Notice of Agenda Review Meeting
The Board of Trustees
Fort Bend Independent School District

Monday, November 9, 2026

This is Notice that the Fort Bend Independent School District Board of Trustees will hold a Special Called Agenda Review Workshop on Monday, November 9, 2026, beginning at 6:00 PM in the Board Room of the Fort Bend ISD Administration Building, 16431 Lexington Blvd., Sugar Land, TX 77479. It is the Board of Trustees' intent that a quorum of the Board of Trustees will be physically present at this location although one or more trustees may participate by videoconference. 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: Board Meeting Live Stream - Fort Bend Independent School District.
Members of the public who wish to address the Board must register to speak no later than 12:00 p.m. on the day of the meeting at the following address:
Board Meetings - Fort Bend Independent School District

1. Call to order

2. Pledge of Allegiance

3. Public Comment

4. Information

A. Annual Comprehensive Financial Audit Update 5

B. Bond 2023 Overview 6

C. Student Achievement – GT and Bilingual Program Update 21

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. Deliberate recommendation of Personal Appointment: Crawford High School Principal.

B. Deliberate the proposed termination of the term contract of Evangeline Akuchie, Special Education Nurse at George Bush High School, during the contract term for good cause.

C. Deliberate possible amendment to the Superintendent's contract.

D. Deliberate revisions to Superintendent evaluation instrument.

6. Reconvene in Open Session

7. Consider Action on Closed Session Items

A. Consideration and possible action on recommendation of Personal Appointment: Crawford High School Principal.

B. Consideration and possible action to propose the termination of the term contract of Evangeline Akuchie, Special Education Nurse at George Bush High School, during the contract term for good cause.

C. Consideration and action on possible amendment to the Superintendent's contract.

D. Consideration and action on revisions to Superintendent's evaluation instrument.

8. Review

A. **Board of Trustees Meeting Minutes:** Consideration and approval of the minutes of Fort Bend ISD Board of Trustees meetings and/or public hearings on the following dates: **22**

- October 5, 2026 Called Meeting and Agenda Review
- October 26, 2026 Regular Business Meeting

B. **Annual Comprehensive Financial Report:** Consideration and approval of the Annual Comprehensive Financial Report. **33**

C. **Physical Education (PE) and Athletic Supplies, Equipment, and Related Items (Increase):** Consideration and approval to increase the authorized expenditure under Contract 23-061AL, Physical Education (PE) and Athletic Supplies, Equipment, and Related Items, by $1,666,357, for a total not-to-exceed amount of $5,987,256, to support ongoing purchases of physical education and athletic supplies, equipment, and related items through October 2028. **231**

D. **Special Programs Services, Materials and Related Items (Increase):** Consideration and approval to increase the authorized expenditure under Contract 23-021AB, Special Programs, Services, Materials, and Related Items, by $8,450,000 for a total not-to-exceed amount of $21,250,000 to support the ongoing service, staffing, and program needs of the Special Education Department through June 2026. **235**

E. **District Support Consulting Services (Increase):** Consideration and approval to increase the authorized expenditure under Contract 22-055AB District Support Consulting Services, by $2,744,957 for a total not-to-exceed amount of $13,239,957 to continue providing district support consulting services through July 2027. **240**

F. **Library Book Purchase Programs Update**:Consideration and approval of the purchase of new library materials that were posted for public review from August 26, 2026, through September 25, 2026. **243**

G. **Residential and Nonpublic Day Schools:** Consideration and approval to authorize the Superintendent, or his designee, to execute agreements with the authorized residential and day treatment service providers listed in the table below as needed for the 2026-2027 school year: **263**

Residential Treatment Provider	Day Treatment Providers
Shiloh Treatment Center	Harris County Department of Education
	Providence Treatment Center
	River Oaks Academy
	Shiloh Treatment Center
	Monarch School and Institute

This approval will allow the district to respond to the immediate needs of students who require such services in FY27.

H. Review of proposed expenses that exceed $50,000: Specifically for:

1. **Fencing Installation, Repair, Maintenance, and Related Services:** Consideration and approval for the purchase of Fencing Installation, Repair, Maintenance, and Related Services from multiple vendors in an amount not to exceed $425,000 over a five-year period and authorization for the Superintendent to negotiate and execute the agreements through December 2031. **265**

2. **Fire Protection Systems, Inspections, Repairs, Maintenance, and Related Services:** Consideration and approval for the purchase of fire protection systems, inspections, repairs, and maintenance and related services from Advantage Interests Inc., BMF Solutions and Hi-Tek Sound & Signals in an amount not to exceed $2,000,000 over a five-year period and authorization for the Superintendent to negotiate and execute the agreements through December 2031. **270**

9. Action

A. **Nomination to the 2027 Houston-Galveston Area Council General Assembly:** Consideration and approval of a resolution nominating a representative and an alternate to the General Assembly of the Houston-Galveston Area Council for the year 2027. **275**

B. **Joint Election Agreement and Contract for Election Services:** Review and approve the Joint Election Agreement and Contract for Election Services ("Agreement") with Fort Bend County for the coordination and administration of a general election on Tuesday, November 3, 2026 to elect one person to serve a full term as Trustee in Positions 1, 4, and 5. **278**

10. 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:

Priority 1: Increase successful student outcomes through enhanced learning opportunities.
Goal 1: By 2028, 80% of all students, at every campus, in grades 3, 5, 8, and 10 will grow at least one year in reading as indicated by NWEA Map Growth Measures.
Goal 2: For the class of 2026, the percentage of graduates that meet the criteria for CCMR will increase from 65% to 90%.
Priority 2: Create and sustain a culture and climate of professionalism, accountability, and communication (PAC) where stakeholders (students, parents, and staff) are valued, inspired, and engaged.
Goal 1: By 2027, FBISD will increase overall staff satisfaction with the district from 73% to 85% through an organizational focus on the principles of the PAC as measured by the District Culture and Climate Survey.
Goal 2: By 2027, FBISD will increase overall secondary student engagement in schools from 78% to 85% evidenced by students indicating they feel good about being in school on the District Student Engagement Survey.
Goal 3: By 2027, FBISD will increase parent satisfaction with FBISD schools from 80% to 85% evidenced by parents indicating the quality of their child's school as excellent or good through an organizational focus on the principles of the PAC as measured by the District Culture and Climate Survey.
Priority 3: **Exhibit financial responsibility through transparent budgeting processes and effective management of resources aligned to the district strategic plan.**
Goal 1: By June 2025, FBISD will review 100% of the key revenue drivers with the Board and align all funding with the district strategic plan. (Completed)
Goal 2: By 2027, ensure efficient staffing in all areas of the organization including campuses and departments.

Fort Bend Independent School District

Executive Summary

Agenda Review Workshop	**Meeting Date: November 9, 2026**
Agenda Item Title: Information: Annual Comprehensive Financial Audit Update	
Board Policy: CE (Legal), CFA	**District Priority:** Priority 3
Department: Chief Financial Officer Are there related documents to be signed by the Board? NO ☒ Administration has reviewed the final submission for this agenda item. ☐ Reviewed by Deputy Superintendent ☒ Reviewed by Chief of Staff	

Recommendation

Summary/Background

The district's external auditors, Whitley Penn, will present a presentation summarizing the results of the Annual Comprehensive Financial Report (ACFR) for the year ending June 30, 2026, to the Board of Trustees and members of the community. The ACFR report will be included in the Board Agenda for review and consideration of approval.

Recommended by:

Dr. Marc Smith
Superintendent of Schools

Submitted by:

Kristopher Lynn
Chief Financial Officer

Fort Bend Independent School District

Executive Summary

Agenda Review Workshop	**Meeting Date: November 9, 2026**
Agenda Item Title: Information: Bond 2023 Overview	
Board Policy: Board Policy CT (Local) Board Policy FC (Local)	**District Priority:** Priority 3
Department: Deputy Superintendent Operations Are there related documents to be signed by the Board? NO ☐ Administration has reviewed the final submission for this agenda item. ☒ Reviewed by Deputy Superintendent ☒ Reviewed by Chief of Staff	

Recommendation

Summary/Background

The Trustees will receive project highlights and financial updates from our Bond 2023 program.

The investments made through the Bond 2023 program are intentionally aligned with Fort Bend ISD's Strategic Priorities 1, 2, and 3, ensuring that capital resources directly support student success, organizational effectiveness, and long-term operational sustainability. Bond-funded projects, including, but not limited to, campus renovations, fine arts and athletic facility upgrades, technology modernization, transportation enhancements, safety and security improvements, strengthen instructional environments, and expand access to high-quality learning experiences, directly advancing our district priorities. They improve student outcomes by expanding learning opportunities (Priority 1). At the same time, investments in campus climate, safety infrastructure, and systemwide technology promote consistency, transparency, and stakeholder confidence (Priority 2), creating and sustaining a culture of professionalism, accountability, and communication. Finally, major infrastructure initiatives like HVAC modernization, facility renewals, and districtwide capital planning ensure reliable, efficient, and compliant operations (Priority 3) by safeguarding the District's assets and positioning Fort Bend ISD for long-term fiscal stewardship.

Recommended by:

Dr. Marc Smith
Superintendent of Schools

Submitted by:

Kathleen Brown
Deputy Superintendent Operations

Dr. Thomas Lawing
Chief Operations Officer


FBISD
INSPIRE•EQUIP•IMAGINE
MAKE YOUR MARK
LeadTHE PAC
BOND 2023

2023 BOND | HVAC – MEP OVERVIEW

ONGOING PROJECTS



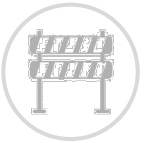
BP 039 East Zone 1; In Construction



BP 041 East Zone 3; In Construction



BP 045 West Central 2; In Construction



BP 047 West Zone 2; Construction Starting



BP 048 West Zone 3; In Construction



BP 049 Support Facilities; Completion - Jan ‘27

COMPLETED PROJECTS



BP 040 East Zone 2; Completed
Closed Out



BP 042 East Central 1; Completed
Close-Out Processing



BP 043 East Central 2; Completed
Close-Out Processing



BP 044 West Central 1; Completed
Close-Out Processing



BP 046 West Zone 1; Completed
Close-Out Processing

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BP039 | HVAC – MEP East Zone 1

HVAC/MEP upgrades are improving **campus comfort**, **reliability**, and **energy efficiency**, creating **safer facilities** while **reducing maintenance** needs and supporting **better learning environments** for students and staff

- Testing, balancing, and commissioning has begun to ensure proper operation and performance
- Replacing major HVAC equipment and upgrading hot-water systems
- Completing equipment, ductwork, and duct-heater improvements through year-end



McAuliffe MS
Chiller and Piping



Lake Olympia MS
Cooling Tower



Baines MS
Air-Handling Unit

BP041 | HVAC – MEP East Zone 3

- Ridgemont ES
- Schiff ES
- Scanlan Oaks ES
- Sienna Crossing ES

Testing, and balancing is almost complete to ensure proper operation and performance

