003KB Instructional Software, Subscription, Related Items and Services

Vendor	Purchase Price (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 (20 pts. Max)	Vendors Past Relationship with the District (5 pts. Max)	Long Term Cost to the District (10 pts. Max)	Insurance Requirements (Pass/Fail)	Agreement to Fort Bend ISD Terms and Conditions (10 pts. Max)
WeVideo	25.00	1.00	24.00	20.00	5.00	10.00	Pass	10.00
2W International LLC	20.00	2.00	23.50	20.00	4.00	10.00	Pass	10.00
Learning List	15.00	4.90	23.50	19.00	5.00	10.00	Pass	10.00
TechSmart, Inc.	15.00	3.00	25.00	20.00	4.00	10.00	Pass	10.00
BrainPOP LLC	15.00	1.80	25.00	18.33	5.00	10.00	Pass	5.00
Lingco	15.00	2.00	21.00	18.00	4.00	10.00	Pass	10.00
Membean, Inc.	25.00	1.00	15.67	12.33	3.67	10.00	Pass	10.00
Motivating Systems LLC	5.00	2.00	25.00	20.00	5.00	10.00	Pass	10.00
Tangible Play, Inc.	10.00	2.90	22.50	12.50	4.50	10.00	Pass	10.00
CodeStream Studios LLC	10.00	1.00	20.33	16.33	3.33	10.00	Pass	10.00
Esposure, Inc.	10.00	1.00	20.33	15.67	3.67	10.00	Pass	10.00
Lab Resources, Inc.	5.00	3.00	20.67	17.33	4.33	10.00	Pass	10.00
Immersed Games, Inc.	10.00	2.00	19.67	15.33	3.00	10.00	Pass	10.00
Lone Star Learning	5.00	4.00	23.00	14.75	3.25	10.00	Pass	10.00
Vista HigherLearning, Inc.	5.00	2.90	20.00	17.67	4.00	10.00	Pass	10.00
SanJae Educational Resources, Inc.	20.00	3.00	14.33	10.00	1.00	10.00	Pass	10.00
Teachers Discovery, Inc.	5.00	0.50	20.00	17.25	4.50	10.00	Pass	10.00
Discovery Education, Inc.	5.00	4.00	20.00	15.33	4.67	10.00	Pass	5.00
Adventure 2 Learning	20.00	1.00	11.67	9.00	1.33	10.00	Pass	10.00
Classworks	10.00	1.00	14.33	14.00	1.33	10.00	Pass	10.00
Sarah's Spanish School	15.00	2.00	11.00	9.00	3.00	10.00	Pass	10.00
Bright Thinker, Inc.	10.00	1.00	12.33	11.33	1.00	10.00	Pass	10.00
Greinchville Solutions LLC	5.00	4.90	12.33	10.33	1.33	10.00	Pass	10.00
Global Intelligence Services	5.00	1.00	12.33	10.00	2.33	10.00	Fail	10.00
Meg Languages	10.00	1.00	9.50	8.25	1.25	10.00	Pass	10.00

Formative Loop, Inc.	5.00	0.50	11.67	10.00	2.67	10.00	Pass	10.00
Lepinay Publishing LLC	10.00	2.90	8.33	7.00	1.00	10.00	Pass	10.00
Progress Learning LLC	5.00	1.00	11.67	9.67	1.67	10.00	Pass	10.00
Blooket LLC	5.00	2.00	10.33	8.67	2.33	10.00	Pass	10.00
ALL In Learning	5.00	2.00	8.33	7.67	4.00	10.00	Pass	10.00
Multimedia Solutions, Inc.	10.00	1.00	5.33	5.00	2.00	10.00	Fail	10.00
Learning Farm LLC	5.00	0.50	7.00	9.00	1.67	10.00	Pass	10.00
OneGoal Graduation	5.00	2.70	10.33	6.33	1.00	10.00	Pass	5.00

Proposer's Total Score (100 pts. Max)	Proposer's Ranking
95.00	1
89.50	2
87.40	3
87.00	4
80.13	5
80.00	6
77.67	7
77.00	8
72.40	9
70.99	10
70.67	11
70.33	12
70.00	13
70.00	13
69.57	14
68.33	15
67.25	16
64.00	17
63.00	18
60.66	19
60.00	20
55.66	21
53.89	22
50.66	23
50.00	24

49.84	25
49.23	26
49.00	27
48.33	28
47.00	29
43.33	30
43.17	31
40.36	32

For: Fort Bend ISD Board of Trustees
Date: November 7, 2022
Action: Review: 2022-23 Compensation
References: Board Policy CDC (Legal)
Goal 5
Department: Business & Finance
Human Resources

Recommendation

Consideration and possible approval of a Resolution Authorizing Additional Pay, provided that the majority of voters on November 8, 2022 ratify the Board adopted property tax rate and that additional funds are available sufficient to enable the District to make the additional compensation adjustments to all eligible employees. The recommended compensation adjustments total \$5.3 million for teaching and non-teaching staff for the 2022-23 school year and relates to positions in the General Fund, Child Nutrition Fund, and Extended Learning Fund.

Summary

General Fund

Compensation for employees is critical to attracting and retaining a talented workforce that is equipped to serve the District’s core business of teaching and learning. A talented workforce ensures continued progress is made on the Board of Trustee’s priority of ensuring students are taught by the most exceptional teachers who are supported by effective operational staff. Business/Finance and Human Resources (HR) staff have reviewed the proposed compensation package based on District benchmarking and market analysis.

Compensation Adjustment	Total Cost (in millions)
Teacher Pay Scale Increase	\$2.3
Non-Teacher Pay Scale Increase	\$2.7
Total	\$5.0

Teacher Compensation

Upon the VATRE passing on November 8, 2022, Administration recommends a \$500 increase to starting teacher pay, from \$59,500 to \$60,000 for any new teacher hired after November 8, 2022. All existing teachers on the teacher pay scale would also receive a \$500 increase on their November 30, 2022 paycheck upon the VATRE passing. Teachers hired after November 8, 2022 will receive the \$500 on their first check. The total cost for staff on the teacher pay scale is \$2.3 million.

Non-Teacher Compensation

Staff recommends a retro-active increase of three (3) percent of midpoint for the para-professional non-teaching positions and two (2) percent of midpoint for positions on the auxiliary pay scale if the VATRE passes. Non-teaching paraprofessionals work receive the retro-active pay for their first calendar day of work to November 30, 2022 on the November 30, 2022 paycheck. Non-teaching auxiliary staff would receive the retro-active pay increase for time worked for their first calendar day of work through October 30, 2022 on the November 30, 2022 paycheck. The total cost for non-teacher para-professional and auxiliary pay is \$2.7 million.

The total cost of the proposed compensation adjustments is \$5.0 million in the General Fund, with the cost in the Child Nutrition and Extended Learning Funds totaling \$0.2 million and \$.1 million, respectively.

Compensation Adjustments Funding Impact

The total cost for compensation adjustments, including benefits, are included in the budget and impact each fund as follows:

Fund	Cost
General Fund	\$5.0M
Child Nutrition Fund	\$0.2M
Extended Learning Fund	\$0.1M
Total	\$5.3M

A budget amendment will be recommended at the November 14, 2022 Board meeting to include the above budgeted expenditures if the VATRE passes. This board agenda item is being recommended at this time in order to ensure staff can implement the raises on the November 30, 2022 paychecks if the VATRE passes on November 8, 2022.

Recommended by:

Christie Whitbeck
Superintendent of Schools

Submitted by:

Bryan Guinn
Chief Financial Officer

Glenda Johnson
Chief Human Resources Officer

**RESOLUTION
OF FORT BEND INDEPENDENT SCHOOL DISTRICT**

**AUTHORIZING A SUPPLEMENTAL COMPENSATION PAYMENT FOR
YEARS OF SERVICE IN FORT BEND ISD**

WHEREAS, the Fort Bend Independent School District Board of Trustees (Board) acknowledges and applaud Fort Bend ISD (District) employees who have frequently gone above and beyond what has been required of them in order to carry out their employment duties for the District, in terms of both effort and time; and

WHEREAS, the District has significantly benefitted from the dedication provided by District employees notwithstanding times of general uncertainty during the COVID-19 pandemic, current economic conditions, reduced funds, and reduced resources; and

WHEREAS, the District acknowledges the competition among Houston area public school districts to attract talented new employees and retain dedicated employees is intense and requires a timely response; and

WHEREAS, contracts for employment for professional District employees recognize the possible payment of additional pay or pay for performance, and

WHEREAS, Superintendent has outlined prudent and reasonable plans for additional compensation payment to eligible District employees identified in such plan and further specifies the payment amounts to be given to eligible employees as outlined in **Exhibit A** to this Resolution; and

WHEREAS, the Superintendent has presented all necessary information that will permit the Board to take whatever budgetary actions may be required or permitted in order to provide the one-time years-of-service supplemental compensation payment in the 2022-23 school year, the District is adopting these findings and resolutions, and taking the actions noted herein: and

WHEREAS, contingent upon and expressly subject to a certification by the Superintendent on November 9, 2022 that the majority of registered voters have ratified the Board-adopted property tax rate and that additional funds are available to the District sufficient to enable it to make this one-time supplemental compensation payment to all eligible employees.

NOW, THEREFORE, BE IT RESOLVED:

Section One: That the Board of Trustees has determined that there is a benefit to the District as well as a legitimate public purpose served to inform all eligible District employees at this time they

will receive a one-time years-of-service supplemental compensation payment pursuant to the plan presented and outlined in **Exhibit A**; and

Section Two: That the Superintendent has confirmed that reasonable adequate controls are in place to ensure that such benefits will be received by the District, since the Superintendent will limit this additional compensation payment to those employees (contract and non-contract) that meet the eligibility requirements specified in this Resolution and the respective plan; and

Section Three: That any District employee who is not employed by the District as specified in **Exhibit A**, shall not be eligible for the one-time supplemental compensation payment under the plan; and

Finally, that the Superintendent has committed to, and is by the adoption of this resolution, required to, take all necessary steps to make sure that payment of this one-time supplemental compensation payment be done in accordance with the plan approved by the Board as outlined in **Exhibit A**.

ADOPTED AND PASSED this 7th day of November 2022.

FORT BEND INDEPENDENT SCHOOL DISTRICT

Kristen Davison Malone
President, Board of Trustees

ATTEST:

Dr. Shirley Rose-Gilliam
Secretary, Board of Trustees

Attachment A

Fort Bend ISD 2022-2023 Teacher Pay Structure			
Salary Guide for Teachers			
Completed Years of Experience	New Hire Annual Salary	One-Time Payment	Effective 11/9/2022 Total New Hire Annual Salary
0	\$59,500	\$500	\$60,000
1	\$60,000	\$500	\$60,500
2	\$60,500	\$500	\$61,000
3	\$61,000	\$500	\$61,500
4	\$61,500	\$500	\$62,000
5	\$62,500	\$500	\$63,000
6	\$63,000	\$500	\$63,500
7	\$63,500	\$500	\$64,000
8	\$64,000	\$500	\$64,500
9	\$64,500	\$500	\$65,000
10	\$65,000	\$500	\$65,500
11	\$65,500	\$500	\$66,000
12	\$66,000	\$500	\$66,500
13	\$66,500	\$500	\$67,000
14	\$67,000	\$500	\$67,500
15	\$67,500	\$500	\$68,000
16	\$68,000	\$500	\$68,500
17	\$68,500	\$500	\$69,000
18	\$69,000	\$500	\$69,500
19	\$69,500	\$500	\$70,000
20	\$70,000	\$500	\$70,500
21	\$70,500	\$500	\$71,000
22	\$71,000	\$500	\$71,500
23	\$71,500	\$500	\$72,000
24	\$72,000	\$500	\$72,500
25	\$72,500	\$500	\$73,000
26	\$73,000	\$500	\$73,500
27	\$73,500	\$500	\$74,000
28	\$74,000	\$500	\$74,500
29	\$74,500	\$500	\$75,000
30	\$75,000	\$500	\$75,500
31	\$75,500	\$500	\$76,000
32	\$76,000	\$500	\$76,500
33	\$76,500	\$500	\$77,000
34	\$77,000	\$500	\$77,500
35	\$77,500	\$500	\$78,000
36	\$78,000	\$500	\$78,500
37	\$78,500	\$500	\$79,000
38	\$79,000	\$500	\$79,500
39	\$79,500	\$500	\$80,000
40	\$80,000	\$500	\$80,500

Position Type	Raise
Para-professional Staff	3% of midpoint from original pay scale approved by Board in May 2022.
Auxiliary Staff	2% of midpoint from original pay scale approved by Board in May 2022.

(Note: Intent is to provide for an overall 5% increase in pay for Fiscal Year 2022-23.)

For: Fort Bend ISD Board of Trustees
Date: November 7, 2022
Action: Consideration and Approval:
Resolution to suspend a provision
of Policy FC (Local) for the opening
of Almeta Crawford HS
References: Board Policy: FC (Local)
Department: Deputy Superintendent

Recommendation

Consideration and possible approval of a Resolution to suspend the attendance boundary implementation provision of Board Policy FC (Local) that permits a student entering grade 10, 11, or 12 to remain at his or her current campus until the student graduates. The Administration is requesting suspension of this provision, limited to the boundary process associated with the opening of Almeta Crawford High School, to allow the campus to open with students entering grades 9 and 10.

Summary

Following Board discussion during the October 17, 2022 Board meeting, the administration updated the proposed resolution to reflect the Superintendent's commitment to review administrative procedures and special student circumstances raised during the Board's consideration of the resolution.

Per Policy FC (Local), regarding implementation of a high school boundary change, a student entering grades 10, 11, or 12 may remain at his or her current campus until the student graduates but shall not be eligible for District-provided transportation. The opening of a new high school is different from implementing a boundary change and Crawford High School is intended to open with students in grades 9 and 10.

The changes to the resolution were made to provide clarity that Crawford HS will open with 9 and 10 grade students in the inaugural year and transportation will not be impacted for students remaining at RPHS or HHS if they are eligible for district provided transportation.

Recommended by:

Christie Whitbeck
Superintendent of Schools

Submitted by:

Beth Martinez
Deputy Superintendent

**RESOLUTION
FORT BEND ISD BOARD OF TRUSTEES
SUSPENDING A PROVISION OF POLICY FC (LOCAL)**

WHEREAS Board Policy FC (Local) governs the process to review and change school attendance boundaries;

WHEREAS Board Policy FC (Local) does not outline a process for establishing a new feeder pattern and associated complexities and challenges with opening a new comprehensive high school;

WHEREAS the opening of Almeta Crawford High School (ACHS) requires a change of current school attendance boundaries;

WHEREAS ACHS will offer instruction to students entering grade 9 and 10 in the inaugural year;

WHEREAS Board Policy FC (Local) permits a student entering grade 10, 11, or 12 to remain at his or her current campus until the student graduates;

WHEREAS permitting students entering grades 10, 11, or 12 to remain at their current campus limits the solutions available to the Superintendent for balancing student enrollment to reduce overcrowding, for balancing utilization among campuses within building design capacity, and for efficiently staffing each campus: and

WHEREAS the Superintendent will review Administrative Procedures applicable to Policy FC (Local) and before boundary recommendations are final and presented to the Board, the Superintendent will report to the Board considerations based upon student/family circumstances on any exceptions to attendance boundaries.

NOW THEREFORE, BE IT RESOLVED THAT:

1. The Board of Trustees of the Fort Bend Independent School District suspend the Attendance Boundary Implementation provision of Board Policy FC (Local) permitting a student entering grade 10, 11, or 12 to remain at his or her current campus until the student graduates.

2. The suspension of this provision of Board Policy FC (Local) is limited to the school boundary change process associated with the opening of ACHS allowing ACHS to open with students entering grades 9 and 10.

3. The suspension of this provision of Board Policy FC (Local) is not applicable to boundary changes that may be recommended to balance enrollment in other high schools and does not impact the availability of transportation for students who are eligible for District provided transportation.

The provision of Board Policy FC (Local) is suspended until the Board takes further action.

APPROVED and ADOPTED on November____, 2022.

FORT BEND ISD BOARD OF TRUSTEES

By _____
Kristin Davison Malone
President

Attest:

By _____
Dr. Shirley Rose Gilliam
Secretary

For: Fort Bend ISD Board of Trustees
Date: November 7, 2022
Action: Consideration and Approval: District Improvement Plan Performance Objectives
References: BQA (Legal, Local)
Department: Deputy Superintendent

Recommendation

Consideration and possible approval of the District Performance Objectives included in the District Improvement Plan (DIP) for 2022–23.

Background

In FBISD, our vision is to develop and graduate students who exhibit the attributes found in the District's Profile of a Graduate and to ensure academic growth for every student.

Annually, in an effort to focus and prioritize our efforts and resources to develop the attributes in the Profile and ensure growth for every student, District leaders conduct a Comprehensive Needs Assessment and establish Performance Objectives and Strategies correlated to each of the Board-approved goals as a part of the DIP.

To support the continuous improvement process, District staff implement strategies, monitor progress, and refine action steps associated with the DIP at least quarterly to ensure progress throughout the year toward achieving the Board-approved Performance Objectives and goals to fulfill the District's vision.

As part of the development of the DIP, the Organizational Development Team has taken action to ensure compliance with Texas Education Code (TEC) Sections 11.251 and 11.252 regarding District-level Planning and Decision-Making. Due to the complexities of launching the school year, including but not limited to staffing adjustments and focus on the priority of calling the VATRE, the District Planning Advisor Council (DPAC) meeting schedule was adjusted to launch in late October. Typically, this meeting occurs prior to the Board consideration and adoption of performance objectives. The adapted meeting structure will ensure the DPAC has regular review and input into the strategies that support defined performance objectives.

The steps listed below provide a summary of necessary actions scheduled to support the 2020-21 District Improvement Planning cycle:

- A District-level comprehensive needs assessment, addressing performance on achievement indicators and other appropriate measures of performance were examined.
- Based upon the identified patterns and trends, the Academic Affairs Department, Department of School Leadership, and Operational Departments determined needed adjustments to address areas of need through the DIP Performance Objectives.
- The Strategic Planning Council and Executive leaders reviewed ensure a clear focus on areas of opportunity to improve student learning through Performance Objectives and Indicators of Success.

- Based upon the input, the Performance Objectives were refined for consideration and possible approval by the Board.

Submitted by:

Dr. Christie Whitbeck
Superintendent of Schools

Recommended by:

Beth Martinez
Deputy Superintendent

District Improvement Plan
Performance Objectives and
Indicators of Success

Reporting Timeline

Formative reporting for the District Improvement Plan will occur on the following schedule:

BOY	MOY	EOY
November 2022	March 2023	August 2023

To support analysis of Closing the Gap, all TEA and RDA reported student groups will be represented in formative and summative data reporting including ethnicity, SPED, EB/EL, ED, Title 1, etc.

The table below outlines the Goals, Performance Objectives (PO), and Indicators of Success. For each PO and Indicator, alignment to the Superintendent Evaluation is provided in the right column using “SE” and the PO number or KPI number. Items that only appear in the District Improvement Plan are also indicated.

Goal 1	FBISD will provide rigorous and relevant curriculum and deliver instruction that is responsive to the needs of all students.	
Goal 1 PO 1	By June 2023, FBISD will improve the effectiveness of literacy and math instruction through the implementation of an aligned curriculum and targeted interventions as evidenced through the key performance indicators (KPIs).	SE District PO 1
Indicator 1.1 <i>EOY</i>	By June 2023, the percent of students who meet the passing standard in Reading on STAAR/EOC will increase from 7781% to 7983% . (Passing standard is Approaches) Note: HB3 Goals are incorporated in the overall reading goal and address PreK-3 rd grade data points.	SE KPI 1.1
Indicator 1.2 <i>MOY, EOY</i>	By May 2023, the percent of students who demonstrate growth in Reading as indicated by SGP at End of Year on the universal screener Ren360 will increase from 41% to 50%.	SE KPI 1.2
Indicator 1.3 <i>EOY</i>	By June 2023, the percent of students who meet the passing standard in Mathematics on STAAR/EOC will increase from 7276% to 7478% . (Passing standard is Approaches) Note: HB3 Goals are incorporated in the overall math goal and address PreK-3 rd grade data points.	SE KPI 1.3
Indicator 1.4 <i>MOY, EOY</i>	By May 2023, the percent of students who demonstrate growth in Mathematics as indicated by SGP at End of the Year on the universal screener Ren360 will increase from 36% to 45%.	SE KPI 1.4
Indicator 1.5 <i>TEA planned scoring adjustment</i>	By June 2023, FBISD will have earned a component score of 86 as measured by the Texas Accountability System for Domain 3. Note: This goal would incorporate data for CCMR, Graduation Rates, and student groups.	SE KPI 1.5
Indicator 1.6 <i>BOY, MOY, EOY</i>	By June 2023, FBISD will increase fidelity of targeted math intervention implementation from 60% to 70% of campuses meeting fidelity metrics.	SE KPI 1.6
Indicator 1.7 <i>BOY, MOY, EOY</i>	By June 2023, FBISD will increase fidelity of targeted literacy intervention implementation from 65% to 80% of campuses meeting fidelity metrics.	SE KPI 1.7
Indicator 1.8 <i>House Bill 3 Literacy Goal - EOY</i>	By June 2023, the percent of students scoring “Meets” grade level or above on the 3 rd Grade STAAR Reading will increase from 60% to 59%. (62% 2024 target)	DIP only

Goal 1	FBISD will provide rigorous and relevant curriculum and deliver instruction that is responsive to the needs of all students.	
Indicator 1.9 <i>House Bill 3 Math Goal - EOY</i>	By June 2023, the percent of students scoring “Meets” grade level or above on the 3 rd Grade STAAR Math will increase from 50% to 61%.	DIP only
Indicator 1.10 <i>House Bill 3 CCMR Goal – EOY</i> <i>TEA Planned Scoring Adjustment</i>	By 2024, the percent of students meeting the TEA criteria for College, Career, and Military Readiness will increase from 70% to 73%. (2022 – 70%, 2023 71%)	DIP only
Indicator 1.11 <i>GT EOY</i>	By June 2023, Increase the proportionality of students that are identified as GT and have opportunities to receive GT services in two out of four student groups (African American, Hispanic, White, and Eco Dis).	DIP only
Goal 1 PO 2	By June 2023, FBISD will improve the effectiveness of science instruction through the implementation of an aligned curriculum as evidenced through the indicators of success.	DIP only
Indicator 2.1 <i>EOY</i>	By June 2023, the percent of students who meet the passing standard in Science on STAAR/EOC will increase from 79% to 81%. (Passing standard is Approaches)	DIP only
Goal 1 PO 3	By June 2023, FBISD will improve the effectiveness of social studies instruction through the implementation of an aligned curriculum as evidenced through the indicators of success.	DIP only
Indicator 3.1 <i>EOY</i>	By June 2023, the percent of students who meet the passing standard in Social Studies on STAAR/EOC will increase from 80% to 82%. (Passing standard is Approaches)	DIP only

Goal 2	FBISD will provide a positive culture and climate that provides a safe and supportive environment for learning and working.	
Goal 2 PO 1	By June 2023, FBISD will create a safe and supportive working and learning environment through improved climate and culture, increased fidelity of implementation of Positive Behavioral Interventions and Supports (PBIS) systems, additional responses to behavior, and adherence to safety protocols as evidenced through the KPIs.	SE District PO 2
Indicator 1.1 <i>EOY</i>	By June 2023, FBISD will establish baseline metrics for climate and culture through staff and community surveys.	SE KPI 2.1
Indicator 1.2 <i>EOY</i>	By June 2023, FBISD will increase the composite score in emotional engagement (how students feel about their school/learning environment) on student engagement survey by 5% from ___% to ___% 2.87 to 3.01.	SE KPI 2.2
Indicator 1.3 <i>EOY</i>	By June 2023, FBISD will develop baseline metrics on the Benchmarks of Quality (BoQ) to determine district-wide implementation of PBIS.	SE KPI 2.3
Indicator 1.4 <i>MOY, EOY</i>	By March 2023, FBISD will procure and establish a timeline for conducting an Equity Audit.	SE KPI 2.4

Goal 2	FBISD will provide a positive culture and climate that provides a safe and supportive environment for learning and working.	
Indicator 1.5 <i>BOY, MOY, EOY</i>	By June 2023, FBISD will ensure that 100% of campuses and district locations demonstrate evidence of compliance in emergency preparedness drills and protocols.	SE KPI 2.5
Goal 2 PO 2	By June 2023, FBISD will improve special education compliance indicators specific to initial evaluation timelines, disproportionality in discipline and placements, and Least Restrictive Environment (3-5 year old) as indicated through indicators of success. (RDA)	DIP only
Indicator 2.1 <i>EOY</i>	By June 2023, the percent of students initially evaluated for special education services who meet the required TEA State Performance Plan 11 and 12 compliance indicators will increase from 89.8% to 92% for Indicator 11 and 72.5% to 75 % for Indicator 12.	DIP only
Indicator 2.2 <i>BOY, MOY, EOY</i>	By June 2023, FBISD will decrease the RDA risk ratio (Special Ed, African American only) for OSS and Total Disciplinary Removals from 2021-22 to 2022-23 to 2.5 or less utilizing Special Ed Report Card end of 4 th nine-week data.	DIP only
Indicator 2.3 <i>BOY, MOY, EOY</i>	By June 2023, FBISD will decrease the RDA risk ratio (Special Ed, White only) for Separate Settings (special education instructional arrangement settings) from 2021-22 to 2022-23 to 2.5 or less utilizing Special Ed Report Card end of 4 th nine-week data.	DIP only
Indicator 2.4 <i>EOY</i>	By June 2023, the percentage of grade level EE (SPED Early Education) students receiving the majority of the special education and related services in the regular education program according to instructional/arrangement/ESCE location code data from student's ARD paperwork effective first day of school 2023-24, will increase from 6.65% (rate as of 8/10/22) to at least 12.0%.	DIP only

Goal 3	FBISD will recruit, develop, and retain high quality teachers and staff.	
Goal 3 PO 1	By June 2023, FBISD will improve the recruitment and retention of high-quality teachers and staff through opportunities for professional development to advance career growth and establish organizational alignment of effective hiring and onboarding practices to reduce turnover as evidenced through the KPIs.	SE District PO 3
Indicator 1.1 <i>BOY, MOY, EOY</i>	By June 2023, FBISD will retain high quality teachers as evidenced by a decrease in the teacher turnover rate to less than 16.1% from 21% to 1% .	SE KPI 3.1
Indicator 1.2 <i>BOY, MOY, EOY</i>	By June 2023, FBISD will decrease <u>all District</u> staff turnover rate to less than 18% from 23% to 1% .	SE KPI 3.2
Indicator 1.3 <i>BOY, EOY</i>	FBISD will decrease the <u>numberpercentage</u> of teacher vacancies on the first day of school from 5.3% to 4.8% .	SE KPI 3.3

Goal 3	FBISD will recruit, develop, and retain high quality teachers and staff.	
Indicator 1.4 <i>BOY, EOY</i>	By June 2023, FBISD will establish baseline metrics on quality of teacher professional learning in math and literacy.	SE KPI 3.4
Indicator 1.5 <i>EOY</i>	By June 2023, FBISD will establish baseline data on the percent of classroom teachers who have the appropriate teacher certification for their teaching assignment.	SE KPI 3.5

Goal 4	FBISD will engage students, parents, staff, and the community through ongoing communication, opportunities for collaboration and innovation, and partnerships that support the learning community.	
Goal 4 PO 1	By June 2023, FBISD will establish a system for community engagement that involves stakeholders through partnership opportunities, structured engagement, and participation in District programs as evidenced through the KPIs.	SE District PO 4
Indicator 1.1 <i>EOY</i>	By June 2023, FBISD will establish an internal system to identify engagement with local businesses, organizations, and interfaith entities.	SE KPI 4.1
Indicator 1.2 <i>EOY</i>	By June 2023, FBISD will establish baseline metrics to measure stakeholder perception related to feedback opportunities.	SE KPI 4.3
Indicator 1.3 <i>EOY</i>	By June 2023, FBISD will impact at least 80% of campuses and at least 15,000 students through community collaboration and partnership opportunities that provide additional non-academic supports through Collaborative Communities initiatives and programs. (i.e. parent organizations, volunteer groups, etc.)	SE KPI 4.4

Goal 5	FBISD will utilize financial, material, and human capital resources to maximize district outcomes and student achievement.	
Goal 5 PO 1	By June 2023, FBISD will implement processes to determine effectiveness of programs and expenditures to ensure resources are effective and integral to district improvement as evidenced through the KPIs.	SE District PO 5
Indicator 1.1 <i>MOY, EOY</i>	By October 2022, FBISD will achieve Superior rating for FIRST.	SE KPI 5.1
Indicator 1.2 <i>EOY</i>	FBISD will maintain Bond Rating of at least AA.	SE KPI 5.2
Indicator 1.3 <i>EOY</i>	FBISD will maintain 90-Day Fund Balance in the General Fund.	SE KPI 5.3
Indicator 1.4 <i>MOY, EOY</i>	By January 2023, FBISD will establish and implement a Program Evaluation cycle to determine program quality and impact on District outcomes.	SE KPI 5.4
Indicator 1.5 <i>EOY</i>	By June 2023, FBISD will conduct an annual strategic abandonment process for determining annual budget and efficiencies.	SE KPI 5.5

For: Fort Bend ISD Board of Trustees
Date: November 7, 2022
Action: Consideration and Approval –
June 30, 2022 Annual Comprehensive
Financial Report (ACFR)
References: Board Policy CFA (Legal)
Goal 5
Department: Business and Finance

Recommendation

Consideration and possible approval of the Annual Comprehensive Financial Report (ACFR) for the fiscal year ending June 30, 2022.

Summary

Education Code 44.008 requires the audit of school district financials at the close of each fiscal year by a certified public accounting firm registered with the Texas State Board of Public Accountancy. The Board of Trustees must approve the completed Annual Comprehensive Financial Report, which the District must submit to the Texas Education Agency (TEA) no later than the 150th day after the end of the fiscal year. This year, the date falls on November 27, 2022 for districts with a June 30th year-end.

The District’s financial auditor, Whitley Penn, LLP, met with the Board Audit Committee prior to October 17, 2022 to review the financial audit and associated reports, which reflect a “clean” opinion. The Board of Trustees received the audit report for review and it is now ready for consideration and final approval.

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

Recommended by:

Christie Whitbeck
Superintendent of Schools

Submitted by:

Bryan Guinn
Chief Financial Officer

Annual Comprehensive Financial Report

2021-2022

For the fiscal year ended June 30, 2022



FORT BEND INDEPENDENT SCHOOL DISTRICT

**ANNUAL
COMPREHENSIVE
FINANCIAL REPORT**

**For the Fiscal Year Ended
June 30, 2022**

PREPARED BY

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

16431 Lexington Boulevard, Sugar Land, Texas 77479



FORT BEND INDEPENDENT SCHOOL DISTRICT

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit</u>
Introductory Section		
Principal Officials and Advisors	i	
Organization Chart	ii	
Letter of Transmittal	iii	
GFOA Certificate of Achievement for Excellence in Financial Reporting	vii	
ASBO Certificate of Excellence in Financial Reporting	viii	
Certificate of Board	ix	
Financial Section		
Independent Auditor’s Report	3	
Management’s Discussion and Analysis	6	
Basic Financial Statements:		
Government-Wide Financial Statements:		
Statement of Net Position	19	A-1
Statement of Activities	20	B-1
Governmental Fund Financial Statements:		
Balance Sheet	22	C-1
Reconciliation of Balance Sheet for Governmental Funds to Statement of Net Position	25	C-2
Statement of Revenues, Expenditures, and Changes in Fund Balance	26	C-3
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds to the Statement of Activities	28	C-4
Proprietary Fund Financial Statements:		
Statement of Net Position	29	D-1
Statement of Revenues, Expenses and Changes in Net Position	30	D-2
Statement of Cash Flows	31	D-3
Fiduciary Fund Financial Statements:		
Statement of Fiduciary Net Position	32	E-1
Statement of Changes in Fiduciary Net Position	33	E-2
Notes to the Basic Financial Statements	35	F-1
Required Supplementary Information:		
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General Fund	80	G-1
Notes to Required Supplementary Information	81	
Schedule of the District’s Proportionate Share of the Net Pension Liability – TRS	82	G-2
Schedule of District’s Retirement Contributions – TRS	83	G-3
Notes to Required Supplementary Pension Information	84	
Schedule of the District’s Proportionate Share of the Net OPEB Liability – TRS	85	G-4
Schedule of District’s OPEB Contributions – TRS	86	G-5
Notes to Required Supplementary OPEB Information	87	

FORT BEND INDEPENDENT SCHOOL DISTRICT

TABLE OF CONTENTS (continued)

	<u>Page</u>	<u>Exhibit</u>
Financial Section (Continued)		
Other Supplementary Information:		
Combining and Individual Fund Statements and Budgetary Comparisons:		
<i>Non-major Governmental Funds:</i>		
Special Revenue Funds – Fund Name and Description	92	
Combining Balance Sheet - All Non-Major Governmental Funds	94	H-1
Combining Statements of Revenues, Expenditures, and Changes in Fund Balance - All Non-Major Governmental Funds	102	H-2
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual - National School Breakfast and Lunch Program	109	H-3
<i>Major Governmental Fund:</i>		
Major Governmental Fund – Fund Name and Description	111	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual - Debt Service Fund	113	H-4
<i>Enterprise Funds:</i>		
Enterprise Funds – Fund Name and Description	115	
Combining Statement of Net Position	117	H-5
Combining Statement of Revenues, Expenses and Changes in Net Position	118	H-6
Combining Statement of Cash Flows	119	H-7
<i>Internal Service Funds:</i>		
Internal Service Funds – Fund Name and Description	121	
Combining Statement of Net Position	122	H-8
Combining Statement of Revenues, Expenses and Changes in Net Position	124	H-9
Combining Statement of Cash Flows	126	H-10
Required TEA Schedules		
Schedule of Delinquent Taxes Receivable	130	J-1
Compensatory Education Program and Bilingual Education Program Compliance Responses	132	J-4

FORT BEND INDEPENDENT SCHOOL DISTRICT

TABLE OF CONTENTS (continued)

Statistical Section	<u>Page</u>	<u>Table</u>
Financial Trends Information:		
Net Position by Component	136	1
Changes in Net Position	138	2
Fund Balances of Governmental Funds	142	3
Changes in Fund Balances - Governmental Funds	144	4
Revenue Capacity Information:		
Governmental Funds Revenues by Source	148	5
Assessed and Estimated Actual Value of Taxable Property	150	6
Property Tax Rates - Direct and Overlapping Governments	152	7
Principal Property Taxpayers	156	8
Property Tax Levies and Collections	157	9
Debt Capacity Information:		
Outstanding Debt by Type	160	10
Ratios of Net General Obligation Bonded Debt Outstanding	161	11
Direct and Overlapping Governmental Activities Debt	162	12
Demographic and Economic Information:		
Demographic and Economic Statistics	166	13
Principal Employers	167	14
Operating Information:		
Full-Time Equivalent District Employees by Position	170	15
Operating Statistics	172	16
Teacher Base Salaries	175	17
School Building Information	176	18
Location Map	190	19



INTRODUCTORY SECTION



FORT BEND INDEPENDENT SCHOOL DISTRICT
Principal Officials and Advisors
As of June 30, 2022

BOARD OF TRUSTEES

Kristen Davison Malone, President

Judy Dae, Vice President

Dr. Shirley Rose-Gilliam, Secretary

Rick Garcia, Member

David Hamilton, Member

Angie Hanan, Member

Denetta Williams, Member

ADMINISTRATION

Christie Whitbeck, Ph.D., Superintendent

Beth Martinez, Deputy Superintendent

Steven Bassett, Deputy Superintendent

Kwabena Mensah, Ed.D., Chief of Schools

Kimberly Lawson, Ed.D., Chief Academic Officer

Veronica Sopher, Chief Communications Officer

Bryan Guinn, Chief Financial Officer

Glenda Johnson, Chief Human Resources Officer

Long Pham, Chief Information Officer

Oscar Perez, Chief Operations Officer

Jerry Lemley, Ed.D., Assistant Superintendent

Carmela Levy-David, Ed.D., Assistant Superintendent

David Rider, Chief of Police

Rob Scamardo, General Counsel

CONSULTANTS AND ADVISORS

Whitley Penn LLP

Houston, Texas - Independent Auditors

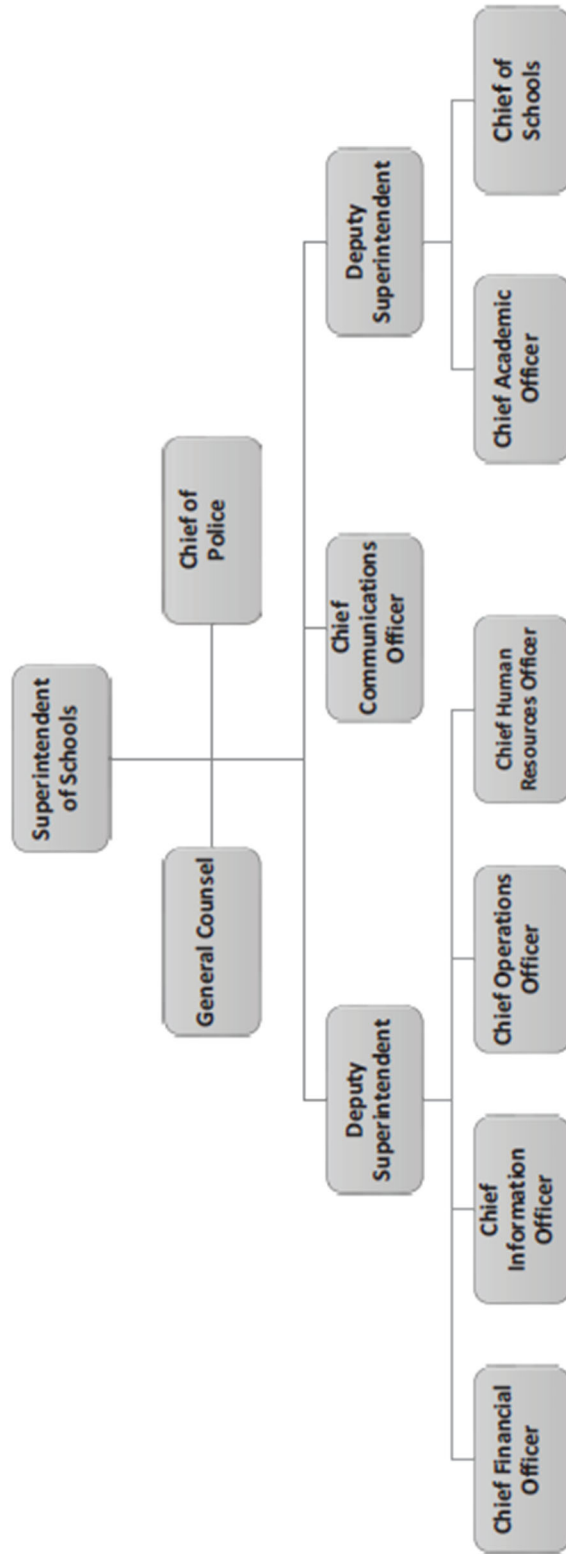
Bracewell LLP

Houston, Texas - Bond Counsel

Hilltop Securities Inc.

San Antonio, Texas - Financial Advisor

Fort Bend ISD Organization Chart





October 17, 2022

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

Dear Board Members and Citizens:

The Texas Education Code, as well as District policy, requires an annual audit of the financial records and transactions of the District by an independent certified public accountant selected by the Board of Trustees to conduct the audit. The audit must be filed with the Texas Education Agency by the 150th day after each year end. The Annual Comprehensive Financial Report of the Fort Bend Independent School District (the District or FBISD) for the year ended June 30, 2022 is prepared to fulfill that requirement.

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

The accounting firm of Whitley Penn, LLP, chosen by the Board of Trustees, performed the audit for the year ended June 30, 2022. In addition to meeting the requirements set forth in state statutes, the audit is part of a broader, federally mandated "Single Audit" designed to meet the needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the District's separately issued Single Audit Report.

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

PROFILE OF THE DISTRICT

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

The Missouri City Independent School District and Sugar Land Independent School District were consolidated by election on April 18, 1959, forming the Fort Bend Independent School District. A seven member Board of Trustees governs the District, and each member is elected to their position for a three-year term.

As the seventh largest district in the state of Texas, FBISD is comprised of 81 campuses during fiscal year 2021-2022 including 11 high schools, 15 middle schools, 51 elementary schools, and five unique learning centers. In addition, other sites for administration, athletics, agriculture, and instructional and support services are utilized. The average age of school buildings is 27 years and specific ages and capacities of the school buildings can be found in Table 18 of the Statistical Section and Note 7 of the financials discusses the conditions of buildings.

PROFILE OF THE DISTRICT (continued)

The District provides services for students from pre-kindergarten through twelfth grade. Programs offered by the District include academic academies, gifted and talented programs, career and technology programs, bilingual and special education programs, early college high school and pathways in technology, early learning centers, and a wide variety of athletic and fine art extracurricular activities. The wide multitude of programs serves the District's multicultural diversity, which is one of the District's greatest strengths. As a multicultural school district, FBISD students represent countries from around the world. More than 90 different dialects and languages are spoken by FBISD students and their families. Approximately 15 percent of students were enrolled in the English Second Language (ESL)/Bilingual programs during school year 2021-2022. In addition, many students were enrolled in at least one career and technical education class.

FACTORS AFFECTING THE FINANCIAL CONDITION

State and Local Economy

Spanning 170 square miles, the district is located in the northeast part of Fort Bend County, just southwest of the City of Houston and Harris County, and encompasses the incorporated cities of Missouri City, Sugar Land, a part of Richmond, and a small portion of Houston. The local economy is diverse and major employment sectors include engineering, oil services and exploration, education, manufacturing, healthcare, and real estate. Fort Bend County is primarily residential with an average home price of \$276,576 for fiscal year 2021-22. Fort Bend County has continued to experience gains in housing starts and closings, as well as an overall increase in property values of 5.3% for fiscal year 2021-22. Fort Bend County continues to attract residents to various master planned communities with growth mainly in the southeast and west parts of the District creating the need for schools in those areas.