Replaced major HVAC equipment, including chillers, the last of which was installed during Fall Break

Commissioning will begin soon



Sienna Crossing ES
New Chiller



Ridgemont ES New
Chilled Water Pumps and Piping

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BP045 | HVAC – MEP West Central 2

- First Colony MS
- Sartartia MS
- Sugar Land MS
- Kempner HS

Testing and Balancing, and Commissioning work ongoing

Chiller installation completed at Kempner HS and Sartartia MS

Remaining work includes lift station work at Kempner HS



Kempner HS New Chiller



Kempner HS Lift Station

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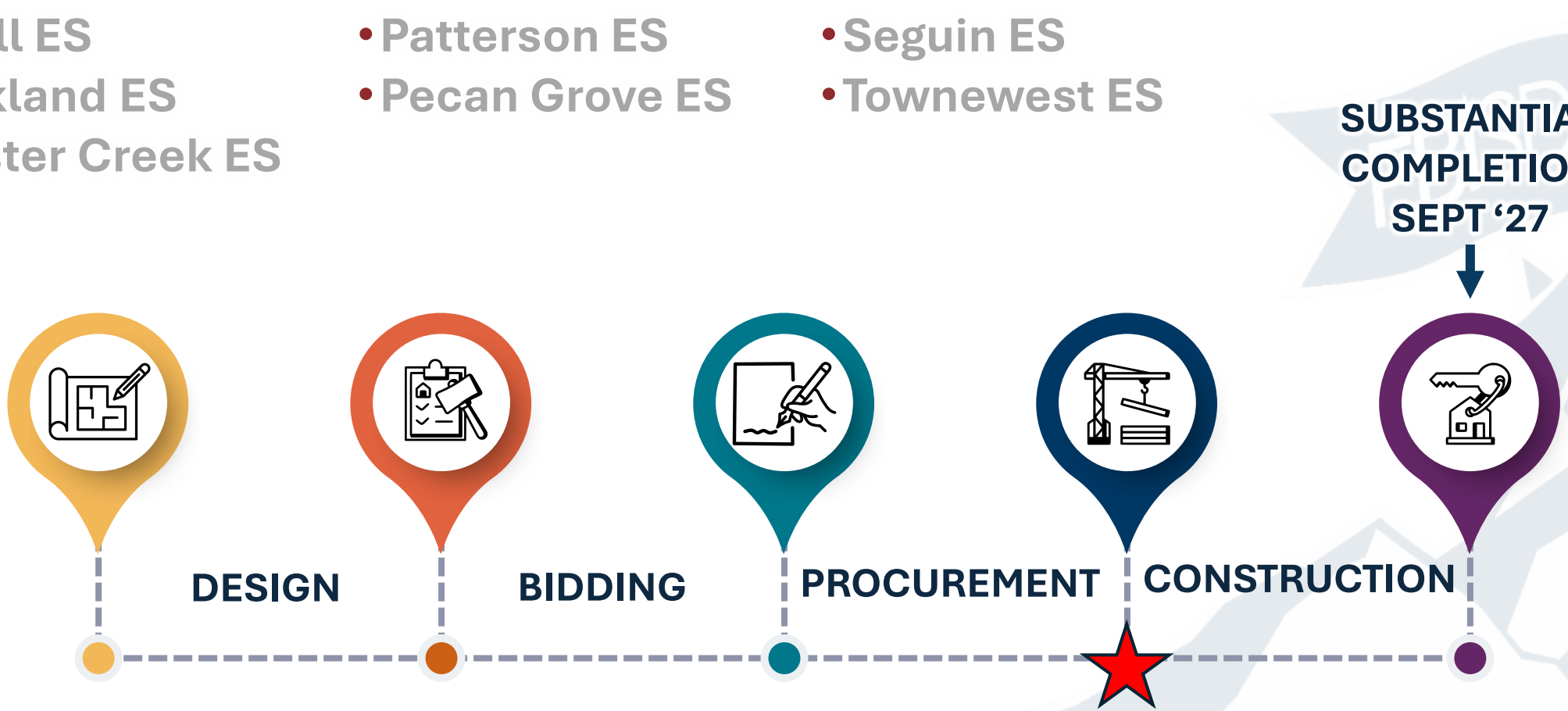
Sartartia MS Transformer



Kempner HS Kitchen

BP047 | HVAC – MEP West Zone 2

- Neill ES
- Oakland ES
- Oyster Creek ES
- Patterson ES
- Pecan Grove ES
- Seguin ES
- Townewest ES



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BP048 | HVAC – MEP West Zone 3

- Walker Station ES
- Crockett MS
- Bowie MS
- Hodges Bend MS
- Garcia MS
- Austin HS
- Travis HS

Air Handler Unit refurbishment work at Austin HS is completed

Roof Top Unit replacement work at Travis HS field house is completed

Testing and Balancing, and Commissioning work in progress at multiple campuses



Austin HS Air Handler Unit

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BP049 | HVAC – MEP Support Facilities

- Administration Building
- Design & Construction Building
- Hopson Field House
- Kempner Ag
- MR Wood EC
- Progressive HS

HVAC and MEP upgrades are complete

Testing, commissioning, and remaining work are progressing

Overall status: On track for completion through late 2026

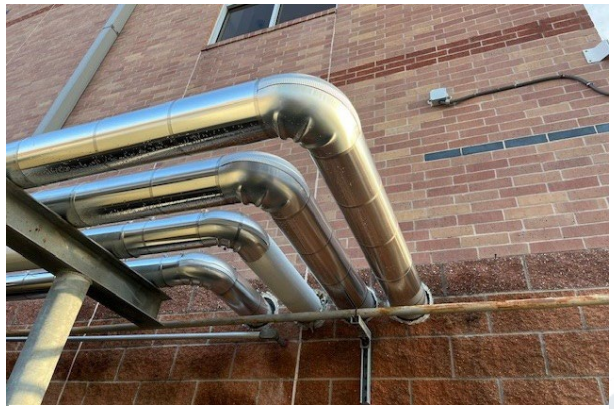


Kempner Ag
Animal Pen Watering Lines



MR Wood
New Chillers

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Hopson Field House
Piping Insulation



Administration Building
New Generator



Finance Update

November 2027

2023 Bond Expenditures to Date

Major Object	Budget	Encumbered[1]	Expenses[2]	Remaining Budget
Contracted Services	$35,459,309	$4,525,064	$17,072,005	$13,862,240
Supplies and Materials	102,155,009	9,015,329	40,098,472	53,041,208
Capital Outlay	1,124,598,841	251,394,312	731,894,268	141,310,261
Total	**$ 1,262,213,158**	**$ 264,934,704**	**$ 789,064,746**	**$ 208,213,709**

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Note: financial data as of 9/30/2026

[1] Encumbered amount includes requisitions and purchase orders

[2] Amounts will change as the month is closed

Available Bond Contingency

Description	Contingency Amount[1]	Proposed Addition[2]	Proposed Use[3]	Contingency Remaining
Bond 2014	$ 45,063	$ -	$ -	$ 45,063
Bond 2018	18,215,525	-	-	18,215,525
Bond 2023 Prop A	34,360,514	-	-	34,360,514
Bond 2023 Prop B	765,302	-	-	765,302
Bond 2023 Prop C	13,681	-	-	13,681
Total	**$ 53,400,085**	**$ -**	**$ -**	**$ 53,400,085**

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(1) Bond 2018 includes $103K for projects awaiting paperwork close out
(2) Bond 2018 closeout PKG057 Barrington Place ES interior renovation
(3) NA

Timeline of Expected Contingency Requests: $1.0M

Expected Request Date	Project	Estimated Contingency Request
~~February~~	~~BP047 HVAC MEP W Zn 2~~	~~$1.3M~~
~~March~~	~~BP023 Madden Foundation & Repairs~~	~~$2.5M~~
~~April~~	~~BP048 HVAC MEP West Zone 3~~ ~~Don Cook Natatorium Repairs *(Unexpected)*~~	~~$1.3M~~ ~~$0.6M~~
~~May~~	~~NA~~	~~NA~~
~~June~~	~~HVAC Equipment Failures *(Unexpected)*~~ ~~Additional Parking Campus Consolidation~~	~~$970K~~ ~~$1.0M~~
~~Aug~~	~~*Purchase of 8 buses as part of district match to access Texas Clean School Bus Grant*~~	~~$0.5M~~
TBD	BP018 Flooring Pkg BP055 Sound Sys	$90K $0.9M
Totals		**$1.0M**

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Contingency Remaining after Expected Uses

Bond Contingency Available:		Prop A Life Cycle Deficiency Expected Uses:		Contingency Remaining:
$53.4M	-	**$1.0M**	=	**$52.4M**

Fort Bend Independent School District

Executive Summary

Agenda Review Workshop	**Meeting Date: November 9, 2026**
Agenda Item Title: Information: Student Achievement – GT and Bilingual Program Update	
Board Policy: EHBA (Legal); EHBE (Legal); EHBB (Legal)	**District Priority:** Priority 1
Department: Deputy Superintendent Teaching & Learning Are there related documents to be signed by the Board? NO ☒ Administration has reviewed the final submission for this agenda item. ☒ Reviewed by Deputy Superintendent ☒ Reviewed by Chief of Staff	

Recommendation

Summary/Background
Staff will present a program update on specialized programs provided to students in Fort Bend ISD. The program update will include an update on Gifted & Talented and programs provided to Emergent Bilingual students (ESL and Bilingual). The administration will provide information on current program status, student achievement, next steps for program supports, and future program plans.

Recommended by:

Dr. Marc Smith
Superintendent of Schools

Submitted by:

Dr. Jaretha Jordan
Deputy Superintendent of Teaching & Learning

Dr. Matt Warford
Chief Academic Officer

Fort Bend Independent School District

Executive Summary

Agenda Review Workshop	**Meeting Date: November 9, 2026**
Agenda Item Title: Review: Board of Trustees Meeting Minutes	
Board Policy: BE (Local)	**District Priority:** Priority 2
Department: Legal Are there related documents to be signed by the Board? YES ☒ Administration has reviewed the final submission for this agenda item. ☐ Reviewed by Deputy Superintendent ☒ Reviewed by Chief of Staff	

Recommendation

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

- October 5, 2026 Called Meeting and Agenda Review
- October 26, 2026 Regular Business Meeting

Summary/Background

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.

Recommended by:

Dr. Marc Smith
Superintendent of Schools

Submitted by:

Derrick Ward
General Counsel

Minutes
Fort Bend ISD Board of Trustees
Called Meeting and Agenda Review
October 5, 2026

A Board of Trustees Called Meeting and Agenda Review was held on Monday, October 5, 2026, beginning at 6:00 p.m. in the Board Room of the Fort Bend ISD Administration, 16431 Lexington Blvd, Sugar Land, Texas, 77479.