The unemployment rate in Fort Bend County was 4.4% in June 2022 compared to 6.9% in June 2021. The county and surrounding Houston area continues to thrive. The state economy has also rebounded with the Texas Comptroller recently announcing a raise in the fiscal year 2023 state revenue estimate by nearly \$14 billion.

Financial Control

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

Internal Controls

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

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

Budgetary Control

Texas Education code section 44.002 through 44.006 requires the Board president to call a Board meeting for the purpose of discussing and adopting the budget and tax rate. A notice of this meeting is required to be published at least 10 days but not more than 30 days before the public meeting. The budget is required be adopted prior to June 30. The Board must adopt budgets for the General Fund, Debt Service Fund, and National School Breakfast and Lunch Fund (special revenue). The objective of budgetary controls is to ensure compliance with legal provisions embodied in the annual budget approval by the

FACTORS AFFECTING THE FINANCIAL CONDITION (continued)

Budgetary Control (Continued)

Board of Trustees. In accordance with procedures prescribed by the State Board of Education, budget amendments that affect the total amount in a fund must be approved by the Board prior to expenditure of funds. The District utilizes a detailed line-item approach for Governmental fund types that is prepared in accordance with the budgeting requirements as defined in the Financial Accountability System Resource Guide for Texas school districts.

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

Long-term Financial Planning

The General Fund budget for fiscal year 2022-23 was adopted on June 22, 2022 with a \$47 million deficit with a plan to reduce the deficit by allocating \$27 million of costs to the Elementary and Secondary School Emergency Relief Fund and maintain a 90-day fund balance. The Board of Trustees adopted a tax rate of \$1.2101 on August 22, 2022 which triggered a Voter Approval Tax Rate Election (VATRE) to be held on November 8, 2022. Although the tax rate of \$1.2101 for fiscal year 2022-23 would stay the same as the fiscal year 2021-22 rate, the rate would be considered an increase due to tax rate compression as a result of House Bill 3. The VATRE would provide the district \$47 million of additional revenue and the district is committed to reduce expenditures by \$23 million to ensure a balanced budget for fiscal year 2023-24. The major budget priorities are to retain quality staff, offer competitive salary and benefits to attract new staff as well as provide additional staff for student growth and provide a safe learning environment.

Student enrollment for 2021-22 was budgeted at 79,701 but was lower than the demographer's projection. For fiscal year 2022-2023, the low-growth scenario of 78,617 was used. The lower student enrollment was budgeted after the District's student enrollment for fiscal year 2021-22 was less than budget by more than 2,400 students as of October 2021.

Student enrollment for the start of fiscal year 2022-23 is expected to exceed the demographer's projection, with actual enrollment of 79,073 as of August 31, 2022. A growth of students in certain areas within the district increased the demand for additional buildings and space. The district is anticipating opening Crawford High School along with Ferguson and Bhuchar Elementary Schools in the fall of 2023. The construction of those schools is funded from the 2018 bond referendum.

As the 2018 bond referendum nears completion, the District has determined capital improvements are needed and anticipates a potential May 2023 bond election that would include construction of new schools, renovations and improvements, and technology projects. These improvements were determined based on a facility assessment conducted as well as internal evaluation of needs to provide quality instruction to students as well as run efficient operations supporting campuses. In addition, the district's demographer is projecting the district's student low growth enrollment of 80,930 by 2026.

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

MAJOR ACCOMPLISHMENTS

Community Partner Accolades

Since its inception in 1992, the Fort Bend Education Foundation has awarded nearly \$36 million to FBISD teachers and schools. During the 2021-2022 school year, the Fort Bend Education Foundation awarded more than \$562,000 to the District for FBISD teachers to fund innovative programs for the District's students.

The 2022 graduating Senior Class were offered academic and athletic scholarships totaling over \$198 million.

AWARDS AND ACKNOWLEDGEMENTS

Financial Reporting Awards

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the District for its comprehensive annual financial report for the year ended June 30, 2021. In order to be awarded a Certificate of Achievement, the District published an easily readable and efficiently organized comprehensive annual financial report. This report satisfied both accounting principles generally accepted in the United States of America and applicable legal requirements.

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

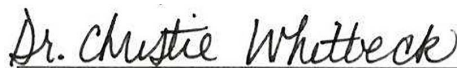
Both the Certificate of Achievement for Excellence in Financial Reporting and the Certificate of Excellence in Financial Reporting are valid for a period of one year only. We believe that the current comprehensive annual financial report continues to meet the program requirements for the Certificate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

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

Lastly, the District was awarded for the sixth consecutive time a Certification of Distinction by the Government Treasurers' Organization of Texas (GTOT) with the latest award applicable for the two-year period ending August 2024. The certification recognizes the District for developing an investment policy that meets the requirements of the Public Funds Investment Act and standards for prudent public investing established by the GTOT.

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

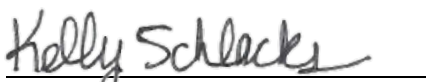
Respectfully submitted,



Dr. Christie Whitbeck
Superintendent



Bryan Guinn
Chief Financial Officer



Kelly Schlacks
Executive Director of Finance



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Fort Bend Independent School District
Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2021

Christopher P. Morill

Executive Director/CEO



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

**The Certificate of Excellence in Financial Reporting
is presented to**

Fort Bend Independent School District

**for its Annual Comprehensive Financial Report
for the Fiscal Year Ended June 30, 2021.**

The district report meets the criteria established for
ASBO International's Certificate of Excellence in Financial Reporting.



A handwritten signature in black ink, reading 'William A. Sutter'.

William A. Sutter
President

A handwritten signature in black ink, reading 'David J. Lewis'.

David J. Lewis
Executive Director

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

Fort Bend County District Number: 079-907

We, the undersigned, certify that the annual financial reports for the above-named school district were reviewed and approved for the year ended June 30, 2022, at a meeting of the Board of Trustees of such school district on the 7th day of November 2022.

President, Board of Trustees
Kristen Malone

Attest: _____
Secretary, Board of Trustees
Dr. Shirley Rose-Gilliam



FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying 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 and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

In preparing the financial statements, management is required to evaluate 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 twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

To the Board of Trustees
Fort Bend Independent School District

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives 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 opinions. 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. 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. Misstatements 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.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- 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 District's internal control. Accordingly, no such opinion is expressed.
- 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.
- Conclude whether, in our judgment, 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.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

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

To the Board of Trustees
Fort Bend Independent School District

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual fund financial statements, budgetary comparisons, and required Texas Education Agency schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements, budgetary comparisons, and required Texas Education Agency schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 17, 2022 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Houston, Texas
October 17, 2022

FORT BEND INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Fort Bend Independent School District, we offer this narrative overview of the District's financial performance for the year ended June 30, 2022. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our transmittal letter located in the front of this report, the independent auditors' report, and the District's Basic Financial Statements that follow this section.

Financial Highlights

The liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources of the District at June 30, 2022 by \$363.4 million on the government-wide financial statements. This is mainly due to implementation of Governmental Accounting Standards Board 75, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions* and reflecting the District's proportionate share of the post-employment benefit liability in the financials. This change does not affect the financial stability of the District nor does it change how the District conducts its financial decision making. Rather, the District is reflecting the District's portion of the liability that the State of Texas manages and operates.

The District's governmental funds financial statements reported combined ending fund balances of \$380.4 million at June 30, 2022 an increase of \$24.1 million in comparison to the prior year. The increase in governmental balances was primarily due to a decrease of \$9.1 million in the General Fund, an increase of \$13.1 million in the Capital Projects fund balance, an increase in the Debt Service Fund balance of \$6.9 million and an increase of \$13.3 million in Non-Major Governmental funds, mostly due to National School Breakfast and Lunch Fund.

At the end of the current fiscal year, total unassigned fund balance for the General Fund was \$139.7 million or 18.7 percent of the total General Fund expenditures of \$746.5 million. In addition, the General Fund has a committed fund balance of \$61.6 million for state revenue stabilization, or 8.3 percent of total General Fund expenditures. Combined, the unassigned and committed fund balances total 26.9 percent, which exceeds board policy requirement of 25 percent.

Overview of the Financial Statements

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

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

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

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

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

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

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

FORT BEND INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

Overview of the Financial Statements (continued)

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

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

Basic Financial Statements

Government-Wide Statements

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

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

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

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

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

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

Fund Financial Statements

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

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

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

FORT BEND INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

Basic Financial Statements (continued)

Fund Financial Statements (continued)

The District has three fund types:

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

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

The District maintains 30 governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund, debt service fund, and capital projects fund, which are considered to be major funds. Data from the other governmental funds are combined in a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in the financial statements. The District adopts an annual appropriated budget for its General Fund, National School Breakfast and Lunch Program Fund, and Debt Service Fund. A budgetary comparison schedule has been provided to demonstrate compliance with these budgets.

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

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

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

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

Basic Financial Statements (continued)

Notes to the Basic Financial Statements

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information that further explains and supports the information in the financial statements. The Required Supplementary Information relates to general fund budgetary comparison information and required pension system and other post-employment benefits information.

Other Supplementary Information

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

Government-Wide Financial Analysis

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

Net Position

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. For the year ended June 30, 2022 liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by \$363.4 million.

Table I - Net Position Summary

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Current and other assets	\$ 544,605,465	\$ 539,914,856	\$ 5,088,871	\$ 3,717,854	\$ 549,694,336	\$ 543,632,710
Capital assets	1,472,536,818	1,357,238,201	2,284,406	2,395,307	1,474,821,224	1,359,633,508
Total Assets	2,017,142,283	1,897,153,057	7,373,277	6,113,161	2,024,515,560	1,903,266,218
Total Deferred Outflows of Resources	146,720,725	143,598,439	-	-	146,720,725	143,598,439
Current liabilities	160,975,954	174,627,766	1,079,513	683,896	162,055,467	175,311,662
Long-term liabilities	2,076,708,018	2,038,005,977	-	-	2,076,708,018	2,038,005,977
Total Liabilities	2,237,683,972	2,212,633,743	1,079,513	683,896	2,238,763,485	2,213,317,639
Total Deferred Inflows of Resources	295,868,639	200,756,822	-	-	295,868,639	200,756,822
Net Investment in capital assets	183,677,082	141,692,887	2,284,406	2,395,307	185,961,488	144,088,194
Federal and state programs	13,377,005	906,250	-	-	13,377,005	906,250
Restricted	97,267,454	91,653,003	-	-	97,267,454	91,653,003
Unrestricted	(664,011,144)	(606,891,209)	4,009,358	3,033,958	(660,001,786)	(603,857,251)
Total Net Position	\$ (369,689,603)	\$ (372,639,069)	\$ 6,293,764	\$ 5,429,265	\$ (363,395,839)	\$ (367,209,804)

Unrestricted net position for governmental activities, the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements, amounted to a deficit of \$664.0 million at June 30, 2022.

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

Government-Wide Financial Analysis (continued)

Net Position (continued)

Government-wide net investment in capital assets (e.g., land, buildings and improvements, furniture and equipment, and construction in progress), less any related debt used to acquire those assets that is still outstanding, amounted to \$186.0 million as of June 30, 2022. The District uses these capital assets to provide services to students; consequently, these assets are not available for future spending. The calculation of net investment in capital assets excludes certain debt amounts that funded repair work that was not capitalized due to existing assets already being depreciated.

Changes in Net Position

The Net Position of the District increased by \$3.8 million for the year ended June 30, 2022. The total revenues from taxpayers, user service fees, grants and state funds for the District was \$980.9 million, a \$21.7 million increase from fiscal year 2021.

Table II - Change in Net Position

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Revenues						
Program Revenues						
Charges for services	\$ 14,885,224	\$ 7,006,161	\$ 8,547,770	\$ 3,664,852	\$ 23,432,994	\$ 10,671,013
Operating grants and contributions	162,227,459	153,115,796	-	-	162,227,459	153,115,796
General Revenues						
Property taxes	563,841,214	543,342,320	-	-	563,841,214	543,342,320
State and other grants	229,953,880	250,463,913	-	-	229,953,880	250,463,913
Other	1,415,603	1,611,863	11,399	21,767	1,427,002	1,633,630
Total Revenues	<u>972,323,380</u>	<u>955,540,053</u>	<u>8,559,169</u>	<u>3,686,619</u>	<u>980,882,549</u>	<u>959,226,672</u>
Expenses						
Instructional	542,282,777	580,415,539	-	-	542,282,777	580,415,539
Instructional leadership	68,673,725	74,415,911	-	-	68,673,725	74,415,911
Student support services	140,176,825	132,541,328	-	-	140,176,825	132,541,328
General administration	19,043,439	21,019,321	-	-	19,043,439	21,019,321
Support services	143,396,093	192,740,149	-	-	143,396,093	192,740,149
Community services	2,038,964	1,808,099	-	-	2,038,964	1,808,099
Interest expense	44,260,052	41,748,923	-	-	44,260,052	41,748,923
Facilities repairs and maintenance	7,094,017	5,204,633	-	-	7,094,017	5,204,633
Intergovernmental charges	5,169,022	4,612,070	-	-	5,169,022	4,612,070
Business-type activities	-	-	7,582,750	6,424,586	7,582,750	6,424,586
Total Expenses	<u>972,134,914</u>	<u>1,054,505,973</u>	<u>7,582,750</u>	<u>6,424,586</u>	<u>979,717,664</u>	<u>1,060,930,559</u>
Excess (deficiency) before transfers	188,466	(98,965,920)	976,419	(2,737,967)	1,164,885	(101,703,887)
Sale of property	-	-	2,649,080	-	2,649,080	-
Transfers	2,761,000	466,000	(2,761,000)	(466,000)	-	-
Increase (decrease) in net position	2,949,466	(98,499,920)	864,499	(3,203,967)	3,813,965	(101,703,887)
Net Position - Beginning	<u>(372,639,069)</u>	<u>(274,139,149)</u>	<u>5,429,265</u>	<u>8,633,232</u>	<u>(367,209,804)</u>	<u>(265,505,917)</u>
Net Position - Ending	<u>\$ (369,689,603)</u>	<u>\$ (372,639,069)</u>	<u>\$ 6,293,764</u>	<u>\$ 5,429,265</u>	<u>\$ (363,395,839)</u>	<u>\$ (367,209,804)</u>

Governmental Activities

Revenues for the District's governmental activities increased year over year overall by \$16.8 million for the year ended June 30, 2022. Property taxes increased by \$20.5 million due to the increase in property values of 5.3% while state revenues decreased by \$20.5 million due to local share of property taxes funding more of the district's tier one revenue. Operating grants and contribution increased by \$9.1 million attributable to indirect costs received from federal grants while charges for services increased by \$7.9 million mainly due to National School Breakfast and Lunch revenue offset by lower pension and OPEB revenues allocations.

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

Government-Wide Financial Analysis (continued)

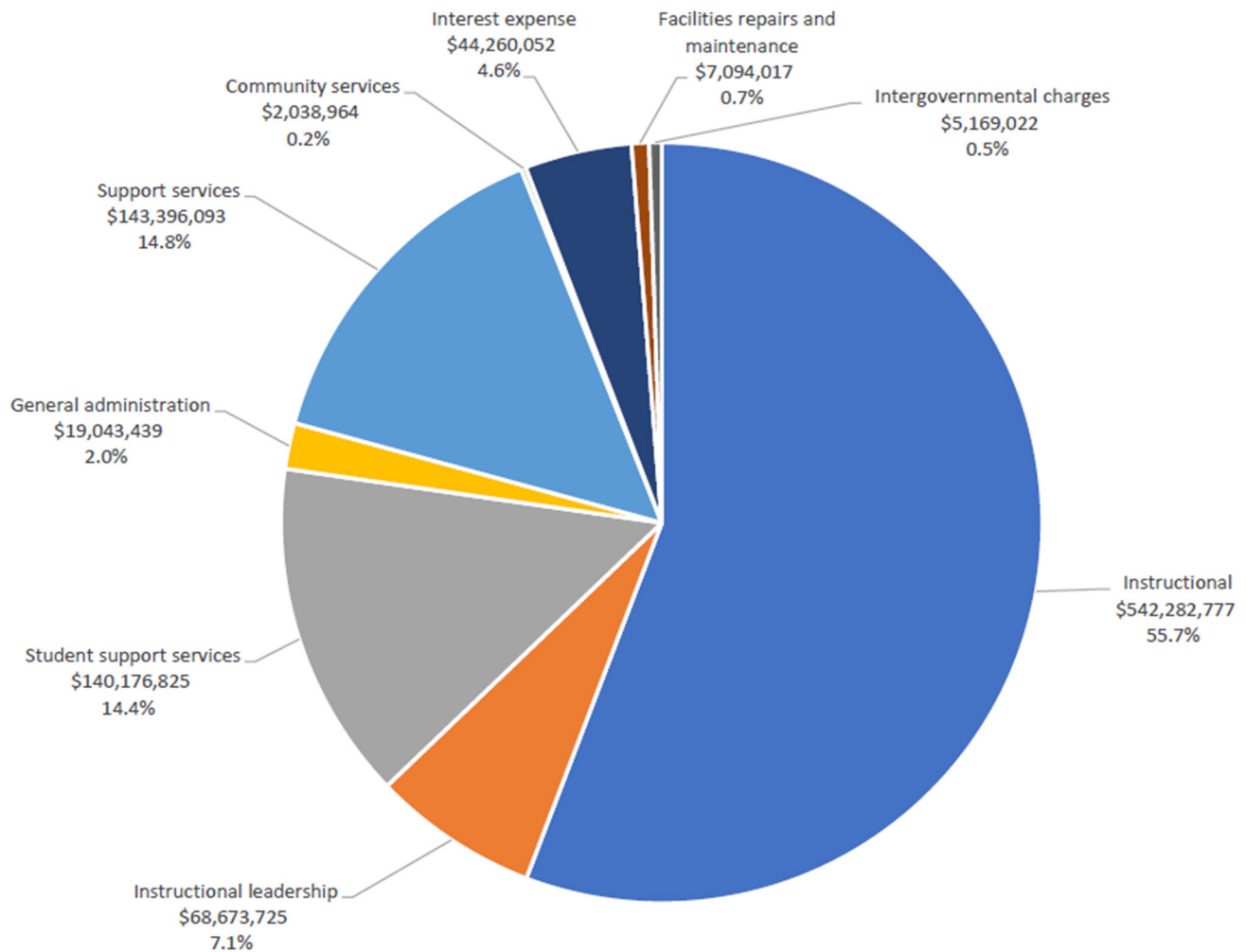
Governmental Activities (continued)

The chart below shows the percentage for each revenue type:

	<u>2022</u>	<u>%</u>	<u>2021</u>	<u>%</u>
Program Revenues				
Charges for services	\$ 14,885,224	01.53%	\$ 7,006,161	00.73%
Operating grants and contributions	162,227,459	16.68%	153,115,796	16.02%
General Revenues				
Property taxes	563,841,214	57.99%	543,342,320	56.86%
State and other grants	229,953,880	23.65%	250,463,913	26.21%
Other	1,415,603	00.15%	1,611,863	00.18%
Total Revenues	<u>\$ 972,323,380</u>	<u>100.00%</u>	<u>\$ 955,540,053</u>	<u>100.00%</u>

Approximately 58 percent of the District's revenues came from property taxes, with an additional 24 percent derived from state funding formulas and federal grants. Last fiscal year approximately 57 percent of the District's revenues came from property taxes and 26 percent came from state funding formulas and federal grants.

GOVERNMENTAL EXPENSES BY FUNCTION



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

Government-Wide Financial Analysis (continued)

Governmental Activities (continued)

Total governmental activities expenses per pupil totaled \$12,530 for the fiscal year 2022 compared to \$12,480 for fiscal year 2021 based on average daily attendance. This increase is primarily due to the lower average data attendance caused by lower student enrollment and lower attendance.

Net Expenses for the District's governmental activities were approximately \$972.1 million in fiscal year 2022 versus \$1.1 billion in fiscal year 2021, which is a net decrease of \$82.4 million. Over 55 percent of the District's expenses were expended for instructional activities. When combined with student and other support services such as transportation, counseling and nursing, 85 percent of the District's expenses were spent on direct student services.

Business-Type Activities

Revenues for the District's business-type activities were \$8.5 million, and expenses were \$7.6 million for the year ended June 30, 2022 compared to \$3.7 million of revenue and \$6.4 million of expenses for the year ended June 30, 2021. The increase in revenue is attributable to parents sending their children back to Extended Learning after keeping them home during the COVID-19 pandemic.

Financial Analysis of the District's Funds

Governmental Funds

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

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

As of June 30, 2022, the District's governmental funds (shown on Exhibit C-1) reported an ending fund balance of \$380.4 million, an increase of \$24.1 million from last year. The General Fund balance decreased primarily due to lower student enrollment resulting in less state revenue. The Capital Project fund balance increased by \$13.1 million due to the unspent proceeds from the issuance of the 2022B bonds in April 2022. The Non-major Governmental fund balance increased by \$13.3 million mainly due to the growth in the National School Breakfast and Lunch fund as a result of federal assistance due to COVID-19.

A recap of governmental fund balance as of June 30, 2022 follows:

Nonspendable	
Inventories	\$ 870,950
Prepaid items	2,083,368
Restricted	
Grant funds	13,377,005
Capital acquisitions and contractual programs	38,716,040
Debt service	114,308,380
Committed	
State revenue stabilization	61,600,000
Campus activity funds	7,182,228
Assigned for other purposes	2,536,148
Unassigned	139,688,488
	<u>\$ 380,362,607</u>

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

Financial Analysis of the District's Funds

Governmental Funds

General Fund

The General Fund is the primary operating fund of the District. At the end of the year ended June 30, 2022, unassigned fund balance of the general fund was \$139.7 million. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 18.7 percent of the total General Fund actual expenditures for fiscal year 2022, while total fund balance represents 27.7 percent of that same amount.

State revenue was affected due to lower weighted average daily attendance. Student enrollment was down over 2,400 students from budgeted enrollment at PEIMS snapshot in addition to attendance being down from 96.5% to 93.8%. TEA held districts harmless for the first four six-week periods for attendance based on the attendance from the first four six-week period from 2019-2020 school year. The General Fund had a net decrease in fund balance of \$9.1 million for the year ended June 30, 2022 but maintained over 90 days of fund balance as of June 30, 2022. This was achieved by reclassifying eligible expenses to ESSER III fund as well as eliminating the committed fund balance of \$6.4 million for major maintenance.

Debt Service Fund

The Debt Service Fund realized revenues of \$136.5 million and expenditures of \$129.7 million for the year ended June 30, 2022. Expenditures include \$78.3 million of principal payments, \$49.8 million in interest expense, and \$1.6 million in closing costs and fees. In addition, the Debt Service Fund had other financing sources of \$47.8 million related to proceeds of the 2012 Series Bond and commercial paper refunding and \$47.7 million in uses for the 2012 Series Bond refunding as fully explained in Note 9. The fund balance of the Debt Service Fund, restricted for the payment of the District's debt, increased by \$6.9 million and totaled \$114.3 million at June 30, 2022.

Capital Projects Fund

The Capital Projects Fund incurred fund balance increase by \$13.1 million due to the difference between construction related expenditures of \$217.5 million, \$.1 million of revenue and the issuance of capital related debt of \$230.5 million. This resulted in fund balance of \$38.7 million at year end.

General Fund Budgetary Highlights

The District revised the General Fund budget several times during the year ended June 30, 2022. Budget revenue amendments totaling \$43.0 million were approved by the Board of Trustees resulting in revenue decreases. The decrease was due to the District not using disaster pennies as originally budgeted since Elementary and Secondary School Emergency Relief ("ESSER") II and ESSER III funds became available. Revenue was also decreased due to lower student enrollment and attendance during the year, which resulted in lower state revenue. The decreases resulted in lowering local revenue by \$10.3 million, state revenue by \$30.3 million, and federal revenue by \$2.4 million.

Budgeted appropriations for expenditures for the General Fund decreased \$25.4 million due to \$15.1 million of salaries that were reallocated to ESSER funds for implementation of the A/B block schedule at three high school campuses, additional teacher planning time at the secondary level, staff for virtual learning, and health related services associated with COVID-19. Budgeted expenditures were decreased by \$4.2 million due to reallocation of budget to ESSER II for interventionists, mental health counselors, and health related positions associated with COVID-19. The budget was also reduced by \$7.9 million due to strategic reductions to administrative staffing, vacancies, and other cost efficiencies achieved. Budgeted expenditures were increased by \$2.0 million to record a personal protective equipment donation received from the state.

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

Capital Assets and Debt Administration

Capital Assets

At the end of fiscal year 2022, the District's investment in capital assets was \$1.47 billion, net of accumulated depreciation/amortization. The investments in capital assets include a broad range of capital assets, including land, buildings, and improvements (includes infrastructure), furniture and equipment, construction in progress (see Table III), and capital leases. This amount represents a net increase (including additions and deletions) of \$115.3 million. Major additions for 2022 include Crawford High School, Ferguson and Bhuchar Elementary schools, Lakeview Elementary rebuild as well as various renovation/upgrade projects included in the 2018 bond.

Table III – Capital Asset Summary

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Land	\$ 100,515,275	\$ 100,432,659	\$ -	\$ -	\$ 100,515,275	\$ 100,432,659
Construction in Progress	299,828,992	244,037,089	-	-	299,828,992	244,037,089
Buildings and Improvements	1,041,235,430	981,015,334	2,284,406	2,395,307	1,043,519,836	983,410,641
Furniture and Equipment	13,144,542	11,347,120	-	-	13,144,542	11,347,120
Vehicles	16,530,404	20,405,999	-	-	16,530,404	20,405,999
Right to use Leased Assets	1,282,175	-	-	-	1,282,175	-
Total Capital Assets, Net of Depreciation	\$ 1,472,536,818	\$ 1,357,238,201	\$ 2,284,406	\$ 2,395,307	\$ 1,474,821,224	\$ 1,359,633,508

Additional information on the District's capital assets can be found in Note 7 and Note 8 of the financial statements.

Debt Administration

At June 30, 2022, the District had total long-term liabilities of \$2.1 billion. Of this amount, \$1.6 billion comprises debt backed by the full faith of the State of Texas Permanent School Fund. The District experienced a \$105.9 million decrease in its portion of the Texas Retirement System (TRS) net pension liability and a \$5.6 million increase in its portion of the TRS-Care other post-employment benefit (OPEB) liability.

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

TABLE IV – District's Outstanding Debt

Governmental Activities	2022	2021
Bonds Payable (net)	\$ 1,718,363,448	\$ 1,582,399,801
Net Pension Liability	114,694,828	220,611,616
Post Employment Liability	226,752,430	221,244,800
Right to Use Lease Liability	1,304,095	-
Other Governmental Liabilities	15,593,217	13,749,760
Total Governmental Activities Long-Term Liabilities	\$ 2,076,708,018	\$ 2,038,005,977

More detailed information about the District's debt, pension, and OPEB liability is presented in Note 9, Note 15 and Note 16 of the financial statements.

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

Economic Factors and Next Year's Budgets and Rates

The General Fund budget for fiscal year 2023 was approved by the Board on June 20, 2022. The approved budget includes \$719.2 million in revenues, \$768.0 in expenditures, \$2.0 million in transfers with a net deficit of \$46.8 million. The budget assumes utilizing \$27 million of ESSER III and \$19.8 million of fund balance in order to maintain 90 days of fund balance at the end of fiscal year 2023.

The board adopted a tax rate of \$1.2101 on August 22, 2022 that triggers a Voter Approval Tax Rate Election ("VATRE") on November 8, 2022. If the voters approve the tax rate, the tax rate would generate \$46.8 million of additional revenue for the General Fund and balance the fiscal year 2023 budget. If the VATRE passes, ESSER III budget would be utilized to provide longevity pay to employees based on years of service to the district at an estimated cost of \$13.2 million.

Fiscal year 2022-23 budgeted expenditures of \$768.0 million includes a salary increase for teachers, other professional and hourly personnel totaling \$14.1 million. Starting teacher pay was increased from \$58,500 to \$59,500. Teachers will receive a \$500 step for increasing their years of experience with the total average increase for staff on the teacher pay scale of \$1,500. The budget also includes \$2 million for a district contribution to the Health Fund. New positions totaling \$3.5 million are budgeted and include staff for special education, multi-lingual, campus enrollment staff, and new staff needed for Crawford High School and Ferguson and Bhuchar Elementary in anticipation of those campuses opening in Fall 2023. The budget also includes reductions of \$15.4 million including adhering to staffing guidelines, less administrative staff, lower substitute costs, and other operational savings due to strategic abandonment.

The Debt Service adopted Budget for 2022-23 assumed 12% property value growth and a tax rate of \$0.29. However, the tax rate adopted by the board on August 22, 2022 was \$0.27, which was possible due to the certified property value growth of 15% received from the Fort Bend County Appraisal District in July 2022.

The District will continue to refine budget estimates, project actual operating results, develop strategies to provide educational services efficiently and effectively, actively promote changes in the state funding formula, and monitor state legislation affecting school district funding.

Requests for Information

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



BASIC FINANCIAL STATEMENTS



FORT BEND INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2022

Exhibit A-1

Data Control Codes		Governmental Activities	Business-type Activities	Total
ASSETS				
1110	Cash and cash equivalents	\$ 157,147,541	\$ 571,036	\$ 157,718,577
1120	Investments	288,334,271	4,200,430	292,534,701
1225	Property taxes receivables, net	14,026,669	-	14,026,669
1240	Due from other governments	77,965,424	-	77,965,424
1250	Interest receivable	117,314	-	117,314
1260	Internal balances	77,466	(77,466)	-
1290	Other receivables, net	3,146,473	394,871	3,541,344
1300	Inventories	1,543,362	-	1,543,362
1410	Prepaid items	2,246,945	-	2,246,945
	Capital assets not subject to depreciation			
1510	Land	100,515,275	-	100,515,275
1580	Construction in progress	299,828,992	-	299,828,992
	Capital assets net of depreciation/amortization			
1520	Buildings and improvements, net	1,041,235,430	2,284,406	1,043,519,836
1530	Furniture and equipment, net	13,144,542	-	13,144,542
1540	Vehicles	16,530,404	-	16,530,404
1559	Right to use leased assets, furniture and equipment, net	1,282,175	-	1,282,175
1000	Total Assets	2,017,142,283	7,373,277	2,024,515,560
Deferred Outflows of Resources				
	Deferred outflow relating to pensions activities	79,917,101	-	79,917,101
	Deferred outflow relating to other post-employment benefits	66,803,624	-	66,803,624
1700	Total Deferred Outflows of Resources	146,720,725	-	146,720,725
LIABILITIES				
Current Liabilities:				
2110	Accounts payable	20,717,544	48,481	20,766,025
2140	Interest payable	19,845,757	-	19,845,757
2150	Payroll deductions and withholding	9,483,354	35,049	9,518,403
2160	Accrued wages payable	69,930,196	321,489	70,251,685
2180	Due to other governments	666,563	51	666,614
2200	Accrued expenditures	20,911,988	-	20,911,988
2300	Unearned revenue	19,420,552	674,443	20,094,995
Noncurrent Liabilities:				
2501	Due within one year	80,547,078	-	80,547,078
Due in more than one year:				
2502	Bonds payable and other	1,654,713,682	-	1,654,713,682
2540	Net pension liability	114,694,828	-	114,694,828
2545	Net post employment benefit liability	226,752,430	-	226,752,430
2000	Total Liabilities	2,237,683,972	1,079,513	2,238,763,485
Deferred inflows of Resources				
	Deferred gain on refunding	13,784,126	-	13,784,126
	Deferred inflow relating to pensions activities	123,029,299	-	123,029,299
	Deferred inflow relating to post employment	159,055,214	-	159,055,214
2600	Total Deferred Inflows of Resources	295,868,639	-	295,868,639
Net Position				
3200	Net investment in capital assets	183,677,082	2,284,406	185,961,488
Restricted for:				
3820	Federal and State Programs	13,377,005	-	13,377,005
3850	Debt service	97,267,454	-	97,267,454
3900	Unrestricted	(664,011,144)	4,009,358	(660,001,786)
3000	Total Net Position	\$ (369,689,603)	\$ 6,293,764	\$ (363,395,839)

FORT BEND INDEPENDENT SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2022

Exhibit B-1
Page 1 of 2

Data Control Codes	Functions/Programs	Program Revenue		
		Expenses	Charges for Services	Operating Grants and Contributions
Governmental Activities				
11	Instruction	\$ 510,413,907	\$ 3,913,355	\$ 56,621,390
12	Instructional resources and media services	9,913,664	95,376	207,633
13	Curriculum and staff development	21,955,206	24,478	8,400,170
21	Instructional leadership	19,746,669	-	1,932,779
23	School leadership	48,927,056	57,017	958,495
31	Guidance, counseling and evaluation services	39,598,277	1,051,767	3,221,234
32	Social work services	2,956,714	-	240,809
33	Health services	13,169,382	-	15,924,249
34	Student transportation	27,020,818	7,769	542,712
35	Food service	33,430,892	2,889,812	42,353,517
36	Extracurricular activities	24,000,742	6,756,057	116,445
41	General administration	19,043,439	43,876	21,688,020
51	Plant, maintenance and operations	102,128,460	852	3,893,128
52	Security and monitoring services	11,176,791	44,865	142,857
53	Data processing services	30,090,842	-	2,853,795
61	Community services	2,038,964	-	1,117,615
72	Interest expense	44,260,052	-	1,436,311
81	Facilities repair and maintenance	7,094,017	-	-
93	Payments related to shared services arrangements	576,300	-	576,300
99	Payments for tax appraisal costs	4,592,722	-	-
TG	Total Governmental Activities	\$ 972,134,914	\$ 14,885,224	\$ 162,227,459
Business-Type Activities				
01	Extended learning program	7,011,156	7,408,390	-
02	Facility rental program	518,816	980,514	-
03	CTE Center	52,777	158,865	-
TB	Total Business-Type Activities	7,582,749	8,547,769	-
TP	Total Primary Government	\$ 979,717,663	\$ 23,432,993	\$ 162,227,459

FORT BEND INDEPENDENT SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2022

Exhibit B-1
Page 2 of 2

		Net (Expense) Revenue and Changes in Net Position		
		Primary Government		
Data Control Codes	Functions/Programs	Governmental Activities	Business-type Activities	Total
Governmental Activities				
11	Instruction	\$ (449,879,162)	\$ -	\$ (449,879,162)
12	Instructional resources and media services	(9,610,655)	-	(9,610,655)
13	Curriculum and staff development	(13,530,558)	-	(13,530,558)
21	Instructional leadership	(17,813,890)	-	(17,813,890)
23	School leadership	(47,911,544)	-	(47,911,544)
31	Guidance, counseling and evaluation services	(35,325,276)	-	(35,325,276)
32	Social work services	(2,715,905)	-	(2,715,905)
33	Health services	2,754,867	-	2,754,867
34	Student transportation	(26,470,337)	-	(26,470,337)
35	Food service	11,812,437	-	11,812,437
36	Extracurricular activities	(17,128,240)	-	(17,128,240)
41	General administration	2,688,457	-	2,688,457
51	Plant, maintenance and operations	(98,234,480)	-	(98,234,480)
52	Security and monitoring services	(10,989,069)	-	(10,989,069)
53	Data processing services	(27,237,047)	-	(27,237,047)
61	Community services	(921,349)	-	(921,349)
72	Interest expense	(42,823,741)	-	(42,823,741)
81	Facilities repair and maintenance	(7,094,017)	-	(7,094,017)
93	Payments related to shared services arrangements	-	-	-
99	Payments for tax appraisal costs	(4,592,722)	-	(4,592,722)
TG	Total Governmental Activities	<u>\$ (795,022,231)</u>	<u>\$ -</u>	<u>\$ (795,022,231)</u>
Business-Type Activities				
01	Extended learning program	-	397,234	397,234
02	Facility rental program	-	461,698	461,698
03	CTE Center	-	106,088	106,088
TB	Total Business-Type Activities	<u>-</u>	<u>965,020</u>	<u>965,020</u>
TP	Total Primary Government	<u>(795,022,231)</u>	<u>965,020</u>	<u>(794,057,211)</u>
General Revenues and Transfers				
General Revenues				
MT	Property taxes, levied for general purposes	428,130,705	-	428,130,705
DT	Property taxes, levied for debt service	135,710,509	-	135,710,509
SF	State-aid formula grants	229,953,880	-	229,953,880
IE	Investment earnings	1,010,264	11,399	1,021,663
MI	Miscellaneous	405,339	-	405,339
SP	Sale of property	-	2,649,080	2,649,080
FR	Transfers	2,761,000	(2,761,000)	-
TR	Total General Revenues and Transfers	<u>797,971,697</u>	<u>(100,521)</u>	<u>797,871,176</u>
CN	Change in net position	2,949,466	864,499	3,813,965
NB	Net position - Beginning	<u>(372,639,069)</u>	<u>5,429,265</u>	<u>(367,209,804)</u>
NE	Net position - Ending	<u>\$ (369,689,603)</u>	<u>\$ 6,293,764</u>	<u>\$ (363,395,839)</u>

FORT BEND INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET – GOVERNMENTAL FUNDS
June 30, 2022

Exhibit C-1
Page 1 of 2

Data Control Codes		General Fund	Debt Service Fund	Capital Projects Fund
Assets				
1110	Cash and cash equivalents	\$ 113,035,491	\$ 26,764,965	\$ 4,054,668
1120	Investments	110,754,994	86,654,774	73,151,449
	Receivables:			
1220	Property taxes - delinquent	18,260,593	5,444,594	-
1230	Allowance for uncollectable taxes (credit)	(7,646,230)	(2,032,288)	-
1240	Receivables from other governments	55,793,443	172,648	-
1250	Interest receivable	-	117,314	-
1260	Due from other funds	10,236,835	-	895
1290	Other receivables	609,293	-	-
1310	Inventories, at cost	870,950	-	-
1410	Prepaid Items	2,083,368	-	-
1000	Total Assets	\$ 303,998,737	\$ 117,122,007	\$ 77,207,012
Liabilities, Deferred Inflows, and Fund Balance				
Liabilities				
2110	Accounts payable	3,652,226	-	15,236,388
2150	Payroll deductions and withholdings payable	8,040,846	-	11,361
2160	Accrued wages payable	61,411,347	-	-
2170	Due to Other Funds	5,616,412	-	2,331,235
2180	Payable to other governments	652,860	8,796	-
2200	Accrued expenditures	-	-	20,911,988
2300	Unearned revenues	8,892,926	-	-
2000	Total Liabilities	88,266,617	8,796	38,490,972
Deferred Inflows of Resources				
	Deferred Inflows	8,953,166	2,804,831	-
2600	Total Deferred Inflows of Resources	8,953,166	2,804,831	-
Fund Balance				
Nonspendable				
3410	Inventories	870,950	-	-
3430	Prepaid items	2,083,368	-	-
Restricted				
3450	Grant funds	-	-	-
3470	Capital acquisitions and contractual programs	-	-	38,716,040
3480	Debt service	-	114,308,380	-
Committed				
3545	State revenue stabilization	61,600,000	-	-
3545	Campus activity Funds	-	-	-
3590	Assigned for other purposes	2,536,148	-	-
3600	Unassigned	139,688,488	-	-
3000	Total Fund Balances	206,778,954	114,308,380	38,716,040
4000	Total Liabilities, Deferred Inflows, and Fund Balances	\$ 303,998,737	\$ 117,122,007	\$ 77,207,012

FORT BEND INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET – GOVERNMENTAL FUNDS
June 30, 2022

Exhibit C-1
Page 2 of 2

Data Control Codes		Non-major Governmental Funds	Total Governmental Funds
Assets			
1110	Cash and cash equivalents	\$ 5,369,642	\$ 149,224,766
1120	Investments	15,798,891	286,360,108
	Receivables:		
1220	Property taxes - delinquent	-	23,705,187
1230	Allowance for uncollectable taxes (credit)	-	(9,678,518)
1240	Receivables from other governments	21,929,487	77,895,578
1250	Interest receivable	-	117,314
1260	Due from other funds	62,861	10,300,591
1290	Other receivables	28,024	637,317
1310	Inventories, at cost	591,840	1,462,790
1410	Prepaid Items	-	2,083,368
1000	Total Assets	<u>\$ 43,780,745</u>	<u>\$ 542,108,501</u>
Liabilities, Deferred Inflows, and Fund Balance			
Liabilities			
2110	Accounts payable	973,159	19,861,773
2150	Payroll deductions and withholdings payable	921,496	8,973,703
2160	Accrued wages payable	8,518,849	69,930,196
2170	Due to Other Funds	8,584,870	16,532,517
2180	Payable to other governments	4,901	666,557
2200	Accrued expenditures	-	20,911,988
2300	Unearned revenues	4,218,237	13,111,163
2000	Total Liabilities	<u>23,221,512</u>	<u>149,987,897</u>
Deferred Inflows of Resources			
	Deferred Inflows	-	11,757,997
2600	Total Deferred Inflows of Resources	<u>-</u>	<u>11,757,997</u>
Fund Balance			
Nonspendable			
3410	Inventories	-	870,950
3430	Prepaid items	-	2,083,368
Restricted			
3450	Grant funds	13,377,005	13,377,005
3470	Capital acquisitions and contractual programs	-	38,716,040
3480	Debt service	-	114,308,380
Committed			
3545	State revenue stabilization	-	61,600,000
3545	Campus activity Funds	7,182,228	7,182,228
3590	Assigned for other purposes	-	2,536,148
3600	Unassigned	-	139,688,488
3000	Total Fund Balances	<u>20,559,233</u>	<u>380,362,607</u>
4000	Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 43,780,745</u>	<u>\$ 542,108,501</u>



FORT BEND INDEPENDENT SCHOOL DISTRICT
RECONCILIATION OF BALANCE SHEET FOR GOVERNMENTAL FUNDS
TO STATEMENT OF NET POSITION
June 30, 2022

Exhibit C-2

Data Control
Codes

	Total fund balance, governmental funds	\$ 380,362,607
	Amounts reported for governmental activities in the statement of net position are different because:	
1	Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds	1,471,093,796
2	Property taxes receivable have been levied and are due this year, but are not available soon enough to pay for the current period's expenditures. These property taxes (net of allowance for uncollectible accounts) are deferred inflows of resources in the fund financial statements.	11,757,997
3	Deferred amount on refunding	(13,784,126)
4	Deferred outflows relating to pension activities	79,917,101
5	Deferred outflows relating to post employment activities	66,803,624
	Long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore are not reported as liabilities in the funds. Long-term liabilities at year-end consist of:	
6	General obligation bonds	(1,593,105,000)
7	Premiums on issuance	(125,258,448)
8	Accrued compensated absences	(3,422,701)
9	Accrued interest payable	(19,845,757)
10	Net pension liability	(114,694,828)
11	Net post employment liability	(226,752,430)
12	Right to use leased assets	1,124,850
13	Right to use lease liabilities	(1,144,014)
14	Deferred inflows relating to pension activities	(123,029,299)
15	Deferred inflows relating to other post employment activities	(159,055,214)
16	Addition of Internal Service fund net position	(657,761)
19	Total net position - governmental activities	<u>\$ (369,689,603)</u>

FORT BEND INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPEDITURES, AND CHANGES
IN FUND BALANCE – GOVERNMENTAL FUNDS
For the Year Ended June 30, 2022

Exhibit C-3
Page 1 of 2

Data Control Codes		General Fund	Debt Service Fund	Capital Projects Funds
Revenues				
5700	Local, intermediate, and out-of-state	\$ 433,032,620	\$ 135,104,774	\$ 92,760
5800	State program revenues	268,364,328	1,384,536	-
5900	Federal program revenues	33,013,180	-	-
5020	Total Revenues	734,410,128	136,489,310	92,760
Expenditures				
Current:				
0011	Instruction	431,823,770	-	11,942,531
0012	Instruction resources and media services	8,619,420	-	-
0013	Curriculum and staff development	14,336,646	-	-
0021	Instructional leadership	18,824,044	-	-
0023	School leadership	51,322,221	-	-
0031	Guidance, counseling and evaluation services	37,576,528	-	-
0032	Social work services	2,875,208	-	-
0033	Health services	10,159,854	-	-
0034	Student transportation	24,315,969	-	-
0035	Food service	354	-	-
0036	Extracurricular activities	17,454,530	-	68,147
0041	General administration	19,505,743	-	-
0051	Plant, maintenance and operations	74,634,837	-	27,296,730
0052	Security and monitoring services	10,514,243	-	677,254
0053	Data processing services	18,369,092	-	8,236,025
0061	Community services	887,511	-	-
Debt service:				
0071	Principal on long-term debt	665,406	78,323,385	923,397
0072	Interest on long-term debt	-	49,812,827	-
0073	Bond issuance costs and fees	-	1,570,605	-
Capital outlay:				
0081	Facilities acquisition and construction	-	-	168,397,011
Intergovernmental:				
0093	Payments related to shared service arrangements	-	-	-
0099	Payments for tax appraisal costs	4,592,722	-	-
6030	Total Expenditures	746,478,098	129,706,817	217,541,095
1100	Excess (deficiency) of revenues over expenditures	(12,067,970)	6,782,493	(217,448,335)
Other Financing Sources (Uses)				
7901	Refunding bonds issued	-	44,363,972	-
7911	Capital related debt issued	-	-	220,076,028
7912	Sale of real or personal property	418,028	-	-
7915	Transfers In	2,500,000	-	-
7916	Premium or discount of issuance of bonds	-	3,469,848	10,458,582
8949	Payment to refunding escrow agent	-	(47,736,462)	-
7080	Total Other Financing Sources(Uses)	2,918,028	97,358	230,534,610
1200	Net change in fund balances	(9,149,942)	6,879,851	13,086,275
0100	Fund Balances - Beginning	215,928,896	107,428,529	25,629,765
3300	Fund Balances - Ending	\$ 206,778,954	\$ 114,308,380	\$ 38,716,040

FORT BEND INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPEDITURES, AND CHANGES
IN FUND BALANCE – GOVERNMENTAL FUNDS
For the Year Ended June 30, 2022

Exhibit C-3
Page 2 of 2

<u>Data Control Codes</u>		<u>Non-major Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues			
5700	Local, intermediate, and out-of-state	\$ 10,893,402	\$ 579,123,556
5800	State program revenues	4,217,182	273,966,046
5900	Federal program revenues	115,630,447	148,643,627
5020	Total Revenues	<u>130,741,031</u>	<u>1,001,733,229</u>
Expenditures			
Current:			
0011	Instruction	52,862,094	496,628,395
0012	Instruction resources and media services	245,223	8,864,643
0013	Curriculum and staff development	8,312,818	22,649,464
0021	Instructional leadership	1,766,484	20,590,528
0023	School leadership	592,350	51,914,571
0031	Guidance, counseling and evaluation services	3,994,021	41,570,549
0032	Social work services	219,710	3,094,918
0033	Health services	3,286,576	13,446,430
0034	Student transportation	411,533	24,727,502
0035	Food service	32,028,568	32,028,922
0036	Extracurricular activities	5,947,381	23,470,058
0041	General administration	97,000	19,602,743
0051	Plant, maintenance and operations	3,170,777	105,102,344
0052	Security and monitoring services	103,647	11,295,144
0053	Data processing services	2,736,822	29,341,939
0061	Community services	1,112,879	2,000,390
Debt service:			
0071	Principal on long-term debt	-	79,912,188
0072	Interest on long-term debt	-	49,812,827
0073	Bond issuance costs and fees	-	1,570,605
Capital outlay:			
0081	Facilities acquisition and construction	-	168,397,011
Intergovernmental:			
0093	Payments related to shared service arrangements	576,300	576,300
0099	Payments for tax appraisal costs	-	4,592,722
6030	Total Expenditures	<u>117,464,183</u>	<u>1,211,190,193</u>
1100	Excess (deficiency) of revenues over expenditures	<u>13,276,848</u>	<u>(209,456,964)</u>
Other Financing Sources (Uses)			
7901	Refunding bonds issued	-	44,363,972
7911	Capital related debt issued	-	220,076,028
7912	Sale of real or personal property	-	418,028
7915	Transfers In	-	2,500,000
7916	Premium or discount of issuance of bonds	-	13,928,430
8949	Payment to refunding escrow agent	-	(47,736,462)
7080	Total Other Financing Sources(Uses)	<u>-</u>	<u>233,549,996</u>
1200	Net change in fund balances	13,276,848	24,093,032
0100	Fund Balances - Beginning	<u>7,282,385</u>	<u>356,269,575</u>
3300	Fund Balances - Ending	<u>\$ 20,559,233</u>	<u>\$ 380,362,607</u>

FORT BEND INDEPENDENT SCHOOL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT
OF ACTIVITIES
For the Year Ended June 30, 2022

Exhibit C-4

<u>Data Control Codes</u>		
	Net change in fund balances - total governmental funds (from C-3)	\$ 24,093,032
	Amounts reported for governmental activities in the statement of activities (B-1) are different because:	
	Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation.	
1	Governmental funds capital outlay	166,014,742
2	Governmental activities depreciation expense	(51,759,158)
3	Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation.	(12,690)
4	Property tax revenues in the statement of activities that do not provide current financial resources and are not reported as revenues in the funds.	1,277,620
5	Pension contributions made during the current fiscal year are reported as expenditures in the governmental funds and are reported as deferred outflows and reductions in net pension liability as opposed to expenses in the statement of activity	22,169,147
6	OPEB contributions made during the current fiscal year are reported as expenditures in the governmental funds and are reported as deferred outflows and reductions in OPEB liability as opposed to expenses in the statement of activity	5,137,336
7	Repayment of bond principal is an expenditure in the governmental fund, but the repayment reduces long-term liabilities in the statement of net position.	78,323,385
8	Amortization of bond premium	9,931,704
9	Proceeds from issuance of long-term debt is reported as an other financing source in the governmental funds. In the government-wide financial statements, proceeds are treated as an increase in long-term liabilities.	(264,440,000)
10	Payment to escrow agent for refunding.	47,736,462
11	Premium received from issuance of long-term debt.	(13,928,430)
	Some expenses reported in the statement of activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds.	
12	Pension expense for the pension plan measurement year	(15,764,835)
13	OPEB negative expense for the current fiscal year	2,924,086
14	Increase in interest payable not recognized in fund statements	(1,564,728)
15	Decrease in long-term portion of accrued compensated absences	339,646
16	Deferred amount on refunding	367,127
17	Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The net revenue (expense) of the internal service funds is reported with governmental funds.	(7,875,816)
18	The implementation of GASB 87 required the reporting of right to use leased assets and liabilities.	(19,164)
19	Change in net position of governmental activities	<u>\$ 2,949,466</u>

FORT BEND INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2022

Exhibit D-1

<u>Data Control Codes</u>		<u>Business-type Activities</u>	<u>Governmental Activities</u>
		<u>Total Nonmajor Enterprise Funds</u>	<u>Total Internal Service Funds</u>
Assets			
Current Assets			
1110	Cash and cash equivalents	\$ 571,036	\$ 7,922,774
1120	Temporary investments, at fair value	4,200,430	1,974,164
	Receivables:		
1240	Due From other governments	-	69,846
1260	Due From other funds	-	6,309,392
1290	Other receivables	394,871	2,509,156
1310	Inventories, at cost	-	80,572
1410	Prepaid items	-	163,577
	Total Current Assets	<u>5,166,337</u>	<u>19,029,481</u>
Non-Current Assets:			
	Building and Equipment:		
1520	Buildings and improvements	4,557,097	-
1530	Furniture and equipment	1,644,917	1,843,736
1559	Right to use leased assets, furniture and equipment	-	327,959
1570	Accumulated depreciation/amortization	<u>(3,917,608)</u>	<u>(1,853,523)</u>
	Total Non-Current Assets	<u>2,284,406</u>	<u>318,172</u>
1000	Total Assets	<u>\$ 7,450,743</u>	<u>\$ 19,347,653</u>
Liabilities			
Current Liabilities:			
2100	Accounts payable	\$ 48,481	\$ 855,771
2150	Payroll deductions and withholding	35,049	509,651
2160	Accrued wages payable	321,489	-
2170	Due to other funds	77,466	-
2180	Due to other governments	51	6
2300	Unearned revenue	674,443	6,309,389
	Total current liabilities	<u>1,156,979</u>	<u>7,674,817</u>
Non-current liabilities:			
	Due within one year:		
2210	Claims payable	-	9,868,304
2531	Right to use lease liability	-	160,081
	Due in more than one year:		
2590	Claims and judgments	-	2,302,212
	Total Non-current Liabilities	<u>-</u>	<u>12,330,597</u>
2000	Total Liabilities	<u>1,156,979</u>	<u>20,005,414</u>
Net Position			
3200	Net investment in capital assets	2,284,406	158,091
3900	Unrestricted	4,009,358	(815,852)
3000	Total Net Position	<u>\$ 6,293,764</u>	<u>\$ (657,761)</u>

FORT BEND INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Year Ended June 30, 2022

Exhibit D-2

	<u>Business-type Activities</u>	<u>Governmental Activities</u>
	<u>Total Nonmajor Enterprise Funds</u>	<u>Total Internal Service Funds</u>
Operating Revenues		
Charges for sales and services	\$ 8,547,770	\$ 84,217,397
Total Operating Revenues	<u>8,547,770</u>	<u>84,217,397</u>
Operating Expenses		
Payroll costs	6,157,634	1,371,307
Purchased and contracted services	829,484	8,084,597
Supplies and materials	217,090	179,971
Other operating expenses	267,641	82,327,194
Depreciation	110,901	397,088
Debt service	-	10,378
Total Operating Expenses	<u>7,582,750</u>	<u>92,370,535</u>
Operating Income (Loss)	<u>965,020</u>	<u>(8,153,138)</u>
Non-Operating Revenue (Expenses)		
Investment earnings	11,399	16,322
Total Non-operating Revenues (Expenses)	<u>11,399</u>	<u>16,322</u>
Income (Loss) before Transfers	<u>976,419</u>	<u>(8,136,816)</u>
Transfers in	-	261,000
Sale of property	2,649,080	-
Transfers out	(2,761,000)	-
	<u>(111,920)</u>	<u>261,000</u>
Change in Net Position	864,499	(7,875,816)
Net Position - Beginning	5,429,265	7,218,055
Net Position - Ending	<u>\$ 6,293,764</u>	<u>\$ (657,761)</u>

FORT BEND INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended June 30, 2022

Exhibit D-3

	<u>Business-type Activities</u>	<u>Governmental Activities</u>
	<u>Total Enterprise Enterprise Funds</u>	<u>Total Internal Service Funds</u>
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flow from Operating Activities:		
Cash receipts for interfund services provided	\$ 8,621,456	\$ 82,940,045
Cash payments to suppliers for goods and services	(1,271,062)	(88,734,241)
Cash payments to employees	(6,141,940)	(1,498,505)
Net Cash Provided by (Used for) Operating Activities	<u>1,208,454</u>	<u>(7,292,701)</u>
Cash Flow from Non-Capital Financing Activities:		
Advances from other funds	-	261,000
Advances to other funds	(2,761,000)	-
Net Cash Provided by (Used for) NonCapital Financing Activities	<u>(2,761,000)</u>	<u>261,000</u>
Cash Flow from Capital and Related Financing Activities:		
Sales of operating assets	2,649,080	(10,378)
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>2,649,080</u>	<u>(10,378)</u>
Cash Flow from Investing Activities:		
Investments purchased	(2,757,842)	(42)
Sale of investment	1,299,648	7,886,774
Interest on investments	11,399	16,322
Net Cash Provided by (Used for) Investing Activities	<u>(1,446,795)</u>	<u>7,903,054</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(350,261)	860,975
Cash and Cash Equivalents at Beginning of Year	921,297	7,061,799
Cash and Cash Equivalents at End of Year	<u>\$ 571,036</u>	<u>\$ 7,922,774</u>
Reconciliation to Balance Sheet		
Cash and Cash Equivalents Per Cash Flow	<u>\$ 571,036</u>	<u>\$ 7,922,774</u>
Cash and Cash Equivalents per Balance Sheets	<u>\$ 571,036</u>	<u>\$ 7,922,774</u>
Reconciliation of Operating Income (loss) to Net cash Provided by (used for) Operating Activities:		
Operating Income (Loss)	965,020	(8,153,138)
Adjustments to reconcile Operating Income (Loss) to net cash Provided by (used for) Operating Activities:		
Depreciation	110,901	397,088
Change in Assets and Liabilities:		
Decrease (Increase) in other receivables (net)	-	(1,294,877)
Decrease (Increase) in due from other funds	(324,201)	192,440
Decrease (Increase) in inventories	250	(26,914)
Decrease (Increase) in other current assets	-	2,045
Increase (Decrease) in rights to use leased assets	-	(327,959)
Increase (Decrease) in accrued wages payable	15,693	-
Increase (Decrease) in accounts payable	(2,625)	112,238
Increase (Decrease) in payroll deductions payable	-	42,898
Increase (Decrease) in due to other funds	60,867	(284,789)
Increase (Decrease) in due to other governments	6	(120,000)
Increase (Decrease) in accrued expenses	-	254,371
Increase (Decrease) in deferred revenue	382,543	(174,917)
Increase (Decrease) in claims payable	-	1,928,732
Increase (Decrease) in non current liabilities due within one year	-	160,081
Net Cash Provided (Used) by Operating Activities	<u>\$ 1,208,454</u>	<u>\$ (7,292,701)</u>

FORT BEND INDEPENDENT SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
June 30, 2022

Exhibit E-1

	<u>Private-Purpose Trust Fund</u>
Assets:	
Cash and cash equivalents	\$ 41,998
Total Assets	<u>41,998</u>
Liabilities	
Accounts payable	8
Unearned revenue	<u>7,000</u>
Total Liabilities	<u>7,008</u>
Net Position	
Restricted for scholarships	<u>\$ 34,990</u>

FORT BEND INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the Year Ended June 30, 2022

Exhibit E-2

	<u>Private- Purpose Trust Fund</u>
Additions	
Gifts and contributions	\$ 4,000
Total Additions	<u>4,000</u>
Deductions	
Scholarship awards	<u>6,102</u>
Total Deductions	<u>6,102</u>
Change in net position	(2,102)
Net Position - Beginning	<u>37,092</u>
Net Position - Ending	<u>\$ 34,990</u>



Note 1 – Summary of Significant Accounting Policies

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

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

A. Reporting Entity

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

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

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

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

Note 1 - Summary of Significant Accounting Policies (continued)

A. Reporting Entity (continued)

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

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

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

B. Government-Wide and Fund Financial Statements

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

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

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

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

Note 1 - Summary of Significant Accounting Policies (continued)

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

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

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

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

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

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

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

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

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

Note 1 - Summary of Significant Accounting Policies (continued)

D. Fund Accounting

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

The District reports the following major governmental funds:

General Fund

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

Debt Service Fund

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

Capital Projects Fund

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

Non-Major Governmental Funds

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

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

Note 1 - Summary of Significant Accounting Policies (continued)

D. Fund Accounting (continued)

Enterprise Funds

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

Internal Service Funds

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

Print Shop Fund

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

Health Insurance Fund

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

Workers' Compensation Fund

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

Unemployment Insurance Fund

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

Technology Fund

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

Fiduciary Funds

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

Private Purpose Trust Fund

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

Note 1 - Summary of Significant Accounting Policies (continued)

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

1. Cash and Cash Equivalents

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

2. Investments

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

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

3. Property Taxes

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

4. Short Term Interfund Receivables/Payables

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

5. Inventories and Prepaid Items

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

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

Note 1 - Summary of Significant Accounting Policies (continued)

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

6. Capital Assets

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

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

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

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

Assets	Years
Buildings	40
Building Improvements	20
Furniture and Equipment	5-15
Right to Use Leased Furniture and Equipment	5-15
Vehicles	5-10

Right to use leased assets are depreciated/amortized on a straight-line basis over the life of the lease.

Land and construction in progress are not depreciated.

7. Leases

The District is a lessee for noncancellable leases of buildings, furniture, and equipment. The District recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide and internal service fund financial statements. The District recognizes lease liabilities with an initial, individual value of \$5,000 or more.

At the commencement of a lease, the District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Note 1 - Summary of Significant Accounting Policies (continued)

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

7. Leases (continued)

Key estimates and judgments related to leases include how the District determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the District is reasonably certain to exercise.

The District monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

8. Long-Term Obligations

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

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

9. Compensated Absences

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

Note 1 - Summary of Significant Accounting Policies (continued)

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

10. Deferred Outflows and Inflows of Resources

A deferred outflow of resources represent a consumption of net assets that applies to future periods. The District has two items that qualify for reporting in this category:

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

A deferred inflow of resources represent an acquisition of net assets that applies to future periods. The District has four items that qualify for reporting in this category:

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

Note 1 - Summary of Significant Accounting Policies (continued)

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

10. Deferred Outflows and Inflows of Resources (continued)

- Deferred inflows of resources for other post-employment benefits – Reported in the government wide financial statement of net position, these deferred inflows result primarily from 1) changes in actuarial assumptions and 2) differences between expected and actual actuarial experiences. These other post-employment benefit related deferred inflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with other post-employment benefits through the other post-employment benefit plan.

11. Pensions

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

12. Other Post-Employment Benefits (OPEB)

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

13. Fund Balance Classifications

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

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

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

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

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

Note 1 - Summary of Significant Accounting Policies (continued)

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

13. Fund Balance Classifications (continued)

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

Unassigned fund balance - amounts that are available for any purpose. General Fund is the only fund that reports positive unassigned fund balance.

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

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

14. Use of Estimates

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

15. Data Control Codes

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

Note 2 - Stewardship, Compliance, and Accountability

A. Budgetary Data

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

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

A. Budgetary Data (continued)

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

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

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

B. Encumbrances

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

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

Note 3 - Deposits (Cash) and Investments

A. Authorization for Deposits and Investments

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

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

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

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

Interest earned from investments from the Campus Activity Fund for fiscal year 2022 has been assigned to the General Operating Fund in the amounts of \$15,656. The interest was used to offset the maintenance and service fees for the accounts.

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

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

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

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

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

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

A. Authorization for Deposits and Investments (continued)

A summary of the District's cash and investments at June 30, 2022 are shown below.

	Cash and Deposits	Investment Pools	Agency Securities	Total
General Fund	\$ 113,035,491	\$ 110,754,994	\$ -	\$ 223,790,485
Debt Service Fund	26,764,965	61,652,974	25,001,800	113,419,739
Capital Projects Fund	4,054,668	73,151,449	-	77,206,117
Non-major Governmental funds	5,369,642	15,798,891	-	21,168,533
Total Governmental Funds	<u>149,224,766</u>	<u>261,358,308</u>	<u>25,001,800</u>	<u>435,584,874</u>
Internal Service Funds	7,922,775	1,974,163	-	9,896,938
Sub-Total Investments	<u>157,147,541</u>	<u>263,332,471</u>	<u>25,001,800</u>	<u>445,481,812</u>
Enterprise Funds	<u>571,036</u>	<u>4,200,430</u>	<u>-</u>	<u>4,771,466</u>
Total Investments	<u>\$ 157,718,577</u>	<u>\$ 267,532,901</u>	<u>\$ 25,001,800</u>	<u>\$ 450,253,278</u>

The table below shows the investment pools and U.S. Securities balances along with the weighted average maturity and credit rating for the District's investments at June 30, 2022.

	<u>Fair Value</u>	<u>Weighted Avg. Maturity (Years)</u>	<u>S & P Credit Quality Rating</u>
U.S. Securities and U.S. Agency Securities			
U.S. Treasury Bonds/Notes	\$ 25,001,800	0.05	n/a
Total U.S. Securities and U.S. Agency Securities	<u>\$ 25,001,800</u>		
Public Funds Investment Pools			
Lone Star	\$ 59,458,084	0.04	AAAm
TexasCLASS	39,764,050	0.09	AAAm
Texas Range	55,368,953	0.06	AAAm
TexPool	60,908,588	0.10	AAAm
TexSTAR	52,033,226	0.10	AAAm
Total Funds Investment Pools	<u>\$ 267,532,901</u>		

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

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

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

A. Authorization for Deposits and Investments (continued)

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

Investments' fair value measurements are as follows at June 30, 2022:

Investments	Fair Value	Fair Value Measurements Using		
		Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Debt Securities:				
U.S. Treasury Bonds and Notes	\$ 25,001,800	\$ 25,001,800	\$ -	\$ -
Total Debt Securities	\$ 25,001,800	\$ 25,001,800	\$ -	\$ -

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

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

B. Interest Rate Risk

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

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

C. Credit Risk

Credit risk is the possibility of loss occurring due the inability of an investment instrument to meet financial obligations. As of June 30, 2022, investments were diversified in local government investment pools, money market funds, and U.S. agency securities with sufficient ratings from S&P Global to reduce the probability of loss and comply with the District's investment policy.

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

C. Credit Risk (continued)

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

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

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

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

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

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

C. Credit Risk (continued)

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

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

Custodial credit risk - deposits

In the case of deposits, this is the risk that in the event of a bank failure, the district's deposits may not be returned to it. As of June 30, 2022, the District's bank's balances were not exposed to custodial credit risk because they were insured and collateralized with securities held by the District's agent and in the District's name.

Custodial credit risk - investments

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

Note 4 - Property Taxes

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

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

Tax rates levied to finance general government and debt service expenditures for fiscal year 2022 were \$0.9201 and \$0.29, respectively, per \$100 of valuation, based on an assessed property valuation of approximately \$47.9 billion, resulting in a tax levy of approximately \$563.7 million. Allowances for uncollectible taxes are based on historical experience in collecting property taxes. Uncollectible property taxes are periodically reviewed and written off by the District, as provided by specific statutory authority from the Texas Legislature

Governmental funds net property taxes receivable at June 30, 2022, consisted of the following:

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
Delinquent Taxes:			
Delinquent Taxes Receivable	\$ 12,709,379	\$ 3,774,610	\$ 16,483,989
Penalty and Interest on Delinquent Taxes	5,551,214	1,669,984	7,221,198
Total Delinquent Taxes and Penalty and Interest	<u>18,260,593</u>	<u>5,444,594</u>	<u>23,705,187</u>
Less Allowance for Uncollectible Taxes	<u>(7,646,230)</u>	<u>(2,032,288)</u>	<u>(9,678,518)</u>
Net Property Taxes Receivable	<u>\$ 10,614,363</u>	<u>\$ 3,412,306</u>	<u>\$ 14,026,669</u>

Note 5 - Interfund Receivables, Payables and Transfers

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

Interfund Receivable	Interfund Payables				Totals
	Major Funds		Non-major Funds		
	General Fund	Capital Projects Fund	Special Revenue	Enterprise	
General Fund	\$ -	\$ 2,331,235	\$ 7,900,226	\$ 5,374	\$ 10,236,835
Capital Projects Fund	895	-	-	-	895
Nonmajor Funds:					
Special Revenue	3,904	-	-	58,957	62,861
Internal Service	5,611,613	-	684,644	13,135	6,309,392
Totals	\$ 5,616,412	\$ 2,331,235	\$ 8,584,870	\$ 77,466	\$ 16,609,983

The following transfers were recorded during fiscal year ended June 30,2022:

- A transfer of \$261 thousand was made from the Enterprise Fund-Facility Rental Program to the Internal Service Fund-Print Shop to cover the majority of the current year deficit.
- A transfer of \$2.5 million was made from Extended Learning Fund to the General Fund.

Note 6 - Due From Other Governments

Receivables due from other governments at June 30, 2022, consisted of the following:

	General Fund	Debt Service Fund	Non-major Governmental Funds	Internal Service Funds	Totals
Due from State Agencies:					
State expenditure reimbursement	\$ 55,147,330	\$ 172,648	\$ -	\$ -	\$ 55,319,978
Due from County Agency	554,557	-	-	-	554,557
Due from State or Federal Agencies:					
State unemployment reimbursement	-	-	-	69,846	69,846
Federal grant expenditure reimbursement	91,556	-	21,929,487	-	22,021,043
Total Due from Other Governments	\$ 55,793,443	\$ 172,648	\$ 21,929,487	\$ 69,846	\$ 77,965,424

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

Note 7 - Capital Assets

Capital asset activity for the governmental activities of the District for the year ended June 30, 2022, are as follows:

	Balance July 1, 2021	Additions	Retirements and Transfers	Balance June 30, 2022
Governmental Activities				
Capital Assets Not Being Depreciated/Amortized:				
Land	\$ 100,432,659	\$ 82,616	\$ -	\$ 100,515,275
Construction in progress	244,037,089	160,061,739	(104,269,836)	299,828,992
Total Capital Assets Not Being Depreciated/Amortized	344,469,748	160,144,355	(104,269,836)	400,344,267
Capital Assets Being Depreciated/Amortized:				
Buildings and Improvements	1,556,367,875	-	104,269,836	1,660,637,711
Furniture and Equipment	58,596,705	5,838,392	(390,501)	64,044,596
Vehicles	56,568,383	31,995	(3,179,920)	53,420,458
Right to use leased assets	-	2,456,467	-	2,456,467
Total Capital Assets Being Depreciated/Amortized	1,671,532,963	8,326,854	100,699,415	1,780,559,232
Less Accumulated Depreciation/Amortization:				
Buildings and Improvements	(575,352,541)	(44,049,740)	-	(619,402,281)
Furniture and Equipment	(47,249,585)	(4,031,678)	381,209	(50,900,054)
Vehicles	(36,162,384)	(3,904,193)	3,176,523	(36,890,054)
Right to use leased assets	-	(1,174,292)	-	(1,174,292)
Total Accumulated Depreciation/Amortization	(658,764,510)	(53,159,903)	3,557,732	(708,366,681)
Governmental Activities Capital Assets	\$ 1,357,238,201	\$ 115,311,306	\$ (12,689)	\$ 1,472,536,818

Capital asset activity for the business-type activities of the District for the year ended June 30, 2022, are as follows:

	Balance July 1, 2021	Additions	Retirements and Transfers	Balance June 30, 2022
Business-type Activities				
Capital Assets Being Depreciated/Amortized:				
Buildings and Improvements	\$ 4,557,097	\$ -	\$ -	\$ 4,557,097
Furniture and Equipment	1,644,917	-	-	1,644,917
Total Capital Assets Depreciated/Amortized	6,202,014	-	-	6,202,014
Less Accumulated Depreciation/Amortization:				
Buildings and Improvements	(2,161,790)	(110,901)	-	(2,272,691)
Furniture and Equipment	(1,644,917)	-	-	(1,644,917)
Total Accumulated Depreciation/Amortization	(3,806,707)	(110,901)	-	(3,917,608)
Business-type Activities Capital Assets	\$ 2,395,307	\$ (110,901)	\$ -	\$ 2,284,406

Note 7 - Capital Assets (continued)

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

Governmental Activities Depreciation Expense		
11	Instruction	\$ 38,738,767
12	Instructional Resources and Media Services	1,533,134
13	Curriculum and Staff Development	1,571
21	Instructional Leadership	381,410
23	School Leadership	514,851
31	Guidance, Counseling and Evaluation Services	389,911
32	Social Work Services	37,690
33	Health Services	85,391
34	Student Transportation	3,157,490
35	Food Service	1,206,598
36	Cocurricular/Extracurricular activities	1,379,533
41	General Administration	172,963
51	Plant Maintenance and Operations	1,656,660
52	Security and Monitoring Services	473,684
53	Data Processing Services	2,251,863
61	Community Services	4,095
Total Depreciation Expense-Governmental Activities		<u>\$ 51,985,611</u>
Right to Use Leased Asset Amortization		<u>\$ 1,174,292</u>
Business-Type Activities Depreciation Expense:		<u>\$ 110,901</u>

Construction budgets and remaining commitments under related construction contracts as of June 30, 2022, follows:

<u>Project</u>	<u>Contract Expenditures</u>	<u>Other Project Costs</u>	<u>Construction in Progress</u>
New School Construction	\$ 112,756,499	\$ 71,773,148	\$ 184,529,647
Davis Ag Facility	2,892,682	189,710	3,082,392
Elementary Schools	11,981,195	5,807,212	17,788,407
Middle Schools	13,656,474	13,703,909	27,360,383
High Schools	48,967,513	16,494,957	65,462,470
Support Facilities	1,504,749	100,944	1,605,693
Totals	<u>\$ 191,759,112</u>	<u>\$ 108,069,880</u>	<u>\$ 299,828,992</u>

Note 7 - Capital Assets (continued)

Construction Commitments at June 30, 2022 are as follows:

<u>Project</u>	<u>Remaining Commitment</u>
New Schools	
Bhuchar ES	\$ 6,106,202
Ferguson ES	7,794,790
Crawford HS	26,730,513
Davis Ag Facility	8,596
Reese Career & Technical Center	4,762
Lakeview ES Rebuild	666,176
Meadows ES Rebuild	141,418
Athletic Complex Renovations	3,400
Building Renovations	47,001
Exterior Envelope - Various Campuses	142,041
Fine Arts - Various Campuses	252,834
HVAC - Various Campuses	21,139
Kitchen Renovations - Various Campuses	18,393
MDF/IDF Upgrades - Various Campuses	214,334
Roofing - Various Campuses	1,675,406
Site Signage - Various Campuses	58,667
Site Work - Various Campuses	4,554
SPED/Extended Day Suites - Various Campuses	299,989
Structural Repair - Various Campuses	453,513
Turf & Athletics - Various Campuses	545,882
Other Projects	22,675
	<u>\$ 45,212,285</u>

Note 8 – Right to Use Leased Assets

The District has entered into agreements to lease copiers, printers, classroom modulares used for instruction and warehouse space. The leases qualify as other than short-term leases as defined by Government Accounting Standards Board (GASB) Statement No. 87 (“GASB 87”). Therefore, the District has recorded right to use leased assets and the lease liability at an amount equal to the initial measurement of the related lease liability. The lease liability was measured at a discount rate of 4.125% which is the stated rate in the leases. The right to use assets are amortized on a straight-line basis over the life of the related lease. A lease for classroom modular was executed effective October 2020 requiring monthly payments of \$14,280 for 24 months. Another lease for classroom modulares was executed effective May 1, 2021 requiring monthly payments of \$3,531 per month for 24 months. A lease for warehouse space was executive effective March 1, 2019 requiring monthly payments of \$10,899 for the first nine months ending March 2022 and \$11,149 from April 2022 to March 2023 which is the end of the lease term. The District executed a lease agreement for copiers effective June 2020 requiring quarterly payments of \$349,000 for 8 quarters with the lease expiring in May 2023.

Note 8 – Right to Use Leased Assets (continued)

The right to use leased assets governmental activities of the District for the year ended June 30, 2022, are as follows:

	Balance			Balance	
	July 1, 2021	Additions	Retirements	June 30, 2022	
Right to Use Leased Assets Being Amortized:					
Buildings	\$ -	\$ 904,280	\$ -	\$ 904,280	
Furniture and Equipment	-	1,552,187	-	1,552,187	
Total Right to Use Leased Assets	-	2,456,467	-	2,456,467	
Less Accumulated Amortization					
Buildings	-	(366,705)	-	(366,705)	
Furniture and Equipment	-	(807,587)	-	(807,587)	
Total Accumulated Amortization	-	(1,174,292)	-	(1,174,292)	
Governmental Activities Right to Use Leased Assets	\$ -	\$ 1,282,175	\$ -	\$ 1,282,175	

The future principal and interest lease payments as of June 30, 2022, follow:

Year Ending	Principal		Interest		Total
June 30					Requirements
2023	\$ 1,082,156	\$ 31,434	\$ 1,113,590		
2024	165,307	6,053	171,360		
2025	56,632	488	57,120		
	<u>\$ 1,304,095</u>	<u>\$ 37,975</u>	<u>\$ 1,342,070</u>		

Note 9 - Long-Term Liabilities

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

A. Changes in Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2022, was as follows:

	Balance			Balance		Due Within One Year
	June 30, 2021	Additions	Retirements	June 30, 2022		
Bonds Payable						
General obligation bonds	\$ 1,453,858,385	\$ 264,440,000	\$ (125,193,385)	\$ 1,593,105,000	\$ 69,245,000	
For issuance premium	128,541,416	13,928,431	(17,211,399)	125,258,448	-	
Health claims	7,342,000	79,366,089	(77,981,089)	8,727,000	8,727,000	
Workers' compensation claims	2,645,413	2,187,388	(1,389,285)	3,443,516	1,141,304	
Compensated absences	3,762,347	24,182	(363,828)	3,422,701	351,618	
Right to use lease liabilities	-	2,456,467	(1,152,372)	1,304,095	1,082,156	
	<u>\$ 1,596,149,561</u>	<u>\$ 362,402,557</u>	<u>\$ (223,291,358)</u>	<u>\$ 1,735,260,760</u>	<u>\$ 80,547,078</u>	

Note 9 - Long-Term Liabilities (continued)

A. Changes in Long-Term Liabilities (continued)

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

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

A. General Obligation Bonds

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

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

The following is a summary of changes in the general obligation bonds for the year ended June 30, 2022:

Series	Interest	Amounts Original Issue	Maturity Date	Beginning Balance	Additions	Reductions	Ending Balance
	Rate Payable						
2005 (QZAB)	-	\$ 7,673,767	2021	\$ 373,385	\$ -	\$ (373,385)	\$ -
2012	5.00%	88,855,000	2027	64,855,000	-	(55,650,000)	9,205,000
2014	2.00 - 5.00%	71,725,000	2030	48,140,000	-	-	48,140,000
2015C	2.00 - 5.00%	37,015,000	2024	8,890,000	-	(2,825,000)	6,065,000
2016A	2.00 - 5.00%	70,550,000	2026	60,675,000	-	(2,890,000)	57,785,000
2017A	4.00 - 5.00%	47,505,000	2042	44,735,000	-	(1,205,000)	43,530,000
2017B	2.00 - 5.00%	36,825,000	2042	34,465,000	-	(980,000)	33,485,000
2017D	1.50%	50,000,000	2042	1,215,000	-	(1,215,000)	-
2017E	3.00 - 5.00%	91,110,000	2027	76,430,000	-	(8,995,000)	67,435,000
2018	3.00 - 5.00%	132,625,000	2043	130,180,000	-	(1,300,000)	128,880,000
2018(TXBL)	2.44 - 4.184%	60,000,000	2048	57,590,000	-	(1,210,000)	56,380,000
2019A	1.95%	100,000,000	2049	84,525,000	-	(1,450,000)	83,075,000
2019B	3.00 - 5.00%	131,550,000	2034	118,420,000	-	(7,775,000)	110,645,000
2019C	3.00 - 5.00%	125,330,000	2049	122,010,000	-	(3,645,000)	118,365,000
2020	3.00 - 5.00%	167,050,000	2050	167,050,000	-	(13,245,000)	153,805,000
2020A	2.00 - 5.00%	106,605,000	2050	106,605,000	-	(2,005,000)	104,600,000
2020B	0.88%	100,000,000	2050	100,000,000	-	(20,430,000)	79,570,000
2021A	2.30 - 5.00%	90,705,000	2051	90,705,000	-	-	90,705,000
2021B	0.72%	136,995,000	2051	136,995,000	-	-	136,995,000
2022A	4.00%-5.00%	164,505,000	2042	-	164,505,000	-	164,505,000
2022B	2.48%	99,935,000	2052	-	99,935,000	-	99,935,000
Totals - Bonds Payable at Original Par Value				<u>1,453,858,385</u>	<u>264,440,000</u>	<u>(125,193,385)</u>	<u>1,593,105,000</u>
Deferred Amounts:							
For Issuance Premiums				<u>128,541,416</u>	<u>13,928,431</u>	<u>(17,211,399)</u>	<u>125,258,448</u>
Totals - Bonds Payable, net				<u>\$ 1,582,399,801</u>	<u>\$ 278,368,431</u>	<u>\$ (142,404,784)</u>	<u>\$ 1,718,363,448</u>

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

Note 9 - Long-Term Liabilities (continued)

B. General Obligation Bonds (continued)

In April 2022, the District issued \$164,505,000 of fixed rate Series 2022A Unlimited Tax Refunding Bonds with a related premium of \$13,328,820 and with a District contribution of \$1,348,577 at closing. The proceeds from the bonds defeased \$46,870,000 in par value of the Series 2012 bonds. The proceeds from the refunding of the Series 2012 bonds were deposited into an irrevocable escrow account to provide for future principal and interest on the bonds which will be paid in July 2022. Also included in the transaction was the issuance of \$120,975,000 million in bonds to refund \$130,000,000 of Tax-Exempt Commercial Paper (TECP), which is more fully explained in Note 10. The new debt was issued with interest rates ranging from 4% to 5% with maturities from 2023 to 2042. Interest on the bonds accrue from the closing date of May 25, 2022 and are payable on each February 15 and August 15 thereafter, with the initial interest payment on February 15, 2023.

The refunding of the Series 2012 bonds resulted in aggregate debt service cash flow savings of \$3,603,000 over the life of the refunding bond debt service compared to the refunded bond debt service. The net present value savings was \$3,060,265 with a 6.53% savings of the refunded bonds.

In conjunction with the Series 2022A issuance, the District issued \$99,935,000 of Variable Rate Series 2022B Unlimited Tax School Building Bonds (with a related premium of \$599,610) from the 2018 bond election that was approved by the voters in November 2018. The new debt was issued with an interest rate of 2.48% for an initial rate period of one year. The bonds convert to a stepped-up interest rate of 7% after the initial period in the event the bonds are not remarketed. Interest on the bonds accrue from the closing date of May 25, 2022 and are payable on each February 15 and August 15 thereafter, with the initial interest payment on February 1, 2023.

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

The following is a summary of outstanding variable rate unlimited tax refunding bonds issued by the District as of June 30, 2022:

	Principal Amount	Issue Date	Initial/ Current Rate Period	Stated Maturity Date	Initial/ Remarketed Interest Rate	Initial/ Remarketed Yield	Stepped Rate
Series 2019A	\$ 100,000,000	5/22/2019	8/1/2022	8/1/2049	1.95%	1.95%	7.00%
Series 2020B	100,000,000	8/26/2020	8/1/2025	8/1/2050	0.88%	0.88%	7.00%
Series 2021B	136,995,000	6/24/2021	8/1/2026	8/1/2051	0.72%	0.72%	7.00%
Series 2022B	99,935,000	5/25/2021	8/1/2023	8/1/2052	2.48%	2.48%	7.00%

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

In accordance with the District's Fiscal Strategy, the District can issue a maximum of 25% in variable rate debt in proportion to the total debt outstanding. As of June 30, 2022, the District had 25% of variable rate debt outstanding.

Note 9 - Long-Term Liabilities (continued)

B. General Obligation Bonds (continued)

In prior years, the District defeased certain outstanding bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the respective trust account assets and the related liabilities for the defeased bonds are not included in the District's financial statements. At year end, the following outstanding bond was considered defeased (callable on August 1, 2022):

<u>Series</u>	<u>Principal Amount</u>
Series 2012 Refunding Bonds	\$ 46,870,000

Annual debt service requirements to maturity for general obligation bonds as of June 30, 2022, follow:

<u>Year Ending</u> <u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u> <u>Requirements</u>
2023	\$ 69,245,000	\$ 55,738,041	\$ 124,983,041
2024	74,340,000	56,869,463	131,209,463
2025	57,650,000	54,646,935	112,296,935
2026	86,635,000	53,148,250	139,783,250
2027	82,895,000	53,146,933	136,041,933
2028-2032	352,600,000	222,207,852	574,807,852
2033-2037	247,285,000	151,692,039	398,977,039
2038-2042	222,125,000	107,183,463	329,308,463
2043-2047	203,305,000	63,469,751	266,774,751
2048-2052	184,700,000	20,633,818	205,333,818
2053-2056	12,325,000	308,125	12,633,125
	<u>\$ 1,593,105,000</u>	<u>\$ 839,044,670</u>	<u>\$ 2,432,149,670</u>

As of June 30, 2022, the District had \$23.25 million of authorized but unissued unlimited tax bonds from the 2014 bond election and \$200.73 million of authorized but unissued unlimited tax bonds from the 2018 bond election.