The Live Stream of the meeting was available at:
https://www.fortbendisd.gov/our-district/leadership/board-of-trustees/board-meeting-live-stream

The meeting was recorded as required by law, and the recording is available to the public at:
https://fortbendisd.new.swagit.com/videos/402961

The agenda packet for the meeting can be found here:
https://meetings.boardbook.org/Public/Agenda/649?meeting=767624

Presiding Officer……..……Mrs. Kristin K. Tassin, President

Board Members Present
Mrs. Angie Hanan, Vice President
Dr. Shirley Rose-Gilliam, Secretary
Mr. Adam Schoof
Mrs. Afshi Charania
Mrs. Addie Heyliger
Mrs. Angie Wierzbicki

School Officials Present

Dr. Marc Smith, Superintendent of Schools
Beth Martinez, Deputy Superintendent Chief of Staff
Kathleen Brown, Deputy Superintendent of Operations
Dr. Jaretha Jordan, Deputy Superintendent of Teaching and Learning
Kris Lynn, Chief Financial Officer
Chassidy Olainu-Alade, Chief Communications Officer
Stephanie Williams, Chief of Organizational Development
Dr. Nkrumah Dixon, Chief Human Resource Officer
Long Pham, Chief Information Officer
Thomas Lawing, Chief Operations Officer
Anthony Sanders, Chief of Police
Dr. Matt Warford, Chief Academic Officer
Cesar Martinez, Chief of Schools
Derrick Ward, General Counsel

Kim Schaub, Recording Secretary

Others Present
Jonathan Brush, Board Counsel
FBISD Staff and Employees

1. Meeting Called to Order

President Tassin called the meeting to order at 6:00 p.m. announcing the presence of a quorum and that the meeting had been duly called and the notice posted for the time and matter required by law.

2. Pledge of Allegiance followed by a moment of silence.

3. Public Comment

- Gemma Nguyen spoke on rezoning.
- Shu Rau spoke on boundary planning.
- Christine Wang spoke on rezoning.
- Shirisha Mudhireddy spoke on boundary planning.
- Teresa Noyola spoke on boundary planning.
- Michael Cha spoke on boundary planning.
- Dolores Collins was not present.
- Kendahl Kelly spoke on boundary planning.
- Jennifer Obi spoke on boundary planning.
- Byron Davis spoke on maximum class size exception.
- Rodrigo Carreon spoke on rezoning of middle schools.
- Angie Korger spoke on boundary planning.
- Pedro Valencia spoke on high school boundaries.
- Lynn Prince spoke on Target and Local Improvement Plans.

4. Information

A. School Calendar Development Process

B. Bond 2023 Overview

5. Action

- **MOTION made by Mrs. Hanan and SECONDED by Mrs. Heyliger** that the Board of Trustees approve Middle School Attendance Boundaries as presented.

MOTION CARRIES: 6-1
All those in favor: Tassin, Hanan, Gilliam, Charania, Heyliger, Wierzbicki
All those opposed: Schoof

- **MOTION made by Mrs. Hanan and SECONDED by Mrs. Heyliger** that the Board of Trustees approve the High School Attendance Boundaries as presented.

- **MOTION made by Mrs. Wierzbicki and SECONDED by Mr. Schoof** to amend the motion, so that the Board approves High School attendance boundary scenario no. 1 as presented by the administration at the Board's September 28, 2026, meeting.

MOTION TO AMEND FAILS: 3-4
All those in favor: Hanan, Schoof, Wierzbicki
All those opposed: Tassin, Gilliam, Charania, Heyliger

ORIGINAL MOTION FAILS: 3-4
All those in favor: Tassin, Gilliam, Heyliger
All those opposed: Hanan, Schoof, Charania, Wierzbicki

- **MOTION made by Mrs. Heyliger and SECONDED by Mrs. Hanan** that the Board of Trustees adopt scenario 1.

MOTION CARRIES: 7-0
All those in favor: Tassin, Hanan, Gilliam, Schoof, Charania, Heyliger, Wierzbicki
All those opposed: 0

- **MOTION made by Mrs. Hanan and SECONDED by Mrs. Heyliger** that the Board of Trustees authorize approval of the professional services agreements between Jared Berry and Cy-Fair Independent School District.

MOTION CARRIES: 7-0
All those in favor: Tassin, Hanan, Gilliam, Schoof, Charania, Heyliger, Wierzbicki
All those opposed: 0

6. Closed Session

The Board convened in closed session at 8:10 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.

7. Reconvene in Open Session

The Trustees reconvened in open session at 8:15 p.m.

8. Consider Action on Closed Session Items.

9. Review

A. **Board of Trustees Meeting Minutes:** Consideration and approval of the minutes of Fort Bend ISD Board of Trustees meetings and/or public hearings on the following dates:
   - September 14, 2026 Called Meeting and Agenda Review
   - September 28, 2026 Regular Business Meeting

B. **District Fiscal and Budgetary Strategy:** Consideration and approval of the District's Fiscal and Budgetary Strategy.

C. **2026-27 Investment Strategy:** Consideration and approval of a resolution for the District's investment strategy and authorization of investment brokers for the District.

D. **2026-27 Underwriters:** Consideration and approval of underwriters to be utilized by the

District in connection with future bond debt issued.

E. **2026 Bond Advisory Committee Membership:** Consideration and approval to appoint new members to the Bond Advisory Committee (BAC).

F. **TEAL Alternate Approver:** Consideration and approval of Natresha Ardoin, Director of State Reporting and Enrollment for renewal as alternate approvers/designees for the Texas Education Agency TEA Login (TEAL).

G. **Maximum Class Size Exceptions:** Consideration and approval of the Texas Education Agency (TEA) exception for class size in grades PreK-4 for elementary schools that exceed a teacher-to-student ratio of 22 students per classroom teacher (22:1).

H. **Turnaround Plans (TAPs) 2026-27:** Consideration and approval of the Turnaround Plans as required by TEA for the 2026 – 27 school year for the following campuses:
   - Hightower

I. **Targeted and Local Improvement Plans (TIPs and LIPs) 2026-2027:** Consideration and approval of the Targeted and Local Improvement Plans (TIPs and LIPs) required by Texas Education Agency for the following campuses:
   - Targeted Improvement Plans (TIPs): Willowridge HS
   - Local Improvement Plans (LIPs): Aldridge ES, Armstrong ES, Burton ES, Henry ES, Goodman ES, Heritage Rose, Lantern Lane ES, Meadows ES, Mission ES, Ridgemont ES, Rosa Parks ES, Crockett MS, Hodges Bend MS, and Sugar Land MS

10. Adjournment

Having no further business before the Board, **MOTION** was made by **Mrs. Heyliger** to adjourn the meeting at 8:38 p.m.

Kristin K. Tassin, President Dr. Shirley Rose-Gilliam, Secretary

Minutes
Fort Bend ISD Board of Trustees
Regular Business Meeting
October 26, 2026

A Board of Trustees Regular Business Meeting was held on Monday, October 26, 2026, beginning at 6:00 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 at: https://www.fortbendisd.gov/our-district/leadership/board-of-trustees/board-meeting-live-stream

The meeting was recorded as required by law, and the recording is available to the public at: https://fortbendisd.new.swagit.com/videos/405083

The agenda packet for the meeting can be found here: https://meetings.boardbook.org/Public/Agenda/649?meeting=770092

Presiding Officer……Mrs. Kristin K. Tassin, President

Board Members Present
Mrs. Angie Hanan Vice President
Dr. Shirley Rose-Gilliam, Secretary
Mr. Adam Schoof
Ms. Afshi Charania
Mrs. Addie Heyliger
Mrs. Angie Wierzbicki

School Officials Present

Dr. Marc Smith, Superintendent of Schools
Beth Martinez, Deputy Superintendent Chief of Staff
Dr. Jaretha Jordan, Deputy Superintendent of Teaching and Learning
Kathleen Brown, Deputy Superintendent of Operations
Kris Lynn, Chief Financial Officer
Chassidy Olainu-Alade, Chief Communications Officer
Stephanie Williams, Chief of Organizational Development
Dr. Nkrumah Dixon, Chief Human Resource Officer
Long Pham, Chief Information Officer
Thomas Lawing, Chief Operations Officer
Dr. Matt Warford, Chief Academic Officer
Cesar Martinez, Chief Academic Officer
Anthony Sanders, Chief of Police
Derrick Ward, General Counsel

Kim Schaub, Recording Secretary

Others Present
Jonathan Brush, Board Counsel
FBISD Staff and Employees

1.Meeting Called to Order

President Tassin called the meeting to order at 6:00 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. National Anthem

President Tassin asked everyone to stand for the National Anthem, performed by Marshall High School choir ensemble.

3. Moment of Silence

Following the performance, President Tassin asked everyone to remain standing for a moment of silence.

4. Recognitions

- National Anthem performed by Marshall High School Choir Ensemble.
- Marshall High School student earning national honors at the 2026 AAU Junior Olympics.
- Ridge Point High School student placing at the Dwarf Athletic Association of America National Games.
- Fort Bend ISD Fine Arts Theatre Programs for earning District of Distinction.

5. Public Comment

- Terrance Outley was not present.
- Bilal Hassan spoke on facility space for FIRST Robotics Competition.
- Fuzail Sheriff spoke on facility space for FIRST Robotics Competition.
- Grace Chen spoke on student technology use.
- Joe Chen spoke on student technology use.
- Raman Singh spoke on technology use in classrooms.
- Deric Dawson was not present.
- Christina Brittingham spoke on screens & EdTech.
- Coatney Cobble spoke on Technology review.
- Lynn Prince spoke on email sent to FBISD on October 5, 2026.
- Emily Black Huynh spoke on Technology Usage Evaluation.
- Venkataraman Prakash Rangan spoke on full year Syllabus for every subject in Middle and High School Curriculum and making athletic facilities available to public after school hours.

6. Superintendent Update

7. Board Activity Report

8. Special Report

A. Annual Board Training Report

9. Information

A. Intruder Detection Report

B. Student Achievement BOY Assessment Update

C. Review of Technology Usage in Fort Bend ISD's Classrooms

10. Consent Agenda

Agenda items 10.E, 10.G, 10.H and 10.I were removed from the consent agenda.

MOTION made by Mrs, Hanan and SECONDED by Mrs. Heyliger that the Board of Trustees approve the Consent Agenda Items as presented except for items 10.E, 10.G, 10.H and 10.I.

MOTION CARRIES: 7-0
All those in favor: Tassin, Hanan, Gilliam, Schoof, Charania, Heyliger, Wierzbicki
All those opposed: 0

A. **Board of Trustees Meeting Minutes:** Consideration and approval of the minutes of Fort Bend ISD Board of Trustees meetings and/or public hearings on the following dates:
   - September 14, 2026 Called Meeting and Agenda Review
   - September 28, 2026 Regular Board Meeting

B. **District Fiscal and Budgetary Strategy:** Consideration and approval of the District's Fiscal and Budgetary Strategy.

C. **2026-27 Investment Strategy:** Consideration and approval of a resolution for the District's investment strategy and authorization of investment brokers for the District.

D. **2026-27 Underwriters:** Consideration and approval of underwriters to be utilized by the District in connection with future bond debt issued.