Note 10 - Short-Term Debt

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

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

The Commercial Paper Notes will mature in not more than 360 days from issuance and are supported by the revolving credit agreement with JPMorgan Chase Bank. The Order for the Commercial Paper Notes provides for a maximum maturity date of November 1, 2022. The short-term ratings on the Commercial Paper Program are F1+ by Fitch. The Commercial Paper Notes are secured by a pledge of the proceeds from the sales of Commercial Paper Notes from time to time issued to pay the principal amount of outstanding Commercial Paper Notes, from the sale of general obligation bonds issued by the District from time-to-time hereafter for the purpose of paying the principal and interest on outstanding Commercial Paper Notes, amounts held in the Commercial Paper note Payment Account and /or proceeds of the tax levy.

Note 10 - Short-Term Debt (continued)

Series A of the Commercial Paper Program is used for issuing notes for funds as needed. As of June 30, 2022, the District did not have an outstanding balance of Tax-Exempt Commercial Paper- Series A.

Below are the rates that the District obtained for the various Commercial Paper Notes that were issued during the fiscal year ending June 30, 2022.

<u>Issuance Date</u>	<u>Interest Rate</u>
11/15/2021	0.13%
12/01/2021	0.12%
1/05/2022	0.10%
1/21/2022	0.10%
2/03/2022	0.15%
2/17/2022	0.55%
2/23/2022	0.60%
3/09/2022	0.62%
4/12/2022	0.65%

Changes in the Commercial Paper are as follows:

	<u>June 30, 2022</u>	<u>June 30, 2021</u>
Beginning of the period liability	\$ -	\$ 46,000,000
Commercial paper issuance	195,000,000	182,500,000
Commercial paper retirements	(195,000,000)	(228,500,000)
End of the period liability	<u>\$ -</u>	<u>\$ -</u>

Note 11 - Deferred Inflows of Resources and Unearned Revenue

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

	<u>Deferred Inflows of Resources Relating to Property Taxes</u>	<u>Unearned Revenue</u>
General Fund:		
Net property taxes receivable	\$ 8,953,166	\$ -
Overpayment of State Aid	-	8,664,215
Summer program prepaid revenue:	-	228,711
Debt Service:		
Net property taxes receivable	2,804,831	-
Non-major Governmental Funds:		
Grant funds received prior to meeting eligibility requirements	-	3,188,559
Child Nutrition prepaid revenues	-	843,461
Child Nutrition commodities	-	186,217
Enterprise Funds:		
Summer program prepaid revenue:	-	674,443
Internal Service Funds:		
Benefit prepaid contributions	-	6,309,389
	<u>\$ 11,757,997</u>	<u>\$ 20,094,995</u>

Note 12 - Committed and Assigned Fund Balance

A. Committed Fund Balance

At June 30, 2022, the District has committed \$61.6 million in the General Fund for potential loss of state funding.

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

At June 30, 2022, the District has committed \$7.2 million in the Non-major Governmental Fund for campus activity funds.

B. Assigned Fund Balance

The District has assigned \$2.5 million for outstanding purchase orders for the purpose of acquiring educational supplies and services that will be honored in fiscal year 2023.

Note 13 – Deficit Fund Balance

As of June 30, 2022, the Health Insurance Fund and Workers’ Compensation Fund had a deficit balance of \$1,322,017 and \$368,802, respectively. The negative balances will be alleviated through contributions from other funds or potential cost savings in fiscal year 2023.

Note 14 - Revenues from Local, Intermediate and Out-of-State Sources

A summary of local revenues recorded in the governmental funds for the fiscal year ended June 30, 2022, follows:

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Non-major Governmental Funds</u>	<u>Total</u>
Property Taxes	\$ 425,202,394	\$ 134,045,560	\$ -	\$ -	\$ 559,247,954
Penalties, Interest, and Other Tax Related Income	2,513,084	758,147	-	-	3,271,231
Insurance Recovery	2,180,425	-	-	-	2,180,425
Summer School, Tuition and Fees	292,067	-	-	-	292,067
Investment Income	635,372	249,295	92,710	16,565	993,942
Food Sales	-	-	-	2,721,595	2,721,595
Co-curricular Student Activities	827,477	-	-	7,358,048	8,185,525
Other	1,381,801	51,772	50	797,194	2,230,817
Total	<u>\$ 433,032,620</u>	<u>\$ 135,104,774</u>	<u>\$ 92,760</u>	<u>\$ 10,893,402</u>	<u>\$ 579,123,556</u>

Note 15 - Defined Benefit Retirement Plan

A. Plan Description

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

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

B. Pension Plan Fiduciary Net Position

Detailed information about the Teacher Retirement System's fiduciary net position is available in a separately issued Annual Comprehensive Financial Report that includes financial statements and required supplementary information. That report may be obtained on the internet at https://www.trs.texas.gov/Pages/about_archive_cafir.aspx, or by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698, or by calling (512) 542-6592.

C. Benefits Provided

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

D. Contributions

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

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

Note 15 - Defined Benefit Retirement Plan (continued)

D. Contributions (continued)

Employee contribution rates are set in state statute, Texas Government Code 825.402. The TRS Pension Reform Bill (Senate Bill 12) of the 86th Texas Legislature amended Texas Government Code 825.402 for member contributions and increased employee and employer contribution rates for fiscal years 2021 thru 2025.

	Contribution Rates	
	Plan Fiscal Year	
	2021	2022
Member (Employee)	7.70%	8.00%
Non-employer contributing agency (State)	7.50%	7.75%
District	7.50%	7.75%

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

	TRS	
	Contributions	
	Fiscal Year 2022	
Member (Employee)	\$	46,192,308
Non-employer contributing agency (state)		28,069,904
District		22,187,127

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

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

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

- All public schools, charter schools, and regional educational service centers must contribute 1.6 percent of the member's salary beginning in fiscal year 2021, gradually increasing to 2 percent in fiscal year 2025.
- When employing a retiree of the Teacher Retirement System, the employer shall pay both the member contribution and the state contribution as an employment after retirement surcharge.

Note 15 - Defined Benefit Retirement Plan (continued)

E. Actuarial Methods and Assumptions

The actuarial valuation was performed as of August 31, 2020. Update procedures were used to roll forward the total pension liability to August 31, 2021.

The total pension liability, net pension liability, and certain sensitivity information are based on the actuarial valuation performed as of August 31, 2020 and rolled forward to August 31, 2021. The actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	August 31, 2020 (total pension liability rolled forward from valuation date to measurement date of August 31, 2021)
Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	Fair Value
Single Discount Rate	7.25%
Long-term expected Investment Rate of Return	7.25%
Municipal Bond Rate	1.95%*
Last year ending August 31 in projection period (100 years)	2120
Inflation	2.30%
Salary Increases	3.05% to 9.05% including inflation
Ad hoc post-employment benefit changes	None

** The municipal bond rate used is 1.95% as of August 2021 (i.e., the rate closest to but not later than the Measurement Date). The source for the rate is the Fixed Income Market Data/Yield Curve/Data Municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index."*

The actuarial assumptions used in the determination of the total pension liability are the same assumptions used in the actuarial valuation as of August 31, 2020. The actuarial methods and assumption were primarily based on a study of actual experience for the three-year ending August 31, 2017 and were adopted in July 2018. For a full description of these assumptions see the actuarial valuation report described the 2021 TRS ACFR, which includes actuarial valuation report dated November 9, 2020.

F. Discount Rate

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

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

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

Note 15 - Defined Benefit Retirement Plan (continued)

F. Discount Rate (continued)

These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of geometric real rates of return for each major asset class included in the System's target asset allocation as of August 31, 2021 are summarized below:

<u>Asset Class*</u>	<u>Target Allocation**</u>	<u>Long-Term Expected Geometric Real Rate of Return***</u>	<u>Expected Contribution to Long Term Portfolio Returns</u>
Global Equity			
U.S.	18.00%	3.60%	0.94%
Non-U.S. Developed	13.00%	4.40%	0.83%
Emerging Markets	9.00%	4.60%	0.74%
Private Equity	14.00%	6.30%	1.36%
Stable Value			
Government Bonds	16.00%	(0.20)%	0.01%
Absolute Return	0.00%	1.10%	0.00%
Stable Value Hedge Funds	5.00%	2.20%	0.12%
Real Return			
Real Assets	15.00%	4.50%	1.00%
Energy and Natural Resources	6.00%	4.70%	0.35%
Commodities	0.00%	1.70%	0.00%
Risk Parity			
Risk Parity	8.00%	2.80%	0.28%
Asset Allocation leverage			
Cash	2.00%	(0.70)%	(0.01)%
Asset Allocation leverage	(6.00)%	(0.50)%	0.03%
Inflation Expectation			2.20%
Volatility Drag***			(0.95)%
Expected Return	<u>100.00%</u>		<u>6.90%</u>

*Absolute Return includes credit Sensitive Investments

**Target allocations are based on the FY2021 policy model

***Capital Market Assumptions come from Aon Hewitt (as of 8/31/2021).

****The volatility drag results from the conversion between arithmetic and geometric mean returns

Discount Rate Sensitivity Analysis

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

	1% Decrease 6.25%	Current Single Discount Rate 7.25%	1% Increase 8.25%
District's porportional share of the Net Pension Liability	\$ 250,626,403	\$ 114,694,828	\$ 4,413,060

Note 15 - Defined Benefit Retirement Plan (continued)

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

At June 30, 2022, the District reported a liability of \$114,694,828 for its proportionate share of the TRS's net pension liability. This liability reflects a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportion of the net pension liability	0.4504%
District's proportionate Share of the net pension liability	\$ 114,694,828
State's proportionate share of the net pension liability associated with the District	<u>180,265,301</u>
Total	<u>\$ 294,960,129</u>

The net pension liability was measured as of August 31, 2020 and rolled forward to August 31, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The employer's proportion of the net pension liability was based on the employer's contributions to the pension plan relative to the contributions of all employers to the plan for the period September 1, 2020 thru August 31, 2021.

At August 31, 2021, the employer's proportion of the collective net pension liability was 0.4504% which was an increase from its proportion measured as of August 31, 2020 of 0.4119%.

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

Changes Since the Prior Actuarial Valuation

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

Pension Expense

For the fiscal year ended June 30, 2022, the District recognized pension expense of \$15,764,835. The District also recognized an additional on-behalf revenue and expense of \$720,678 representing the support provide by the State.

At June 30, 2022, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 191,938	\$ (8,074,607)
Changes in actuarial assumptions	40,542,381	(17,673,001)
Net difference between projected and actual investment earnings	-	(96,170,124)
Changes in proportion and difference between the District contributions and proportionate share of contributions	21,548,880	(1,111,567)
Contributions paid to TRS subsequent to the measurement date	17,633,902	-
Total	<u>\$ 79,917,101</u>	<u>\$ (123,029,299)</u>

Note 15 - Defined Benefit Retirement Plan (continued)

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

Deferred outflows of resources resulting from District contributions subsequent to the measurement date in the amount of \$17,633,902 will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. The net amounts of the District's balances of deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended	
June 30	Amount
2023	\$ 9,482,231
2024	10,511,945
2025	18,650,360
2026	25,131,323
2027	(2,372,039)
Thereafter	(657,720)
	<u>\$ 60,746,100</u>

Note 16 - Defined Other Post-Employment Benefit Plan

A. Plan Description

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

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

B. OPEB Plan Fiduciary Net Position

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

C. Benefits Provided

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

Note 16 - Defined Other Post-Employment Benefit Plan (continued)

C. Benefits Provided (continued)

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

The General Appropriations Act passed by the 86th Legislature included funding to maintain TRS-Care premiums at their current level through 2021. The 86th legislature also passed Senate Bill 1682 which requires TRS to establish a contingency reserve in the TRS-Care fund equal to 60 days of expenditures. This amount is estimated at \$271,311,000 as of August 31, 2021.

A supplemental appropriation was authorized by Senate Bill 1264 of the 86th Texas Legislature to provide \$2,208,137 for fiscal year 2020 and \$3,312,206 for fiscal year 2021, for consumer protections against medical and health care billing by certain out-of-network providers. Funding for both years was in fiscal year 2021.

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

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

D. Contributions

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

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

	Contribution Rates	
	Plan Fiscal Year	
	<u>2021</u>	<u>2022</u>
Active Employee	0.65%	0.65%
Non-employer contributing agency (state)	1.25%	1.25%
Employers	0.75%	0.75%
Federal/Private Funding Remitted by Employers	1.25%	1.25%

Note 16 - Defined Other Post-Employment Benefit Plan (continued)

D. Contributions (continued)

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

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

	TRS Contributions <u>Fiscal Year 2022</u>
Member (Employee)	\$ 3,773,556
Non-employer contributing agency (state)	8,176,891
District	5,030,141

E. Actuarial Methods and Assumptions

The actuarial valuation was performed as of August 31,2020. Update procedures were used to roll forward the Total OPEB Liability to August 31, 2021. The actuarial valuation was determined using the following actuarial assumptions:

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

The following assumptions and other inputs used for members of TRS-Care are based on an established pattern of practice and are identical to the assumptions used in the August 31,2020 TRS pension actuarial valuation that was rolled forward to August 31, 2021: (a) Rates of Mortality, (b) Rates of Retirement, (c) Rates of Termination, (d) Rates of Disability, (e) General Inflation, (f) Wage Inflation, and (g) Expected Payroll Growth. Rates of Mortality General Inflation Rates of Retirement Wage Inflation Rates of Termination Expected Payroll Growth Rates of Disability

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

Note 16 - Defined Other Post-Employment Benefit Plan (continued)

E. Actuarial Methods and Assumptions (continued)

Additional Actuarial Methods and Assumptions:

Valuation Date	August 31, 2020, rolled forward to August 31, 2021
Actuarial Cost Method	Individual Entry Age Normal
Inflation	2.30%
Single Discount Rate*	1.95% as of August 31, 2021
Aging Factors	Based on plan specific experience
Expenses	Third-party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claims costs
Salary Increases**	3.05% to 9.05% including inflation
Healthcare Trend Rate***	4.25 % to 10.25%
Ad Hoc Post-Employment Benefit Changes	None

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

**Includes Inflation at 2.30%

***Initial medical trend rates were 8.50% for non-Medicare retirees; 7.10% for Medicare retirees. There was an initial prescription drug trend rate of 8.50 percentage for all retirees. The initial trend rates decrease to an ultimate trend rate of 4.25% over a period 12 years.

F. Discount Rate

A single discount rate of 1.95 percent was used to measure the Total OPEB Liability. There was a decrease of .38 percent in the discount rate since the previous year. Because the plan is essentially a “pay-as-you-go” plan, the single discount rate is equal to the prevailing municipal bond rate. The projection of cash flows used to determine the discount rate assumed that contributions from active members and those of the contributing employers and the nonemployer contributing entity are made at the statutorily required rates. Based on those assumptions, the OPEB plan’s fiduciary net position was projected to not be able to make all future benefit payments of current plan members. Therefore, the municipal bond rate was used for the long-term rate of return and was applied to all periods of projected benefit payments to determine the total OPEB liability. The source of the municipal bond rate is the Fidelity “20-year Municipal GO AA Index” as of August 31, 2021 using the fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds.

Note 16 - Defined Other Post-Employment Benefit Plan (continued)

G. Sensitivity of the Net OPEB Liability

Discount Rate – The following schedule shows the impact of the Net OPEB Liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (1.95%) in measuring the Net OPEB Liability.

Sensitivity of the Net OPEB Liability to the Single Discount Rate Assumptions		
1% Decrease	Current Single Discount Rate	1% Increase
<u>0.95%</u>	<u>1.95%</u>	<u>2.95%</u>
\$273,515,680	\$226,752,430	\$189,948,230

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

Sensitivity of the Net OPEB Liability to the Healthcare Cost Trend Rate Assumptions		
1% Decrease	Current Healthcare Cost Trend Date	1% Increase
<u>\$183,661,954</u>	<u>\$226,752,430</u>	<u>\$284,569,145</u>

Changes Since the Prior Actuarial Valuation

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

- The discount rate changed from 2.33 percent as of August 31, 2020 to 1.95 percent as of August 31, 2021. This change increased the Total OPEB Liability.

Changes of Benefit Terms Since the Prior Measurement Date

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

Note 16 - Defined Other Post-Employment Benefit Plan (continued)

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

At June 30, 2022 , the District reported a liability of \$226,752,430 for its proportionate share of the TRS’s Net OPEB Liability. This liability reflects a reduction for State OPEB support provided to the District. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportion of the Net OPEB Liability	0.5878%
District’s proportionate share of the collective Net OPEB liability	\$ 226,752,430
State's proportionate share that is associated with (employer)	<u>303,797,723</u>
Total	<u>\$ 530,550,153</u>

The Net OPEB Liability was measured as of August 31, 2020 and rolled forward to August 31, 2021 and the Total OPEB Liability used to calculate the Net OPEB Liability was determined by an actuarial valuation as of that date. The District’s proportion of the Net OPEB Liability was based on the District’s contributions to the OPEB plan relative to the contributions of all employers to the plan for the period September 1, 2020 through August 31, 2021.

At August 31, 2021 the District’s proportion of the collective Net OPEB Liability was 0.5878% compared to 0.5820% as of August 31, 2020.

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

OPEB Expense

For the fiscal year ended June 30, 2022, the District recognized OPEB expense of (\$2,924,086). The District also recognized negative on-behalf expense and revenue of (\$11,212,456) for support provided by the State.

Note 16 - Defined Other Post-Employment Benefit Plan (continued)

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

Deferred Outflows and Deferred Inflows of Resources Related to OPEB

At June 30, 2022, the District reported its proportionate share of the TRS’s deferred outflows of resources and deferred inflows of resources related to other post-employment benefits from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 9,762,766	\$ (109,764,039)
Changes in actuarial assumptions	25,115,494	(47,953,942)
Net difference between projected and actual investment earnings	246,180	-
Changes in proportion and difference between the District contributions and proportionate share of contributions	27,429,230	(1,337,233)
Contributions paid to TRS subsequent to the measurement date	4,249,954	-
Total	<u>\$ 66,803,624</u>	<u>\$ (159,055,214)</u>

The \$4,249,954 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ending June 30, 2023. The net amounts of the employer’s balances of deferred outflows and inflows of resources related to OPEB activity will be recognized in OPEB expense as follows:

<u>Year ended June 30</u>	<u>Pension Expense Amounts</u>
2023	\$ (19,243,987)
2024	(19,249,539)
2025	(19,248,019)
2026	(13,278,925)
2027	(5,197,859)
Thereafter	<u>(20,283,215)</u>
	<u>\$ (96,501,544)</u>

Note 16 - Defined Other Post-Employment Benefit Plan (continued)

I. Medicare Part D

The Medicare Prescription Drug, Improvement, and Modernization Act of 2003, effective January 1, 2006, established prescription drug coverage for Medicare beneficiaries known as Medicare Part D. One of the provisions of Medicare Part D allows for the Texas Public School Retired Employee Group Insurance Program (TRS-Care) to receive retiree drug subsidy payments from the federal government to offset certain prescription drug expenditures for eligible TRS-Care participants. For the fiscal years ended June 30, 2022, 2021 and 2020 the subsidy payments received by TRS-Care on behalf of the District are as follows:

<u>Fiscal Year</u>	<u>Medicare Part D</u>
2022	\$ 1,840,884
2021	2,730,600
2020	2,336,453

The information for the year ended June 30, 2022 is an estimate provided by the Teacher Retirement System. These payments are recorded as equal revenues and expenditures in the governmental funds' financial statements of the District.

Note 17 - Risk Management

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

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

The District also provides workers' compensation to its employees through a self-insured plan which is accounted for in the Internal Service Fund. The Internal Service Fund charges the General Fund and other funds for premiums for the District's contribution. The District obtains stop loss coverage through a third-party insurance company for claims in excess of \$550,000.

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

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

Note 17 – Risk Management (continued)

Analysis of claims liability for the fiscal years 2021 and 2022 are as follows:

	Health Insurance		Workers' Compensation	
	2021	2022	2021	2022
Beginning Accrual	\$ 4,836,000	\$ 7,342,000	\$ 2,941,183	\$ 2,645,413
Current Estimates	74,031,847	79,366,089	263,466	2,187,388
Payments for Claims	(71,525,847)	(77,981,089)	(559,236)	(1,389,285)
Ending Accrual	<u>\$ 7,342,000</u>	<u>\$ 8,727,000</u>	<u>\$ 2,645,413</u>	<u>\$ 3,443,516</u>

Note 18 - Compensated Absences

Sick Leave Policy

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

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

The District only records a liability at year-end in the fund financial statements for the amounts owed to employees who retired on or before the fiscal year end but who have not yet received payment. The total expenditures for the year ended June 30, 2022, paid on compensated absences was \$363,828. Compensated absences are liquidated from the General Fund when due and payable. For the government-wide financial statements, the District estimates the total compensated absences liability based on the District's policy. The estimated compensated absences liability reported in the Government-wide statements at year end was \$3.4 million.

Note 19 - Litigation, Commitments and Contingencies

From time to time, the District is a defendant in legal proceedings relating to its operations as a school district. In the best judgment of the District's management, the outcome of any present legal proceedings will not have any adverse effect on the accompanying financial statements. In the opinion of the District, there are neither significant contingent liabilities related to year 2022 issues nor future costs that will have a material effect on the financial statements of the District.

Note 20 - Shared Service Arrangements

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

Note 20 - Shared Services Arrangements (continued)

Expenditures of the SSA are summarized below:

	Fort Bend	All Other
	ISD	School Districts
IDEA-B Discretionary	\$ 116,711	\$ 167,260
IDEA-C Deaf (Early Intervention)	1,644	2,355
Regional Deaf Co-op	332,483	476,477
Regional Deaf Co-op (Member Share)	550,130	788,385
	<u>\$ 1,000,968</u>	<u>\$ 1,434,477</u>

Note 21 – Contingent Liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

Note 22 - COVID-19

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

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

- ESSER II, Coronavirus Response and Relief Supplemental Appropriations (CRRSA), was published in June 2021 with a District allocation of \$42.2 million. ESSER II has a pre-award period starting in March 2020 with the grant period ending in September 2023. TEA supplanted approximately \$9.2 million of the ESSER II total for the hold harmless provision.
- The General Fund received \$14.4 million of federal revenue from ESSER II in September 2021 for COVID-19 expenditures spent in fiscal year 2021. The reimbursed non-recurring expenditures represent seven days of fund balance.
- The American Rescue Plan (ARP) Act, also known as ESSER III, was released in April 2021. Fort Bend ISD was allocated \$94.7 million to be spent over the course of three years ending September 30, 2023. The district reallocated \$12 million of salaries to ESSER III for the fiscal year ended June 30, 2022 due to the General Fund student enrollment growth being lower than budget.

The Texas Education Agency held districts harmless for the impact of lower attendance for the first four six weeks during fiscal year 2021-2022 based on the first four six weeks attendance rate from 2019-2020. Districts had the authority to provide remote instruction during 2021-22 if a student met certain state and federal requirements. Students receiving remote instruction were considered enrolled but did not meet the requirements for District’s to receive average daily attendance unless the student met certain circumstances. The district provided full-time virtual learning to approximately 795 students for the first semester during the 2021-22 school year. Thus, the General Funds state revenue was negatively impacted due to lower student enrollment, lower attendance and virtual learning provided during the first semester.

Note 23 - Subsequent Events

Debt Issuance

In July 2022, the District remarketed the Series 2019A Variable Rate Unlimited Tax School Building Bonds from the 2018 bond election that was approved by voters in November 2018. The total amount of remarketed bonds was \$81,555,000 with a district contribution of \$427,590 at closing. The remarketed debt was issued with an initial interest rate of 2.375% for an initial rate period of two years. The bonds convert to a stepped-up interest rate of 7% after the initial period in the event the bonds are not remarketed. Interest on the bonds accrue from the closing date of August 1, 2022 and are payable on each February 1 and August 1 thereafter, with the initial interest payment on February 1, 2023.



REQUIRED SUPPLEMENTARY INFORMATION

FORT BEND INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE – BUDGET AND ACTUAL
GENERAL FUND
For the Year Ended June 30, 2022

Exhibit G-1

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Local revenue	\$ 443,860,846	\$ 433,516,348	\$ 433,032,620	\$ (483,728)
State program revenues	296,130,714	265,822,551	268,364,328	2,541,777
Federal program revenues	34,450,000	32,050,000	33,013,180	963,180
Total Revenue	774,441,560	731,388,899	734,410,128	3,021,229
Expenditures				
Current:				
Instruction	472,298,357	434,254,823	431,823,770	2,431,053
Instructional resources and media services	8,954,349	8,787,003	8,619,420	167,583
Curriculum and staff development	17,244,394	14,017,431	14,336,646	(319,215)
Instructional leadership	20,244,989	19,137,653	18,824,044	313,609
School leadership	49,716,939	51,741,105	51,322,221	418,884
Guidance, counseling and evaluation services	37,784,964	38,209,921	37,576,528	633,393
Social work services	1,828,411	3,080,647	2,875,208	205,439
Health services	10,274,719	11,176,988	10,159,854	1,017,134
Student transportation	25,698,425	26,370,546	24,315,969	2,054,577
Food service	64,816	757	354	403
Extracurricular activities	14,975,686	17,868,658	17,454,530	414,128
General administration	22,820,807	19,892,862	19,505,743	387,119
Plant, maintenance and operations	64,229,259	74,913,896	74,634,837	279,059
Security and monitoring services	10,515,822	10,866,768	10,514,243	352,525
Data processing services	19,431,140	18,531,354	18,369,092	162,262
Community services	747,492	1,184,196	887,511	296,685
Interest expense	-	750,000	665,406	84,594
Payments related to shared services arrangements	399,597	-	-	-
Payments for tax appraisal costs	3,586,470	4,600,230	4,592,722	7,508
Total Expenditures	780,816,636	755,384,838	746,478,098	8,906,740
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,375,075)	(23,995,939)	(12,067,970)	11,927,969
Other Financing Sources (Uses)				
Sale of real and personal property	-	-	418,028	418,028
Transfers In	2,500,000	2,500,000	2,500,000	-
Total Other Financing Sources (Uses)	2,500,000	2,500,000	2,918,028	418,028
Net Change in Fund Balance	(3,875,075)	(21,495,939)	(9,149,942)	12,345,997
Fund Balance - Beginning	215,928,896	215,928,896	215,928,896	-
Fund Balance - Ending	\$ 212,053,821	\$ 194,432,957	\$ 206,778,954	\$ 12,345,997

FORT BEND INDEPENDENT SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Budgets and Budgetary Accounting

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

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

The District revised the General Fund budget several times during the year ended June 30, 2022. Budgeted revenue amendments totaling \$43.0 million were approved by the Board resulting in revenue decreases. The decrease was due to the District not using disaster pennies as originally budgeted since ESSER funds became available and due to lower student enrollment and attendance during the year which resulted in lower state revenue. The decreases resulted in lowering local revenue by \$10.4 million, state revenue by \$30.3 million and federal revenue by \$2.4 million.

Budgeted appropriations for expenditures for the General Fund decreased by \$25.4 million due to \$15.1 million of salaries that were reallocated to ESSER funds for implementation of the a/b block schedule at three high school campuses, additional teacher planning time at the secondary level, staff for virtual learning and contact tracing. Budgeted expenditures were decreased by \$4.2 million due reallocation of budget to ESSER II for interventionists, mental health counselors and contact tracing positions. The budget was also reduced by \$7.9 million due to strategic reductions to administrative staffing, vacancies and other costs efficiencies achieved. Budgeted expenditures were increased by \$2.0 million to record personal protective equipment donation received from the state.

The District's curriculum and instructional staff development expenditures exceeded appropriations by \$319,855. This was due to curriculum writing work performed by June 30, 2022 but not paid out until August 31, 2022 to ensure compliance with the Texas Essential Knowledge (TEKS) as required by law.

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

Exhibit G-2

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
District's proportion of the net pension liability	0.4504%	0.4119%	0.3977%	0.4017%
District's proportionate share of the net pension liability	\$ 114,694,828	\$ 220,611,616	\$ 206,732,032	\$ 221,081,301
State's proportionate share of the net pension liability associated with the district	<u>180,265,301</u>	<u>400,457,614</u>	<u>381,006,412</u>	<u>415,388,067</u>
Total	<u>\$ 294,960,129</u>	<u>\$ 621,069,230</u>	<u>\$ 587,738,444</u>	<u>\$ 636,469,368</u>
District's covered payroll (for Measurement Year)	\$ 558,791,547	\$ 548,708,806	\$ 498,140,877	\$ 488,410,149
District's proportionate share of the net pension liability as a percentage of it's covered payroll	20.5%	40.2%	41.5%	45.3%
Plan's fiduciary net position as a percentage of the total pension liability	88.79%	75.54%	75.24%	73.74%
Plan's net pension liability as a percentage of covered payroll	51.08%	110.36%	114.93%	126.11%
	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
District's proportion of the net pension liability	0.3900%	0.3933%	0.4007%	22.8200%
District's proportionate share of the net pension liability	\$ 124,695,604	\$ 148,632,453	\$ 141,636,991	\$ 60,960,852
State's proportionate share of the net pension liability associated with the district	<u>231,221,503</u>	<u>275,080,136</u>	<u>262,739,729</u>	<u>220,297,710</u>
Total	<u>\$ 355,917,107</u>	<u>\$ 423,712,589</u>	<u>\$ 404,376,720</u>	<u>\$ 281,258,562</u>
District's covered payroll (for Measurement Year)	\$ 449,388,210	\$ 436,161,926	\$ 419,053,098	\$ 419,053,098
District's proportionate share of the net pension liability as a percentage of it's covered payroll	27.7%	34.1%	33.8%	14.5%
Plan's fiduciary net position as a percentage of the total pension liability	82.17%	78.00%	78.43%	83.25%
Plan's net pension liability as a percentage of covered payroll	75.93%	92.75%	91.94%	72.89%

Note: Ten years of data should be presented in this schedule but data is unavailable prior to 2014.

Net pension liability and related ratios will be presented prospectively as data becomes available.

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

Exhibit G-3

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Contractually required contributions	\$ 22,187,127	\$ 17,904,457	\$ 16,643,986	\$ 13,732,525	\$ 13,800,022
Contributions in relation to the contractual required contributions	<u>22,187,127</u>	<u>17,904,457</u>	<u>16,643,986</u>	<u>13,732,525</u>	<u>13,800,022</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 551,542,326	\$ 559,610,874	\$ 543,200,323	\$ 494,685,026	\$ 484,028,838
Contributions as a percentage of covered payroll	4.02%	3.20%	3.05%	2.78%	2.85%
	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually required contributions	\$ 12,540,010	\$ 12,542,835	\$ 10,814,570	\$ 5,611,198	\$ 5,059,245
Contributions in relation to the contractual required contributions	<u>12,540,010</u>	<u>12,542,835</u>	<u>10,814,570</u>	<u>5,611,198</u>	<u>5,059,245</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 443,921,362	\$ 434,547,274	\$ 412,837,141	\$ 367,413,873	\$ 351,847,507
Contributions as a percentage of covered payroll	2.82%	2.89%	2.62%	1.53%	1.44%

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

Changes of Assumptions

The single discount of 7.25 percent was used as of August 31, 2021.

It is assumed that future employer and state contributions will be 8.5 percent in fiscal year 2020 gradually increasing to 9.55 percent of payroll over the next several years.

The public education employer contribution rate changed from 1.5% in 2020 to 1.6% in 2021.

Changes of Benefit Terms

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

Other Information

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

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

Exhibit G-4

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
District's proportion of the net OPEB liability	0.5878%	0.5820%	0.5712%	0.5744%
District's proportionate share of the net OPEB liability	\$ 226,752,430	\$ 221,244,800	\$ 270,110,960	\$ 286,788,848
State's proportionate share of the net OPEB liability associated with the District	<u>303,797,723</u>	<u>297,299,977</u>	<u>358,917,049</u>	<u>424,443,030</u>
Total	<u>\$ 530,550,153</u>	<u>\$ 518,544,777</u>	<u>\$ 629,028,009</u>	<u>\$ 711,231,878</u>
District's covered-employee payroll (for Measurement Year)	\$ 558,791,547	\$ 548,708,806	\$ 498,140,877	\$ 488,410,149
District's proportionate share of the net OPEB liability as a percentage of it's covered-employee payroll	40.58%	40.32%	54.22%	58.72%
Plan's fiduciary net position as a percentage of the total OPEB liability	6.18%	4.99%	2.66%	1.57%
Plan's net OPEB liability as a percentage of covered-employee payroll	100.13%	101.46%	135.21%	146.64%
	<u>2017</u>			
District's proportion of the net OPEB liability	0.5193%			
District's proportionate share of the net OPEB liability	\$ 225,822,040			
State's proportionate share of the net OPEB liability associated with the District	<u>360,250,557</u>			
Total	<u>\$ 586,072,597</u>			
District's covered-employee payroll (for Measurement Year)	\$ 449,388,210			
District's proportionate share of the net OPEB liability as a percentage of it's covered-employee payroll	50.25%			
Plan's fiduciary net position as a percentage of the total OPEB liability	0.91%			
Plan's net OPEB liability as a percentage of covered-employee payroll	132.55%			

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

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

Exhibit G-5

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Contractually Required Contributions	\$ 5,030,141	\$ 4,516,683	\$ 4,281,603	\$ 4,037,865	\$ 3,775,210
Contributions in relation to the contractual required contributions	5,030,141	4,516,683	4,281,603	4,037,865	3,775,210
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 551,542,326	\$ 559,610,874	\$ 543,200,323	\$ 494,685,026	\$ 484,028,838
Contributions as a percentage of covered payroll	0.91%	0.81%	0.79%	0.82%	0.78%
	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually required contributions	\$ 2,649,663	\$ 2,620,370	\$ 2,455,694	\$ 2,150,017	\$ 2,012,887
Contributions in relation to the contractual required contributions	2,649,663	2,620,370	2,455,694	2,150,017	2,012,887
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 443,921,362	\$ 434,547,274	\$ 412,837,141	\$ 367,413,873	\$ 351,847,507
Contributions as a percentage of covered payroll	0.60%	0.60%	0.59%	0.59%	0.57%

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

Changes of Assumptions

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

- The discount rate changed from 2.33% as of August 31, 2020 to 1.95% as of August 31, 2021. This change increased the Total OPEB Liability.

Changes of Benefit Terms

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



OTHER SUPPLEMENTARY INFORMATION



**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND BUDGETARY COMPARISON**

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

Fund Name and Description

ESEA Title IX, Part A Education for the Homeless Children and Youth - funds to provide additional capacity, promote school stability, facilitate enrollment, identification, attendance, academic and overall outcomes for homeless children and unaccompanied youth.

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

IDEA—Part B, Formula - funds to provide supplemental resources to ensure eligible students with disabilities are provided with free and appropriate public education.

IDEA—Part B, Preschool - funds to provide supplemental resources to aid preschool students with disabilities.

IDEA—Part B, Discretionary - funds used to offset the financial impact to provide educational services to high needs children with disabilities.

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

Career and Technical Education—Basic Grant - funds are for the use of various vocationally-inclined students in regular, disadvantaged and disability classes.

ESEA, Title II, Part A—Teacher and Principal Training and Recruiting - supplements the professional development, retention and recruitment programs district-wide, specifically on high needs campuses.

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

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

Title I School Improvement Program (SIP) Academy Grant - funds used to address needs of campus improvement, corrective action and restructuring in order to improve student achievement.

Texas COVID Learning Acceleration Supports (TCLAS) - funds granted for targeted support to accelerate student learning due to learning loss caused by the COVID-19 pandemic.

Elementary and Secondary School Emergency Relief Fund II (ESSER II) - funds received through the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021 to prevent, prepare for and respond to the coronavirus.

Elementary and Secondary School Emergency Relief Fund III (ESSER III) of the American Rescue Plan (ARP) Act of 2021 - funds used to address learning loss and the disproportionate impact of the coronavirus on certain student subgroups, identify and provide homeless children and youth with services in light of challenges of COVID-19, and to enable homeless children and youth to attend school and participate fully in school activities.

NON-MAJOR GOVERNMENTAL FUNDS (continued)

SPECIAL REVENUE FUNDS (continued)

Fund Name and Description

IDEA, Part B – Formula ARP - funds received through ARP Act of 2021 to provide supplemental resources to ensure eligible students with disabilities are provided with free and appropriate public education.

IDEA, Part B – Preschool ARP - funds received through the ARP Act of 2021 to provide supplemental resources to aid preschool students with disabilities.

Federally Funded Special Revenue Funds - funds used to increase the capacity to provide students a well- rounded education, to provide services for students who are victims of crime, to assist with the transformation of low-performing schools, to operate a summer school program for limited English proficient students eligible for admission to kindergarten and first grade, for health services, supplies and equipment to slow the spread of COVID-19, for contract nursing as a result of COVID-19, and reimbursement for connected devices sufficient to engage in remote learning.

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

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

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

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

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

State Funded Special Revenue Funds - funds used to provide training for full-time law enforcement personnel, to strengthen campus reading programs by public school libraries, to provide professional development, to provide compensatory and extended school year services and initial evaluations to special education students, for school safety and security, for other non-educational community based support services, and for greater access to career opportunities for career technology students.

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

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

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

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

FORT BEND INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
ALL NONMAJOR GOVERNMENTAL FUNDS
June 30, 2022

Exhibit H-1
Page 1 of 7

	206	211	224	225
Data Control Codes	ESEA Title IX, Part A - Education for the Homeless Children and Youth	ESEA Title I, Part A - Improving Basic Programs	IDEA—Part B, Formula	IDEA—Part B, Preschool
Assets:				
1110	\$ -	\$ -	\$ -	\$ -
1120	-	-	-	-
Receivables:				
1240	70,757	2,542,793	1,643,858	27,245
1260	-	-	-	-
1290	-	40	-	-
1310	-	-	-	-
1000	<u>\$ 70,757</u>	<u>\$ 2,542,833</u>	<u>\$ 1,643,858</u>	<u>\$ 27,245</u>
Liabilities and Fund Balances				
Liabilities:				
2100	\$ 1,180	\$ 21,999	\$ 4,711	\$ -
2150	-	-	-	-
	676	120,304	137,503	1,689
2160	8,109	1,312,743	1,125,546	14,979
2170	60,792	1,087,787	376,098	10,577
2180	-	-	-	-
2300	-	-	-	-
2000	<u>70,757</u>	<u>2,542,833</u>	<u>1,643,858</u>	<u>27,245</u>
Fund Balances:				
Restricted:				
3450	-	-	-	-
Committed:				
3545	-	-	-	-
3000	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4000	<u>\$ 70,757</u>	<u>\$ 2,542,833</u>	<u>\$ 1,643,858</u>	<u>\$ 27,245</u>

FORT BEND INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
ALL NONMAJOR GOVERNMENTAL FUNDS
June 30, 2022

Exhibit H-1
Page 2 of 7

Data Control Codes		226	240	244	255
		IDEA—Part B, Discretionary	National School Breakfast and Lunch	Career and Technical Education— Basic Grant	ESEA, Title II, Part A—Teacher and Principal Training and Recruiting
Assets:					
1110	Cash and cash Equivalents	\$ -	\$ 793,132	\$ -	\$ -
1120	Investments	-	9,631,034	-	-
	Receivables:				
1240	Due from other governments	1,648,117	4,538,453	152,326	354,625
1260	Due from other funds	-	59,817	-	-
1290	Other receivables	-	26,261	-	-
1310	Inventories, at cost	-	591,840	-	-
1000	Total Assets	<u>\$ 1,648,117</u>	<u>\$ 15,640,537</u>	<u>\$ 152,326</u>	<u>\$ 354,625</u>
Liabilities and Fund Balances					
Liabilities:					
2100	Accounts payable	\$ -	\$ 534,277	\$ 63,881	\$ 3,032
2150	Payroll deduction and withholdings payable	-	111,153	7,080	19,096
2160	Accrued wages payable	-	533,913	19,035	160,571
2170	Due to other funds	1,648,117	54,512	62,330	171,926
2180	Due to other governments	-	-	-	-
2300	Unearned revenues	-	1,029,677	-	-
2000	Total Liabilities:	<u>1,648,117</u>	<u>2,263,532</u>	<u>152,326</u>	<u>354,625</u>
Fund Balances:					
Restricted:					
3450	Federal and state programs	-	13,377,005	-	-
Committed:					
3545	Campus activity funds	-	-	-	-
3000	Total Fund Balances	<u>-</u>	<u>13,377,005</u>	<u>-</u>	<u>-</u>
4000	Total Liabilities and Fund Balances	<u>\$ 1,648,117</u>	<u>\$ 15,640,537</u>	<u>\$ 152,326</u>	<u>\$ 354,625</u>

FORT BEND INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
ALL NONMAJOR GOVERNMENTAL FUNDS
June 30, 2022

Exhibit H-1
Page 3 of 7

Data Control Codes	263 ESEA Title III, Part A -English Language Acquisition and Language Enhancement	272 Medicaid Administrative Claiming Program - MAC	276 Title I School Improvement Program (SIP) Academy Grant	279 Texas COVID Learning Acceleration Supports (TCLAS)
Assets:				
1110	Cash and cash Equivalents	\$ -	\$ -	\$ -
1120	Investments	-	-	-
	Receivables:			
1240	Due from other governments	226,176	-	14,275
1260	Due from other funds	-	-	-
1290	Other receivables	-	-	-
1310	Inventories, at cost	-	-	-
1000	Total Assets	<u>\$ 226,176</u>	<u>\$ -</u>	<u>\$ 14,275</u>
Liabilities and Fund Balances				
Liabilities:				
2100	Accounts payable	\$ 66,198	\$ -	\$ -
2150	Payroll deduction and withholdings payable	14,284	-	2,208
2160	Accrued wages payable	70,310	-	-
2170	Due to other funds	75,384	-	12,067
2180	Due to other governments	-	-	-
2300	Unearned revenues	-	-	-
2000	Total Liabilities:	<u>226,176</u>	<u>-</u>	<u>14,275</u>
Fund Balances:				
Restricted:				
3450	Federal and state programs	-	-	-
Committed:				
3545	Campus activity funds	-	-	-
3000	Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>
4000	Total Liabilities and Fund Balances	<u>\$ 226,176</u>	<u>\$ -</u>	<u>\$ 14,275</u>

FORT BEND INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
ALL NONMAJOR GOVERNMENTAL FUNDS
June 30, 2022

Exhibit H-1
Page 4 of 7

	281	282	284	285
Data Control Codes	Elementary and Secondary School Emergency Relief II (ESSER II)	ESSER III OF ARP ACT OF 2021	IDEA, Part B - Formula ARP	IDEA, Part B - Preschool ARP
Assets:				
1110	\$ -	\$ -	\$ -	\$ -
1120	-	-	-	-
Receivables:				
1240	1,415,695	8,088,375	685,403	52,783
1260	-	-	-	-
1290	-	-	-	-
1310	-	-	-	-
1000	<u>\$ 1,415,695</u>	<u>\$ 8,088,375</u>	<u>\$ 685,403</u>	<u>\$ 52,783</u>
Liabilities and Fund Balances				
Liabilities:				
2100	\$ -	\$ -	\$ 61,330	\$ -
2150	-	-	-	-
	94,920	372,947	3,409	422
2160	758,150	3,659,349	551,083	8,787
2170	562,625	4,056,079	69,581	43,574
2180	-	-	-	-
2300	-	-	-	-
2000	<u>1,415,695</u>	<u>8,088,375</u>	<u>685,403</u>	<u>52,783</u>
Fund Balances:				
Restricted:				
3450	-	-	-	-
Committed:				
3545	-	-	-	-
3000	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4000	<u>\$ 1,415,695</u>	<u>\$ 8,088,375</u>	<u>\$ 685,403</u>	<u>\$ 52,783</u>

FORT BEND INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
ALL NONMAJOR GOVERNMENTAL FUNDS
June 30, 2022

Exhibit H-1
Page 5 of 7

	289	315	340	385
Data Control Codes	Federally Funded Special Revenue Funds	SSA - IDEA - Part B, Discretionary	SSA - IDEA - Part C, Early Deaf Intervention	State Supplemental Visually Impaired
Assets:				
1110 Cash and cash Equivalents	\$ 112,319	\$ -	\$ -	\$ -
1120 Investments	-	-	-	-
Receivables:				
1240 Due from other governments	383,890	63,420	261	20,000
1260 Due from other funds	-	-	-	-
1290 Other receivables	-	-	-	-
1310 Inventories, at cost	-	-	-	-
1000 Total Assets	<u>\$ 496,209</u>	<u>\$ 63,420</u>	<u>\$ 261</u>	<u>\$ 20,000</u>
Liabilities and Fund Balances				
Liabilities:				
2100 Accounts payable	\$ 138,253	\$ -	\$ 261	\$ -
2150 Payroll deduction and withholdings payable	6,527	2,411	-	-
2160 Accrued wages payable	12,743	26,859	-	-
2170 Due to other funds	177,765	34,150	-	20,000
2180 Due to other governments	-	-	-	-
2300 Unearned revenues	160,921	-	-	-
2000 Total Liabilities:	<u>496,209</u>	<u>63,420</u>	<u>261</u>	<u>20,000</u>
Fund Balances:				
Restricted:				
3450 Federal and state programs	-	-	-	-
Committed:				
3545 Campus activity funds	-	-	-	-
3000 Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4000 Total Liabilities and Fund Balances	<u>\$ 496,209</u>	<u>\$ 63,420</u>	<u>\$ 261</u>	<u>\$ 20,000</u>

FORT BEND INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
ALL NONMAJOR GOVERNMENTAL FUNDS
June 30, 2022

Exhibit H-1
Page 6 of 7

		397	410	429	435
Data Control Codes		Advanced Placement Incentives	State Instructional Materials Fund	State Funded Special Revenue Funds	SSA Regional Day School for the Deaf
Assets:					
1110	Cash and cash Equivalents	\$ 245,456	\$ 246,105	\$ 8,908	\$ 2,363,602
1120	Investments	-	-	-	-
Receivables:					
1240	Due from other governments	-	-	1,035	-
1260	Due from other funds	-	-	-	-
1290	Other receivables	-	-	1,449	-
1310	Inventories, at cost	-	-	-	-
1000	Total Assets	<u>\$ 245,456</u>	<u>\$ 246,105</u>	<u>\$ 11,392</u>	<u>\$ 2,363,602</u>
Liabilities and Fund Balances					
Liabilities:					
2100	Accounts payable	\$ -	\$ -	\$ -	\$ 657
2150	Payroll deduction and withholdings payable	-	-	-	25,013
2160	Accrued wages payable	-	-	-	252,784
2170	Due to other funds	-	-	2,484	20,354
2180	Due to other governments	-	-	-	-
2300	Unearned revenues	245,456	246,105	8,908	2,064,794
2000	Total Liabilities:	<u>245,456</u>	<u>246,105</u>	<u>11,392</u>	<u>2,363,602</u>
Fund Balances:					
Restricted:					
3450	Federal and state programs	-	-	-	-
Committed:					
3545	Campus activity funds	-	-	-	-
3000	Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4000	Total Liabilities and Fund Balances	<u>\$ 245,456</u>	<u>\$ 246,105</u>	<u>\$ 11,392</u>	<u>\$ 2,363,602</u>



FORT BEND INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
ALL NONMAJOR GOVERNMENTAL FUNDS
June 30, 2022

Exhibit H-1
Page 7 of 7

		461	492	499			
Data Control Codes		Campus Activity Fund	FBISD Education Foundation Grants	Locally Funded Special Revenue Funds	Total Non-major Governmental Funds		
Assets:							
1110	Cash and cash Equivalents	\$ 1,110,493	\$ 408,674	\$ 80,953	\$ 5,369,642		
1120	Investments	6,167,857	-	-	15,798,891		
Receivables:							
1240	Due from other governments	-	-	-	21,929,487		
1260	Due from other funds	3,044	-	-	62,861		
1290	Other receivables	274	-	-	28,024		
1310	Inventories, at cost	-	-	-	591,840		
1000	Total Assets	<u>\$ 7,281,668</u>	<u>\$ 408,674</u>	<u>\$ 80,953</u>	<u>\$ 43,780,745</u>		
Liabilities and Fund Balances							
Liabilities:							
2100	Accounts payable	\$ 51,076	\$ 24,953	\$ 1,351	\$ 973,159		
2150	Payroll deduction and withholdings payable	1,455	-	399	921,496		
2160	Accrued wages payable	3,888	-	-	8,518,849		
2170	Due to other funds	38,668	-	-	8,584,870		
2180	Due to other governments	4,353	-	548	4,901		
2300	Unearned revenues	-	383,721	78,655	4,218,237		
2000	Total Liabilities:	<u>99,440</u>	<u>408,674</u>	<u>80,953</u>	<u>23,221,512</u>		
Fund Balances:							
Restricted:							
3450	Federal and state programs	-	-	-	13,377,005		
Committed:							
3545	Campus activity funds	7,182,228	-	-	7,182,228		
3000	Total Fund Balances	<u>7,182,228</u>	<u>-</u>	<u>-</u>	<u>20,559,233</u>		
4000	Total Liabilities and Fund Balances	<u>\$ 7,281,668</u>	<u>\$ 408,674</u>	<u>\$ 80,953</u>	<u>\$ 43,780,745</u>		

FORT BEND INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2022

Exhibit H-2
Page 1 of 7

Data Control Codes		206	211	224	225
		ESEA Title IX, Part A - Education for the Homeless Children and Youth	ESEA Title I, Part A - Improving Basic Programs	IDEA—Part B, Formula	IDEA—Part B, Preschool
Revenues:					
5700	Local, intermediate, and out-of-state	\$ -	\$ -	\$ -	\$ -
5800	State program revenues	-	-	-	-
5900	Federal program revenues	114,599	12,112,177	11,848,145	113,758
5020	Total Revenues	114,599	12,112,177	11,848,145	113,758
Expenditures:					
0011	Instruction	31,783	5,228,170	7,921,586	113,758
0012	Instructional resources and media services	-	10,822	-	-
0013	Curriculum and staff development	-	4,658,394	705,191	-
0021	Instructional leadership	-	491,656	175,132	-
0023	School leadership	-	181,882	(40)	-
0031	Guidance, counseling and evaluation services	-	-	1,352,288	-
0032	Social work services	48,892	158,267	136	-
0033	Health services	-	9,883	1,112,052	-
0034	Student transportation	33,924	319,661	-	-
0035	Food service	-	-	-	-
0036	Extracurricular activities	-	-	-	-
0041	General administration	-	-	-	-
0051	Plant, maintenance and operations	-	-	-	-
0052	Security and monitoring services	-	1,231	-	-
0053	Data processing services	-	-	-	-
0061	Community services	-	1,052,211	5,500	-
0093	Payments related to shared services arrangements	-	-	576,300	-
6030	Total Expenditures	114,599	12,112,177	11,848,145	113,758
1200	Net change in fund balances	-	-	-	-
0100	Fund Balance - Beginning	-	-	-	-
3300	Fund Balance - Ending	\$ -	\$ -	\$ -	\$ -

FORT BEND INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2022

Exhibit H-2
Page 2 of 7

	226	240	244	255
Data Control Codes	IDEA—Part B, Discretionary	National School Breakfast and Lunch	Career and Technical Education—Basic Grant	ESEA, Title II, Part A—Teacher and Principal Training and Recruiting
Revenues:				
5700 Local, intermediate, and out-of-state	\$ -	\$ 2,906,378	\$ -	\$ -
5800 State program revenues	-	68,973	-	-
5900 Federal program revenues	1,653,305	42,912,899	709,439	1,536,161
5020 Total Revenues	1,653,305	45,888,250	709,439	1,536,161
Expenditures:				
0011 Instruction	1,599,929	-	465,287	9,648
0012 Instructional resources and media services	-	-	-	-
0013 Curriculum and staff development	-	-	182,585	1,526,513
0021 Instructional leadership	-	-	21,756	-
0023 School leadership	-	-	-	-
0031 Guidance, counseling and evaluation services	-	-	39,811	-
0032 Social work services	-	-	-	-
0033 Health services	28,471	-	-	-
0034 Student transportation	24,905	-	-	-
0035 Food service	-	31,976,619	-	-
0036 Extracurricular activities	-	-	-	-
0041 General administration	-	-	-	-
0051 Plant, maintenance and operations	-	512,418	-	-
0052 Security and monitoring services	-	-	-	-
0053 Data processing services	-	-	-	-
0061 Community services	-	-	-	-
0093 Payments related to shared services arrangements	-	-	-	-
6030 Total Expenditures	1,653,305	32,489,037	709,439	1,536,161
1200 Net change in fund balances	-	13,399,213	-	-
0100 Fund Balance - Beginning	-	(22,208)	-	-
3300 Fund Balance - Ending	\$ -	\$ 13,377,005	\$ -	\$ -

FORT BEND INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2022

Data Control Codes	263 ESEA Title III, Part A -English Language Acquisition and Language Enhancement	272 Medicaid Administrative Claiming Program - MAC	276 Title I School Improvement Program (SIP) Academy Grant	279 Texas COVID Learning Acceleration Supports (TCLAS)
Revenues:				
5700	Local, intermediate, and out-of-state	\$ -	\$ -	\$ -
5800	State program revenues	-	-	-
5900	Federal program revenues	1,334,739	298,914	1,102
5020	Total Revenues	1,334,739	298,914	1,102
Expenditures:				
0011	Instruction	73,128	-	962
0012	Instructional resources and media services	3,111	-	-
0013	Curriculum and staff development	1,004,870	-	14,275
0021	Instructional leadership	254,145	-	-
0023	School leadership	-	-	140
0031	Guidance, counseling and evaluation services	-	-	-
0032	Social work services	(743)	-	-
0033	Health services	-	298,914	-
0034	Student transportation	-	-	-
0035	Food service	-	-	-
0036	Extracurricular activities	-	-	-
0041	General administration	-	-	-
0051	Plant, maintenance and operations	-	-	-
0052	Security and monitoring services	-	-	-
0053	Data processing services	-	-	-
0061	Community services	228	-	-
0093	Payments related to shared services arrangements	-	-	-
6030	Total Expenditures	1,334,739	298,914	1,102
1200	Net change in fund balances	-	-	-
0100	Fund Balance - Beginning	-	-	-
3300	Fund Balance - Ending	\$ -	\$ -	\$ -

FORT BEND INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2022

Exhibit H-2
Page 4 of 7

	281	282	284	285
Data Control Codes	Elementary and Secondary School Emergency Relief II (ESSER II)	ESSER III OF ARP ACT OF 2021	IDEA, Part B - Formula ARP	IDEA, Part B - Preschool ARP
Revenues:				
5700	-	-	-	-
5800	-	-	-	-
5900	8,456,493	25,788,392	1,013,210	52,783
5020 Total Revenues	8,456,493	25,788,392	1,013,210	52,783
Expenditures:				
0011	5,545,698	23,967,449	872,598	52,783
0012	-	33,143	-	-
0013	-	45,701	-	-
0021	-	269,443	-	-
0023	-	347,838	4,565	-
0031	498,315	128,872	96,653	-
0032	-	8,869	-	-
0033	87,389	379,384	39,394	-
0034	-	33,043	-	-
0035	-	-	-	-
0036	-	5,569	-	-
0041	-	45,271	-	-
0051	-	75,006	-	-
0052	-	37,073	-	-
0053	2,325,091	411,731	-	-
0061	-	-	-	-
0093	-	-	-	-
6030 Total Expenditures	8,456,493	25,788,392	1,013,210	52,783
1200	-	-	-	-
0100 Fund Balance - Beginning	-	-	-	-
3300 Fund Balance - Ending	\$ -	\$ -	\$ -	\$ -

FORT BEND INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2022

		289	315	340	385
Data Control Codes		Federally Funded Special Revenue Funds	SSA - IDEA - Part B, Discretionary	SSA - IDEA - Part C, Early Deaf Intervention	State Supplemental Visually Impaired
Revenues:					
5700	Local, intermediate, and out-of-state	\$ -	\$ -	\$ -	\$ -
5800	State program revenues	-	-	-	20,000
5900	Federal program revenues	7,382,086	283,971	3,999	-
5020	Total Revenues	<u>7,382,086</u>	<u>283,971</u>	<u>3,999</u>	<u>20,000</u>
Expenditures:					
0011	Instruction	2,647,166	283,003	3,999	20,000
0012	Instructional resources and media services	-	-	-	-
0013	Curriculum and staff development	750	548	-	-
0021	Instructional leadership	272,706	-	-	-
0023	School leadership	-	-	-	-
0031	Guidance, counseling and evaluation services	540,921	420	-	-
0032	Social work services	-	-	-	-
0033	Health services	1,331,089	-	-	-
0034	Student transportation	-	-	-	-
0035	Food service	-	-	-	-
0036	Extracurricular activities	6,824	-	-	-
0041	General administration	-	-	-	-
0051	Plant, maintenance and operations	2,581,999	-	-	-
0052	Security and monitoring services	631	-	-	-
0053	Data processing services	-	-	-	-
0061	Community services	-	-	-	-
0093	Payments related to shared services arrangements	-	-	-	-
6030	Total Expenditures	<u>7,382,086</u>	<u>283,971</u>	<u>3,999</u>	<u>20,000</u>
1200	Net change in fund balances	-	-	-	-
0100	Fund Balance - Beginning	-	-	-	-
3300	Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

FORT BEND INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2022

	397	410	429	435
Data Control Codes	Advanced Placement Incentives	State Instructional Materials Fund	State Funded Special Revenue Funds	SSA Regional Day School for the Deaf
Revenues:				
5700 Local, intermediate, and out-of-state	\$ -	\$ -	\$ -	\$ 1,138
5800 State program revenues	21,430	1,806,299	154,143	2,146,337
5900 Federal program revenues	-	-	-	-
5020 Total Revenues	21,430	1,806,299	154,143	2,147,475
Expenditures:				
0011 Instruction	5,269	1,806,299	51,964	1,603,865
0012 Instructional resources and media services	-	-	92	-
0013 Curriculum and staff development	16,161	-	82,986	2,209
0021 Instructional leadership	-	-	-	278,297
0023 School leadership	-	-	-	-
0031 Guidance, counseling and evaluation services	-	-	-	251,982
0032 Social work services	-	-	-	-
0033 Health services	-	-	-	-
0034 Student transportation	-	-	-	-
0035 Food service	-	-	-	-
0036 Extracurricular activities	-	-	-	8,628
0041 General administration	-	-	-	-
0051 Plant, maintenance and operations	-	-	-	-
0052 Security and monitoring services	-	-	19,101	-
0053 Data processing services	-	-	-	-
0061 Community services	-	-	-	2,494
0093 Payments related to shared services arrangements	-	-	-	-
6030 Total Expenditures	21,430	1,806,299	154,143	2,147,475
1200 Net change in fund balances	-	-	-	-
0100 Fund Balance - Beginning	-	-	-	-
3300 Fund Balance - Ending	\$ -	\$ -	\$ -	\$ -

FORT BEND INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2022

Exhibit H-2
Page 7 of 7

Data Control Codes		461	492	499	
		Campus Activity Fund	FBISD Education Foundation Grants	Locally Funded Special Revenue Funds	Total Non-major Governmental Funds
Revenues:					
5700	Local, intermediate, and out-of-state	\$ 7,358,048	\$ 512,522	\$ 115,316	\$ 10,893,402
5800	State program revenues	-	-	-	4,217,182
5900	Federal program revenues	-	-	-	115,630,447
5020	Total Revenues	7,358,048	512,522	115,316	130,741,031
Expenditures:					
0011	Instruction	215,929	321,321	20,500	52,862,094
0012	Instructional resources and media services	96,962	101,093	-	245,223
0013	Curriculum and staff development	24,885	35,000	12,750	8,312,818
0021	Instructional leadership	-	3,349	-	1,766,484
0023	School leadership	57,965	-	-	592,350
0031	Guidance, counseling and evaluation services	1,069,258	-	15,501	3,994,021
0032	Social work services	-	4,289	-	219,710
0033	Health services	-	-	-	3,286,576
0034	Student transportation	-	-	-	411,533
0035	Food service	-	-	51,949	32,028,568
0036	Extracurricular activities	5,923,843	2,517	-	5,947,381
0041	General administration	44,606	7,123	-	97,000
0051	Plant, maintenance and operations	1,354	-	-	3,170,777
0052	Security and monitoring services	45,611	-	-	103,647
0053	Data processing services	-	-	-	2,736,822
0061	Community services	-	37,830	14,616	1,112,879
0093	Payments related to shared services arrangements	-	-	-	576,300
6030	Total Expenditures	7,480,413	512,522	115,316	117,464,183
1200	Net change in fund balances	(122,365)	-	-	13,276,848
0100	Fund Balance - Beginning	7,304,593	-	-	7,282,385
3300	Fund Balance - Ending	\$ 7,182,228	\$ -	\$ -	\$ 20,559,233

FORT BEND INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – BUDGET AND ACTUAL
NATIONAL SCHOOL BREAKFAST AND LUNCH PROGRAM
For the Year Ended June 30, 2022

Exhibit H-3

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	
Revenues				
Local and intermediate revenue	\$ 6,705,000	\$ 2,905,000	\$ 2,906,378	\$ 1,378
State program revenues	135,000	69,000	68,973	(27)
Federal program revenues	28,060,000	43,460,000	42,912,899	(547,101)
Total Revenue	<u>34,900,000</u>	<u>46,434,000</u>	<u>45,888,250</u>	<u>(545,750)</u>
Expenditures				
Food services	33,813,062	36,463,062	31,976,619	4,486,443
Plant, maintenance and operations	573,000	773,000	512,418	260,582
Total Expenditures	<u>34,386,062</u>	<u>37,236,062</u>	<u>32,489,037</u>	<u>4,747,025</u>
Net change in fund balance	<u>513,938</u>	<u>9,197,938</u>	<u>13,399,213</u>	<u>4,201,275</u>
Fund Balance - Beginning	<u>(22,208)</u>	<u>(22,208)</u>	<u>(22,208)</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 491,730</u>	<u>\$ 9,175,730</u>	<u>\$ 13,377,005</u>	<u>\$ 4,201,275</u>



MAJOR GOVERNMENTAL FUNDS

Fund Name and Description

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



FORT BEND INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – BUDGET AND ACTUAL
DEBT SERVICE FUND
For the Year Ended June 30, 2022

Exhibit H-4

	<u>Budgeted Amounts</u>			<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Local and Intermediate sources	\$ 133,854,721	\$ 135,263,518	\$ 135,104,774	\$ (158,744)
State program revenues	<u>1,638,320</u>	<u>1,371,589</u>	<u>1,384,536</u>	<u>12,947</u>
Total Revenues	<u>135,493,041</u>	<u>136,635,107</u>	<u>136,489,310</u>	<u>(145,797)</u>
Expenditures				
Debt Service				
Principal on Long-Term Debt	78,323,388	78,323,385	78,323,385	-
Interest on Long-Term Debt	53,414,547	49,989,654	49,812,827	176,827
Bond Issuance Costs and Fees	<u>2,528,000</u>	<u>1,494,686</u>	<u>1,570,605</u>	<u>(75,919)</u>
Total Expenditures	<u>134,265,935</u>	<u>129,807,725</u>	<u>129,706,817</u>	<u>100,908</u>
Excess of revenues over expenditures	<u>1,227,106</u>	<u>6,827,382</u>	<u>6,782,493</u>	<u>(44,889)</u>
Other Financing Sources				
Refunding bonds issued	-	44,363,972	44,363,972	-
Premium or discount of issuance of bonds	-	3,469,848	3,469,848	-
Payments to bond refunding escrow agent	<u>-</u>	<u>(47,736,462)</u>	<u>(47,736,462)</u>	<u>-</u>
Total other financing sources and uses	<u>-</u>	<u>97,358</u>	<u>97,358</u>	<u>-</u>
Net Change in Fund Balance	1,227,106	6,924,740	6,879,851	(44,889)
Fund Balance - Beginning	<u>107,428,529</u>	<u>107,428,529</u>	<u>107,428,529</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 108,655,635</u>	<u>\$ 114,353,269</u>	<u>\$ 114,308,380</u>	<u>\$ (44,889)</u>



ENTERPRISE FUNDS

Enterprise Funds are used to account for the extended learning program, the career and technical education center, and the facility rental program that the District provides to the community.

Fund Name and Description

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

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

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



FORT BEND INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF NET POSITION
ENTERPRISE FUNDS
June 30, 2022

Exhibit H-5

	<u>Extended Learning Program</u>	<u>Facility Rental Program</u>	<u>CTE Center</u>	<u>Total Enterprise Funds</u>
Assets				
Current assets:				
Cash and cash equivalents	\$ 264,608	\$ 170,530	\$ 135,898	\$ 571,036
Temporary investments, at fair value	94,977	4,105,453	-	4,200,430
Receivables:				
Other receivables	-	394,871	-	394,871
Total Current Assets	<u>359,585</u>	<u>4,670,854</u>	<u>135,898</u>	<u>5,166,337</u>
Non-Current Assets				
Capital assets:				
Building and improvements	4,557,097	-	-	4,557,097
Furniture and equipment	1,644,917	-	-	1,644,917
Accumulated depreciation	(3,917,608)	-	-	(3,917,608)
Total non-current assets	<u>2,284,406</u>	<u>-</u>	<u>-</u>	<u>2,284,406</u>
Total Assets	<u>2,643,991</u>	<u>4,670,854</u>	<u>135,898</u>	<u>7,450,743</u>
Liabilities				
Current Liabilities:				
Accounts payable	48,325	34	122	48,481
Payroll deductions and withholding	30,946	4,103	-	35,049
Accrued wages payable	303,887	17,602	-	321,489
Due to other funds	75,739	1,537	190	77,466
Payable to other governments	-	-	51	51
Unearned revenue	629,710	44,733	-	674,443
Total Current Liabilities	<u>1,088,607</u>	<u>68,009</u>	<u>363</u>	<u>1,156,979</u>
Total Liabilities	<u>1,088,607</u>	<u>68,009</u>	<u>363</u>	<u>1,156,979</u>
Net Position				
Investment in capital assets	2,284,406	-	-	2,284,406
Unrestricted	(729,022)	4,602,845	135,535	4,009,358
Total Net Position	<u>\$ 1,555,384</u>	<u>\$ 4,602,845</u>	<u>\$ 135,535</u>	<u>\$ 6,293,764</u>

FORT BEND INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
ENTERPRISE FUNDS
For the Year Ended June 30, 2022

Exhibit H-6

	Extended Learning Program	Facility Rental Program	CTE Center	Total Enterprise Funds
Operating Revenues				
Charges for sales and services	\$ 7,408,390	\$ 980,514	\$ 158,866	\$ 8,547,770
Total Operating Revenues	<u>7,408,390</u>	<u>980,514</u>	<u>158,866</u>	<u>8,547,770</u>
Operating Expenses				
Payroll costs	5,725,043	432,591	-	6,157,634
Purchased and contracted services	730,111	85,505	13,868	829,484
Supplies	180,330	190	36,570	217,090
Claims expense and other operating expenses	264,771	530	2,340	267,641
Depreciation	110,901	-	-	110,901
Total Operating Expenses	<u>7,011,156</u>	<u>518,816</u>	<u>52,778</u>	<u>7,582,750</u>
Operating Income (Loss)	<u>397,234</u>	<u>461,698</u>	<u>106,088</u>	<u>965,020</u>
Non-Operating Revenue (Expenses)				
Investment earnings	2,143	9,256	-	11,399
Total Non-operating Revenues (Expenses)	<u>2,143</u>	<u>9,256</u>	<u>-</u>	<u>11,399</u>
Income (Loss) before Transfers	<u>399,377</u>	<u>470,954</u>	<u>106,088</u>	<u>976,419</u>
Other Financing Sources (Uses)				
Sale of property	-	2,649,080	-	2,649,080
Transfers out	(2,500,000)	(261,000)	-	(2,761,000)
Total Other Financing Sources (Uses)	<u>(2,500,000)</u>	<u>2,388,080</u>	<u>-</u>	<u>(111,920)</u>
Change in Net Position	(2,100,623)	2,859,034	106,088	864,499
Net Position - Beginning	<u>3,656,007</u>	<u>1,743,811</u>	<u>29,447</u>	<u>5,429,265</u>
Net Position - Ending	<u>\$ 1,555,384</u>	<u>\$ 4,602,845</u>	<u>\$ 135,535</u>	<u>\$ 6,293,764</u>

FORT BEND INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF CASH FLOWS
ENTERPRISE FUNDS
For the Year Ended June 30, 2022

Exhibit H-7

	<u>Extended Learning Program</u>	<u>Facility Rental Program</u>	<u>CTE Center</u>	<u>Total Enterprise Funds</u>
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities:				
Cash receipts for services provided	\$ 7,806,105	\$ 656,296	\$ 159,055	\$ 8,621,456
Cash payments to suppliers for goods and services	(1,174,320)	(41,518)	(55,224)	(1,271,062)
Cash payments to employees	(5,724,617)	(417,323)	-	(6,141,940)
Net Cash Provided by (Used for) Operating Activities	<u>907,168</u>	<u>197,455</u>	<u>103,831</u>	<u>1,208,454</u>
Cash Flows from Non-Capital Financing Activities:				
Advances to other funds	(2,500,000)	(261,000)	-	(2,761,000)
Net Cash Provided by (Used for) Non-Capital Financing Activities	<u>(2,500,000)</u>	<u>(261,000)</u>	<u>-</u>	<u>(2,761,000)</u>
Cash Flows from Capital and Related Financing Activities:				
Sales of operating assets	-	2,649,080	-	2,649,080
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>-</u>	<u>2,649,080</u>	<u>-</u>	<u>2,649,080</u>
Cash Flows from Investing Activities:				
Investments purchased	-	(2,757,842)	-	(2,757,842)
Sale of investment	1,299,648	-	-	1,299,648
Interest on investments	2,143	9,256	-	11,399
Net Cash Provided by (Used for) Investing Activities	<u>1,301,791</u>	<u>(2,748,586)</u>	<u>-</u>	<u>(1,446,795)</u>
Net increase (decrease) in cash and cash equivalents	(291,041)	(163,051)	103,831	(350,261)
Cash and Cash Equivalents at Beginning of Year	<u>555,649</u>	<u>333,581</u>	<u>32,067</u>	<u>921,297</u>
Cash and Cash Equivalents at End of Year	<u>\$ 264,608</u>	<u>\$ 170,530</u>	<u>\$ 135,898</u>	<u>\$ 571,036</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	\$ 397,234	\$ 461,698	\$ 106,088	\$ 965,020
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:				
Depreciation	110,901	-	-	110,901
Change in Assets and Liabilities:				
Decrease (Increase) in receivables	-	(325,431)	1,230	(324,201)
Decrease (Increase) in due from other funds	-	250	-	250
Increase (Decrease) in accrued wages payable	426	15,267	-	15,693
Increase (Decrease) in accounts payable	893	(25)	(3,493)	(2,625)
Increase (Decrease) in interfund payable	59,904	963	-	60,867
Increase (Decrease) in due to other governments	-	-	6	6
Increase (Decrease) in unearned revenue	337,810	44,733	-	382,543
Net Cash Provided by (Used for) Operating Activities	<u>\$ 907,168</u>	<u>\$ 197,455</u>	<u>\$ 103,831</u>	<u>\$ 1,208,454</u>



INTERNAL SERVICE FUNDS

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

Fund Name and Description

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

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

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

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

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

FORT BEND INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
June 30, 2022

Exhibit H-8
Page 1 of 2

	<u>Print Shop Fund</u>	<u>Health Insurance Fund</u>	<u>Workers' Compensation Fund</u>	<u>Unemployment Insurance Fund</u>
Assets				
Current assets:				
Cash and cash equivalents	\$ 1,810	\$ 5,539,703	\$ 2,047,147	\$ 334,114
Temporary investments, at fair value	123	574,265	975,271	124,915
Receivables:				
Due from other governments	-	-	-	69,846
Due from other funds	25	5,875,427	263,845	170,095
Other receivables	-	2,509,156	-	-
Inventories, at cost	80,572	-	-	-
Prepaid items	4,555	-	159,022	-
Total Current Assets	<u>87,085</u>	<u>14,498,551</u>	<u>3,445,285</u>	<u>698,970</u>
Non-Current Assets				
Capital assets:				
Furniture and equipment	265,102	-	18,655	-
Accumulated depreciation	(217,564)	-	(11,815)	-
Right to use leased assets	327,959	-	-	-
Accumulated depreciation	(170,634)	-	-	-
Total non-current assets	<u>204,863</u>	<u>-</u>	<u>6,840</u>	<u>-</u>
Total Assets	<u>\$ 291,948</u>	<u>\$ 14,498,551</u>	<u>\$ 3,452,125</u>	<u>\$ 698,970</u>
Liabilities				
Current liabilities:				
Accounts payable	\$ 30,489	\$ 712,773	\$ 112,109	\$ -
Payroll deductions and withholding	2,848	505,346	1,457	-
Due to other governments	6	-	-	-
Unearned revenue	-	5,875,449	263,845	170,095
Total current liabilities	<u>33,343</u>	<u>7,093,568</u>	<u>377,411</u>	<u>170,095</u>
Non-current liabilities:				
Due within one year:				
Claims payable	-	8,727,000	1,141,304	-
Right to use lease liability	160,081	-	-	-
Due within more than one year:				
Claims and judgments	-	-	2,302,212	-
Total non-current liabilities	<u>160,081</u>	<u>8,727,000</u>	<u>3,443,516</u>	<u>-</u>
Total Liabilities	<u>193,424</u>	<u>15,820,568</u>	<u>3,820,927</u>	<u>170,095</u>
Net Position				
Net investment in capital assets	44,782	-	6,840	-
Unrestricted	53,742	(1,322,017)	(375,642)	528,875
Total Net Position	<u>\$ 98,524</u>	<u>\$ (1,322,017)</u>	<u>\$ (368,802)</u>	<u>\$ 528,875</u>

FORT BEND INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
June 30, 2022

Exhibit H-8
Page 2 of 2

	<u>Technology Fund</u>	<u>Total</u>
Assets		
Current assets:		
Cash and cash equivalents	\$ -	\$ 7,922,774
Temporary investments, at fair value	299,590	1,974,164
Receivables:		
Due from other governments	-	69,846
Due from other funds	-	6,309,392
Other receivables	-	2,509,156
Inventories, at cost	-	80,572
Prepaid items	-	163,577
Total Current Assets	<u>299,590</u>	<u>19,029,481</u>
Non-Current Assets		
Capital assets:		
Furniture and equipment	1,559,979	1,843,736
Accumulated depreciation	(1,453,510)	(1,682,889)
Right to use leased assets	-	327,959
Accumulated depreciation	-	(170,634)
Total non-current assets	<u>106,469</u>	<u>318,172</u>
Total Assets	<u>\$ 406,059</u>	<u>\$ 19,347,653</u>
Liabilities		
Current liabilities:		
Accounts payable	\$ 400	\$ 855,771
Payroll deductions and withholding	-	509,651
Due to other governments	-	6
Unearned revenue	-	6,309,389
Total current liabilities	<u>400</u>	<u>7,674,817</u>
Non-current liabilities:		
Due within one year:		
Claims payable	-	9,868,304
Right to use lease liability	-	160,081
Due within more than one year:		
Claims and judgments	-	2,302,212
Total non-current liabilities	<u>-</u>	<u>12,330,597</u>
Total Liabilities	<u>400</u>	<u>20,005,414</u>
Net Position		
Net investment in capital assets	106,469	158,091
Unrestricted	299,190	(815,852)
Total Net Position	<u>\$ 405,659</u>	<u>\$ (657,761)</u>

FORT BEND INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2022

	Print Shop Fund	Health Insurance Fund	Workers' Compensation Fund	Unemployment Insurance Fund
Operating Revenues				
Charges for sales and services	\$ 682,079	\$ 80,183,129	\$ 2,132,119	\$ 1,220,070
Total operating revenues	<u>682,079</u>	<u>80,183,129</u>	<u>2,132,119</u>	<u>1,220,070</u>
Operating Expenses				
Payroll costs	342,615	730,528	181,661	116,503
Purchased and contracted services	304,101	7,449,591	183,182	8,000
Supplies and materials	137,054	25,016	-	-
Claims expense and other operating expenses	47	79,854,869	2,381,462	90,816
Depreciation	187,645	-	3,731	-
Debt Service	10,378	-	-	-
Total Operating Expenses	<u>981,840</u>	<u>88,060,004</u>	<u>2,750,036</u>	<u>215,319</u>
Operating Income (Loss)	<u>(299,761)</u>	<u>(7,876,875)</u>	<u>(617,917)</u>	<u>1,004,751</u>
Non-Operating Revenue (Expenses)				
Investment earnings	-	10,565	5,017	220
Total Non-operating Revenues (Expenses)	<u>-</u>	<u>10,565</u>	<u>5,017</u>	<u>220</u>
Income (Loss) before transfers	<u>(299,761)</u>	<u>(7,866,310)</u>	<u>(612,900)</u>	<u>1,004,971</u>
Transfers in	261,000	-	-	-
	<u>261,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Position	<u>(38,761)</u>	<u>(7,866,310)</u>	<u>(612,900)</u>	<u>1,004,971</u>
Net Position:				
Net Position - Beginning	137,285	6,544,293	244,098	(476,096)
Net Position - Ending	<u>\$ 98,524</u>	<u>\$ (1,322,017)</u>	<u>\$ (368,802)</u>	<u>\$ 528,875</u>

FORT BEND INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2022

Exhibit H-9
Page 2 of 2

	Technology	
	Fund	Total
Operating Revenues		
Charges for sales and services	\$ -	\$ 84,217,397
Total operating revenues	<u>-</u>	<u>84,217,397</u>
Operating Expenses		
Payroll costs	-	1,371,307
Purchased and contracted services	139,723	8,084,597
Supplies and materials	17,901	179,971
Claims expense and other operating expenses	-	82,327,194
Depreciation	205,712	397,088
Debt Service	-	10,378
Total Operating Expenses	<u>363,336</u>	<u>92,370,535</u>
 Operating Income (Loss)	 <u>(363,336)</u>	 <u>(8,153,138)</u>
Non-Operating Revenue (Expenses)		
Investment earnings	520	16,322
Total Non-operating Revenues (Expenses)	<u>520</u>	<u>16,322</u>
 Income (Loss) before transfers	 <u>(362,816)</u>	 <u>(8,136,816)</u>
 Transfers in	 -	 261,000
	<u>-</u>	<u>261,000</u>
 Change in Net Position	 <u>(362,816)</u>	 <u>(7,875,816)</u>
Net Position:		
Net Position - Beginning	<u>768,475</u>	<u>7,218,055</u>
Net Position - Ending	<u>\$ 405,659</u>	<u>\$ (657,761)</u>

FORT BEND INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2022

Exhibit H-10
Page 1 of 2

	<u>Print Shop Fund</u>	<u>Health Insurance Fund</u>	<u>Workers' Compensation Fund</u>	<u>Unemployment Insurance Fund</u>
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities:				
Cash receipts for interfund services provided	\$ 700,461	\$ 78,957,241	\$ 2,132,119	\$ 1,150,224
Cash payments to suppliers for goods and services	(605,608)	(85,815,849)	(1,751,376)	(404,184)
Cash payments to employees	(343,623)	(686,043)	(181,553)	(287,286)
Net Cash Provided by (Used for) Operating Activities	<u>(248,770)</u>	<u>(7,544,651)</u>	<u>199,190</u>	<u>458,754</u>
Cash Flows from Non-Capital Financing Activities:				
Advances from other funds	261,000	-	-	-
Net Cash Provided by (Used for) NonCapital Financing Activities	<u>261,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash Flows from Capital and Related Financing Activities:				
Interest payments on right to use leased asset	(10,378)	-	-	-
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>(10,378)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash Flows from Investing Activities:				
Investments purchased	(42)	-	-	-
Sale of investment	-	6,011,990	1,842,940	(124,860)
Interest on investments	-	10,565	5,017	220
Net Cash Provided by (Used for) Investing Activities	<u>(42)</u>	<u>6,022,555</u>	<u>1,847,957</u>	<u>(124,640)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	1,810	(1,522,096)	2,047,147	334,114
Cash and Cash Equivalents at Beginning of Year	<u>-</u>	<u>7,061,799</u>	<u>-</u>	<u>-</u>
Cash and Cash Equivalents at End of Year	<u>\$ 1,810</u>	<u>\$ 5,539,703</u>	<u>\$ 2,047,147</u>	<u>\$ 334,114</u>
Reconciliation to Balance Sheet				
Cash and Cash Equivalents Per Cash Flow	<u>\$ 1,810</u>	<u>\$ 5,539,703</u>	<u>\$ 2,047,147</u>	<u>\$ 334,114</u>
Cash and Cash Equivalents Per Balance Sheet	<u>\$ 1,810</u>	<u>\$ 5,539,703</u>	<u>\$ 2,047,147</u>	<u>\$ 334,114</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	\$ (299,761)	\$ (7,876,875)	\$ (617,917)	\$ 1,004,751
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:				
Depreciation	187,645	-	3,731	-
Change in Assets and Liabilities:				
Decrease (Increase) in other receivables (net)	-	(1,225,031)	-	(69,846)
Decrease (Increase) in interfund receivable	18,380	446,121	(101,966)	(170,095)
Decrease (Increase) in inventories at cost	(26,914)	-	-	-
Decrease (Increase) in prepaid items	(107)	-	2,152	-
Decrease (Increase) in right to use leased asset	(327,959)	-	-	-
Increase (Decrease) in accounts payable	40,867	133,130	13,013	(75,172)
Increase (Decrease) in payroll deductions payable	(1,008)	44,485	108	(687)
Increase (Decrease) in interfund payables	6	(4,503)	-	(280,292)
Increase (Decrease) in due to other governments	-	-	-	(120,000)
Increase (Decrease) in accrued expenses	-	-	254,371	-
Increase (Decrease) in deferred revenue	-	(446,978)	101,966	170,095
Increase (Decrease) in claims payable	-	1,385,000	543,732	-
Increase (Decrease) in non current liabilities due within one year	160,081	-	-	-
Net Cash Provided (Used) by Operating Activities	<u>\$ (248,770)</u>	<u>\$ (7,544,651)</u>	<u>\$ 199,190</u>	<u>\$ 458,754</u>

FORT BEND INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2022

Exhibit H-10
Page 2 of 2

	<u>Technology Fund</u>	<u>Total</u>
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities:		
Cash receipts for interfund services provided	\$ -	\$ 82,940,045
Cash payments to suppliers for goods and services	(157,224)	(88,734,241)
Cash payments to employees	-	(1,498,505)
Net Cash Provided by (Used for) Operating Activities	<u>(157,224)</u>	<u>(7,292,701)</u>
Cash Flows from Non-Capital Financing Activities:		
Advances from other funds	-	261,000
Net Cash Provided by (Used for) NonCapital Financing Activities	<u>-</u>	<u>261,000</u>
Cash Flows from Capital and Related Financing Activities:		
Interest payments on right to use leased asset	-	(10,378)
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>-</u>	<u>(10,378)</u>
Cash Flows from Investing Activities:		
Investments purchased	-	(42)
Sale of investment	156,704	7,886,774
Interest on investments	520	16,322
Net Cash Provided by (Used for) Investing Activities	<u>157,224</u>	<u>7,903,054</u>
Net Increase (Decrease) in Cash and Cash Equivalents	-	860,975
Cash and Cash Equivalents at Beginning of Year	<u>-</u>	<u>7,061,799</u>
Cash and Cash Equivalents at End of Year	<u>\$ -</u>	<u>\$ 7,922,774</u>
Reconciliation to Balance Sheet		
Cash and Cash Equivalents Per Cash Flow	<u>\$ -</u>	<u>\$ 7,922,774</u>
Cash and Cash Equivalents Per Balance Sheet	<u>\$ -</u>	<u>\$ 7,922,774</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities		
Operating Income (Loss)	\$ (363,336)	\$ (8,153,138)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:		
Depreciation	205,712	397,088
Change in Assets and Liabilities:		
Decrease (Increase) in other receivables (net)	-	(1,294,877)
Decrease (Increase) in interfund receivable	-	192,440
Decrease (Increase) in inventories at cost	-	(26,914)
Decrease (Increase) in prepaid items	-	2,045
Decrease (Increase) in right to use leased asset	-	(327,959)
Increase (Decrease) in accounts payable	400	112,238
Increase (Decrease) in payroll deductions payable	-	42,898
Increase (Decrease) in interfund payables	-	(284,789)
Increase (Decrease) in due to other governments	-	(120,000)
Increase (Decrease) in accrued expenses	-	254,371
Increase (Decrease) in deferred revenue	-	(174,917)
Increase (Decrease) in claims payable	-	1,928,732
Increase (Decrease) in non current liabilities due within one year	-	160,081
Net Cash Provided (Used) by Operating Activities	<u>\$ (157,224)</u>	<u>\$ (7,292,701)</u>



REQUIRED TEA SCHEDULES

FORT BEND INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DELINQUENT TAXES RECEIVABLE
For the Year Ended June 30, 2022

Exhibit J-1
Page 1 of 2

Fiscal Year	Tax Rates			3 Assessed / Appraised Value for School Tax Purpose	10 Beginning Balance 7/1/2021	20 Current Year's Tax Levy
	1 Maintenance	2 Debt Service	Total			
2013 and prior	Various	Various	Various	Various	\$ 1,536,180	\$ -
2014	\$ 1.04	\$ 0.30	\$ 1.34	\$ 26,075,772,753	376,840	-
2015	1.04	0.30	1.34	28,767,499,392	470,588	-
2016	1.04	0.30	1.34	31,907,114,041	506,823	-
2017	1.04	0.30	1.34	35,492,088,415	677,681	-
2018	1.06	0.26	1.32	37,807,688,682	982,312	-
2019	1.06	0.26	1.32	39,960,987,118	1,455,570	-
2020	0.99	0.28	1.27	42,234,342,937	2,357,114	-
2021	0.95	0.29	1.24	44,976,372,102	7,291,393	-
2022	0.92	0.29	1.21	47,923,575,248	-	563,674,726
1000 Totals					<u>\$ 15,654,501</u>	<u>\$ 563,674,726</u>

FORT BEND INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DELINQUENT TAXES RECEIVABLE
For the Year Ended June 30, 2022

Exhibit J-1
Page 2 of 2

<u>Fiscal Year</u>	<u>31 Maintenance and Operations Collections</u>	<u>32 Debt Service Collections</u>	<u>33 Total Collections</u>	<u>40 Entire Year's Adjustments</u>	<u>50 Ending Balance 6/30/2022</u>
2013 and prior	\$ 101,876	\$ 24,388	\$ 126,264	\$ (60,073)	\$ 1,349,843
2014	31,393	9,056	40,449	(471)	335,920
2015	36,156	10,430	46,586	(822)	423,180
2016	44,798	12,923	57,721	(1,124)	447,978
2017	94,215	27,177	121,392	27,071	583,360
2018	152,946	37,515	190,461	62,996	854,847
2019	294,705	72,286	366,991	41,371	1,129,950
2020	495,576	140,163	635,739	(205,267)	1,516,108
2021	2,979,684	909,395	3,889,079	(1,381,636)	2,020,678
2022	<u>421,585,188</u>	<u>132,876,546</u>	<u>554,461,734</u>	<u>(1,390,867)</u>	<u>7,822,125</u>
1000 Totals	<u>\$ 425,816,537</u>	<u>\$ 134,119,879</u>	<u>\$ 559,936,416</u>	<u>\$ (2,908,822)</u>	<u>\$ 16,483,989</u>
					<u>7,221,198</u>
					<u>\$ 23,705,187</u>

Penalty and interest receivable on taxes

Total taxes receivable per Exhibit C-1

FORT BEND INDEPENDENT SCHOOL DISTRICT
COMPENSATORY EDUCATION PROGRAM AND BILINGUAL
EDUCATION PROGRAM COMPLIANCE RESPONSES
For the Year Ended June 30, 2022

Exhibit J-4

Data Codes	Program Compliance	Responses
Section A: Compensatory Education Programs		
AP1	Did your LEA expend any state compensatory education program state allotment funds during the district’s fiscal year?	Yes
AP2	Does the LEA have written policies and procedures for its state compensatory education program?	Yes
AP3	List the total state allotment funds received for state compensatory education programs during the district’s fiscal year.	\$ 53,535,507
AP4	List the actual direct program expenditures for state compensatory education programs during the LEA’s fiscal year. (PICs 24, 26, 28, 29, 30, 34)	\$ 17,951,170
Section B: Bilingual Education Programs		
AP5	Did your LEA expend any bilingual education program state allotment funds during the LEA’s fiscal year?	Yes
AP6	Does the LEA have written policies and procedures for its bilingual education program?	Yes
AP7	List the total state allotment funds received for bilingual education programs during the LEA’s fiscal year.	\$ 8,168,132
AP8	List the actual direct program expenditures for bilingual education programs during the LEA’s fiscal year. (PICs 25, 35)	\$ 4,141,261

**STATISTICAL SECTION
(Unaudited)**

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

	<u>Page</u>
Financial Trends Information	135
These schedules contain trend information to assist users in understanding how the District’s financial and position has changed over time.	
Revenue Capacity Information	147
These schedules contain information to assist users in understanding the factors affecting the District’s ability to generate its own-source revenue.	
Debt Capacity Information	159
These schedules contain information to assist users in understanding and assessing the District’s debt burden and its ability to issue additional debt in the future.	
Demographic and Economic Information	165
These schedules contain information to assist users in understanding the socioeconomic environment in which the District operates and to provide information that facilitates comparisons of financial statement information over time with other school districts.	
Operating Information	169
These schedules contain information intended to provide contextual information about the District’s operations and resources to assist readers in using the financial statement information to understand and assess the District’s economic condition.	