E. **2026 Bond Advisory Committee Membership:** Consideration and approval to appoint new members to the Bond Advisory Committee (BAC).

F. **TEAL Alternate Approver:** Consideration and approval of Natresha Ardoin, Director of State Reporting and Enrollment for renewal as alternate approvers/designees for the Texas Education Agency TEA Login (TEAL).

G. **Maximum Class Size Exceptions:** Consideration and approval of the Texas Education Agency (TEA) exception for class size in grades PreK-4 for elementary schools that exceed a teacher-to-student ratio of 22 students per classroom teacher (22:1).

H. **Turnaround Plans (TAPs) 2026-27:** Consideration and approval of the Turnaround Plans as required by TEA for the 2026 – 27 school year for the following campuses:
   - Hightower High School

I. **Targeted and Local Improvement Plans (TIPs and LIPs) 2026-2027:** Consideration and approval of the Targeted and Local Improvement Plans (TIPs and LIPs) required by Texas Education Agency for the following campuses:
   - Targeted Improvement Plans (TIPs): Willowridge HS
   - Local Improvement Plans (LIPs): Aldridge ES, Armstrong ES, Burton ES, Henry ES, Goodman ES, Heritage Rose, Lantern Lane ES, Meadows ES, Mission ES, Ridgemont ES, Rosa Parks ES, Crockett MS, Hodges Bend MS, and Sugar Land MS

Action on Items Removed from the Consent Agenda

- **2026 Bond Advisory Committee Membership:** Consideration and approval to appoint new members to the Bond Advisory Committee (BAC).

MOTION made by Mrs. Hanan and SECONDED by Mrs. Heyliger that the Board of Trustees approve consent agenda item 10.E as presented.

MOTION CARRIES: 7-0
All those in favor: Tassin, Hanan, Gilliam, Schoof, Charania, Heyliger, Wierzbicki
All those opposed: 0

- **Maximum Class Size Exceptions:** Consideration and approval of the Texas Education Agency (TEA) exception for class size in grades PreK-4 for elementary schools that exceed a teacher-to-student ratio of 22 students per classroom teacher (22:1).

MOTION made by Mrs. Hanan and SECONDED by Mrs. Heyliger that the Board of Trustees approve consent agenda item 10.G as presented.

MOTION CARRIES: 7-0
All those in favor: Tassin, Hanan, Gilliam, Schoof, Charania, Heyliger, Wierzbicki
All those opposed: 0

- **Turnaround Plans (TAPs) 2026-27:** Consideration and approval of the Turnaround Plans as required by TEA for the 2026 – 27 school year for the following campuses:
  - Hightower High School

MOTION made by Mrs. Hanan and SECONDED by Mrs. Heyliger that the Board of Trustees approve consent agenda item 10.H as presented.

MOTION CARRIES: 7-0
All those in favor: Tassin, Hanan, Gilliam, Schoof, Charania, Heyliger, Wierzbicki
All those opposed: 0

- **Targeted and Local Improvement Plans (TIPs and LIPs) 2026-2027:** Consideration and approval of the Targeted and Local Improvement Plans (TIPs and LIPs) required by Texas Education Agency for the following campuses:
  - Targeted Improvement Plans (TIPs): Willowridge HS
  - Local Improvement Plans (LIPs): Aldridge ES, Armstrong ES, Burton ES, Henry ES, Goodman ES, Heritage Rose, Lantern Lane ES, Meadows ES, Mission ES, Ridgemont ES, Rosa Parks ES, Crockett MS, Hodges Bend MS, and Sugar Land MS

MOTION made by Mrs. Hanan and SECONDED by Mrs. Heyliger that the Board of Trustees approve consent agenda item 10.I as presented.

MOTION CARRIES: 7-0
All those in favor: Tassin, Hanan, Gilliam, Schoof, Charania, Heyliger, Wierzbicki
All those opposed: 0

11. Convene in Closed Session

The Board convened in closed session at 9:08 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, Section551.074 - 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 annual renewal of Resolution for “Good Cause Exemption” to maintain compliance with HB 121.

B. Pursuant to Texas Government Code Sections 551.071 and 551.129, consultation with school attorney concerning pending litigation and possible settlement of matter styled James Michael Lovell v. Fort Bend Independent School District; No. 4:22-cv-04099; United States District Court of the Southern District of Texas, Houston Division.

12. Reconvene in Open Session

The Board reconvened in open session at 10:37 p.m.

13. Consider Action on Closed Session Items

- **MOTION made by Mr. Schoof and SECONDED by Mrs. Heyliger** for the Board of Trustees to approve the annual renewal of its claim for “good cause exception” under Texas Education Code Section 37.0814(c) and (d-1) to maintain compliance with HB 121, regarding armed personnel and adopt the alternative standard as discussed in closed session.

MOTION CARRIES: 7-0
All those in favor: Tassin, Hanan, Gilliam, Schoof, Charania, Heyliger, Wierzbicki
All those opposed: 0

- **MOTION made by Mrs. Heyliger and SECONDED by Mrs. Hanan** for the Board of Trustees to accept the recommendation of the Superintendent of Schools and the School District’s Attorney and to direct the Superintendent and the School District’s Attorney to proceed as discussed in closed session to execute the settlement agreement and any other steps necessary to effectuate same, in the matter styled James Michael Lovell v. Fort Bend Independent School District; No. 4:22-cv-04099; United States District Court of the Southern District of Texas, Houston Division.

MOTION CARRIES: 7-0
All those in favor: Tassin, Hanan, Gilliam, Schoof, Charania, Heyliger, Wierzbicki

All those opposed: 0

14. Action

15. Future Meeting Discussion

16. Adjournment

Having no further business before the Board, **MOTION** was made by **Mrs. Heyliger** to adjourn the meeting at 10:39 p.m.

Kristin K. Tassin, President Dr. Shirley Rose-Gilliam, Secretary

Fort Bend Independent School District

Executive Summary

Agenda Review Workshop	**Meeting Date: November 9, 2026**
Agenda Item Title: Review: Annual Comprehensive Financial Report	
Board Policy: CE (Legal), CFA	**District Priority:** Priority 3
Department: Chief Financial Officer	
Are there related documents to be signed by the Board? YES	
☒ Administration has reviewed the final submission for this agenda item.	
☐ Reviewed by Deputy Superintendent	☒ Reviewed by Chief of Staff

Recommendation

Consideration and approval of the Annual Comprehensive Financial Report.

Summary/Background

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 (ACFR), which normally the District must submit to the Texas Education Agenda (TEA) no later than the 150th day after the end of the fiscal year. This year, the date falls on November 27, 2026, for districts with a June 30th year end. However, due to the Office of Management and Budget (OMB) not releasing the final compliance supplement, TEA has extended the submission date of the ACFR until 30 days after final issuance of OMB compliance supplement being issued.

The District's financial auditor, Whitley Penn, LLP, met with the Board Audit Committee on October 20, 2026, to review the financial audit and Single Audit Report which reflect a "clean" opinion. The Board of Trustees received the ACFR for review, and it is now ready for consideration and approval. The Single Audit Report will be issued later pending the Office of Management and Budget (OMB) federal government agency issuing the final OMB compliance supplement.

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

Recommended by:

Dr. Marc Smith
Superintendent of Schools

Submitted by:

Kristopher Lynn
Chief Financial Officer

C-NOTE: THIS IS FOR ILLUSTRATION PURPOSES ONLY
(This page is printed separately when producing PDF)



FBISD
INSPIRE • EQUIP • IMAGINE

Annual Comprehensive Financial Report

2025-2026
For the fiscal year ended June 30, 2026

FORT BEND INDEPENDENT SCHOOL DISTRICT
16431 Lexington Blvd.
Sugar Land, TX 77479
www.fortbendisd.gov

FBISD ACFR DRAFT 2026-10-26

FORT BEND INDEPENDENT SCHOOL DISTRICT

ANNUAL
COMPREHENSIVE
FINANCIAL REPORT

For the Fiscal Year Ended
June 30, 2026

PREPARED BY

The Fort Bend Independent School District
Business & Finance Department

16431 Lexington Boulevard, Sugar Land, Texas 77479

FBISD ACFR DRAFT 2026-10-26

FORT BEND INDEPENDENT SCHOOL DISTRICT

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FBISD
Lead
THE PAC
LEVEL UP!

INTRODUCTORY SECTION

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FORT BEND INDEPENDENT SCHOOL DISTRICT
Principal Officials and Advisors

BOARD OF TRUSTEES

Kristin Tassin, President

Angie Hanan, Vice President

Dr. Shirley Rose-Gilliam, Secretary

Afshi Charania, Member

Addie Heyliger, Member

Adam Schoof, Member

Angie Wierzbicki, Member

ADMINISTRATION

Marc Smith, Ph.D., Superintendent

SENIOR LEADERSHIP
Kathleen Brown, Deputy Superintendent of Operations
Jaretha Jordan, Ph.D., Deputy Superintendent of Teaching and Learning
Beth Martinez, Deputy Superintendent Chief of Staff
Chassidy Olainu-Alade, Chief Communications Officer
Kris Lynn, Chief Financial Officer
Stephanie Williams, Chief Organizational Development

EXECUTIVE LEADERSHIP
Nkrumak Dixon, Ph.D., Chief Human Resources Officer
Thomas Lawing, Chief Operating Officer
Long Pham, Chief Information Officer
Anthony Sanders, Chief of Police
Cesar Martinez, Ph.D., Chief of Schools
Stephen Warford, Ph.D., Chief Academic Officer
Derrick Ward, General Counsel