FINANCIAL TRENDS INFORMATION

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

Table 1
Page 1 of 2

	<u>2022</u>	<u>2021</u>	<u>2020⁽⁴⁾</u>	<u>2019</u>	<u>2018⁽³⁾</u>
Governmental Activities					
Net investment in capital assets	\$ 183,677,082	\$ 141,692,887	\$ 82,746,781	\$ 85,897,000	\$ 54,899,287
Restricted for federal and state programs	13,377,005	906,250	1,890,935	5,271,583	4,389,614
Restricted for debt service	97,267,454	91,653,003	81,300,609	68,106,072	53,965,650
Unrestricted	<u>(664,011,144)</u>	<u>(606,891,209)</u>	<u>(440,077,474)</u>	<u>(345,756,690)</u>	<u>(276,140,268)</u>
Total Governmental Activities Net Position	<u>(369,689,603)</u>	<u>(372,639,069)</u>	<u>(274,139,149)</u>	<u>(186,482,035)</u>	<u>(162,885,717)</u>
Business-Type Activities					
Net investment in capital assets	2,284,406	2,395,307	2,506,208	2,619,795	2,735,402
Unrestricted	<u>4,009,358</u>	<u>3,033,958</u>	<u>6,127,024</u>	<u>7,066,697</u>	<u>4,997,122</u>
Total Business-Type Activities Net Position	<u>6,293,764</u>	<u>5,429,265</u>	<u>8,633,232</u>	<u>9,686,492</u>	<u>7,732,524</u>
Primary government					
Net investment in capital assets	185,961,488	144,088,194	85,252,989	88,516,795	57,634,689
Restricted for federal and state programs	13,377,005	906,250	1,890,935	5,271,583	4,389,614
Restricted for debt service	97,267,454	91,653,003	81,300,609	68,106,072	53,965,650
Unrestricted	<u>(660,001,786)</u>	<u>(603,857,251)</u>	<u>(433,950,450)</u>	<u>(338,689,993)</u>	<u>(271,143,146)</u>
Total primary government activities net position	<u>\$ (363,395,839)</u>	<u>\$ (367,209,804)</u>	<u>\$ (265,505,917)</u>	<u>\$ (176,795,543)</u>	<u>\$ (155,153,193)</u>

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

Table 1
Page 2 of 2

	<u>2017</u>	<u>2016</u>	<u>2015⁽²⁾</u>	<u>2014⁽¹⁾</u>	<u>2013⁽¹⁾</u>
Governmental Activities					
Net investment in capital assets	\$ 36,239,008	\$ 52,298,650	\$ 53,956,145	\$ 67,291,709	\$ 68,115,323
Restricted for federal and state programs	4,489,609	4,905,406	5,696,078	14,868,835	16,534,105
Restricted for debt service	53,664,679	48,157,936	53,302,327	37,308,188	36,041,168
Unrestricted	<u>(284,401,955)</u>	<u>131,434,025</u>	<u>131,849,949</u>	<u>191,065,797</u>	<u>150,814,282</u>
Total Governmental Activities Net Position	<u>(190,008,659)</u>	<u>236,796,017</u>	<u>244,804,499</u>	<u>310,534,529</u>	<u>271,504,878</u>
Business-Type Activities					
Net investment in capital assets	2,852,354	2,971,191	3,111,934	-	-
Unrestricted	<u>3,544,908</u>	<u>2,077,258</u>	<u>516,297</u>	-	-
Total Business-Type Activities Net Position	<u>6,397,262</u>	<u>5,048,449</u>	<u>3,628,231</u>	-	-
Primary government					
Net investment in capital assets	39,091,362	55,269,841	57,068,079	67,291,709	68,115,323
Restricted for federal and state programs	4,489,609	4,905,406	5,696,078	14,868,835	16,534,105
Restricted for debt service	53,664,679	48,157,936	53,302,327	37,308,188	36,041,168
Unrestricted	<u>(280,857,047)</u>	<u>133,511,283</u>	<u>132,366,246</u>	<u>191,065,797</u>	<u>150,814,282</u>
Total primary government activities net position	<u>\$ (183,611,397)</u>	<u>\$ 241,844,466</u>	<u>\$ 248,432,730</u>	<u>\$ 310,534,529</u>	<u>\$ 271,504,878</u>

Source: District Financial Statements

⁽¹⁾ In fiscal years 2013 through 2014, the District operated its after school day-care program as a governmental activity.

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

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

⁽⁴⁾ In fiscal year 2020 the District implemented GASB Statement No. 84, Fiduciary Activities. As a result, the beginning net position of the District's government activities was restated to reflect the Student Activity Fund balance as of June 30, 2019 that was reported as an Agency Fund in previous years.

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

Table 2
Page 1 of 4

	<u>2022</u>	<u>2021</u>	<u>2020⁽⁴⁾</u>	<u>2019</u>	<u>2018⁽³⁾</u>
Expenses					
Governmental Activities:					
Instruction	\$ 510,413,907	\$ 547,263,538	\$ 567,087,930	\$ 481,222,543	\$ 296,970,187
Instructional resources and media services	9,913,664	10,447,347	11,400,388	10,537,700	6,838,541
Curriculum and staff development	21,955,206	22,704,654	21,864,029	19,953,888	13,520,399
Instructional leadership	19,746,669	22,074,510	22,858,143	18,751,884	11,610,624
School leadership	48,927,056	52,341,401	55,154,914	49,432,767	30,303,473
Guidance, counseling and evaluation services	39,598,277	42,449,940	43,155,606	38,821,941	23,941,858
Social work services	2,956,714	3,221,659	2,481,799	2,234,837	1,673,631
Health services	13,169,382	21,751,131	10,967,036	10,700,690	6,280,196
Student transportation	27,020,818	24,198,457	26,147,265	25,409,850	19,221,813
Food service	33,430,892	20,405,836	29,526,553	31,074,745	24,768,781
Extracurricular activities	24,000,742	20,514,305	24,647,405	18,807,234	13,830,183
General administration	19,043,439	21,019,321	23,116,280	19,173,067	12,209,683
Plant, maintenance and operations	102,128,460	140,336,823	122,040,710	109,137,347	131,683,606
Security and monitoring services	11,176,791	14,469,239	13,346,524	11,326,672	8,233,950
Data processing services	30,090,842	37,934,087	32,374,940	29,366,231	26,797,808
Community services	2,038,964	1,808,099	1,525,991	1,049,682	953,661
Interest expense	44,260,052	41,748,923	37,943,873	39,729,725	33,870,760
Facilities repair and maintenance	7,094,017	5,204,633	5,793,963	3,788,176	8,371,339
Payments related to shared service arrangements	576,300	711,900	697,706	685,962	652,994
Payments for tax appraisal costs	4,592,722	3,900,170	2,639,249	3,770,062	3,145,577
Total Governmental Activities Expenses	<u>972,134,914</u>	<u>1,054,505,973</u>	<u>1,054,770,304</u>	<u>924,975,003</u>	<u>674,879,064</u>
Business-Type Activities:⁽²⁾					
Extended learning program expenses	7,011,156	6,178,961	8,301,378	7,783,766	7,371,726
Facility rental and CTE program expenses	571,593	245,625	535,497	760,004	778,490
Total Business-Type Activities Expenses	<u>7,582,749</u>	<u>6,424,586</u>	<u>8,836,875</u>	<u>8,543,770</u>	<u>8,150,216</u>
Total Primary Government Expenses	<u>979,717,663</u>	<u>1,060,930,559</u>	<u>1,063,607,179</u>	<u>933,518,773</u>	<u>683,029,280</u>
Program Revenues					
Governmental Activities:					
Charges for Services:					
Instruction	5,149,762	2,118,062	4,406,175	3,906,392	8,111,583
Food service	2,889,812	1,066,422	8,576,222	12,142,922	11,065,848
Cocurricular/extracurricular activities	6,756,057	3,040,362	7,414,191	2,482,356	2,382,422
Other activities	89,593	781,315	1,471,115	1,316,802	1,380,702
Operating grants and contributions	162,227,459	153,115,796	173,804,959	142,409,052	(19,208,381)
Total Governmental Activities Program Revenues	<u>177,112,683</u>	<u>160,121,957</u>	<u>195,672,662</u>	<u>162,257,524</u>	<u>3,732,174</u>

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

Table 2
Page 2 of 4

	2017	2016	2015 ⁽²⁾	2014 ⁽¹⁾	2013 ⁽¹⁾
Expenses					
Governmental Activities:					
Instruction	\$ 423,919,352	\$ 440,424,533	\$ 397,480,299	\$ 354,454,494	\$ 342,515,702
Instructional resources and media services	9,069,384	8,955,405	8,594,706	8,164,312	8,008,032
Curriculum and staff development	13,229,608	8,239,097	7,854,401	6,489,663	6,257,236
Instructional leadership	14,201,230	12,690,602	10,858,647	6,715,627	6,297,401
School leadership	42,257,165	39,687,500	36,839,767	31,729,773	29,428,516
Guidance, counseling and evaluation services	32,165,308	31,161,853	28,549,294	24,025,640	21,784,971
Social work services	1,827,603	1,502,694	1,349,573	1,092,832	1,026,242
Health services	9,037,794	8,821,395	7,975,815	7,022,914	6,967,990
Student transportation	25,377,196	22,518,642	17,166,506	18,591,814	18,280,310
Food service	27,915,617	26,281,407	26,188,273	24,413,914	23,049,160
Extracurricular activities	15,510,869	15,086,694	14,834,359	12,575,435	12,067,128
General administration	16,507,370	16,554,022	14,701,103	11,519,003	11,466,496
Plant, maintenance and operations	91,960,578	69,853,232	56,408,160	53,926,198	50,087,138
Security and monitoring services	10,001,661	9,350,680	7,523,626	5,408,550	5,327,661
Data processing services	26,378,254	29,360,000	13,184,091	11,066,313	11,038,931
Community services	2,002,012	962,290	1,186,048	6,735,541	6,975,000
Interest expense	34,450,182	36,067,077	35,843,669	40,157,096	40,755,458
Facilities repair and maintenance	4,632,524	4,010,336	1,288,810	2,404,252	1,215,855
Payments related to shared service arrangements	774,900	475,246	430,326	450,540	368,201
Payments for tax appraisal costs	2,845,274	2,451,206	2,371,462	2,086,144	1,761,067
Total Governmental Activities Expenses	804,063,881	784,453,911	690,628,935	629,030,055	604,678,495
Business-Type Activities:⁽²⁾					
Extended learning program expenses	7,030,145	6,294,570	5,917,534	-	-
Facility rental and CTE program expenses	879,180	629,649	751,805	-	-
Total Business-Type Activities Expenses	7,909,325	6,924,219	6,669,339	-	-
Total Primary Government Expenses	811,973,206	791,378,130	697,298,274	629,030,055	604,678,495
Program Revenues					
Governmental Activities:					
Charges for Services:					
Instruction	2,939,419	3,308,974	2,239,462	12,295,485	11,264,443
Food service	11,104,108	11,457,168	12,113,877	11,968,844	11,131,734
Cocurricular/extracurricular activities	2,345,151	2,590,382	2,541,083	2,627,014	2,781,091
Other activities	1,506,176	1,512,089	1,602,797	2,195,966	1,926,502
Operating grants and contributions	92,959,440	105,396,708	77,560,592	70,734,014	67,649,896
Total Governmental Activities Program Revenues	110,854,294	124,265,321	96,057,811	99,821,323	94,753,666

Source: District Financial Statements.

⁽¹⁾ In fiscal years 2010 through 2014, the District operated its after school day-care program as a governmental activity.

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

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

⁽⁴⁾ In fiscal year 2020 the District implemented GASB Statement No. 84, Fiduciary Activities. As a result, the beginning net position of the District's government activities was restated to reflect the Student Activity Fund balance as of June 30, 2019 that was reported as an Agency Fund in previous years.

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

Table 2
Page 3 of 4

	<u>2022</u>	<u>2021</u>	<u>2020⁽⁴⁾</u>	<u>2019</u>	<u>2018⁽³⁾</u>
Expenses					
Net (Expense)/Revenue					
Total governmental activities net expense	\$ (795,022,231)	\$ (894,384,016)	\$ (859,097,642)	\$ (762,717,479)	\$ (671,146,890)
Total business-type activities net expense	965,020	(2,759,734)	1,525,200	4,032,502	2,797,444
Total Primary Government Net Expense	<u>(794,057,211)</u>	<u>(897,143,750)</u>	<u>(857,572,442)</u>	<u>(758,684,977)</u>	<u>(668,349,446)</u>
General Revenues					
Governmental Activities:					
Property taxes, levied for general purposes	428,130,705	416,147,524	405,223,665	413,214,356	391,295,404
Property taxes, levied for debt service	135,710,509	127,194,796	115,048,846	101,064,944	96,018,918
State aid grants and unrestricted grants	229,953,880	250,463,913	238,240,004	214,387,164	205,106,224
Investment earnings	1,010,264	1,372,409	6,020,661	8,029,434	4,334,286
Miscellaneous	405,339	239,454	357,485	213,261	-
Transfers	2,761,000	466,000	2,715,000	2,212,000	1,515,000
Total Governmental Activities General Revenues and Transfers	<u>797,971,697</u>	<u>795,884,096</u>	<u>767,605,661</u>	<u>739,121,159</u>	<u>698,269,832</u>
Business-Type Activities:					
Investment earnings	11,399	21,767	136,540	133,466	52,818
Sale of property	2,649,080	-	-	-	-
Transfers	(2,761,000)	(466,000)	(2,715,000)	(2,212,000)	(1,515,000)
Total Primary Government General Revenues and Transfers	<u>797,871,176</u>	<u>795,439,863</u>	<u>765,027,201</u>	<u>737,042,625</u>	<u>696,807,650</u>
Change in Net Position					
Governmental activities	2,949,466	(98,499,920)	(91,491,981)	(23,596,320)	27,122,942
Business-Type activities ⁽²⁾	864,499	(3,203,967)	(1,053,260)	1,953,968	1,335,262
Total Change in Net Position	<u>\$ 3,813,965</u>	<u>\$ (101,703,887)</u>	<u>\$ (92,545,241)</u>	<u>\$ (21,642,352)</u>	<u>\$ 28,458,204</u>

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

Table 2
Page 4 of 4

	<u>2017</u>	<u>2016</u>	<u>2015⁽²⁾</u>	<u>2014⁽¹⁾</u>	<u>2013⁽¹⁾</u>
Expenses					
Net (Expense)/Revenue					
Total governmental activities net expense	\$ (693,209,587)	\$ (660,188,590)	\$ (594,571,124)	\$ (529,208,732)	\$ (509,924,829)
Total business-type activities net expense	2,830,642	2,409,955	1,825,269	-	-
Total Primary Government Net Expense	<u>(690,378,945)</u>	<u>(657,778,635)</u>	<u>(592,745,855)</u>	<u>(529,208,732)</u>	<u>(509,924,829)</u>
General Revenues					
Governmental Activities:					
Property taxes, levied for general purposes	358,493,162	325,891,138	294,770,489	268,253,154	251,471,437
Property taxes, levied for debt service	104,168,037	94,042,907	85,022,478	77,470,475	72,570,735
State aid grants and unrestricted grants	196,852,757	229,920,790	220,334,746	221,766,358	195,576,247
Investment earnings	1,820,824	1,325,273	545,410	667,295	822,845
Miscellaneous	-	-	6,760	81,101	28,282
Transfers	1,500,000	1,000,000	-	-	-
Total Governmental Activities General Revenues and Transfers	<u>662,834,780</u>	<u>652,180,108</u>	<u>600,679,883</u>	<u>568,238,383</u>	<u>520,469,546</u>
Business-Type Activities:					
Investment earnings	18,171	10,263	62	-	-
Sale of property	-	-	-	-	-
Transfers	(1,500,000)	(1,000,000)	-	-	-
Total Primary Government General Revenues and Transfers	<u>661,352,951</u>	<u>651,190,371</u>	<u>600,679,945</u>	<u>568,238,383</u>	<u>520,469,546</u>
Change in Net Position					
Governmental activities	(30,374,807)	(8,008,482)	6,108,759	39,029,651	10,544,717
Business-Type activities ⁽²⁾	1,348,813	1,420,218	1,825,331	-	-
Total Change in Net Position	<u>\$ (29,025,994)</u>	<u>\$ (6,588,264)</u>	<u>\$ 7,934,090</u>	<u>\$ 39,029,651</u>	<u>\$ 10,544,717</u>

Source: District Financial Statements.

⁽¹⁾ In fiscal years 2010 through 2014, the District operated its after school day-care program as a governmental activity.

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

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

⁽⁴⁾ In fiscal year 2020 the District implemented GASB Statement No. 84, Fiduciary Activities. As a result, the beginning net position of the District's government activities was restated to reflect the Student Activity Fund balance as of June 30, 2019 that was reported as an Agency Fund in previous years.

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

Table 3
Page 1 of 2

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
General Fund					
Nonspendable	\$ 2,954,318	\$ 7,362,957	\$ 7,252,995	\$ 2,259,309	\$ 5,348,605
Committed	61,600,000	106,220,800	92,500,000	84,800,000	72,700,000
Assigned	2,536,148	4,493,530	8,527,957	4,202,566	3,987,051
Unassigned	139,688,488	97,851,609	133,929,810	146,857,818	119,602,407
Total General Fund	<u>\$ 206,778,954</u>	<u>\$ 215,928,896</u>	<u>\$ 242,210,762</u>	<u>\$ 238,119,693</u>	<u>\$201,638,063</u>
All Other Governmental Funds					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted for:					
Federal and state programs	13,377,005	906,250	1,890,934	5,271,583	4,389,614
Debt service	114,308,380	107,428,529	94,673,165	78,872,980	65,270,783
Construction	38,716,040	25,629,765	-	-	-
Committed	7,182,228	7,304,593	7,867,422	3,802,335	3,759,245
Unassigned	-	(928,458)	(94,566,409)	(29,845,326)	(64,422,562)
Total All Other Governmental Funds	<u>\$ 173,583,653</u>	<u>\$ 140,340,679</u>	<u>\$ 9,865,112</u>	<u>\$ 58,101,572</u>	<u>\$ 8,997,080</u>

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

Table 3
Page 2 of 2

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
General Fund					
Nonspendable	\$ 2,962,901	\$ 1,741,180	\$ 4,839,981	\$ 3,620,947	\$ 1,653,269
Committed	77,000,000	71,986,000	60,267,000	13,867,000	23,554,884
Assigned	4,724,855	3,938,733	5,919,425	9,222,968	13,092,542
Unassigned	100,567,270	104,797,137	99,208,288	143,720,177	132,157,194
Total General Fund	<u>\$ 185,255,026</u>	<u>\$ 182,463,050</u>	<u>\$ 170,234,694</u>	<u>\$ 170,431,092</u>	<u>\$ 170,457,889</u>
All Other Governmental Funds					
Nonspendable	\$ -	\$ 441,128	\$ 506,133	\$ 616,772	\$ 667,815
Restricted for:					
Federal and state programs	4,489,609	4,464,278	5,189,945	14,252,063	15,866,340
Debt service	65,040,028	59,006,621	65,657,473	50,325,109	49,500,812
Construction	-	33,669,372	13,952,563	49,374,709	55,297,048
Committed	3,879,828	3,893,414	3,803,349	22,758,153	3,459,450
Unassigned	(71,482,468)	-	-	-	-
Total All Other Governmental Funds	<u>\$ 1,926,997</u>	<u>\$ 101,474,813</u>	<u>\$ 89,109,463</u>	<u>\$ 137,326,806</u>	<u>\$ 124,791,465</u>

Source: District Financial Statements

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

Table 4
Page 1 of 2

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Revenues					
Local and intermediate sources	\$ 579,123,556	\$ 551,869,446	\$ 552,926,404	\$ 540,750,740	\$ 514,441,696
State programs	273,966,046	300,026,226	300,455,662	260,838,081	251,942,999
Federal programs	148,643,627	81,347,121	66,543,597	70,473,226	68,077,540
Total Revenues	<u>1,001,733,229</u>	<u>933,242,793</u>	<u>919,925,663</u>	<u>872,062,047</u>	<u>834,462,235</u>
Expenditures					
Current:					
Instruction	496,628,395	485,750,985	483,079,453	413,986,500	405,399,270
Instructional resources and media services	8,864,643	8,600,924	9,184,718	8,639,778	7,976,136
Curriculum and staff development	22,649,464	21,962,012	20,752,242	18,582,519	17,744,160
Instructional leadership	20,590,528	20,544,789	20,447,343	17,167,529	16,336,557
School leadership	51,914,571	48,701,967	49,189,936	45,634,550	43,838,653
Guidance, counseling, and evaluation services	41,570,549	39,924,967	38,927,588	35,993,050	33,636,083
Social work services	3,094,918	3,080,684	2,274,115	2,056,065	1,964,966
Health services	13,446,430	21,120,175	9,978,080	9,893,080	9,553,998
Student transportation	24,727,502	26,741,042	25,584,425	21,928,417	21,644,891
Food service	32,028,922	19,223,444	28,100,557	28,978,923	25,810,466
Cocurricular/extracurricular activities	23,470,058	18,710,888	22,115,328	17,117,926	14,538,773
General administration	19,602,743	19,295,701	19,839,376	17,778,793	16,596,178
Plant maintenance and operations	105,102,344	137,449,918	121,124,271	106,536,007	145,705,075
Security and monitoring services	11,295,144	14,093,957	12,672,583	11,569,534	10,557,334
Data processing services	29,341,939	35,348,475	28,480,949	25,910,759	29,168,275
Community services	2,000,390	1,767,629	1,281,312	838,784	954,605
Debt Service:					
Principal on long-term debt	79,912,188	67,942,634	219,438,388	196,478,388	144,928,388
Interest on long-term debt	49,812,827	46,131,588	48,335,235	42,800,754	40,294,996
Bond issuance costs and fees	1,570,605	2,246,957	2,627,397	2,922,790	2,828,750
Capital Outlay:					
Facilities acquisition and construction	168,397,011	203,097,135	127,103,689	71,239,487	64,042,588
Intergovernmental:					
Payments to shared service arrangements	576,300	711,900	697,705	685,962	652,994
Other intergovernmental charges	4,592,722	3,900,170	2,639,249	3,770,062	3,145,577
Total Expenditures	<u>1,211,190,193</u>	<u>1,246,347,941</u>	<u>1,293,873,939</u>	<u>1,100,509,657</u>	<u>1,057,318,713</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(209,456,964)</u>	<u>(313,105,148)</u>	<u>(373,948,276)</u>	<u>(228,447,610)</u>	<u>(222,856,478)</u>
Other Financing Sources (Uses) and Special Items					
Refunding bonds issued	44,363,972	45,495,000	146,750,000	163,180,000	209,745,000
Capital related debt issued	220,076,028	388,810,000	145,630,000	160,000,000	149,385,000
Sale of real and personal property	418,028	279,603	296,989	260,661	177,641
Transfers In	2,500,000	2,730,332	2,500,000	2,037,000	1,500,000
Premium or discount on issuance of bonds	13,928,430	29,209,244	29,791,030	20,186,071	35,645,468
Transfers out	-	(2,730,332)	-	-	-
Payment to refunded bond escrow agent	(47,736,462)	(45,495,000)	-	(31,630,000)	(150,143,511)
Total Other Financing Sources (Uses)	<u>233,549,996</u>	<u>418,298,847</u>	<u>324,968,019</u>	<u>314,033,732</u>	<u>246,309,598</u>
Net Change in Fund Balances	<u>\$ 24,093,032</u>	<u>\$ 105,193,699</u>	<u>\$ (48,980,257)</u>	<u>\$ 85,586,122</u>	<u>\$ 23,453,120</u>
Debt Service as a Percentage of Noncapital Expenditures ⁽¹⁾	12.4%	11.0%	10.6%	23.3%	18.7%

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

Table 4
Page 2 of 2

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Revenues					
Local and intermediate sources	\$ 482,684,331	\$ 439,455,082	\$ 399,107,950	\$ 375,959,597	\$ 352,636,701
State programs	233,571,030	273,459,102	254,913,901	253,274,593	221,767,068
Federal programs	49,744,347	46,716,676	43,752,694	42,096,547	40,405,623
Total Revenues	<u>765,999,708</u>	<u>759,630,860</u>	<u>697,774,545</u>	<u>671,330,737</u>	<u>614,809,392</u>
Expenditures					
Current:					
Instruction	374,923,947	385,820,070	374,108,794	332,592,286	311,516,740
Instructional resources and media services	7,587,815	7,540,835	7,682,720	7,153,019	6,818,287
Curriculum and staff development	12,786,057	8,028,715	7,927,733	6,553,252	6,255,230
Instructional leadership	13,374,011	11,969,905	10,779,133	6,526,875	5,983,315
School leadership	40,099,833	37,816,440	36,834,668	31,860,836	28,930,149
Guidance, counseling, and evaluation services	30,460,847	29,689,014	28,580,218	24,116,342	21,423,396
Social work services	1,759,056	1,441,272	1,376,347	1,081,395	994,400
Health services	8,638,136	8,479,294	8,130,497	7,069,093	6,890,836
Student transportation	29,404,318	26,373,440	18,151,896	16,822,058	18,398,697
Food service	25,974,625	24,708,365	25,494,243	24,146,020	22,491,821
Coextracurricular activities	15,020,619	14,897,342	14,241,361	12,042,866	11,232,436
General administration	15,787,844	15,985,628	14,582,554	11,719,590	11,307,260
Plant maintenance and operations	101,519,314	68,642,891	57,129,697	54,849,052	50,238,762
Security and monitoring services	9,812,958	9,061,409	7,655,125	5,502,368	5,380,572
Data processing services	24,417,297	31,642,003	12,225,779	10,290,092	10,146,189
Community services	1,763,557	906,114	1,072,281	6,669,118	6,795,741
Debt Service:					
Principal on long-term debt	50,698,393	54,818,333	25,247,529	26,374,962	31,358,388
Interest on long-term debt	41,272,170	45,255,950	44,494,946	48,434,220	40,676,060
Bond issuance costs and fees	1,463,415	1,463,351	-	601,146	4,578
Capital Outlay:					
Facilities acquisition and construction	146,735,447	45,852,426	30,297,240	10,573,823	16,169,797
Intergovernmental:					
Payments to shared service arrangements	774,900	475,246	430,326	450,540	368,201
Other intergovernmental charges	2,845,274	2,451,206	2,371,462	2,086,144	1,761,067
Total Expenditures	<u>957,119,833</u>	<u>833,319,249</u>	<u>728,814,549</u>	<u>647,515,097</u>	<u>615,141,922</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(191,120,125)</u>	<u>(73,688,389)</u>	<u>(31,040,004)</u>	<u>23,815,640</u>	<u>(332,530)</u>
Other Financing Sources (Uses) and Special Items					
Refunding bonds issued	33,155,000	107,565,000	-	71,725,000	-
Capital related debt issued	84,330,000	99,420,000	-	-	-
Sale of real and personal property	119,375	130,936	109,620	151,153	104,322
Transfers In	9,232,817	6,546,114	1,504,573	18,980,417	25,400
Premium or discount on issuance of bonds	8,414,910	19,385,192	-	7,410,316	-
Transfers out	(7,732,817)	(7,046,114)	(18,987,930)	(29,235,301)	(25,400)
Payment to refunded bond escrow agent	(33,155,000)	(127,719,033)	-	(80,338,681)	-
Total Other Financing Sources (Uses)	<u>94,364,285</u>	<u>98,282,095</u>	<u>(17,373,737)</u>	<u>(11,307,096)</u>	<u>104,322</u>
Net Change in Fund Balances	<u>\$ (96,755,840)</u>	<u>\$ 24,593,706</u>	<u>\$ (48,413,741)</u>	<u>\$ 12,508,544</u>	<u>\$ (228,208)</u>
Debt Service as a Percentage of					
Noncapital Expenditures ⁽¹⁾	11.6%	12.9%	10.0%	11.8%	12.1%

Source: District Financial Statements

⁽¹⁾ Excludes current refundings



REVENUE CAPACITY INFORMATION

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

Table 5
Page 1 of 2

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Local Sources:					
Property tax	\$ 562,519,185	\$ 542,876,804	\$ 524,385,512	\$ 512,246,234	\$ 486,511,826
Other	16,604,371	8,992,642	28,540,892	28,504,506	27,929,870
State Sources	273,966,046	300,026,226	300,455,662	260,838,081	251,942,999
Federal Sources	<u>148,643,627</u>	<u>81,347,121</u>	<u>66,543,597</u>	<u>70,473,226</u>	<u>68,077,540</u>
Total	<u>\$ 1,001,733,229</u>	<u>\$ 933,242,793</u>	<u>\$ 919,925,663</u>	<u>\$ 872,062,047</u>	<u>\$ 834,462,235</u>

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

Table 5
Page 2 of 2

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Local Sources:					
Property tax	\$ 462,427,900	\$ 419,460,696	\$ 379,589,612	\$ 345,791,583	\$ 324,380,612
Other	20,256,431	19,994,386	19,518,338	30,168,014	28,256,089
State Sources	233,571,030	273,459,102	254,913,901	253,274,593	221,767,068
Federal Sources	<u>49,744,347</u>	<u>46,716,676</u>	<u>43,752,694</u>	<u>42,096,547</u>	<u>40,405,623</u>
Total	<u>\$ 765,999,708</u>	<u>\$ 759,630,860</u>	<u>\$ 697,774,545</u>	<u>\$ 671,330,737</u>	<u>\$ 614,809,392</u>

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

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

Table 6
Page 1 of 2

Fiscal Year Ended	Residential Property Value	Commercial Property Value	Personal Property Value	Total Actual Value
6/30/2022	\$ 42,681,581,518	\$ 9,350,670,027	\$ 3,362,163,273	\$ 55,394,414,818
6/30/2021	40,158,402,753	8,645,643,095	3,349,038,806	52,153,084,654
6/30/2020	37,345,525,021	8,048,397,397	3,282,800,317	48,676,722,735
6/30/2019	35,576,489,254	7,467,232,501	3,101,425,610	46,145,147,365
6/30/2018	34,019,655,545	6,975,582,081	2,887,229,574	43,882,467,200
6/30/2017	31,912,405,699	6,789,658,972	2,904,687,683	41,606,752,354
6/30/2016	29,250,874,733	5,974,203,408	2,851,955,810	38,077,033,951
6/30/2015	24,002,711,553	6,370,904,903	2,668,979,226	33,042,595,682
6/30/2014	21,373,490,212	6,349,065,154	2,381,824,286	30,104,379,652
6/30/2013	20,764,838,270	5,299,904,061	2,134,941,249	28,199,683,580

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

Table 6
Page 2 of 2

Fiscal Year Ended	Exemptions & Cap Adjustments	Adjusted Assessed Value	Tax Rates
6/30/2022	\$ 7,499,298,127	\$ 47,895,116,691	\$ 1.2101
6/30/2021	7,176,712,552	44,976,372,102	1.2402
6/30/2020	6,442,379,798	42,234,342,937	1.2700
6/30/2019	6,232,246,315	39,912,901,050	1.3200
6/30/2018	6,074,778,518	37,807,688,682	1.3200
6/30/2017	6,114,663,939	35,492,088,415	1.3400
6/30/2016	6,169,919,910	31,907,114,041	1.3400
6/30/2015	4,275,146,290	28,767,449,392	1.3400
6/30/2014	4,028,606,899	26,075,772,753	1.3400
6/30/2013	3,806,684,499	24,392,999,081	1.3400

Source: Fort Bend County (Texas) Appraisal District and District Records

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

Table 7
Page 1 of 4

<u>Taxing Authority</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Overlapping Rates:					
Arcola	\$ 0.68	\$ 0.77	\$ 0.85	\$ 0.87	\$ 0.84
Big Oaks MUD	0.74	0.75	0.77	0.81	0.75
Blue Ridge West MUD	0.35	0.38	0.40	0.40	0.41
Brazoria County MUD #22	1.25	1.30	1.40	1.40	1.40
Brazoria-Fort Bend Co. MUD #1	0.85	0.85	0.85	0.85	0.85
Burney Road MUD	0.22	0.22	0.22	0.22	0.23
Chelford City MUD	0.34	0.35	0.37	0.37	0.39
First Colony LID	NA	NA	NA	0.15	NA
First Colony LID #2	NA	NA	NA	0.20	NA
First Colony MUD #9	0.21	0.22	0.22	0.22	0.24
First Colony MUD #10	0.15	0.15	0.16	0.17	0.19
Fort Bend County	0.44	0.44	0.44	0.45	0.45
Fort Bend County Drainage District	0.02	**	**	**	**
Fort Bend County FWSD # 1	1.00	1.00	1.00	**	1.00
Fort Bend County LID #2	0.15	0.15	0.15	0.15	0.11
Fort Bend County LID #7	0.22	0.43	0.43	0.32	0.32
Fort Bend County LID #12	0.07	0.08	0.08	0.09	0.09
Fort Bend County LID #14	0.12	NA	0.15	0.21	0.20
Fort Bend County LID #15	0.41	0.44	0.53	0.62	0.69
Fort Bend County LID #17	0.55	0.56	0.56	0.57	0.57
Fort Bend County LID #19	0.56	0.56	0.68	0.68	0.68
Fort Bend County MUD #2	0.57	0.60	0.63	0.56	0.56
Fort Bend County MUD #21	NA	NA	NA	NA	NA
Fort Bend County MUD #23	0.72	0.75	0.78	0.80	0.82
Fort Bend County MUD #24	1.26	1.26	1.26	1.26	1.26
Fort Bend County MUD #25	0.87	0.84	0.84	0.84	0.84
Fort Bend County MUD #26	0.78	0.78	0.78	0.78	0.80
Fort Bend County MUD #30	0.68	0.70	0.74	0.76	0.80
Fort Bend County MUD #41	0.49	0.49	0.49	0.49	0.49
Fort Bend County MUD #42	0.37	0.38	0.38	0.38	0.38
Fort Bend County MUD #46	0.82	0.86	0.91	0.90	0.90
Fort Bend County MUD #47	0.84	0.85	0.85	0.92	0.92
Fort Bend County MUD #48	0.79	0.86	0.90	0.95	0.96
Fort Bend County MUD #49	0.60	0.60	0.62	0.62	0.62
Fort Bend County MUD #67	NA	NA	NA	NA	NA
Fort Bend County MUD #68	NA	NA	NA	NA	NA
Fort Bend County MUD #69	NA	NA	NA	NA	NA
Fort Bend County MUD #111	NA	NA	NA	NA	NA
Fort Bend County MUD #112	NA	NA	NA	NA	NA
Fort Bend County MUD #115	0.40	0.41	0.43	0.44	0.44
Fort Bend County MUD #118	0.63	0.65	0.68	0.68	0.68
Fort Bend County MUD #119	0.53	0.53	0.55	0.55	0.57
Fort Bend County MUD #128	0.39	0.43	0.49	0.60	0.65
Fort Bend County MUD #129	0.29	0.29	0.32	0.33	0.34
Fort Bend County MUD #131	0.92	1.02	1.05	1.05	1.05
Fort Bend County MUD #134B	1.27	1.38	1.45	1.45	1.45
Fort Bend County MUD #134C	0.67	1.24	1.28	1.28	1.29

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

Table 7
Page 2 of 4

<u>Taxing Authority</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Overlapping Rates:					
Arcola	\$ 0.87	\$ 0.91	\$ 0.91	\$ 0.95	\$ 0.95
Big Oaks MUD	0.75	0.79	0.66	0.85	0.85
Blue Ridge West MUD	0.42	NA	NA	NA	NA
Brazoria County MUD #22	1.40	**	**	**	**
Brazoria-Fort Bend Co. MUD #1	0.85	0.85	0.85	0.85	0.85
Burney Road MUD	0.25	0.26	1.17	0.26	0.27
Chelford City MUD	0.40	0.43	0.57	0.43	0.43
First Colony LID	NA	NA	0.19	0.16	0.19
First Colony LID #2	NA	NA	0.38	NA	0.28
First Colony MUD #9	0.26	0.28	0.30	0.32	0.32
First Colony MUD #10	0.20	0.25	1.35	0.47	0.49
Fort Bend County	0.47	0.47	0.47	0.48	0.48
Fort Bend County Drainage District	**	**	**	**	**
Fort Bend County FWSD # 1	1.00	1.00	**	**	**
Fort Bend County LID #2	0.10	0.11	0.12	0.13	0.13
Fort Bend County LID #7	0.23	0.23	0.24	0.21	0.21
Fort Bend County LID #12	0.09	0.10	0.12	0.13	0.13
Fort Bend County LID #14	0.20	0.20	0.20	0.21	0.21
Fort Bend County LID #15	0.73	0.75	0.80	0.80	0.80
Fort Bend County LID #17	0.57	0.61	0.63	0.65	0.65
Fort Bend County LID #19	0.68	0.72	0.80	0.80	0.80
Fort Bend County MUD #2	0.59	0.66	0.68	0.65	0.63
Fort Bend County MUD #21	NA	NA	NA	NA	0.24
Fort Bend County MUD #23	0.89	0.95	1.01	1.05	1.07
Fort Bend County MUD #24	1.26	1.30	0.41	1.36	1.43
Fort Bend County MUD #25	0.84	0.85	1.15	0.86	0.85
Fort Bend County MUD #26	0.82	0.84	0.95	0.91	0.86
Fort Bend County MUD #30	0.84	0.92	1.22	1.00	1.00
Fort Bend County MUD #41	0.52	0.54	1.27	0.55	0.55
Fort Bend County MUD #42	0.40	0.42	1.45	0.43	0.43
Fort Bend County MUD #46	0.90	0.90	0.55	0.90	0.90
Fort Bend County MUD #47	0.95	0.95	0.50	1.12	1.04
Fort Bend County MUD #48	0.96	0.98	0.44	0.88	0.88
Fort Bend County MUD #49	0.84	1.00	1.29	0.95	0.95
Fort Bend County MUD #67	NA	NA	1.12	0.41	0.45
Fort Bend County MUD #68	NA	0.39	1.30	0.40	0.40
Fort Bend County MUD #69	NA	0.36	0.89	0.39	0.40
Fort Bend County MUD #111	0.29	0.29	0.30	0.30	0.30
Fort Bend County MUD #112	0.32	0.32	0.34	0.37	0.38
Fort Bend County MUD #115	0.44	0.46	0.48	0.50	0.50
Fort Bend County MUD #118	0.70	0.70	0.75	0.77	0.77
Fort Bend County MUD #119	0.60	0.64	0.90	0.71	0.71
Fort Bend County MUD #128	0.70	0.70	0.53	0.70	0.70
Fort Bend County MUD #129	0.34	0.42	0.80	0.65	0.67
Fort Bend County MUD #131	1.03	1.01	**	**	**
Fort Bend County MUD #134B	1.45	1.45	**	**	**
Fort Bend County MUD #134C	1.30	1.30	0.95	1.35	1.35

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

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

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

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

** Political entity not in existence at this time or taxes not yet levied. 288

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

Table 7
Page 3 of 4

<u>Taxing Authority</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Overlapping Rates:					
Fort Bend County MUD #134D	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00
Fort Bend County MUD #134E	1.00	1.00	1.00	**	**
Fort Bend County MUD #136	0.42	0.42	0.42	0.42	0.42
Fort Bend County MUD #137	0.36	0.38	0.41	0.41	0.42
Fort Bend County MUD #138	0.33	0.35	0.41	0.41	0.42
Fort Bend County MUD #139	0.40	0.41	0.41	0.41	0.41
Fort Bend County MUD #141	1.35	1.35	1.35	**	**
Fort Bend County MUD #143	1.16	1.17	1.21	1.24	1.24
Fort Bend County MUD #146	0.83	0.82	0.85	0.85	0.85
Fort Bend County MUD #149	0.45	0.45	0.50	0.50	0.50
Fort Bend County MUD #165	1.11	1.14	1.19	1.19	1.25
Fort Bend County MUD #189	1.50	**	**	**	**
Fort Bend County MUD #190	1.09	1.35	1.35	**	**
Fort Bend County MUD #206	1.50	1.50	1.50	**	**
Fort Bend County Municipal Mgmt. Dist. #1	0.45	0.45	0.45	0.45	0.45
Fort Bend County WC&ID #2	0.21	0.21	0.21	0.21	0.21
Grand Mission MUD # 1	0.69	0.72	0.76	0.77	0.77
Grand Mission MUD # 2	1.02	1.05	1.10	1.15	1.15
Harris County MUD #393	0.60	0.64	0.68	0.70	0.73
Houston Community College System	0.99	0.10	0.10	0.10	0.10
Houston, City of	0.55	0.56	0.57	0.59	0.58
Imperial Redevelopment District	1.10	1.10	1.10	1.10	1.10
Kingsbridge MUD	0.49	0.51	0.55	0.56	0.60
Meadows Place, City of	NA	NA	NA	0.83	0.83
Mission Bend MUD #1	0.23	0.23	0.24	0.24	0.26
Missouri City Management Dist. #1	1.23	**	**	**	**
Missouri City, City of	0.58	0.60	0.63	0.63	0.60
North Mission Glen MUD	0.45	0.47	0.51	0.52	0.52
Palmer Plantation MUD #1	NA	NA	NA	NA	NA
Palmer Plantation MUD #2	0.47	0.45	0.45	0.45	0.45
Pecan Grove MUD	0.64	0.64	0.64	0.62	0.62
Renn Road MUD	0.69	0.71	0.71	0.70	0.70
Sienna Plantation LID	0.45	0.45	0.45	0.45	0.45
Sienna Plantation Mgmt. Dist.	1.05	1.05	1.05	1.05	1.05
Sienna Plantation MUD #2	0.46	0.46	0.46	0.46	0.51
Sienna Plantation MUD #3	0.50	0.51	0.51	0.51	0.56
Sienna Plantation MUD #4	1.05	1.05	1.05	1.05	0.46
Sienna Plantation MUD #6	1.05	1.05	**	**	**
Sienna Plantation MUD #10	0.70	0.72	0.73	0.75	0.80
Sienna Plantation MUD #12	0.67	0.72	0.74	0.77	0.87
Sugar Land, City of	0.35	0.34	0.33	0.32	0.32
West Harris County MUD #4	0.96	1.00	1.00	1.00	1.00
West Keegans Bayou ID	NA	NA	NA	1.32	NA
District Direct Rates:					
Maintenance & Operations	\$ 0.92	\$ 0.95	\$ 0.99	\$ 1.06	\$ 1.06
Debt Service	0.29	0.29	0.28	0.26	0.26
Total District Direct Rates:	<u>\$ 1.21</u>	<u>\$ 1.24</u>	<u>\$ 1.27</u>	<u>\$ 1.32</u>	<u>\$ 1.32</u>

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

Table 7
Page 4 of 4

<u>Taxing Authority</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Overlapping Rates:					
Fort Bend County MUD #134D	\$ 1.00	\$ **	\$ **	\$ **	\$ **
Fort Bend County MUD #134E	**	**	**	**	**
Fort Bend County MUD #136	0.42	0.43	1.07	0.54	**
Fort Bend County MUD #137	0.42	0.42	0.68	0.48	0.54
Fort Bend County MUD #138	0.42	0.44	0.45	0.48	0.54
Fort Bend County MUD #139	0.41	0.41	0.98	0.54	**
Fort Bend County MUD #141	**	**	**	**	**
Fort Bend County MUD #143	1.24	1.26	1.26	1.30	1.34
Fort Bend County MUD #146	0.87	0.94	1.00	1.02	1.10
Fort Bend County MUD #149	0.50	0.65	1.17	0.70	**
Fort Bend County MUD #165	1.25	1.32	0.78	1.37	1.37
Fort Bend County MUD #189	**	**	**	**	**
Fort Bend County MUD #190	**	**	**	**	**
Fort Bend County MUD #206	**	**	**	**	**
Fort Bend County Municipal Mgmt. Dist. #1	0.45	**	**	**	**
Fort Bend County WC&ID #2	0.21	0.18	0.18	0.18	0.18
Grand Mission MUD # 1	0.82	0.90	1.02	1.12	1.15
Grand Mission MUD # 2	1.20	1.25	0.40	1.31	1.31
Harris County MUD #393	75.00	**	**	**	**
Houston Community College System	0.10	0.10	0.11	0.10	0.10
Houston, City of	0.59	0.60	0.63	0.64	0.64
Imperial Redevelopment District	1.10	**	**	**	**
Kingsbridge MUD	0.66	0.71	1.37	0.78	0.78
Meadows Place, City of	0.83	0.87	0.90	0.90	0.90
Mission Bend MUD #1	0.26	0.28	NA	NA	N/A
Missouri City Management Dist. #1	**	**	**	**	**
Missouri City, City of	0.56	0.54	0.57	0.57	0.54
North Mission Glen MUD	0.52	0.55	1.45	0.65	0.65
Palmer Plantation MUD #1	NA	0.56	1.28	0.76	0.74
Palmer Plantation MUD #2	0.46	0.49	0.70	0.54	0.54
Pecan Grove MUD	0.63	0.64	0.85	0.66	0.56
Renn Road MUD	0.72	0.75	0.91	0.76	0.76
Sienna Plantation LID	0.45	0.47	0.49	0.49	0.49
Sienna Plantation Mgmt. Dist.	1.05	1.03	1.01	1.01	1.01
Sienna Plantation MUD #2	0.59	0.65	0.71	0.71	0.71
Sienna Plantation MUD #3	0.59	0.63	0.71	0.71	0.72
Sienna Plantation MUD #4	0.70	**	**	**	**
Sienna Plantation MUD #6	**	**	**	**	**
Sienna Plantation MUD #10	0.84	0.94	0.91	0.94	0.94
Sienna Plantation MUD #12	0.88	0.94	0.60	0.94	0.94
Sugar Land, City of	0.32	0.32	0.32	0.31	0.31
West Harris County MUD #4	1.08	1.08	1.09	1.09	1.09
West Keegans Bayou ID	NA	NA	NA	NA	0.10
District Direct Rates:					
Maintenance & Operations	\$ 1.04	\$ 1.04	\$ 1.04	\$ 1.04	\$ 1.04
Debt Service	0.30	0.30	0.30	0.30	0.30
Total District Direct Rates:	<u>\$ 1.34</u>	<u>\$ 1.34</u>	<u>\$ 1.34</u>	<u>\$ 1.34</u>	<u>\$ 1.34</u>

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

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

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

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

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

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

Table 8

	2022			2013		
	Assessed Value (1)	Rank	Percentage of Total Assessed Value (2)	Assessed Value (1)	Rank	Percentage of Total Assessed Value (3)
CenterPoint Energy	\$ 208,026,250	1	0.43%	\$ 122,019,140	1	0.50%
LCFRE Sugar Land Town Sq LLC	155,770,064	2	0.33%	-	-	-
Amazon.com Services LLC	126,634,510	3	0.26%	-	-	-
First Colony Mall LLC	94,451,681	4	0.20%	88,703,240	3	0.36%
Amerisource Bergen Drug Corp.	91,021,650	5	0.19%	-	-	-
Comcast of Houston LLC	90,439,640	6	0.19%	-	-	-
Lakepointe Assets LLC	90,000,000	7	0.19%	81,300,000	5	0.33%
Market Town Center Owner LLC	74,664,692	8	0.16%	-	-	-
API Realty LLC	71,545,300	9	0.15%	62,678,510	6	0.26%
Sugar Creek/EPG LLC, TIC Investors	71,014,830	10	0.15%	-	-	-
Town Center Lakeside LTD	-	-	-	93,611,430	2	0.38%
Schlumberger	-	-	-	84,985,930	4	0.35%
Champion Technologies Inc	-	-	-	86,772,850	7	0.36%
Weingarten Realty Investors et al	-	-	-	57,414,000	8	0.24%
GPI-M Sugar Creek	-	-	-	46,524,900	9	0.19%
Sugar Land Telephone CO	-	-	-	45,372,290	10	0.19%
TOTALS	\$ 1,073,568,617		2.24%	\$ 769,382,290		3.16%

Source: District records

- (1) Assessed (taxable) value equals appraised value after exemptions.
- (2) Total assessed value-current year (Table 6): \$ 47,895,116,691
- (3) Total adjusted assessed value-nine years ago (Table 6): \$ 24,392,999,081

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

Table 9

Fiscal Year Ended	Adjusted Tax Levy	Collected Within the Fiscal Year of the Levy			Total Collections to Date	
		Taxes Collected	Percent of Adjusted Tax Levy	Collections in Subsequent Years	Total Taxes Collected	Total Collected as Percent of Current Tax Levy
6/30/2022	\$ 563,674,726	\$ 554,461,734	98.4%	\$ -	\$ 554,461,734	98.4%
6/30/2021	540,983,809	535,074,052	98.9%	3,889,080	538,963,132	99.6%
6/30/2020	519,773,953	514,007,330	98.9%	4,250,515	518,257,845	99.7%
6/30/2019	509,204,252	504,013,117	99.0%	4,061,185	508,074,302	99.8%
6/30/2018	482,864,008	478,314,288	99.1%	3,694,874	482,009,162	99.8%
6/30/2017	461,059,962	456,218,932	99.0%	4,257,670	460,476,602	99.9%
6/30/2016	416,397,018	412,150,729	99.0%	3,798,312	415,949,041	99.9%
6/30/2015	378,411,041	373,440,622	98.7%	4,547,238	377,987,860	99.9%
6/30/2014	343,615,067	339,542,113	98.8%	3,737,034	343,279,147	99.9%
6/30/2013	322,088,822	317,524,971	98.6%	4,279,737	321,804,708	99.9%

Source: District records and Fort Bend County Tax Office



DEBT CAPACITY INFORMATION

FORT BEND INDEPENDENT SCHOOL DISTRICT
OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Table 10

Fiscal Year Ended	Governmental Activities		Total Primary Government	Ratio of Debt to Assessed Value (1)	Net Bonded Debt Per Capita (2)
	General Obligation Bonds	Leases			
6/30/2022	\$ 1,718,363,448	\$ 1,304,095	\$ 1,719,667,543	3.59%	\$ 3,454
6/30/2021	1,582,399,801	-	1,582,399,801	3.52%	4,338
6/30/2020	1,241,447,450	-	1,241,447,450	2.94%	3,288
6/30/2019	1,160,521,139	-	1,160,521,139	2.91%	3,161
6/30/2018	1,062,884,484	-	1,062,884,484	2.81%	2,905
6/30/2017	973,798,793	-	973,798,793	2.74%	2,702
6/30/2016	942,085,567	-	942,085,567	2.95%	2,644
6/30/2015	906,279,237	-	906,279,237	3.15%	2,592
6/30/2014	940,791,213	-	940,791,213	3.61%	2,738
6/30/2013	978,385,222	-	978,385,222	4.01%	2,898

Source: District records and Municipal Advisory Council of Texas

(1) See Table 6 for assessed value.

(2) See Table 13 for estimated population data.

FORT BEND INDEPENDENT SCHOOL DISTRICT
RATIOS OF NET GENERAL OBLIGATION BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

Table 11

Fiscal Year Ended	General Bonded Debt (1)	Less Reserve for Retirement of Bonded Debt	Net General Bonded Debt	Ratio of Net Bonded Debt to Adjusted Assessed Value (2)	Net Bonded Debt per Student (3)
6/30/2022	\$ 1,718,363,448	\$ 97,267,454	\$ 1,621,095,994	3.38%	\$ 22,284
6/30/2021	1,582,399,801	91,653,003	1,490,746,798	3.31%	20,071
6/30/2020	1,241,447,450	81,300,609	1,160,146,841	2.75%	15,924
6/30/2019	1,160,521,139	68,106,072	1,092,415,067	2.74%	15,072
6/30/2018	1,062,884,484	53,965,650	1,008,918,834	2.67%	14,022
6/30/2017	973,798,793	53,664,679	920,134,114	2.59%	12,983
6/30/2016	942,085,567	48,157,936	893,927,631	2.80%	12,758
6/30/2015	906,279,237	53,302,327	852,976,910	2.97%	12,404
6/30/2014	940,791,213	37,308,183	903,483,030	3.46%	13,370
6/30/2013	978,385,222	36,041,167	942,344,055	3.86%	14,205

Source: District records

- (1) Includes general obligation bonds, net of original issuance discounts and premiums as well as accreted interest on premium compound interest bonds.
- (2) See Table 6 for adjusted assessed value data.
- (3) See Table 16 for average daily attendance data.

FORT BEND INDEPENDENT SCHOOL DISTRICT
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
June 30, 2022

Table 12
Page 1 of 2

Taxing Authority	Outstanding	Percent Overlapping (1)	Amount Applicable to School District
<u>Overlapping:</u>			
Governmental Subdivisions			
Fort Bend County	\$ 841,406,248	52.34%	\$ 440,392,030
Houston Community College System	469,970,000	2.60%	12,219,220
Cities			
Arcola, City of	2,800,000	100.00%	2,800,000
Houston, City of	3,163,795,000	0.47%	14,869,837
Missouri City, City of	156,555,000	80.95%	126,731,273
Sugar Land, City of	294,475,000	88.94%	261,906,065
Special Districts			
Big Oaks MUD	14,730,000	100.00%	14,730,000
Blue Ridge West MUD	13,455,000	100.00%	13,455,000
Brazoria County MUD #22	39,085,000	0.20%	78,170
Brazoria-Fort Bend Co MUD #1	50,900,000	42.36%	21,561,240
Burney Road MUD	5,765,000	100.00%	5,765,000
Chelford City MUD	8,350,000	54.34%	4,537,390
First Colony MUD #9	8,710,000	100.00%	8,710,000
First Colony MUD #10	10,575,000	100.00%	10,575,000
Fort Bend County Drainage District	24,530,000	52.36%	12,843,908
Fort Bend County FWSD #1	35,710,000	100.00%	35,710,000
Fort Bend County LID #2	83,930,000	100.00%	83,930,000
Fort Bend County LID #7	109,755,000	100.00%	109,755,000
Fort Bend County LID #12	9,455,000	48.14%	4,551,637
Fort Bend County LID #14	1,900,000	100.00%	1,900,000
Fort Bend County LID #15	100,635,000	100.00%	100,635,000
Fort Bend County LID #17	60,510,000	100.00%	60,510,000
Fort Bend County LID #19	49,590,000	100.00%	49,590,000
Fort Bend County MUD #2	19,825,000	100.00%	19,825,000
Fort Bend County MUD #23	59,810,000	100.00%	59,810,000
Fort Bend County MUD #24	23,425,000	100.00%	23,425,000
Fort Bend County MUD #25	106,045,000	100.00%	106,045,000
Fort Bend County MUD #26	30,490,000	100.00%	30,490,000
Fort Bend County MUD #30	97,550,000	92.06%	89,804,530
Fort Bend County MUD #41	225,000	100.00%	225,000
Fort Bend County MUD #42	4,060,000	100.00%	4,060,000
Fort Bend County MUD #46	8,575,000	100.00%	8,575,000
Fort Bend County MUD #47	13,215,000	100.00%	13,215,000
Fort Bend County MUD #48	25,400,000	100.00%	25,400,000
Fort Bend County MUD #49	365,000	100.00%	365,000
Fort Bend County MUD #115	4,890,000	100.00%	4,890,000
Fort Bend County MUD #118	32,035,000	100.00%	32,035,000
Fort Bend County MUD #119	10,335,000	100.00%	10,335,000
Fort Bend County MUD #128	84,140,000	100.00%	84,140,000
Fort Bend County MUD #129	16,270,000	100.00%	16,270,000
Fort Bend County MUD #131	19,020,000	100.00%	19,020,000
Fort Bend County MUD #134B	123,430,000	100.00%	123,430,000
Fort Bend County MUD #134C	91,950,000	100.00%	91,950,000
Fort Bend County MUD #134D	41,275,000	100.00%	41,275,000
Fort Bend County MUD #134E	39,770,000	100.00%	39,770,000
Fort Bend County MUD #136	6,010,000	100.00%	6,010,000

continued on next page

FORT BEND INDEPENDENT SCHOOL DISTRICT
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
June 30, 2022

Table 12
Page 2 of 2

<u>Taxing Authority</u>	<u>Gross Debt Outstanding</u>	<u>Percent Overlapping (1)</u>	<u>Amount Applicable to School District</u>
<u>Overlapping (continued):</u>			
Special Districts (continued)			
Fort Bend County MUD #137	\$ 18,750,000	100.00%	\$ 18,750,000
Fort Bend County MUD #138	31,195,000	100.00%	31,195,000
Fort Bend County MUD #139	11,065,000	100.00%	11,065,000
Fort Bend County MUD #141	6,590,000	100.00%	6,590,000
Fort Bend County MUD #143	59,385,000	79.28%	47,080,428
Fort Bend County MUD #146	34,890,000	31.24%	10,899,636
Fort Bend County MUD #149	22,525,000	100.00%	22,525,000
Fort Bend County MUD #165	29,850,000	100.00%	29,850,000
Fort Bend County MUD #189	4,035,000	100.00%	4,035,000
Fort Bend County MUD #190	30,415,000	100.00%	30,415,000
Fort Bend County MUD #206	16,405,000	100.00%	16,405,000
Fort Bend County MMD No. 1	41,060,000	100.00%	41,060,000
Fort Bend County WC&ID #2	106,875,000	94.65%	101,157,188
Grand Mission MUD #1	30,690,000	100.00%	30,690,000
Grand Mission MUD #2	40,730,000	100.00%	40,730,000
Harris County MUD #393	9,080,000	100.00%	9,080,000
Imperial Redevelopment District	46,580,000	100.00%	46,580,000
Kingsbridge MUD	13,775,000	100.00%	13,775,000
Mission Bend MUD #1	2,005,000	50.53%	1,013,127
Missouri City Management Dist. #1	4,000,000	100.00%	4,000,000
North Mission Glen MUD	18,780,000	100.00%	18,780,000
Palmer Plantation MUD #2	3,095,000	100.00%	3,095,000
Pecan Grove MUD	53,915,000	62.35%	33,616,003
Renn Road MUD	9,405,000	30.46%	2,864,763
Sienna Plantation LID	184,720,000	100.00%	184,720,000
Sienna Plantation Mgmt. Dist.	54,666,528	100.00%	54,666,528
Sienna Plantation MUD #2	8,420,000	100.00%	8,420,000
Sienna Plantation MUD #3	25,845,000	100.00%	25,845,000
Sienna Plantation MUD #4	108,123,408	100.00%	108,123,408
Sienna Plantation MUD #6	16,995,814	100.00%	16,995,814
Sienna Plantation MUD #10	58,728,815	100.00%	58,728,815
Sienna Plantation MUD #12	66,922,485	100.00%	66,922,485
West Harris County MUD #4	830,000	16.86%	139,938
Total Overlapping Debt			\$ 3,347,933,433
<u>Direct:</u>			
Fort Bend Independent School District	\$ 1,718,363,448	100.00%	\$ 1,718,363,448
Total Direct and Overlapping Debt			\$ 5,066,296,881

Source: Data provided by Hilltop Securities

(1) The percentage of overlapping debt is estimated using taxable assessed property values. Percentages were estimated by determining portion of the overlapping taxing authority's taxable assessed value that is within the District's boundaries and dividing it by the overlapping taxing authority's total taxable assessed value.



DEMOGRAPHIC AND ECONOMIC INFORMATION

FORT BEND INDEPENDENT SCHOOL DISTRICT
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

Table 13

Fiscal Year Ended	Unemployment Rate (%)	Estimated Population	Residential Units	Total Assessed Value of Residential Units	Average Assessed Value Per Residential Unit	Average Daily Attendance (1)
6/30/2022	4.4%	497,861	139,939	\$ 42,681,581,518	\$ 305,001	72,748
6/30/2021	6.9%	364,771	134,917	40,158,402,753	297,653	74,275
6/30/2020	9.0%	377,577	131,226	37,345,525,021	284,589	72,857
6/30/2019	3.5%	367,155	124,272	35,576,489,254	286,279	72,478
6/30/2018	4.3%	365,876	121,607	34,019,655,545	279,751	71,952
6/30/2017	5.0%	360,397	118,255	31,912,405,699	269,861	70,874
6/30/2016	5.3%	356,306	116,033	29,250,874,733	252,091	70,070
6/30/2015	4.4%	349,684	111,566	24,002,711,553	215,144	68,768
6/30/2014	5.1%	343,620	109,627	21,373,490,212	194,966	67,577
6/30/2013	6.0%	337,563	107,406	20,764,838,270	193,330	66,338

Sources: Texas Workforce Commission, Municipal Advisory Council of Texas, Fort Bend Central Appraisal District and Texas Education Agency

⁽¹⁾ Average Daily Attendance (ADA) for FYE 6/30/2020 and 6/30/2021 adjusted by TEA for historical rates of attendance

FORT BEND INDEPENDENT SCHOOL DISTRICT
PRINCIPAL EMPLOYERS
CURRENT AND NINE YEARS AGO

Table 14

Employer	2022			2013		
	Employees	Rank	Percentage of Total Employment	Employees	Rank	Percentage of Total Employment
Fort Bend ISD	10,462	1	2.62%	7,950	1	3.42%
Lamar CISD	4,600	2	1.15%	2,884	2	1.24%
Fort Bend County	2,481	3	0.62%	2,269	4	1.03%
Fluor Corporation	2,430	4	0.61%	2,400	3	0.97%
Methodist Sugar Land Hospital	2,200	5	0.55%	2,200	5	0.95%
Schlumberger Technology Corp.	1,750	6	0.44%	2,150	6	0.92%
Richmond State School	1,300	7	0.33%	1,370	7	0.59%
United Parcel Service	1,200	8	0.30%	924	8	0.40%
Oak Bend Medical Center	1,164	9	0.29%	668	10	0.29%
Nalco Company	1,100	10	0.28%	-	-	-
Texas Dept. of Criminal Justice	-	-	-	816	9	0.35%

Source: District Records and The Municipal Advisory Council of Texas



OPERATING INFORMATION

FORT BEND INDEPENDENT SCHOOL DISTRICT
FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY POSITION
LAST TEN FISCAL YEARS

Table 15
Page 1 of 2

Full-Time Equivalent:	2022	2021	2020	2019	2018
Professional Staff					
Teachers	5,006	5,040	4,861	4,646	4,639
Support Staff					
Counselors	189	189	184	177	173
Educational Diagnosticians	61	59	55	52	48
Librarians	78	77	75	78	73
School Nurses	87	96	89	93	86
Therapists	84	92	86	84	66
School Psychologists	53	47	48	47	48
Other Support Staff	842	767	773	730	688
Subtotal	1,394	1,327	1,310	1,261	1,182
Administrators					
Admin/Instr Officers	33	34	34	29	30
Principals	81	81	79	79	78
Assistant Principals	180	170	168	165	165
Superintendent	1	1	1	1	1
Assistant Superintendents	9	13	12	15	10
Subtotal	304	299	294	289	284
Total Professional Staff	6,704	6,666	6,465	6,196	6,105
Educational Aides	1,034	1,088	1,048	863	795
Auxiliary Staff	2,724	2,925	2,722	2,903	2,856
Total Personnel	10,462	10,679	10,235	9,962	9,756

FORT BEND INDEPENDENT SCHOOL DISTRICT
FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY POSITION
LAST TEN FISCAL YEARS

Table 15
Page 2 of 2

Full-Time Equivalent:	2017	2016	2015	2014	2013
Professional Staff					
Teachers	4,468	4,510	4,418	4,129	4,030
Support Staff					
Counselors	167	162	157	139	136
Educational Diagnosticians	41	51	46	42	38
Librarians	72	71	71	70	74
School Nurses	84	82	84	73	74
Therapists	71	68	59	59	51
School Psychologists	37	29	30	29	29
Other Support Staff	604	543	502	432	436
Subtotal	1,076	1,006	949	844	838
Administrators					
Admin/Instr Officers	22	25	24	12	12
Principals	72	74	72	73	72
Assistant Principals	158	154	152	132	128
Superintendent	1	1	1	1	1
Assistant Superintendents	8	8	7	5	5
Subtotal	261	262	256	223	218
Total Professional Staff	5,805	5,778	5,623	5,196	5,086
Educational Aides	721	669	646	587	541
Auxiliary Staff	2,463	2,403	2,358	2,327	2,323
Total Personnel	8,989	8,850	8,627	8,110	7,950

Source: District Human Resources Records

FORT BEND INDEPENDENT SCHOOL DISTRICT
OPERATING STATISTICS
LAST TEN FISCAL YEARS

Table 16
Page 1 of 2

Fiscal Year Ended	Average Daily Attendance (1)	Percentage of Students in Free/Reduced Lunch Program	Operating Expenditures (2)	Cost Per Student	Percentage Change
6/30/2022	72,748	49.7%	\$ 911,497,562	\$ 12,530	0.40%
6/30/2021	74,275	44.4%	926,929,621	12,480	1.44%
6/30/2020	72,857	46.8%	896,369,230	12,303	13.29%
6/30/2019	72,478	45.8%	787,068,238	10,859	-2.96%
6/30/2018	71,952	44.7%	805,223,991	11,191	10.63%
6/30/2017	70,874	39.0%	716,950,408	10,116	3.34%
6/30/2016	70,070	37.1%	685,929,189	9,789	7.06%
6/30/2015	68,768	38.8%	628,774,834	9,143	10.04%
6/30/2014	67,577	39.1%	561,530,946	8,309	4.61%
6/30/2013	66,338	39.7%	526,933,099	7,943	-2.26%

FORT BEND INDEPENDENT SCHOOL DISTRICT
OPERATING STATISTICS
LAST TEN FISCAL YEARS

Table 16
Page 2 of 2

<u>Fiscal Year Ended</u>	<u>Government Wide Expenses (3)</u>	<u>Cost Per Student</u>	<u>Percentage Change</u>	<u>Teaching Staff</u>	<u>Student to Teacher Ratio</u>
6/30/2022	\$ 972,134,914	\$ 13,363	-5.88%	5,006	14.53
6/30/2021	1,054,505,973	14,197	-1.93%	5,040	14.74
6/30/2020	1,054,770,305	14,477	13.44%	4,861	14.99
6/30/2019	924,975,001	12,762	36.06%	4,646	15.60
6/30/2018	674,879,064	9,380	-17.32%	4,639	15.51
6/30/2017	804,063,881	11,345	1.34%	4,468	15.86
6/30/2016	784,453,911	11,195	11.47%	4,510	15.54
6/30/2015	690,628,935	10,043	7.89%	4,418	15.57
6/30/2014	629,030,055	9,308	2.12%	4,129	16.37
6/30/2013	604,678,495	9,115	-0.03%	4,030	16.46

Source: Nonfinancial information from district records.
 ADA number is from TEA Finance Website



FORT BEND INDEPENDENT SCHOOL DISTRICT
TEACHER BASE SALARIES
LAST TEN FISCAL YEARS

Table 17

<u>Fiscal Year Ended:</u>	<u>District Average Salary</u>	<u>County Average Salary</u>	<u>Region IV Average Salary</u>	<u>Statewide Average Salary</u>
6/30/2022	\$ 65,212	\$ 65,128	\$ 62,590	\$ 58,887
6/30/2021	61,428	61,845	60,798	57,641
6/30/2020	61,722	61,816	60,292	57,729
6/30/2019	58,928	58,988	57,707	54,122
6/30/2018	58,862	58,687	57,076	53,334
6/30/2017	56,647	56,620	55,992	52,525
6/30/2016	56,513	56,327	55,580	51,892
6/30/2015	56,110	55,571	54,157	50,715
6/30/2014	53,955	53,605	52,222	49,692
6/30/2013	52,722	52,583	50,968	48,821

Source: Texas Education Agency website

FORT BEND INDEPENDENT SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS

Table 18
Page 1 of 14

<u>Building</u>	<u>Org</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
HIGH SCHOOLS						
Dulles (1961) (Tech Ed included)	001					
Square Footage		403,522	403,522	403,522	403,522	403,522
Design Capacity		2,875	2,875	2,875	2,875	2,875
Enrollment		2,399	2,543	2,599	2,558	2,485
Willowridge (1979)	002					
Square Footage		399,280	399,280	399,280	399,280	399,280
Design Capacity		2,553	2,553	2,553	2,553	2,553
Enrollment		1,290	1,289	1,277	1,267	1,315
Clements (1983)	004					
Square Footage		370,234	370,234	370,234	370,234	370,234
Design Capacity		2,658	2,658	2,658	2,658	2,658
Enrollment		2,488	2,496	2,524	2,548	2,551
Kempner (1988)	005					
Square Footage		329,345	329,345	329,345	329,345	329,345
Design Capacity		2,659	2,659	2,659	2,659	2,659
Enrollment		1,962	2,068	2,060	2,095	2,257
Elkins (1992)	006					
Square Footage		332,170	332,170	332,170	332,170	332,170
Design Capacity		2,559	2,559	2,559	2,559	2,559
Enrollment		2,575	2,556	2,437	2,389	2,307
Austin (1995)	007					
Square Footage		306,272	306,272	306,272	306,272	306,272
Design Capacity		2,334	2,334	2,334	2,334	2,334
Enrollment		2,258	2,245	2,225	2,200	2,276
Hightower (1998)	008					
Square Footage		344,620	344,620	344,620	344,620	344,620
Design Capacity		2,746	2,746	2,746	2,746	2,746
Enrollment		2,356	2,150	2,013	2,024	2,042
Progressive (n/a)	009					
Square Footage		87,482	87,482	87,482	87,482	87,482
Design Capacity		n/a	n/a	n/a	n/a	n/a
Enrollment		n/a	n/a	n/a	n/a	n/a
Bush (2001)	011					
Square Footage		359,477	359,477	359,477	359,477	359,477
Design Capacity		2,893	2,893	2,893	2,893	2,893
Enrollment		2,523	2,511	2,514	2,482	2,422
Marshall (2002)	012					
Square Footage		341,205	341,205	341,205	341,205	341,205
Design Capacity		2,570	2,570	2,570	2,570	2,570
Enrollment		1,550	1,389	1,300	1,246	1,243
Travis (2006)	013					
Square Footage		354,406	354,406	354,406	354,406	354,406
Design Capacity		2,922	2,922	2,922	2,922	2,922
Enrollment		3,100	3,008	2,828	2,631	2,618
Ridge Point (2010)	016					
Square Footage		352,245	352,245	352,245	352,245	352,245
Design Capacity		2,587	2,587	2,587	2,587	2,587
Enrollment		3,055	3,030	2,991	2,799	2,712
Reese Career Technology Center (2020)	017					
Square Footage		159,460	159,460	159,460	-	-
Design Capacity		800	800	800	-	-
Enrollment		n/a	n/a	n/a	-	-

FORT BEND INDEPENDENT SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS

Table 18
Page 2 of 14

<u>Building</u>	<u>Org</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
HIGH SCHOOLS						
Dulles (1961) (Tech Ed included)	001					
Square Footage		403,522	403,522	403,522	403,522	403,522
Design Capacity		2,331	2,331	2,331	2,331	2,331
Enrollment		2,355	2,240	2,189	2,225	2,159
Willowridge (1979)	002					
Square Footage		338,700	338,700	338,700	338,700	338,700
Design Capacity		2,271	2,271	2,271	2,271	2,271
Enrollment		1,300	1,299	1,280	1,278	1,262
Clements (1983)	004					
Square Footage		328,436	328,436	328,436	328,436	328,436
Design Capacity		2,447	2,447	2,447	2,447	2,447
Enrollment		2,498	2,455	2,439	2,502	2,588
Kempner (1988)	005					
Square Footage		316,236	316,236	316,236	316,236	316,236
Design Capacity		2,224	2,224	2,224	2,224	2,224
Enrollment		2,278	2,324	2,397	2,343	2,308
Elkins (1992)	006					
Square Footage		310,344	310,344	310,344	310,344	310,344
Design Capacity		2,177	2,177	2,177	2,177	2,177
Enrollment		2,192	2,111	2,063	2,011	1,945
Austin (1995)	007					
Square Footage		291,000	291,000	291,000	291,000	291,000
Design Capacity		2,224	2,224	2,224	2,224	2,224
Enrollment		2,251	2,259	2,315	2,280	2,357
Hightower (1998)	008					
Square Footage		316,000	316,000	316,000	316,000	316,000
Design Capacity		2,293	2,293	2,293	2,293	2,293
Enrollment		2,095	2,219	2,254	2,292	2,271
Progressive (n/a)	009					
Square Footage		84,600	84,600	84,600	84,600	84,600
Design Capacity		n/a	n/a	n/a	n/a	n/a
Enrollment		n/a	n/a	n/a	n/a	n/a
Bush (2001)	011					
Square Footage		347,500	347,500	347,500	347,500	347,500
Design Capacity		2,679	2,679	2,679	2,679	2,679
Enrollment		2,296	2,215	2,192	2,067	2,133
Marshall (2002)	012					
Square Footage		326,000	326,000	326,000	326,000	326,000
Design Capacity		2,284	2,284	2,284	2,284	2,284
Enrollment		1,202	1,258	1,242	1,316	1,301
Travis (2006)	013					
Square Footage		363,869	363,869	363,869	363,869	363,869
Design Capacity		2,636	2,636	2,636	2,636	2,636
Enrollment		2,578	2,489	2,501	2,428	2,350
Ridge Point (2010)	016					
Square Footage		359,733	359,733	359,733	359,733	359,733
Design Capacity		2,263	2,263	2,263	2,263	2,263
Enrollment		2,494	2,342	2,102	1,879	1,578
Reese Career Technology Center (2020)	017					
Square Footage		-	-	-	-	-
Design Capacity		-	-	-	-	-
Enrollment		-	-	-	-	-

* schools showing two construction dates were rebuilt

** schools with classroom additions

(continued on next page)

FORT BEND INDEPENDENT SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS

Table 18
Page 3 of 14

<u>Building</u>	<u>Org</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
MIDDLE SCHOOLS						
F. Henry Center for Learning (2010)	038					
Square Footage		70,000	70,000	70,000	70,000	70,000
Design Capacity		250	250	250	250	250
Enrollment		88	9	86	100	62
MR Wood Alternative & D.E.P.	040					
Square Footage		n/a	n/a	n/a	n/a	n/a
Design Capacity		n/a	n/a	n/a	n/a	n/a
Enrollment		n/a	n/a	n/a	n/a	n/a
Dulles (1965)	041					
Square Footage		212,538	212,538	212,538	212,538	212,538
Design Capacity		1,880	1,880	1,880	1,880	1,880
Enrollment		1,360	1,420	1,454	1,449	1,513
Missouri City (1975) (2008)*	042					
Square Footage		211,291	211,291	211,291	211,291	211,291
Design Capacity		1,678	1,678	1,678	1,678	1,678
Enrollment		956	1,008	1,002	1,041	998
Sugar Land (1975)	043					
Square Footage		183,939	183,939	183,939	183,939	183,939
Design Capacity		1,495	1,495	1,495	1,495	1,495
Enrollment		1,065	1,149	1,191	1,221	1,243
Quail Valley (1978)	044					
Square Footage		178,600	178,600	178,600	178,600	178,600
Design Capacity		1,639	1,639	1,639	1,639	1,639
Enrollment		1,080	1,069	1,119	1,101	1,179
First Colony (1985)	045					
Square Footage		167,633	167,633	167,633	167,633	167,633
Design Capacity		1,515	1,515	1,515	1,515	1,515
Enrollment		1,230	1,266	1,209	955	1,275
McAuliffe (1986)	046					
Square Footage		167,640	167,640	167,640	167,640	167,640
Design Capacity		1,488	1,488	1,488	1,488	1,488
Enrollment		840	905	930	933	969
Hodges Bend (1987)	047					
Square Footage		173,548	173,548	173,548	173,548	173,548
Design Capacity		1,526	1,526	1,526	1,526	1,526
Enrollment		920	1,031	1,102	1,075	1,031
Lake Olympia (1992)	048					
Square Footage		187,800	187,800	187,800	187,800	187,800
Design Capacity		1,513	1,513	1,513	1,513	1,513
Enrollment		1,200	1,215	1,258	1,253	1,233
Garcia (1995)	049					
Square Footage		204,000	204,000	204,000	204,000	204,000
Design Capacity		1,631	1,631	1,631	1,631	1,631
Enrollment		1,502	1,407	1,363	1,264	1,156
Sartartia (2001)	050					
Square Footage		213,100	213,100	213,100	213,100	213,100
Design Capacity		1,723	1,723	1,723	1,723	1,723
Enrollment		1,362	1,324	1,300	1,326	1,295

FORT BEND INDEPENDENT SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS

Table 18
Page 4 of 14

<u>Building</u>	<u>Org</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
MIDDLE SCHOOLS						
F. Henry Center for Learning (2010)	038					
Square Footage		70,000	70,000	70,000	70,000	70,000
Design Capacity		250	250	250	250	250
Enrollment		109	37	40	34	46
MR Wood Alternative & D.E.P.	040					
Square Footage		n/a	28,760	28,760	28,760	28,760
Design Capacity		n/a	n/a	n/a	n/a	n/a
Enrollment		n/a	72	53	60	39
Dulles (1965)	041					
Square Footage		202,300	202,300	202,300	202,300	202,300
Design Capacity		1,513	1,513	1,513	1,513	1,513
Enrollment		1,537	1,572	1,294	1,218	1,304
Missouri City (1975) (2008)*	042					
Square Footage		165,931	165,931	165,931	165,931	165,931
Design Capacity		1,281	1,281	1,281	1,281	1,281
Enrollment		1,002	955	1,116	1,197	869
Sugar Land (1975)	043					
Square Footage		175,000	175,000	175,000	175,000	175,000
Design Capacity		1,307	1,307	1,307	1,307	1,307
Enrollment		1,248	1,263	1,222	1,261	1,266
Quail Valley (1978)	044					
Square Footage		173,885	173,885	173,885	173,885	173,885
Design Capacity		1,436	1,436	1,436	1,436	1,436
Enrollment		1,228	1,255	1,273	1,262	1,021
First Colony (1985)	045					
Square Footage		185,600	185,600	185,600	185,600	185,600
Design Capacity		1,363	1,363	1,363	1,363	1,363
Enrollment		1,235	1,247	1,266	1,247	1,172
McAuliffe (1986)	046					
Square Footage		177,400	177,400	177,400	177,400	177,400
Design Capacity		1,363	1,363	1,363	1,363	1,363
Enrollment		988	998	885	837	473
Hodges Bend (1987)	047					
Square Footage		178,000	178,000	178,000	178,000	178,000
Design Capacity		1,350	1,350	1,350	1,350	1,350
Enrollment		1,104	1,148	1,169	1,225	1,182
Lake Olympia (1992)	048					
Square Footage		183,100	183,100	183,100	183,100	183,100
Design Capacity		1,371	1,371	1,371	1,371	1,371
Enrollment		1,175	1,126	1,112	1,170	1,132
Garcia (1995)	049					
Square Footage		204,000	204,000	204,000	204,000	204,000
Design Capacity		1,341	1,341	1,341	1,341	1,341
Enrollment		994	988	1,276	1,229	1,283
Sartartia (2001)	050					
Square Footage		215,000	215,000	215,000	215,000	215,000
Design Capacity		1,329	1,329	1,329	1,329	1,329
Enrollment		1,295	1,320	1,302	1,285	1,205