CONSULTANTS AND ADVISORS

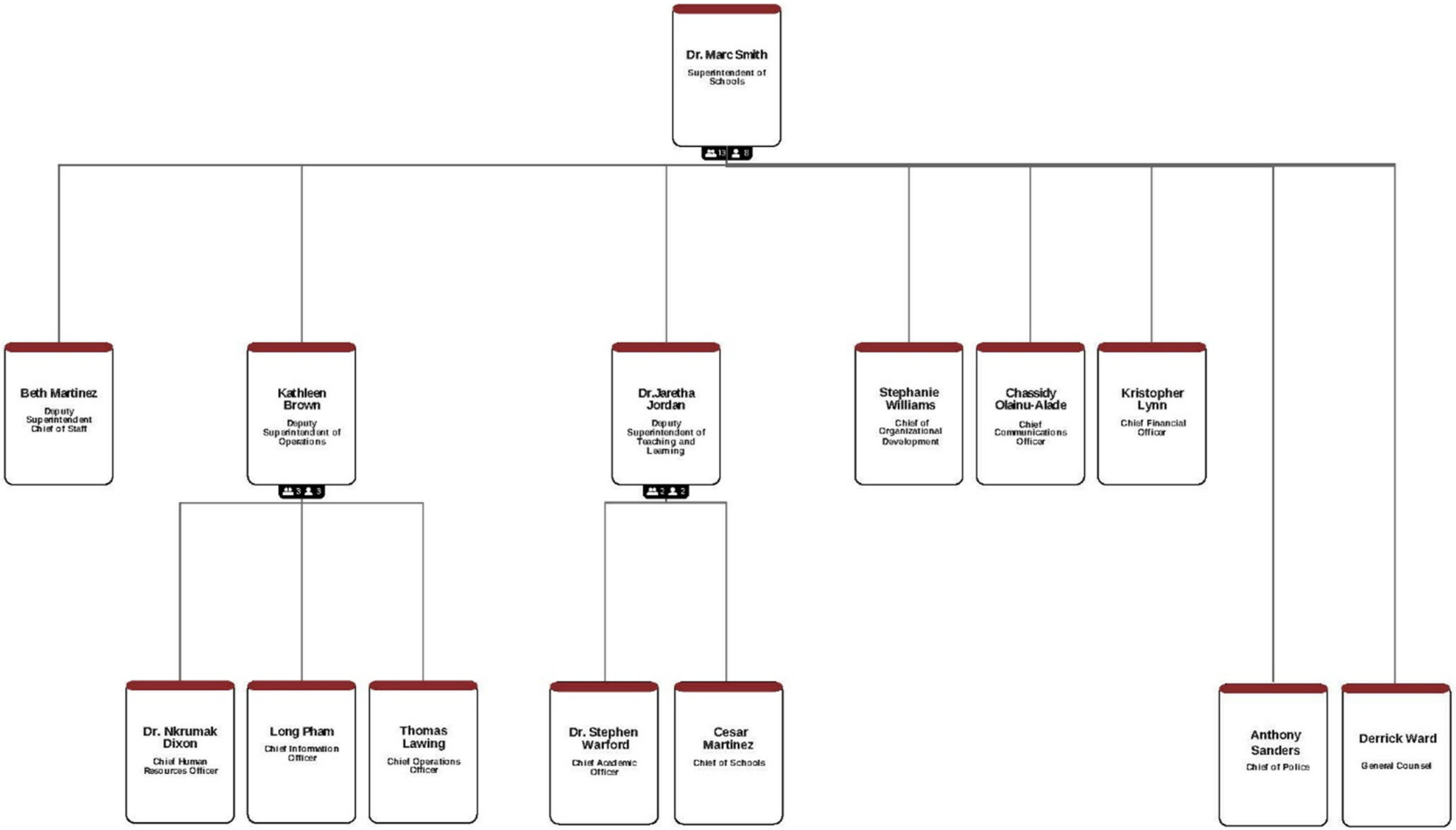
Whitley Penn, LLP
Houston, Texas - Independent Auditors

Bracewell LLP
Houston, Texas - Bond Counsel

Hilltop Securities Inc.
San Antonio, Texas - Financial Advisor

FBISD ACFR DRAFT 2026-10-26

FORT BEND INDEPENDENT SCHOOL DISTRICT



November 30, 2026

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 ("FBISD") or the ("District") for the year ended June 30, 2026, 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, 2026. 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) require 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 sixth largest district in the state of Texas, FBISD operated 84 campuses during fiscal year 2025-26 including 12 high schools, 15 middle schools, 52 elementary schools, and five unique learning centers. The unique learning centers include two early learning centers, a career and technical center, an alternative center providing a pathway to graduation and an alternative learning center. In addition, other sites for administration, athletics, agriculture, and instructional and support

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services are utilized. The average age of school buildings is 28 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.

A seven-member Board of Trustees governs the District and has governance responsibilities over all activities of the District. Board members serve staggered three-year terms, elect their own officers, and are elected by voters throughout the District and represent the entire District, not just a specific geographic area. However, three members must reside in the west side and three must reside in the east side, and one position is an at-large position. Elections are held in November. The District is not included in any other governmental reporting entity and there is no component unit included in the reporting entity.

The District provides comprehensive public educational programs 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. High School students may take advantage of earning college credits through College Board Advanced Placement courses, and dual credit programs. 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.

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, Meadows Place, Arcola, a part of Richmond, and a small portion of Houston. Fort Bend County has a population of 498,966. The local economy is diverse and major employment sectors include engineering, oil services and exploration, manufacturing, healthcare, and real estate. Fort Bend County is primarily residential with an average taxable home value of $293,827 for fiscal year 2025-26. Fort Bend County has continued to experience gains in housing starts and closings, as well as an overall increase in property values for Fort Bend ISD of 4.8 percent for fiscal year 2025-26 without considering the increased homestead exemptions passed by Texas voters on November 4, 2025. The unemployment rate in Fort Bend County was 5.1 percent in June 2026. Fort Bend County continues to attract residents to various communities with growth mainly in the southeast and far west parts of the District. Fort Bend County average household income is higher than average in the state and the community and county employers expect public schools and universities to provide a diverse and elevated level of education to its students.

Financial Control

The Board approved a Fiscal and Budgetary 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.

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FACTORS AFFECTING THE FINANCIAL CONDITION (continued)

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

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

Long-term Financial Planning

The District's long-term financial planning approach is guided by the District's Strategic Plan which sets a priority for the District to exhibit fiscal responsibility through transparent budgeting processes and effective management of resources aligned to the District's strategic plan. The District prioritizes student instruction during the planning process. A cost savings audit was performed in fiscal year 2025 detailing the District could enhance student services and strengthen academic programs by consolidating campuses due to lower enrollment. In 2025, the District kicked off a three-year boundary planning process to ensure boundaries utilize campus buildings as efficiently as possible. The District has involved community stakeholders in the process and has discussed the planning and progress of committee in public board meetings.

The District continues to implement the 2023 bond referendum passed by voters. Coleman Middle School opened in August 2026, and Clements High School is expected to open in August 2027.

The District will offer premier programming to middle school students for the 2026-27 school year providing an opportunity for students to gain invaluable knowledge in fields such as transportation, cyber security, energy and community service. The District also launched a mandarin immersion program designed to foster bilingual, biliterate, and bicultural proficiency as well as a dual language Spanish-English program, both for elementary students starting the 2026-27 school year.

The District has maintained a stable fund balance. This strong financial position allows the District to receive AA+ 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 almost $37 million to FBISD teachers and schools. During the 2025-26 school year, the Fort Bend Education Foundation awarded more than $771,700 to the District for FBISD teachers to fund innovative programs for the District's students.

The 2026 graduating Senior Class was offered academic and athletic scholarships totaling over $283.6 million.

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AWARDS AND ACKNOWLEDGMENTS

Financial Reporting Awards

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the District for its Annual Comprehensive Financial Report for the year ended June 30, 2025. In order to be awarded a Certificate of Achievement, the District published an easily readable and efficiently organized Annual Comprehensive 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 Comprehensive Financial Report for the same time period. The Certificate of Excellence in Financial Reporting certifies that the recipient school district presented its Annual Comprehensive 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 Annual Comprehensive 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 2025-26 rating of "Superior Achievement" based on 2024-25 financial data for 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 eighth 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 April 2028. 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. The District is only one of five school districts in Texas to have received this certification in the last ten years and the only school district to receive it more than two times.

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, LLP, for providing professional guidance and assistance in the preparation of this report.

Respectfully submitted,

Dr. Marc Smith
Superintendent

Kris Lynn
Chief Financial Officer

Kelly Schlacks
Executive Director of Finance

FBISD ACFR DRAFT 2026-10-26

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, 2025



and issued to the public 144 days after the fiscal year end

Christopher P. Morrill

Executive Director/CEO

FBISD ACFR DRAFT 2026-10-26

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, 2025.

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

CERTIFICATE OF EXCELLENCE IN FINANCIAL REPORTING

Lynn Knight
President

James M. Rowan, CAE, SFO
CEO/Executive Director

FBISD ACFR DRAFT 2026-10-26

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, 2026, at a meeting of the Board of Trustees of such school district on the 30th day of November 2026.

_____
Kristin Tassin
President, Board of Trustees

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

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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
Fort Bend Independent School District

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, 2026, 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, 2026, 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.

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.

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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.

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 accompanying supplementary information, such as the combining and individual nonmajor fund financial statements, budget comparisons and compliance schedules and the other information, such as the introductory and statistical section, required Texas Education Agency (TEA) 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 and budget comparisons and compliance schedules, required TEA schedules, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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To the Board of Trustees
Fort Bend Independent School District

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section, and statistical section 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 November 30, 2026, 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
November 30, 2026

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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, 2026. 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.

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 are comprised of 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.

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

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Overview of the Financial Statements (continued)

Basic Financial Statements (continued)

Government-Wide Statements (continued)

the overall health of the District, however, non-financial factors need to be considered as well, such as changes in the District's average daily attendance, its property tax base and the condition of the District's facilities.

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

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

The government-wide financial statements include the District's Extended Learning Fund, Facility Rental fund, and CTE Center Fund. 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 CTE center handles business-type activities for the students throughout the District. 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.

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.

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Overview of the Financial Statements (continued)

Basic Financial Statements (continued)

Fund Financial Statements (continued)

The District maintains 25 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 major funds. Data from the other governmental funds are combined

in a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in the financial statements. The District adopts an annual appropriated budget for its General Fund, National School Breakfast and Lunch Program Fund, and Debt Service Fund. A budgetary comparison schedule has been provided to demonstrate compliance with these budgets.

Proprietary funds: Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. There are two proprietary fund types – enterprise and internal service funds. The District's enterprise funds are used to account for its business-type activities which include extended learning, facility rental, and career and technical education. The internal service funds are an accounting device used to accumulate and allocate costs internally among the various functions. The District uses an 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.

Notes to the Basic Financial Statements

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

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 do not meet the criteria for required supplementary information. This section also includes certain compliance schedules required by State Regulatory agencies.

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Financial Summary

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

Table I - Net Position Summary

	Governmental Activities		Business-Type Activities		Total	
	2026	2025	2026	2025	2026	2025
Current and other assets	$ 672,087,480	$ 643,521,014	$ 4,307,613	$ 3,168,487	$ 676,395,093	$ 646,689,501
Capital assets	2,017,109,867	1,766,124,600	1,573,164	1,719,905	2,018,683,031	1,767,844,505
Total Assets	2,689,197,347	2,409,645,614	5,880,777	4,888,392	2,695,078,124	2,414,534,006
Total Deferred Outflows of Resources	147,466,114	159,601,174	-	-	147,466,114	159,601,174
Current liabilities	187,964,514	181,218,380	1,393,766	1,300,491	189,358,280	182,518,871
Long-term liabilities	2,725,617,507	2,536,026,889	-	-	2,725,617,507	2,536,026,889
Total Liabilities	2,913,582,021	2,717,245,269	1,393,766	1,300,491	2,914,975,787	2,718,545,760
Total Deferred Inflows of Resources	217,503,180	187,706,029	-	-	217,503,180	187,706,029
Net Investment in capital assets	194,412,255	207,990,743	1,573,164	1,719,905	195,985,419	209,710,648
Federal and state programs	24,887,123	24,046,316	-	-	24,887,123	24,046,316
Restricted	135,538,955	143,330,543	-	-	135,538,955	143,330,543
Unrestricted	(649,260,073)	(711,072,112)	2,913,847	1,867,996	(646,346,226)	(709,204,116)
Total Net Position	$ (294,421,740)	$ (335,704,510)	$ 4,487,011	$ 3,587,901	$ (289,934,729)	$ (332,116,609)

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, 2026, liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by $289.9 million.

Unrestricted net position for government wide 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 $649.3 million as of June 30, 2026.

Government-wide net investment in capital assets (e.g., land, buildings and improvements, furniture and equipment, and construction in progress), less any related outstanding debt used to acquire those assets, amounted to $196.0 million as of June 30, 2026. 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.

The Net Position of the governmental activities of the District increased by $41.3 million for the year ended June 30, 2026. The increase is mainly driven by a $23.3 million increase in the General Fund fund balance, a negative net expense for pension and other post-employment benefit of $9.6 million, and a $6.1 million increase in Internal Service Fund Technology Fund as a result of laptop insurance collections.

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Financial Summary (continued)

Table II - Change in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2026	2025	2026	2025	2026	2025
Revenues						
Program Revenues						
Charges for services	$ 27,814,142	$ 26,820,298	$ 14,157,653	$ 12,111,218	$ 41,971,795	$ 38,931,516
Operating grants and contributions	123,793,827	137,260,085	-	-	123,793,827	137,260,085
Capital grants and contributions	-	17,600,000	-	-	-	17,600,000
General Revenues						
Property taxes	569,238,349	554,909,176	-	-	569,238,349	554,909,176
State and other grants	442,746,373	358,524,878	-	-	442,746,373	358,524,878
Investment earnings	15,917,509	20,850,496	95,352	154,785	16,012,861	21,005,281
Miscellaneous	-	32,736	-	-	-	32,736
Total Revenues	1,179,510,200	1,115,997,669	14,253,005	12,266,003	1,193,763,205	1,128,263,672
Expenses						
Instructional	645,175,127	606,347,233	-	-	645,175,127	606,347,233
Instructional leadership	72,416,313	71,357,767	-	-	72,416,313	71,357,767
Student support services	166,285,316	162,973,467	-	-	166,285,316	162,973,467
General administration	19,704,564	21,160,049	-	-	19,704,564	21,160,049
Support services	137,880,575	143,986,968	-	-	137,880,575	143,986,968
Community services	2,252,740	1,878,882	-	-	2,252,740	1,878,882
Interest and issuance costs	74,803,492	65,610,904	-	-	74,803,492	65,610,904
Facilities repairs and maintenance	9,917,060	10,279,295	-	-	9,917,060	10,279,295
Intergovernmental charges	12,519,243	7,243,172	-	-	12,519,243	7,243,172
Business-type activities	-	-	10,626,895	9,745,581	10,626,895	9,745,581
Total Expenses	1,140,954,430	1,090,837,737	10,626,895	9,745,581	1,151,581,325	1,100,583,318
Excess (deficiency) before transfers	38,555,770	25,159,932	3,626,110	2,520,422	42,181,880	27,680,354
Transfers	2,727,000	2,824,000	(2,727,000)	(2,824,000)	-	-
Increase (decrease) in net position	41,282,770	27,983,932	899,110	(303,578)	42,181,880	27,680,354
Net Position - Beginning	(335,704,510)	(363,688,442)	3,587,901	3,891,479	(332,116,609)	(359,796,963)
Net Position - Ending	$ (294,421,740)	$ (335,704,510)	$ 4,487,011	$ 3,587,901	$ (289,934,729)	$ (332,116,609)

The chart below shows the percentage for each governmental revenue by type:

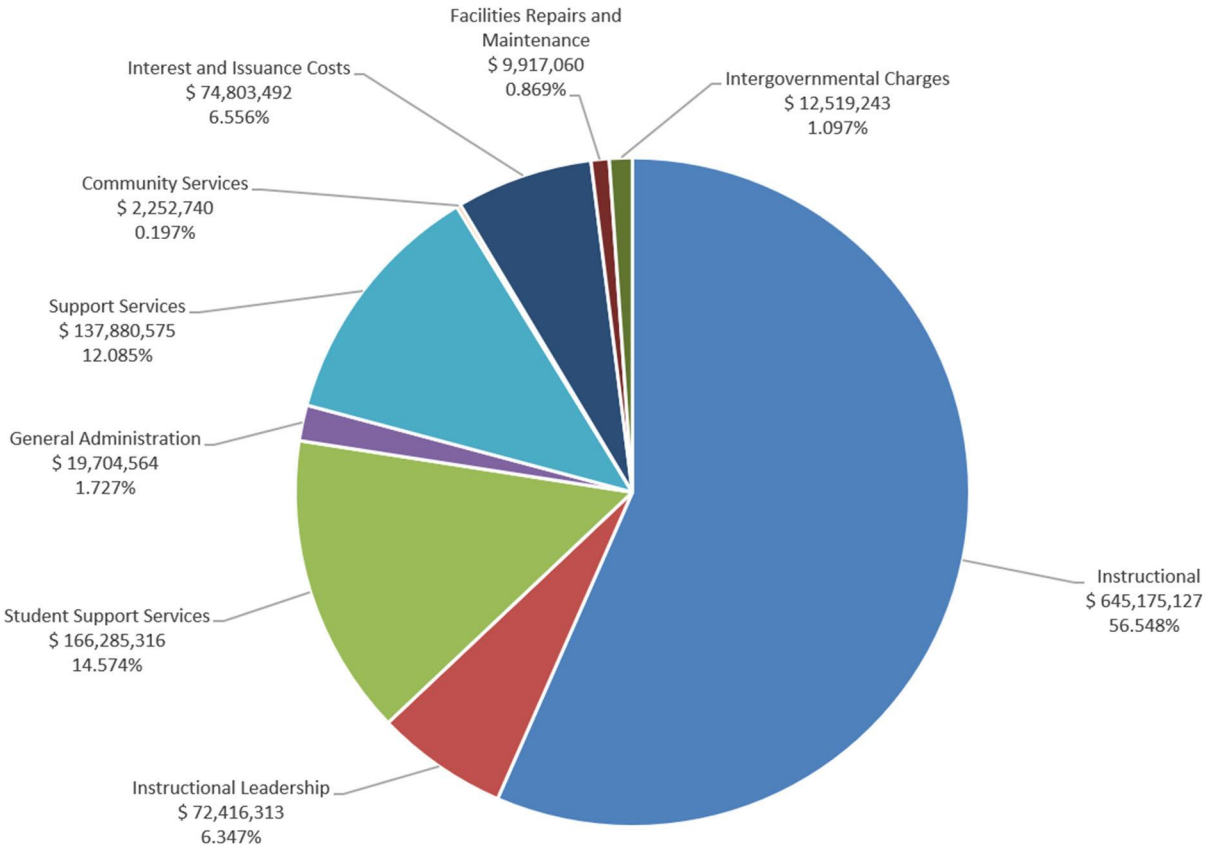
Program Revenues	**2026**	%	**2025**	%
Charges for services	$ 27,814,142	2.4%	$ 26,820,298	2.4%
Operating grants and contributions	123,793,827	10.5%	137,260,085	12.3%
Capital grants and contributions	-	0.0%	17,600,000	1.6%
General Revenues				
Property taxes	569,238,349	48.3%	554,909,176	49.7%
State and other grants	442,746,373	37.5%	358,524,878	32.1%
Investment earnings	15,917,509	1.3%	20,850,496	1.9%
Miscellaneous	-	0.0%	32,736	0.0%
Total Revenues	$ 1,179,510,200	100.0%	$ 1,115,997,669	100.0%

Approximately 48.3 percent of the District's revenues came from property taxes, with an additional 37.5 percent derived from state funding formulas and other grants. Last fiscal year approximately 49.7 percent of the District's revenues came from property taxes and 32.1 percent came from state funding formulas and other grants. The decrease in property tax revenue percentage and increase in state and other grants is attributable to the increase in property values, the state holding the District harmless for homestead exemption increases, and the passage of House Bill 2 (HB 2) passed by the 89th Texas Legislature that provides additional state funding. HB 2 provided an increase in the basic allotment, the school safety allotment, and special education allotments as well as provide new allotments for teacher retention, support staff retention basic costs, and special education evaluation funding.

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Financial Summary (continued)

GOVERNMENTAL EXPENSES BY FUNCTION



Total governmental activities expenses, per pupil, totaled $15,764 for fiscal year 2026 compared to $14,721 for fiscal year 2025 based on average daily attendance. The increase is primarily due to raises provided by HB 2 as well as increased debt costs related to implementation of the 2023 bond program. Over 56 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, over 83 percent of the District's expenses were spent on direct student services.

Detailed Analysis

Business-Type Detailed Analysis

Revenues for the District's business-type activities were $14.3 million, expenses were $10.6 million, and transfers out were $2.7 million, for the year ended June 30, 2026. That compares to revenues of $12.3 million, $9.7 million of expenses, and other uses including transfers out of $2.9 million for the year ended June 30, 2025. The increase in revenue is attributable to increases in Extended Learning and Facility Rental revenues. Extended Learning revenue growth resulted from tuition rate increases for before and after school care, little learners, full-service day care, spring break camps, and campus blast summer program. Revenue also increased through the expansion of community education programs, including success zone, explore Houston and the academy of inspiring minds summer program. Facility Rental revenue increased from the implementation of the new district advertising program, and an increase in rental of facilities across the District.

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Detailed Analysis (continued)

Governmental Fund Detailed Analysis

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements, bond covenants, and segregation 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, 2026, the District's governmental funds (shown on Exhibit C-1) reported an ending fund balance of $477.3 million, a decrease of $0.9 million from last year. The General Fund balance increased by $23.3 million as further explained under General Fund. The Debt Service fund balance decreased by $7.7 million due to higher debt service expenditures as a result of the 2023 program being implemented. The Capital Projects Fund fund balance decreased by $17.9 million due to debt issued in fiscal year 2025 but related expenditures incurred in fiscal year 2026. The Non-major Governmental fund balance increased by $1.5 million mainly due to an increase in Campus Activity Fund balances from fundraising efforts.

A recap of governmental fund balance as of June 30, 2026, follows:

Nonspendable	
Inventories	$ 1,628,269
Prepaid items	1,426,841
Restricted	
Grant funds	24,880,501
Capital acquisitions and contractual programs	49,754,850
Debt service	158,999,727
Other restricted	6,622
Committed	
State revenue stabilization	67,300,000
Campus activity funds	8,576,721
Assigned for other purposes	5,248,123
Unassigned	159,507,173
	$ 477,328,827

General Fund Detailed Analysis

The General Fund is the primary operating fund of the District. At the end of the year ended June 30, 2026, unassigned fund balance of the general fund was $160.1 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 17.6 percent of the total General Fund actual expenditures for fiscal year 2026, while total fund balance represents 25.8 percent of that same amount.