* schools showing two construction dates were rebuilt

** schools with classroom additions

(continued on next page)

FORT BEND INDEPENDENT SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS

Table 18
Page 5 of 14

<u>Building</u>	<u>Org</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
MIDDLE SCHOOLS (Cont'd)						
Fort Settlement (2001)	051					
Square Footage		213,100	213,100	213,100	213,100	213,100
Design Capacity		1,723	1,723	1,723	1,723	1,723
Enrollment		1,386	1,361	1,375	1,540	1,429
Baines (2006)	052					
Square Footage		213,100	213,100	213,100	213,100	213,100
Design Capacity		1,723	1,723	1,723	1,723	1,723
Enrollment		1,246	1,251	1,242	1,212	1,812
Crockett (2007)	053					
Square Footage		228,566	228,566	228,566	228,566	228,566
Design Capacity		1,603	1,603	1,603	1,603	1,603
Enrollment		1,130	1,063	1,012	958	1,004
Bowie (2011)	054					
Square Footage		209,869	209,869	209,869	209,869	209,869
Design Capacity		1,657	1,657	1,657	1,657	1,657
Enrollment		1,534	1,482	1,440	1,350	1,283
Thornton (2019)	055					
Square Footage		228,566	228,566	228,566	228,566	-
Design Capacity		1,463	1,463	1,463	1,463	-
Enrollment		1,464	1,340	1,223	1,108	-
ELEMENTARY SCHOOLS						
EA Jones (1954) (2007)*	101					
Square Footage		88,372	88,372	88,372	88,372	88,372
Design Capacity		845	845	845	842	842
Enrollment		503	526	606	632	660
Lakeview (1918)	102					
Square Footage		92,302	93,100	93,100	93,100	93,100
Design Capacity		461	613	613	613	613
Enrollment		286	278	500	491	481
Blue Ridge (1969)	108					
Square Footage		66,562	66,562	66,562	66,562	66,562
Design Capacity		691	691	691	691	691
Enrollment		246	250	272	320	494
Ridgemont (1973)	109					
Square Footage		78,048	78,048	78,048	78,048	78,048
Design Capacity		838	838	838	838	838
Enrollment		288	309	295	335	764
Meadows (1973) (2021)*	110					
Square Footage		89,682	89,682	73,483	73,483	73,483
Design Capacity		509	509	636	636	636
Enrollment		389	385	419	411	435
Quail Valley (1975) (2008)*	111					
Square Footage		88,880	88,880	88,880	88,880	88,880
Design Capacity		800	800	800	800	800
Enrollment		509	479	459	469	480

FORT BEND INDEPENDENT SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS

Table 18
Page 6 of 14

<u>Building</u>	<u>Org</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
MIDDLE SCHOOLS (Cont'd)						
Fort Settlement (2001)	051					
Square Footage		215,000	215,000	215,000	215,000	215,000
Design Capacity		1,319	1,329	1,329	1,329	1,329
Enrollment		1,372	1,315	1,223	1,214	1,173
Baines (2006)	052					
Square Footage		251,000	251,000	251,000	251,000	251,000
Design Capacity		1,290	1,290	1,290	1,290	1,290
Enrollment		1,781	1,633	1,585	1,472	1,470
Crockett (2007)	053					
Square Footage		217,323	217,323	217,323	217,323	217,323
Design Capacity		1,307	1,307	1,307	1,307	1,307
Enrollment		994	991	941	845	798
Bowie (2011)	054					
Square Footage		223,835	223,835	223,835	223,835	223,835
Design Capacity		1,290	1,290	1,290	1,290	1,290
Enrollment		1,330	1,151	1,034	908	843
Thornton (2019)	055					
Square Footage		-	-	-	-	-
Design Capacity		-	-	-	-	-
Enrollment		-	-	-	-	-
ELEMENTARY SCHOOLS						
EA Jones (1954) (2007)*	101					
Square Footage		82,000	82,000	82,000	82,000	82,000
Design Capacity		885	885	885	885	885
Enrollment		633	631	615	657	784
Lakeview (1918)	102					
Square Footage		82,670	82,670	82,670	82,670	82,670
Design Capacity		792	792	792	792	792
Enrollment		415	444	513	553	578
Blue Ridge (1969)	108					
Square Footage		66,700	66,700	66,700	66,700	66,700
Design Capacity		685	685	685	685	685
Enrollment		570	614	624	586	657
Ridgemont (1973)	109					
Square Footage		80,100	80,100	80,100	80,100	80,100
Design Capacity		974	974	974	974	974
Enrollment		807	765	915	894	976
Meadows (1973) (2021)*	110					
Square Footage		72,800	72,800	72,800	72,800	72,800
Design Capacity		614	614	614	614	614
Enrollment		457	480	469	432	425
Quail Valley (1975) (2008)*	111					
Square Footage		80,200	80,200	80,200	80,200	80,200
Design Capacity		860	860	860	860	860
Enrollment		523	542	564	557	675

* schools showing two construction dates were rebuilt

** schools with classroom additions

(continued on next page)

FORT BEND INDEPENDENT SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS

Table 18
Page 7 of 14

<u>Building</u>	<u>Org</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
ELEMENTARY SCHOOLS (Cont'd)						
Dulles (1976)	112					
Square Footage		91,585	91,585	91,585	91,585	91,585
Design Capacity		855	855	855	855	855
Enrollment		624	646	707	693	726
Briargate (1977)	113					
Square Footage		74,100	74,100	74,100	74,100	74,100
Design Capacity		860	860	860	860	860
Enrollment		354	361	394	399	427
Townewest (1978)	114					
Square Footage		73,160	73,160	73,160	73,160	73,160
Design Capacity		796	796	796	796	796
Enrollment		534	567	633	627	706
Lantern Lane (1979)	115					
Square Footage		74,700	74,700	74,700	74,700	74,700
Design Capacity		833	833	833	833	833
Enrollment		448	415	432	411	446
Ridgegate (1981)	116					
Square Footage		75,546	75,546	75,546	75,546	75,546
Design Capacity		814	814	814	814	814
Enrollment		422	464	560	630	551
Colony Bend (1981)	117					
Square Footage		72,750	72,750	72,750	72,750	72,750
Design Capacity		785	785	785	785	785
Enrollment		521	500	551	538	512
Mission Bend (1981)	118					
Square Footage		74,895	74,895	74,895	74,895	74,895
Design Capacity		842	842	842	842	842
Enrollment		371	386	329	375	611
Sugar Mill (1984)	119					
Square Footage		76,750	76,750	76,750	76,750	76,750
Design Capacity		825	825	825	825	825
Enrollment		525	553	643	549	584
Settlers Way (1984)	120					
Square Footage		76,665	76,665	76,665	76,665	76,665
Design Capacity		927	927	927	927	927
Enrollment		785	806	744	664	640
Palmer (1985)	121					
Square Footage		77,635	77,635	77,635	77,635	77,635
Design Capacity		812	812	812	812	812
Enrollment		681	605	597	592	582
Hunters Glen (1985)(ELC#2 included)	122					
Square Footage		77,635	77,635	77,635	77,635	77,635
Design Capacity		799	794	794	794	794
Enrollment		443	367	423	431	411
Highlands (1986)	123					
Square Footage		75,747	75,747	75,747	75,747	75,747
Design Capacity		815	815	815	815	815
Enrollment		566	570	654	631	635

FORT BEND INDEPENDENT SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS

Table 18
Page 8 of 14

<u>Building</u>	<u>Org</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
ELEMENTARY SCHOOLS (Cont'd)						
Dulles (1976)	112					
Square Footage		76,700	76,700	76,700	76,700	76,700
Design Capacity		798	798	798	798	798
Enrollment		775	779	741	674	713
Briargate (1977)	113					
Square Footage		69,100	69,100	69,100	69,100	69,100
Design Capacity		886	886	886	886	886
Enrollment		422	468	444	483	589
Townewest (1978)	114					
Square Footage		72,550	72,550	72,550	72,550	72,550
Design Capacity		836	836	836	836	836
Enrollment		775	784	749	776	804
Lantern Lane (1979)	115					
Square Footage		74,900	74,900	74,900	74,900	74,900
Design Capacity		886	886	886	886	886
Enrollment		455	471	464	485	554
Ridgegate (1981)	116					
Square Footage		75,700	75,700	75,700	75,700	75,700
Design Capacity		886	886	886	886	886
Enrollment		524	613	622	665	803
Colony Bend (1981)	117					
Square Footage		73,350	73,350	73,350	73,350	73,350
Design Capacity		836	836	836	836	836
Enrollment		458	765	517	553	463
Mission Bend (1981)	118					
Square Footage		72,550	72,550	72,550	72,550	72,550
Design Capacity		886	886	886	886	886
Enrollment		636	720	839	810	801
Sugar Mill (1984)	119					
Square Footage		76,600	76,600	76,600	76,600	76,600
Design Capacity		842	842	842	842	842
Enrollment		629	681	648	693	691
Settlers Way (1984)	120					
Square Footage		76,600	76,600	76,600	76,600	76,600
Design Capacity		842	842	842	842	842
Enrollment		595	830	770	763	771
Palmer (1985)	121					
Square Footage		76,293	76,293	76,293	76,293	76,293
Design Capacity		842	842	842	842	842
Enrollment		593	574	590	622	662
Hunters Glen (1985)(ELC#2 included)	122					
Square Footage		76,593	76,593	76,593	76,593	76,593
Design Capacity		842	842	842	842	842
Enrollment		419	406	437	448	541
Highlands (1986)	123					
Square Footage		76,120	76,120	76,120	76,120	76,120
Design Capacity		842	842	842	842	842
Enrollment		612	611	550	561	607

* schools showing two construction dates were rebuilt

** schools with classroom additions

(continued on next page)

FORT BEND INDEPENDENT SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS

Table 18
Page 9 of 14

<u>Building</u>	<u>Org</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
ELEMENTARY SCHOOLS (Cont'd)						
Mission Glen (1986)	124					
Square Footage		75,747	75,747	75,747	75,747	75,747
Design Capacity		821	821	821	821	821
Enrollment		347	395	478	475	470
Pecan Grove (1988)	125					
Square Footage		75,747	75,747	75,747	75,747	75,747
Design Capacity		823	823	823	823	823
Enrollment		740	657	747	735	695
Austin Parkway (1989)	126					
Square Footage		81,830	81,830	81,830	81,830	81,830
Design Capacity		862	862	862	862	862
Enrollment		621	654	725	688	714
Barrington Place (1990)	127					
Square Footage		81,830	81,830	81,830	81,830	81,830
Design Capacity		862	862	862	862	862
Enrollment		482	537	549	586	621
Colony Meadows (1991)	128					
Square Footage		81,830	81,830	81,830	81,830	81,830
Design Capacity		866	866	866	866	866
Enrollment		613	683	744	750	750
Mission West (1991)	129					
Square Footage		81,830	81,830	81,830	81,830	81,830
Design Capacity		863	863	863	863	863
Enrollment		555	574	728	745	629
Walker Station (1992)	130					
Square Footage		81,830	81,830	81,830	81,830	81,830
Design Capacity		862	862	862	862	862
Enrollment		724	811	837	834	781
Edgar Glover (1994)	131					
Square Footage		81,830	81,830	81,830	81,830	81,830
Design Capacity		868	868	868	868	868
Enrollment		394	393	427	431	477
Lexington Creek (1994)	132					
Square Footage		81,830	81,830	81,830	81,830	81,830
Design Capacity		868	868	868	868	868
Enrollment		491	542	613	565	547
Arizona Fleming (1994)	133					
Square Footage		81,000	81,000	81,000	81,000	81,000
Design Capacity		813	813	813	813	813
Enrollment		510	538	576	631	659
Burton (1996)	134					
Square Footage		81,000	81,000	81,000	81,000	81,000
Design Capacity		767	767	767	767	767
Enrollment		413	391	424	377	396
Commonwealth (1997)	135					
Square Footage		81,000	81,000	81,000	81,000	81,000
Design Capacity		815	815	815	815	815
Enrollment		934	1,013	997	1,020	936

FORT BEND INDEPENDENT SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS

Table 18
Page 10 of 14

<u>Building</u>	<u>Org</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
ELEMENTARY SCHOOLS (Cont'd)						
Mission Glen (1986)	124					
Square Footage		76,128	76,128	76,128	76,128	76,128
Design Capacity		842	842	842	842	842
Enrollment		449	480	793	531	560
Pecan Grove (1988)	125					
Square Footage		76,328	76,328	76,328	76,328	76,328
Design Capacity		842	842	842	842	842
Enrollment		697	624	636	586	544
Austin Parkway (1989)	126					
Square Footage		82,100	82,100	82,100	82,100	82,100
Design Capacity		908	908	908	908	908
Enrollment		748	989	1,012	783	770
Barrington Place (1990)	127					
Square Footage		80,200	80,200	80,200	80,200	80,200
Design Capacity		908	908	908	908	908
Enrollment		676	751	776	789	792
Colony Meadows (1991)	128					
Square Footage		80,300	80,300	80,300	80,300	80,300
Design Capacity		908	908	908	908	908
Enrollment		837	772	768	761	651
Mission West (1991)	129					
Square Footage		80,200	80,200	80,200	80,200	80,200
Design Capacity		908	908	908	908	908
Enrollment		653	670	793	814	737
Walker Station (1992)	130					
Square Footage		80,300	80,300	80,300	80,300	80,300
Design Capacity		908	908	908	908	908
Enrollment		633	649	811	834	854
Edgar Glover (1994)	131					
Square Footage		82,100	82,100	82,100	82,100	82,100
Design Capacity		908	908	908	908	908
Enrollment		488	507	565	514	608
Lexington Creek (1994)	132					
Square Footage		82,100	82,100	82,100	82,100	82,100
Design Capacity		908	908	908	908	908
Enrollment		583	579	546	532	585
Arizona Fleming (1994)	133					
Square Footage		80,000	80,000	80,000	80,000	80,000
Design Capacity		795	795	795	795	795
Enrollment		695	683	728	678	638
Burton (1996)	134					
Square Footage		80,000	80,000	80,000	80,000	80,000
Design Capacity		795	795	795	795	795
Enrollment		400	441	778	797	797
Commonwealth (1997)	135					
Square Footage		80,000	80,000	80,000	80,000	80,000
Design Capacity		795	795	795	795	795
Enrollment		791	891	1,012	1,038	815

* schools showing two construction dates were rebuilt

** schools with classroom additions

(continued on next page)

FORT BEND INDEPENDENT SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS

Table 18
Page 11 of 14

<u>Building</u>	<u>Org</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
ELEMENTARY SCHOOLS (Cont'd)						
Brazos Bend (1997)	136					
Square Footage		81,000	81,000	81,000	81,000	81,000
Design Capacity		813	813	813	813	813
Enrollment		1,345	684	711	690	704
Sienna Crossing (1998)	137					
Square Footage (2018)**		96,091	96,091	96,091	96,091	96,091
Design Capacity		1,020	1,020	1,020	1,020	1,020
Enrollment		948	975	1,069	1,093	1,077
Oyster Creek (1999)	138					
Square Footage (2018)**		96,091	96,091	96,091	96,091	96,091
Design Capacity		1,020	1,020	1,020	1,020	1,020
Enrollment		769	852	747	976	848
Lula Belle Goodman (2000)	139					
Square Footage		82,500	82,500	82,500	82,500	82,500
Design Capacity		812	812	812	812	812
Enrollment		681	686	736	722	606
Drabek (2001)	140					
Square Footage		83,000	83,000	83,000	83,000	83,000
Design Capacity		757	757	757	757	757
Enrollment		672	721	787	844	842
Jordan (2002)	141					
Square Footage		83,000	83,000	83,000	83,000	83,000
Design Capacity		757	757	757	757	757
Enrollment		498	512	552	513	559
Scanlan Oaks (2004)	142					
Square Footage (2018)**		96,456	96,456	96,456	96,456	96,456
Design Capacity		977	977	977	977	977
Enrollment		915	791	859	939	1,017
Holley (2007)	143					
Square Footage (2018)**		96,456	96,456	96,456	96,456	96,456
Design Capacity		940	940	940	940	940
Enrollment		624	638	797	808	591
Armstrong (2007)	144					
Square Footage		95,000	95,000	95,000	95,000	95,000
Design Capacity		840	840	840	840	840
Enrollment		457	457	536	566	587
Oakland (2006)	145					
Square Footage		90,189	90,189	90,189	90,189	90,189
Design Capacity		796	796	796	796	796
Enrollment		868	874	880	841	791
Parks (2007)	146					
Square Footage		88,880	88,880	88,880	88,880	88,880
Design Capacity		784	784	784	784	784
Enrollment		624	602	639	546	667

FORT BEND INDEPENDENT SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS

Table 18
Page 12 of 14

<u>Building</u>	<u>Org</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
ELEMENTARY SCHOOLS (Cont'd)						
Brazos Bend (1997)	136					
Square Footage		80,000	80,000	80,000	80,000	80,000
Design Capacity		795	795	795	795	795
Enrollment		708	682	604	600	629
Sienna Crossing (1998)	137					
Square Footage (2018)**		80,800	80,800	80,800	80,800	80,800
Design Capacity		820	820	820	820	820
Enrollment		876	932	945	976	1,006
Oyster Creek (1999)	138					
Square Footage (2018)**		82,471	82,471	82,471	82,471	82,471
Design Capacity		820	820	820	820	820
Enrollment		775	781	775	834	833
Lula Belle Goodman (2000)	139					
Square Footage		82,471	82,471	82,471	82,471	82,471
Design Capacity		820	820	820	820	820
Enrollment		669	684	655	667	624
Drabek (2001)	140					
Square Footage		83,900	83,900	83,900	83,900	83,900
Design Capacity		825	825	825	820	820
Enrollment		849	813	860	859	849
Jordan (2002)	141					
Square Footage		83,900	83,900	83,900	83,900	83,900
Design Capacity		820	820	820	820	820
Enrollment		902	885	914	906	835
Scanlan Oaks (2004)	142					
Square Footage (2018)**		83,900	83,900	83,900	83,900	83,900
Design Capacity		820	820	820	820	820
Enrollment		983	980	984	985	976
Holley (2007)	143					
Square Footage (2018)**		85,825	85,825	85,825	85,825	85,825
Design Capacity		820	820	820	820	820
Enrollment		610	706	752	754	706
Armstrong (2007)	144					
Square Footage		93,970	93,970	93,970	93,970	93,970
Design Capacity		850	850	850	850	850
Enrollment		602	666	645	657	768
Oakland (2006)	145					
Square Footage		89,336	89,336	89,336	89,336	89,336
Design Capacity		860	860	860	860	860
Enrollment		1,210	1,052	1,244	1,094	1,002
Parks (2007)	146					
Square Footage		88,560	88,560	88,560	88,560	88,560
Design Capacity		860	860	860	860	860
Enrollment		641	583	562	593	595

* schools showing two construction dates were rebuilt

** schools with classroom additions

(continued on next page)

FORT BEND INDEPENDENT SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS

Table 18
Page 13 of 14

<u>Building</u>	<u>Org</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
ELEMENTARY SCHOOLS (Cont'd)						
Cornerstone (2007)	147					
Square Footage (2018)**		104,983	104,983	104,983	104,983	104,983
Design Capacity		999	999	999	999	999
Enrollment		810	978	1,072	1,102	1,128
Schiff (2008)	148					
Square Footage (2018)**		102,798	102,798	102,798	102,798	102,798
Design Capacity		974	974	974	974	974
Enrollment		846	882	873	821	845
Juan Seguin (2009)	149					
Square Footage		93,765	93,765	93,765	93,765	93,765
Design Capacity		839	839	839	839	839
Enrollment		791	640	548	496	563
Heritage Rose (2010)	150					
Square Footage		133,864	133,864	133,864	133,864	133,864
Design Capacity		1,136	1,136	1,136	1,136	1,136
Enrollment		1,104	1,125	1,128	1,008	930
Madden (2016)	151					
Square Footage		114,100	114,100	114,100	114,100	114,100
Design Capacity		762	762	762	762	762
Enrollment		839	814	812	999	961
Sullivan (2017)	152					
Square Footage		146,953	146,953	146,953	146,953	146,953
Design Capacity		1,119	1,119	1,119	1,119	1,119
Enrollment		1,122	1,252	1,301	1,310	1,254
Leonetti (2018)	153					
Square Footage		123,079	123,079	123,079	123,079	123,079
Design Capacity		971	971	971	971	971
Enrollment		1,022	863	771	633	443
Neill (2018)**	154					
Square Footage		136,979	136,979	124,463	124,463	124,463
Design Capacity		1,013	1,013	951	951	951
Enrollment		1,054	977	909	814	667
Patterson (2018)	155					
Square Footage		119,876	119,876	119,876	119,876	119,876
Design Capacity		963	963	963	963	963
Enrollment		755	762	785	719	598
Malala (2020)	156					
Square Footage		144,691	144,691	144,691	-	-
Design Capacity		1,092	1,092	1,092	-	-
Enrollment		977	832	565	-	-
Ridgemont Early Literacy Center (2019)	158					
Square Footage		34,500	34,500	34,500	34,500	-
Design Capacity		838	838	838	838	-
Enrollment		571	561	516	498	-

FORT BEND INDEPENDENT SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS

Table 18
Page 14 of 14

<u>Building</u>	<u>Org</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
ELEMENTARY SCHOOLS (Cont'd)						
Cornerstone (2007)	147					
Square Footage (2018)**		89,021	89,021	89,021	89,021	89,021
Design Capacity		860	860	860	860	860
Enrollment		1,086	1,069	1,013	916	834
Schiff (2008)	148					
Square Footage (2018)**		89,021	89,021	89,021	89,021	89,021
Design Capacity		860	860	860	860	860
Enrollment		1,261	1,161	1,046	922	763
Juan Seguin (2009)	149					
Square Footage		93,688	93,688	93,688	93,688	93,688
Design Capacity		850	850	850	850	850
Enrollment		768	798	710	649	626
Heritage Rose (2010)	150					
Square Footage		121,136	121,136	121,136	121,136	121,136
Design Capacity		1,115	1,115	1,115	1,115	1,115
Enrollment		993	934	575	492	483
Madden (2016)	151					
Square Footage		99,471	99,471	-	-	-
Design Capacity		850	850	-	-	-
Enrollment		933	817	-	-	-
Sullivan (2017)	152					
Square Footage		146,953	-	-	-	-
Design Capacity		1,200	-	-	-	-
Enrollment		1,180	-	-	-	-
Leonetti (2018)	153					
Square Footage		-	-	-	-	-
Design Capacity		-	-	-	-	-
Enrollment		-	-	-	-	-
Neill (2018)**	154					
Square Footage		-	-	-	-	-
Design Capacity		-	-	-	-	-
Enrollment		-	-	-	-	-
Patterson (2018)	155					
Square Footage		-	-	-	-	-
Design Capacity		-	-	-	-	-
Enrollment		-	-	-	-	-
Malala (2020)	156					
Square Footage		-	-	-	-	-
Design Capacity		-	-	-	-	-
Enrollment		-	-	-	-	-
Ridgemont Early Literacy Center (2019)	158					
Square Footage		-	-	-	-	-
Design Capacity		-	-	-	-	-
Enrollment		-	-	-	-	-

* schools showing two construction dates were rebuilt

** schools with classroom additions

Sources:

Square Footage - District records;

Design Capacity - PBK Architects audit;

Enrollment - Texas Education Agency website.

The Designed Capacity listed above differs from functional Design Capacity which changes based on various instructional programs that are provided at the campus each year.

Square footage does not include temporary buildings.

Elementary Schools

- Armstrong
- Austin Parkway
- Barrington Place
- Blue Ridge
- Brazos Bend
- Briargate
- Burton
- Colony Bend
- Colony Meadows
- Commonwealth
- Cornerstone
- Drabek
- Dulles
- Fleming

- Glover
- Goodman
- Heritage Rose
- Highlands
- Holley
- Hunters Glen
- Jones
- Jordan
- Lakeview
- Lantern Lane
- Leonetti
- Lexington Creek
- Madden
- Malala
- Meadows
- Mission Bend
- Mission Glen
- Mission West
- Neill
- Oakland
- Oyster Creek

- Palmer
- Parks
- Patterson
- Pecan Grove
- Quail Valley
- Ridgegate
- Ridgemont
- Scanlan Oaks
- Schiff
- Seguin
- Settlers Way
- Sienna Crossing
- Sugar Mill
- Sullivan
- Townwest
- Walker Station

- Garcia
- Hodges Bend
- Lake Olympia
- McAuliffe
- Missouri City
- Quail Valley
- Sartartia
- Sugar Land
- Thornton

Specialty Schools

- Progressive HS
(In the FBISD Education Complex)
- Ferndell Henry Center for Learning
- James Reese Career and Technical Center
- Early Literacy Center at Ridgemont
- Hunters Glen Early Literacy Center
- Technical Education Center

High Schools

- Austin
- Bush
- Clements
- Dulles
- Elkins
- Hightower
- Kempner
- Marshall
- Ridge Point
- Travis
- Willowridge

New Schools

- Scheduled to open Fall 2023
- Crawford High School
- Bhuchar Elementary
- Ferguson Elementary

Middle Schools

- Baines
- Bowie
- Crockett
- Dulles
- First Colony
- Fort Settlement



2021-2022
Fort Bend ISD

16431 Lexington Boulevard | Sugar Land, Texas 77479
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**FORT BEND
INDEPENDENT SCHOOL DISTRICT
FEDERAL SINGLE AUDIT REPORT**

**For the Year Ended
June 30, 2022**

FORT BEND INDEPENDENT SCHOOL DISTRICT

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit</u>
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1	
Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	3	
Schedule of Findings and Questioned Costs	6	
Schedule of Expenditures of Federal Awards	8	K-1
Notes to Schedule of Expenditures of Federal Awards	10	K-2
Summary Schedule of Prior Audit Findings	12	
Corrective Action Plan	13	

**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Fort Bend Independent School District (the “District”), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements and have issued our report thereon dated October 17, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, we do not express an opinion on the effectiveness of the District’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

To the Board of Trustees
Fort Bend Independent School District

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Whitley Penn LLP". The signature is written in a cursive, professional style.

Houston, Texas
October 17, 2022

**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND
REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

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

Report on Compliance for Each Major Federal Program

Opinion On Each Major Program

We have audited Fort Bend Independent School District’s (the “District”) compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District’s major federal programs for the year ended June 30, 2022. The District’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District’s complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion On Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District’s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District’s federal programs.

Auditor’s Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District’s compliance based on our 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 referred to above 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 Example Entity’s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District’s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the District’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance 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 identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor’s Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

To the Board of Trustees
Fort Bend Independent School District

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements. We issued our report thereon dated October 17, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Houston, Texas
October 17, 2022

FORT BEND INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2022

I. Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Type of auditors' report issued on compliance with major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) ?	No

Identification of major programs:

<u>Name of Federal Program or Cluster</u>	<u>Assistance Listing Number (ALN)</u>
<i>COVID-19 Emergency Connectivity Fund Reimbursement</i>	32.009
<i>Special Education Cluster</i>	84.027, 84.173
<i>COVID-19 Texas COVID Learning Acceleration Supports (ESSER III)</i>	84.425U
<i>COVID-19 Elementary and Secondary School Emergency Relief II (ESSER II)</i>	84.425D
<i>COVID-19 Elementary and Secondary School Emergency Relief III (ESSER III)</i>	84.425U
<i>COVID-19 School Health Support Grant</i>	93.323
Dollar Threshold Considered Between Type A and Type B Federal Programs	\$4,114,154
Auditee qualified as low risk auditee?	Yes

FORT BEND INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
For the Year Ended June 30, 2022

II. Financial Statement Findings

None noted

III. Federal Awards Findings and Questioned Costs

None noted

FORT BEND INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2022

Exhibit K-1
Page 1 of 2

Fund Code	(1) Federal Grantor/ Pass-Through Grantor/ Program Title	(2) Federal Assistance Listing Number	(2a) Pass-Through Entity Identifying Number	(3) Federal Expenditures
U.S. Department of Education				
Passed Through Texas Education Agency:				
211	ESEA, Title I, Part A - Improving Basic Programs	84.010A	22610101079907	\$ 10,777,977
211	ESEA, Title I, Part A - Improving Basic Programs	84.010A	21610101079907	1,514,310
211	ESEA, Title I, Part A - Improving Basic Programs	84.010A	20610101079907	319,266
211	Title I - School Improvement	84.010A	22610141079907	39,476
211	Title I - School Improvement	84.010A	21610141079907	42,385
289	School Action Fund - Planning	84.010A	196101477110015	6,453
	Total ALN 84.010			<u>12,699,867</u>
224	IDEA - Part B, Formula	84.027A	226600010799076000	10,641,596
224	IDEA - Part B, Formula	84.027A	216600010799076000	1,584,183
224	IDEA - Part B, Formula	84.027A	206600010799076000	198,692
225	IDEA - Part B, Preschool	84.173A	226610010799076000	120,435
225	IDEA - Part B, Preschool	84.173A	216610010799076000	(2,115)
226	IDEA-B Disc Residential	84.027A	66002212	225,131
226	High Cost Fund 2020-2021	84.027A	66002106	5,188
226	High Cost Fund 2021-2022	84.027A	66002206	1,422,986
284	COVID 19 - IDEA B Formula ARP 2021-2022	84.027A	225350010799075000	1,028,259
285	COVID 19 - IDEA B Preschool ARP 2021-2022	84.173A	225360010799075000	52,783
315	IDEA - Part B, Disc (Deaf)	84.027A	226600110799076000	228,016
315	IDEA - Part B, Disc (Deaf)	84.027A	216600110799076000	35,861
315	IDEA - Part B, Disc (Deaf)	84.027A	206600110799076000	20,094
	Total Special Education Cluster (ALN 84.027, 84.173)			<u>15,561,109</u>
206	Texas Education for Homeless Children and Youth	84.196A	224600057110033	107,861
206	Texas Education for Homeless Children and Youth	84.196A	214600057110031	13,346
	Total ALN 84.196			<u>121,207</u>
244	Perkins V: Strengthening CTE For 21st Century	84.048A	22420006079907	562,745
244	Career and Technical-Basic Grant	84.048A	21420006079907	146,694
	Total ALN 84.048			<u>709,439</u>
255	ESEA, Title II, Part A, Supporting Effective Instruction	84.367A	22694501079907	1,245,203
255	ESEA, Title II, Part A, Supporting Effective Instruction	84.367A	21694501079907	322,476
255	ESEA, Title II, Part A, Supporting Effective Instruction	84.367A	20694501079907	19,185
255	ESEA, Title II, Part A, Supporting Effective Instruction-edTPA	84.367A	22694501079907	781
	Total ALN 84.367			<u>1,587,645</u>
263	Title III, Part A, English Language Acquisition and Language Enhancement	84.365A	22671001079907	1,000,860
263	Title III, Part A, English Language Acquisition and Language Enhancement	84.365A	21671001079907	262,254
263	Title III, Part A, English Language Acquisition and Language Enhancement	84.365A	20671001079907	7,095
263	Title III, Part A, Immigrant	84.365A	22671003079907	92,835
263	Title III, Part A, Immigrant	84.365A	21671003079907	30,500
	Total ALN 84.365			<u>1,393,544</u>
288	Title VI, Part A, Summer School LEP	84.369A	69552002	51,609
279	COVID-19 - Texas COVID Learning Acceleration Supports (ESSER III)	84.425U	21528042079907	14,275
199	COVID-19 - Elementary and Secondary School Emergency Relief II (ESSER II)	84.425D	21521001079907	14,372,590
281	COVID-19 - Elementary and Secondary School Emergency Relief II (ESSER II)	84.425D	21521001079907	12,080,581
282	COVID-19 - Elementary and Secondary School Emergency Relief III (ESSER III)	84.425U	21528001079907	27,944,431
	Total ALN 84.425			<u>54,411,877</u>
276	Instructional Continuity	84.377A	17610740079907	2,447
289	Title IV, Part A	84.424A	22680101079907	700,453
289	Title IV, Part A	84.424A	21680101079907	157,644
289	Title IV, Part A	84.424A	20680101079907	10,754
	Total ALN 84.424			<u>868,851</u>
340	IDEA C Early Intervention (Deaf)	84.181A	223911010799073000	2,108
340	IDEA C Early Intervention (Deaf)	84.181A	213911010799073000	1,891
	Total ALN 84.181			<u>3,999</u>
Total U.S. Department of Education				<u>87,411,594</u>

FORT BEND INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2022

Exhibit K-1
Page 2 of 2

Fund Code	(1) Federal Grantor/ Pass-Through Grantor/ Program Title	(2) Federal Assistance Listing Number	(2a) Pass-Through Entity Identifying Number	(3) Federal Expenditures
U.S. Department of Agriculture				
Passed Through Texas Department of Agriculture:				
Cash assistance:				
240	<i>Child and Adult Care Food Program</i>	10.558	551	1,112,253
Passed Through Texas Department of Agriculture:				
Non-cash assistance (commodities):				
240	<i>National School Lunch Program</i>	10.555	806780706	2,604,316
Passed Through Texas Education Agency:				
Cash assistance:				
240	<i>School Breakfast Program</i>	10.553	71402101	5,453,850
240	<i>National School Lunch Program</i>	10.555	71302101	32,111,588
240	<i>TDA Supply Chain Assistance Grant</i>	10.555	6TX300400	1,600,381
240	<i>Child Nutrition Emergency Operational Cost Reimbursement Program</i>	10.555	216TX001H1703	24,697
	<i>Total Child Nutrition Cluster (ALN 10.553, 10.555)</i>			<u>41,794,832</u>
240	<i>USDA P-EBT Local Level Administrative Cost Grant</i>	10.649	216TX109S9009	5,814
Total U. S. Department of Agriculture				<u>42,912,899</u>
U.S. Department of Justice				
Passed Through Office of Governor, Criminal Justice Division:				
288	<i>Campus Victim Assistance Program K-12</i>	16.575	3794103	295,868
288	<i>Campus Victim Assistance Program K-12</i>	16.575	3794102	24,740
Total U. S. Department of Justice				<u>320,608</u>
Federal Communications Commission				
Direct				
289	<i>COVID 19 - Emergency Connectivity Fund Reimbursement</i>	32.009	ECOECF219000871211	2,317,200
Total Federal Communications Commission				<u>2,317,200</u>
U.S. Department of Health and Human Services				
Passed Through Texas Education Agency:				
289	<i>COVID 19 - School Health Support Grant</i>	93.323	6NUSOCK000501-02-06	2,956,853
Passed Through Texas Health and Human Services Commission:				
272	<i>Medicaid Administrative Claiming Program (MAC)</i>	93.778	HHS000537900266	298,914
	<i>Total Medicaid Cluster</i>			<u>298,914</u>
Passed Through U.S. Health Resources and Services Administration:				
289	<i>COVID 19 - Provider Relief Fund - Round 4</i>	93.498	079-907	920,387
Total U. S. Department of Health and Human Services				<u>4,176,154</u>
Total Expenditures of Federal Awards				<u>\$ 137,138,455</u>

Note 1 - Basis of Accounting

The District accounts for all awards under federal programs in the General and Certain Special Revenue Funds in accordance with the Texas Education Agency's *Financial Accountability System Resource Guide*. These programs are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for these funds. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e., both measurable and available, and expenditures in the accounting period in which the liability is incurred, if measurable, except for certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources. Expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited to reimbursement. Pass-through entity identifying numbers are presented where available.

Federal grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant, and accordingly, when such funds are received, they are recorded as unearned revenues until earned. Generally, unused balances are returned to the grantor at the close of specified project periods. The District has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 2 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of the District under programs of the federal government for the year ended June 30, 2022. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position or cash flows of the District.

Note 3 - Reconciliation to Basic Financial Statements

The following is a reconciliation of expenditures of federal awards per Exhibit K-1 and federal revenues reported on Exhibit C-3 of the District's Annual Comprehensive Financial Report:

Total Expenditures of Federal Awards on Exhibit K-1	\$ 137,138,455
School Health and Related Services (SHARS)	10,415,034
Reserve Officers' Training Corps (ROTC)	835,576
E-Rate	254,562
Federal Revenues Reported on Exhibit C-3	<u>\$ 148,643,627</u>

FORT BEND INDEPENDENT SCHOOL DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)
For the Year Ended June 30, 2022

Note 4 - General Fund Expenditures

Federal awards reported in the general fund are summarized as follows:

Program or Source	Federal ALN	Amount
SHARS	N/A	\$ 10,415,034
Reserve Officers' Training Corps	12.000	835,576
E-Rate	N/A	254,562
ESSER II reimbursement of fiscal year 20-21 COVID-19 expenses	84.425D	14,372,590
Indirect Costs:		
Texas Education for Homeless Children and Youth	84.196A	6,608
ESEA Title I, Part A, Improving Basic Programs	84.010A	576,321
Title I - School Improvement	84.010A	4,916
School Action Fund - Planning	84.010A	6,453
IDEA - Part B, Formula	84.027A	576,326
COVID 19 - IDEA B, Formula ARP 2021-2022	84.027A	15,049
IDEA - Part B, Preschool	84.173A	4,562
Career and Technical - Basic Grant	84.048A	-
ESEA, Title II, Part A: Supporting Effective Instruction	84.367A	51,484
Title III, Part A, English Language Acquisition and Language Enhancement	84.365A	52,670
Title III, Part A, Immigrant	84.365A	6,135
COVID-19 - Elementary and Secondary School Emergency Relief II (ESSER II)	84.425D	3,624,088
COVID-19 - Elementary and Secondary School Emergency Relief III (ESSER III)	84.425U	2,156,039
Instructional Continuity	84.377A	1,345
Title IV, Part A	84.424A	35,075
COVID-19 School Health Support Grant	93.323	18,347
Total		\$ 33,013,180

FORT BEND INDEPENDENT SCHOOL DISTRICT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Year Ended June 30, 2022

Federal regulations, Title 2 U.S. Code of Federal Regulations Section 200.511 states, "The auditee is responsible for follow-up and corrective action on all audit findings. As part of this responsibility, the auditee must prepare a summary schedule of prior audit findings." The summary schedule of prior audit findings must report the status of the following:

- All audit findings included in the prior audit's schedule of findings and questioned costs and
- All audit findings reported in the prior audit's summary schedule of prior audit findings except audit findings listed as corrected.

I. Prior Audit Findings

None reported

FORT BEND INDEPENDENT SCHOOL DISTRICT

CORRECTIVE ACTION PLAN

For the Year Ended June 30, 2022

Federal regulations, Title 2 U.S. Code of Federal Regulations §200.511 states, "At the completion of the audit, the auditee must prepare, in a document separate from the auditor's findings described in §200.516 Audit findings, a corrective action plan to address each audit finding included in the current year auditor's reports."

I. Corrective Action Plan

Not Applicable

CERTIFICATE OF THE BOARD OF TRUSTEES
FORT BEND INDEPENDENT SCHOOL DISTRICT

Fort Bend County District Number: 079-907

We, the undersigned, certify that the annual financial reports for the above named school district were reviewed and approved for the year ended June 30, 2022, at a meeting of the Board of Trustees of such school district on the 7th day of November 2022.

President, Board of Trustees
Kristen Malone

Attest: _____
Secretary, Board of Trustees
Dr. Shirley Rose-Gilliam

For: Fort Bend ISD Board of Trustees
Date: November 7, 2022
**Action: Consideration and Approval –
Resolution Nominating a Board Member
to Fill Vacancy on the Board of
Directors of the Fort Bend Central
Appraisal District**
**References: Board Policy CCH (Legal)
Board Governance**
Department: Board of Trustees

Recommendation

Consideration and possible approval of a resolution nominating a Board Member to serve on the Board of Directors of the Fort Bend Central Appraisal District.

Summary

On September 30, 2022, Fort Bend ISD received notification of a vacancy created on the Fort Bend Central Appraisal District Board of Trustees due to the resignation of Mr. Darren Flynt on August 7, 2022, which was accepted by the Central Appraisal District's Board of Directors on September 20, 2022.

If a vacancy occurs on the Board of Directors other than a vacancy in the position held by a county assessor-collector serving as a nonvoting director, each taxing unit that is entitled to nominate a member by resolution adopted by its governing body, a candidate to fill the vacancy.

On October 17, 2022, the Board of Trustees voted 6 to 1 to nominate James Rice to the vacated position. The Texas Property Tax Code states the governing body's vote shall be by resolution and must be submitted to the Chief Appraiser of the Central Appraisal District before November 14, 2022. The attached resolution fulfills the requirement of the Tax Code to nominate a candidate to the Central Appraisal District Board of Directors.

**RESOLUTION
OF FORT BEND INDEPENDENT SCHOOL DISTRICT**

**NOMINATING JAMES RICE AS A CANDIDATE FOR THE FORT
BEND CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS**

WHEREAS, on September 20, 2022, the Fort Bend Central Appraisal District Board of Directors (FBCAD Board) accepted the resignation of Director Darren Flynt; and

WHEREAS, on September 30, 2022, Fort Bend Independent School District received notification of a vacancy on the FBCAD Board; and

WHEREAS, Fort Bend Independent School District (FBISD), as a taxing entity that is entitled to vote on members of the FBCAD Board, may nominate by resolution adopted by its governing body, a candidate when a vacancy occurs on the FBCAD Board, unless the vacancy is the county tax assessor-collector serving as a nonvoting director,

WHEREAS, during the October 17, 2022, meeting of the FBISD Board of Trustees, a motion was duly made and seconded to nominate James Rice as a candidate to serve out the vacated term of Director Darren Flynt on the FBCAD Board; and

WHEREAS, the Texas Property Tax Code requires a resolution nominating a candidate be submitted to the Chief Appraiser of the Central Appraisal District before November 14, 2022.

NOW, THEREFORE, BE IT RESOLVED that the Fort Bend Independent School District Board of Trustees nominate and endorse James Rice to complete the term of office of the vacant position on the FBCAD Board.

SIGNED AND ENTERED on this day of November, 2022.

FORT BEND INDEPENDENT SCHOOL DISTRICT
BOARD OF TRUSTEES

Kristen Davison Malone
President

ATTEST:

Shirley Rose-Gilliam
Secretary