General Fund had a net increase of $23.3 million in fund balance for the year ended June 30, 2026, and maintained over 100 days of combined unassigned and committed fund balance as of June 30, 2026, based on expenditures excluding state funded expenditures such as TRS on-behalf, teacher and staff retention allotments, and non-recurring expenditures based on 365-day calendar. Following Hurricane Beryl in July 2024, the Board of Trustees adopted a maintenance and operations tax rate that included seven disaster pennies that generated approximately $35.2 million in additional local and state revenue during fiscal year 2025-26 for one year only. Student enrollment was 768 students below budget projections, reducing expected state revenue funding. That was offset by $31.5 million of one-time state revenues from prior year property value audits. The District received $2.2 million in insurance proceeds and $0.4 million from the Federal Emergency Management Agency related to Hurricane Beryl in fiscal year 2026. Part of the seven disaster pennies adopted in fiscal year 2025-26 revenue were utilized to pay a one-time supplement and provide two wellness days to employees in fiscal year 2025-26. See further analysis below for additional steps the District took for future year budgeting under "Currently Known Facts, Decisions, or Conditions."

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Detailed Analysis (continued)

Governmental Fund Detailed Analysis (continued)

Debt Service Fund Detailed Analysis

The Debt Service Fund realized revenues of $179.9 million and expenditures of $188.5 million for the year ended June 30, 2026. Expenditures include $109.8 million of principal payments, $76.7 million in interest, and $2.1 million in issuance costs and fees. The District's expenditures increased from last year primarily due to the additional debt that was issued in connection with the 2023 bond program. During the fiscal year, the District issued $317.6 million of Series 2026A Unlimited Tax School Building and Refunding Bonds and $176.8 million of Series 2026B Unlimited Tax Refunding Bonds. The Series 2026A transaction included the issuance of new money, refunding of outstanding commercial paper and the refunding of the Series 2017A and Series 2017B refunding bonds while the Series 2026B transaction refunded not only the Series 2021B bonds, but also refunded outstanding commercial paper. In connection with these issuances, the Debt Service Fund had a total of $160.8 million in other financing sources, which included $5.8 million related to premiums, $155.1 million related to proceeds, and $159.9 million in other financing uses as fully explained in Note 10. The fund balance of the Debt Service Fund, restricted for payment of the District's debt, decreased by $7.7 million and totaled $159.0 million as of June 30, 2026. The District maintained the tax rate at $0.27 for tax year 2025 during fiscal year 2025-26.

Capital Projects Fund Detailed Analysis

The Capital Projects Fund incurred a fund balance decrease of $17.9 million due to the difference between construction related expenditures of $372.1 million, $2.3 million of revenue, the issuance of capital related debt of $339.4 million and related premium of $12.5 million. This resulted in a fund balance of $49.8 million as of June 30, 2026. The majority of 2018 bond projects are completed with the 2023 bond projects in progress.

Significant Capital Assets and Long-Term Financing

Capital Assets

At the end of fiscal year 2026, the District's capital assets were $2.0 billion, net of accumulated depreciation/amortization. Investments in capital assets include a broad range of capital assets, including land, buildings, and improvements (including infrastructure), furniture and equipment, construction in progress (see Table III), right-to-use lease assets and subscription-based arrangements. This amount represents a net increase (including additions and deletions) of $250.8 million. Major additions for fiscal year 2026 include rebuilds for Mission and Aldridge elementary schools, a building addition to Ferndell Henry Elementary, costs related to Coleman Middle School and a new Clements High School.

Table III – Capital Asset Summary

	Governmental Activities		Business-Type Activities		Total	
	2026	2025	2026	2025	2026	2025
Land	$ 101,571,278	$ 105,399,133	$ -	$ -	$ 101,571,278	$ 105,399,133
Construction in Progress	510,427,011	309,015,800	-	-	510,427,011	309,015,800
Buildings and Improvements	1,302,294,921	1,249,186,495	1,119,084	1,190,886	1,303,414,005	1,250,377,381
Furniture and Equipment	79,166,130	79,709,965	454,080	529,019	79,620,210	80,238,984
Vehicles	14,070,612	14,885,347	-	-	14,070,612	14,885,347
Subscription based IT assets	4,744,982	6,315,222	-	-	4,744,982	6,315,222
Right to use Leased assets	4,834,933	1,612,638	-	-	4,834,933	1,612,638
Total Capital Assets, Net of Depreciation/Amortization	$ 2,017,109,867	$ 1,766,124,600	$ 1,573,164	$ 1,719,905	$ 2,018,683,031	$ 1,767,844,505

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

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Significant Capital Assets and Long-Term Financing (continued)

Long-term Financing

On June 30, 2026, the District had total long-term financing liabilities of $2.3 billion. Total debt has increased by $232.2 million mainly due to issuance of debt related to the 2023 bond program. All of the $2.2 billion of outstanding bonds is backed by the full faith of the State of Texas Permanent School Fund.

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 Long-term Financings

Governmental Activities	2026	2025
General obligation bonds	$ 2,266,632,202	$ 2,038,667,929
Lease liabilities	4,857,555	1,667,623
Subscription liabilities	1,376,009	2,374,118
Other governmental liabilities	24,213,050	22,119,809
Total Governmental Activities Long-term Financings	$ 2,297,078,816	$ 2,064,829,479

More detailed information about the District's debt, pension, and OPEB liability are presented in Note 8, Note 9, Note 10, Note 18, and Note 19 of the financial statements.

Currently Known Facts, Decisions, or Conditions

The General Fund budget for fiscal year 2027 was approved by the Board of Trustees on June 15, 2026. The approved budget includes $857.9 million in revenues, $898.0 million in expenditures, $2.5 million of transfers in, $4.8 million of unusual or infrequent land sale net proceeds with a deficit of $32.8 million. That compares to the fiscal year 2026 original budgeted expenditures of $901.6 million. The fiscal year 2027 budget assumes maintaining at least a 90-day fund balance at the end of fiscal year 2027. Budgeted enrollment for fiscal year 2026-27 is 76,854 compared to fiscal year 2025-26 of 79,970.

The budget adopted was based on a maintenance and operations ("M&O") tax rate of $0.7169 which is seven cents lower than the prior year tax rate due to the seven disaster pennies related to Hurricane Beryl no longer applicable.

The budgeted expenditures include $2.9 million for the opening of Coleman Middle School, $3.7 million for a teacher step increase, $6.5 million for a one-time thank you supplement for non staff, $25.8 million for health insurance contribution, $1.7 million for bus driver and monitor pay increases, and $20.7 million for teacher retention allotment, $2.8 million for staff retention allotment, as prescribed by House Bill 2 by the 89th Texas legislature. Seven elementary schools were closed at the end of fiscal year 2025-26 and will not operate as campuses for fiscal year 2026-27.

The Debt Service adopted budget for 2026-27 assumed 1.63 percent property value growth and a tax rate of $0.28, an increase of one cent from the prior year due to the 2023 bond program debt issuances planned.

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 business and finance office.

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BASIC FINANCIAL STATEMENTS

FBISD ACFR DRAFT 2026-10-26



FBISD ACFR DRAFT 2026-10-26

FORT BEND INDEPENDENT SCHOOL DISTRICT *Exhibit A-1*

STATEMENT OF NET POSITION

June 30, 2026

Data Control Codes		Governmental Activities	Business-type Activities	Total
	Assets			
1110	Cash and cash equivalents	$ 151,385,096	$ 484,548	$ 151,869,644
1120	Investments	387,527,556	3,572,669	391,100,225
1225	Property taxes receivables, net	15,754,244	-	15,754,244
1240	Due from other governments	111,791,624	-	111,791,624
1260	Internal balances	(38,932)	38,932	-
1290	Other receivables, net	207,213	211,464	418,677
1300	Inventories	2,318,258	-	2,318,258
1410	Prepaid items	3,142,421	-	3,142,421
	Capital assets not subject to depreciation			
1510	Land	101,571,278	-	101,571,278
1580	Construction in progress	510,427,011	-	510,427,011
	Capital assets net of depreciation/amortization			
1520	Buildings and improvements, net	1,302,294,921	1,119,084	1,303,414,005
1530	Furniture and equipment, net	79,166,130	454,080	79,620,210
1540	Vehicles, net	14,070,612	-	14,070,612
1550	Right to use leased assets, net	4,834,933	-	4,834,933
1553	Subscription based IT assets, net	4,744,982	-	4,744,982
1000	**Total Assets**	2,689,197,347	5,880,777	2,695,078,124
	Deferred Outflows of Resources			
1705	Deferred outflow relating to pensions activities	79,023,099	-	79,023,099
1706	Deferred outflow relating to other post-employment benefits	68,443,015	-	68,443,015
1700	**Total Deferred Outflows of Resources**	147,466,114	-	147,466,114
	Liabilities			
	Current liabilities			
2110	Accounts payable	49,930,018	99,723	50,029,741
2140	Interest payable	26,911,792	-	26,911,792
2150	Payroll deductions and withholding	9,610,901	42,472	9,653,373
2160	Accrued wages payable	65,364,781	441,800	65,806,581
2180	Due to other governments	139,775	2	139,777
2200	Accrued expenses	26,475,207	-	26,475,207
2300	Unearned revenue	9,532,040	809,769	10,341,809
	Noncurrent liabilities			
2501	Due within one year	118,810,087	-	118,810,087
2502	Bonds payable and other	2,178,268,729	-	2,178,268,729
2540	Net pension liability	284,947,512	-	284,947,512
2545	Net other post-employment benefit liability	143,591,179	-	143,591,179
2000	**Total Liabilities**	2,913,582,021	1,393,766	2,914,975,787
	Deferred inflows of Resources			
2603	Deferred gain on refunding	27,632,354	-	27,632,354
2605	Deferred inflow relating to pensions activities	27,752,876	-	27,752,876
2606	Deferred inflow relating to other post-employment benefits	162,117,950	-	162,117,950
2600	**Total Deferred Inflows of Resources**	217,503,180	-	217,503,180
	Net Position			
3200	Net investment in capital assets	194,412,255	1,573,164	195,985,419
	Restricted			
3820	Federal and state programs	24,887,123	-	24,887,123
3850	Debt service	135,538,955	-	135,538,955
3900	Unrestricted	(649,260,073)	2,913,847	(646,346,226)
3000	**Total Net Position**	$ (294,421,740)	$ 4,487,011	$ (289,934,729)

FBISD ACFR DRAFT 2026-10-26

Data Control Codes	Functions/Programs	Expenses	Program Revenue: Charges for Services	Program Revenue: Operating Grants and Contributions
	Governmental Activities			
11	Instruction	$ 608,103,647	$ 2,765,210	$ 30,003,350
12	Instructional resources and media services	10,725,171	128,759	70,564
13	Curriculum and staff development	26,346,309	27,292	10,145,094
21	Instructional leadership	20,345,550	-	1,872,752
23	School leadership	52,070,763	58,672	505,557
31	Guidance, counseling and evaluation services	47,966,529	1,474,464	2,645,084
32	Social work services	2,499,342	-	360,881
33	Health services	11,462,781	1,389	5,248,659
34	Student transportation	33,396,137	-	1,693,636
35	Food service	42,667,363	11,116,961	29,401,982
36	Extracurricular activities	28,293,164	9,697,010	579,464
41	General administration	19,704,564	-	4,846,057
51	Plant, maintenance and operations	94,473,439	2,464,884	2,652,290
52	Security and monitoring services	17,471,166	79,501	632,227
53	Data processing services	25,935,970	-	1,152,509
61	Community services	2,252,740	-	1,456,322
72	Interest expense	74,803,492	-	30,356,209
81	Facilities repair and maintenance	9,917,060	-	-
91	Purchase of WADA to reduce excess local revenue	4,258,355	-	-
93	Payments related to shared services arrangements	866,100	-	171,190
99	Payments for tax appraisal costs	7,394,788	-	-
TG	**Total Governmental Activities**	1,140,954,430	27,814,142	123,793,827
	Business-Type Activities			
01	Extended learning program	9,851,999	12,211,883	-
02	Facility rental program	737,794	1,832,670	-
03	CTE Center	37,102	113,100	-
TB	**Total Business-Type Activities**	10,626,895	14,157,653	-
TP	**Total Primary Government**	$ 1,151,581,325	$41,971,795	$ 123,793,827

FBISD ACFR DRAFT 2026-10-26

Data Control Codes	Functions/Programs	Net (Expense) Revenue and Changes in Net Position Primary Government Governmental Activities	Business-type Activities	Total
	Governmental Activities			
11	Instruction	$ (575,335,087)	$ -	$ (575,335,087)
12	Instructional resources and media services	(10,525,848)	-	(10,525,848)
13	Curriculum and staff development	(16,173,923)	-	(16,173,923)
21	Instructional leadership	(18,472,798)	-	(18,472,798)
23	School leadership	(51,506,534)	-	(51,506,534)
31	Guidance, counseling and evaluation services	(43,846,981)	-	(43,846,981)
32	Social work services	(2,138,461)	-	(2,138,461)
33	Health services	(6,212,733)	-	(6,212,733)
34	Student transportation	(31,702,501)	-	(31,702,501)
35	Food service	(2,148,420)	-	(2,148,420)
36	Extracurricular activities	(18,016,690)	-	(18,016,690)
41	General administration	(14,858,507)	-	(14,858,507)
51	Plant, maintenance and operations	(89,356,265)	-	(89,356,265)
52	Security and monitoring services	(16,759,438)	-	(16,759,438)
53	Data processing services	(24,783,461)	-	(24,783,461)
61	Community services	(796,418)	-	(796,418)
72	Interest expense	(44,447,283)	-	(44,447,283)
81	Facilities repair and maintenance	(9,917,060)	-	(9,917,060)
91	Purchase of WADA to reduce excess local revenue	(4,258,355)	-	(4,258,355)
93	Payments related to shared services arrangements	(694,910)	-	(694,910)
99	Payments for tax appraisal costs	(7,394,788)	-	(7,394,788)
TG	**Total Governmental Activities**	(989,346,461)	-	(989,346,461)
	Business-Type Activities			
01	Extended learning program	-	2,359,884	2,359,884
02	Facility rental program	-	1,094,876	1,094,876
03	CTE Center	-	75,998	75,998
TB	**Total Business-Type Activities**	-	3,530,758	3,530,758
TP	**Total Primary Government**	(989,346,461)	3,530,758	(985,815,703)
	General Revenues and Transfers			
	General Revenues			
MT	Property taxes, levied for general purposes	424,053,791	-	424,053,791
DT	Property taxes, levied for debt service	145,184,558	-	145,184,558
SF	State-aid formula grants	442,746,373	-	442,746,373
IE	Investment earnings	15,917,509	95,352	16,012,861
FR	Transfers	2,727,000	(2,727,000)	-
TR	**Total General Revenues and Transfers**	1,030,629,231	(2,631,648)	1,027,997,583
CN	Change in net position	41,282,770	899,110	42,181,880
NB	**Net position - Beginning**	(335,704,510)	3,587,901	(332,116,609)
NE	**Net position - Ending**	$ (294,421,740)	$ 4,487,011	$ (289,934,729)

FBISD ACFR DRAFT 2026-10-26

Data Control Codes		General Fund	Debt Service Fund	Capital Projects Fund
	Assets			
1110	Cash and cash equivalents	$ 139,002,184	$ 4,925,382	$ 353,009
1120	Investments	67,384,147	147,582,506	121,876,909
	Receivables			
1220	Property taxes - delinquent	22,179,913	7,113,441	-
1230	Allowance for uncollectible taxes (credit)	(10,437,875)	(3,101,235)	-
1240	Due from other governments	97,972,163	6,742,303	-
1260	Due from other funds	6,605,440	-	-
1290	Other receivables	91,449	-	-
1300	Inventories	1,628,269	-	-
1410	Prepaid items	1,426,841	-	-
1000	**Total Assets**	325,852,531	163,262,397	122,229,918
	Liabilities, Deferred Inflows, and Fund Balance			
	Liabilities			
	Current Liabilities			
2110	Accounts payable	4,212,764	771,209	42,842,405
2150	Payroll deductions and withholding	8,670,244	-	21,878
2160	Accrued wages payable	62,689,874	-	-
2170	Due to other funds	4,805,668	-	3,203,415
2180	Due to other governments	92,776	40,442	-
2200	Accrued expenditures	67,837	-	26,407,370
2300	Unearned revenue	58,140	-	-
2000	**Total Liabilities**	80,597,303	811,651	72,475,068
	Deferred Inflows of Resources			
	Deferred inflows	10,144,822	3,451,019	-
2600	**Deferred Inflows of Resources**	10,144,822	3,451,019	-
	Fund Balance			
	Nonspendable			
3410	Investment in inventory	1,628,269	-	-
3430	Prepaid items	1,426,841	-	-
	Restricted			
3450	Food service or federal/state grants	-	-	-
3470	Capital acquisitions and contractual programs	-	-	49,754,850
3480	Retirement of long-term debt	-	158,999,727	-
3490	Other restricted	-	-	-
	Committed			
3545	State revenue stabilization	67,300,000	-	-
3545	Campus activity funds	-	-	-
3590	**Assigned for other purposes**	5,248,123	-	-
3600	**Unassigned**	159,507,173	-	-
3000	**Total Fund Balances**	235,110,406	158,999,727	49,754,850
4000	**Total Liabilities, Deferred Inflows, and Fund Balances**	$ 325,852,531	$ 163,262,397	$ 122,229,918

FBISD ACFR DRAFT 2026-10-26

Data Control Codes		Non-major Governmental Funds	Total Governmental Funds
	Assets		
1110	Cash and cash equivalents	$ 4,472,946	$ 148,753,521
1120	Investments	33,946,597	370,790,159
	Receivables		
1220	Property taxes - delinquent	-	29,293,354
1230	Allowance for uncollectible taxes (credit)	-	(13,539,110)
1240	Due from other governments	7,077,158	111,791,624
1260	Due from other funds	33,075	6,638,515
1290	Other receivables	12,313	103,762
1300	Inventories	645,864	2,274,133
1410	Prepaid items	-	1,426,841
1000	**Total Assets**	46,187,953	657,532,799
	Liabilities, Deferred Inflows, and Fund Balance		
	Liabilities		
2110	Accounts payable	1,158,613	48,984,991
2150	Payroll deductions and withholding	656,292	9,348,414
2160	Accrued wages payable	2,670,164	65,360,038
2170	Due to other funds	3,595,124	11,604,207
2180	Due to other governments	2,410	135,628
2200	Accrued expenditures	-	26,475,207
2300	Unearned revenue	4,641,506	4,699,646
2000	**Total Liabilities**	12,724,109	166,608,131
	Deferred Inflows of Resources		
	Deferred inflows	-	13,595,841
2600	**Deferred Inflows of Resources**	-	13,595,841
	Fund Balance		
	Nonspendable		
3410	Investment in inventory	-	1,628,269
3430	Prepaid items	-	1,426,841
	Restricted		
3450	Food service or federal/state grants	24,880,501	24,880,501
3470	Capital acquisitions and contractual programs	-	49,754,850
3480	Retirement of long-term debt	-	158,999,727
3490	Other restricted	6,622	6,622
	Committed		
3545	State revenue stabilization	-	67,300,000
3545	Campus activity funds	8,576,721	8,576,721
3590	**Assigned for other purposes**	-	5,248,123
3600	**Unassigned**	-	159,507,173
3000	**Total Fund Balances**	33,463,844	477,328,827
4000	**Total Liabilities, Deferred Inflows, and Fund Balances**	$ 46,187,953	$ 657,532,799

FBISD ACFR DRAFT 2026-10-26



FBISD ACFR DRAFT 2026-10-26

FORT BEND INDEPENDENT SCHOOL DISTRICT *Exhibit C-2*

RECONCILIATION OF BALANCE SHEET FOR GOVERNMENTAL FUNDS TO STATEMENT OF NET POSITION

June 30, 2026

Data Control Codes		
	Total fund balance, governmental funds	$ 477,328,827
	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	2,016,004,328
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.	13,595,841
3	Deferred amount on refunding	(27,632,354)
	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:	
4	General obligation bonds	(2,150,100,000)
5	Premiums on issuance	(116,532,202)
6	Arbitrage liability	(84,198)
7	Accrued compensated absences	(12,947,838)
8	Accrued interest payable	(26,911,792)
9	Net pension liability	(284,947,512)
10	Net other post-employment liability	(143,591,179)
11	Right to use leased liabilities	(3,758,219)
12	Subscription based IT liability	(1,376,009)
13	Deferred outflows and inflows relating to pension and other post-employment benefit activities	(42,404,712)
14	Addition of internal service fund net position	8,935,279
19	**Total net position - governmental activities**	$ (294,421,740)

FBISD ACFR DRAFT 2026-10-26

FORT BEND INDEPENDENT SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – GOVERNMENTAL FUNDS

For the Year Ended June 30, 2026

Data Control Codes		General Fund	Debt Service Fund	Capital Projects Fund
	Revenue			
5700	Local and intermediate sources	$ 438,303,200	$ 149,511,958	$ 2,273,930
5800	State program revenues	481,964,416	30,356,209	-
5900	Federal program revenues	9,828,621	-	-
5020	**Total Revenue**	930,096,237	179,868,167	2,273,930
	Expenditures			
	Current			
0011	Instruction	541,214,939	-	20,857,169
0012	Instructional resources and media services	8,704,094	-	-
0013	Curriculum and staff development	17,443,931	-	-
0021	Instructional leadership	19,438,064	-	-
0023	School leadership	54,844,727	-	-
0031	Guidance, counseling and evaluation services	46,394,183	-	-
0032	Social work services	2,288,581	-	-
0033	Health services	10,711,049	-	-
0034	Student transportation	30,596,395	-	1,285,494
0035	Food services	869,908	-	-
0036	Extracurricular activities	18,899,339	-	-
0041	General administration	20,235,044	-	53,718
0051	Plant, maintenance and operations	88,331,532	-	1,675,084
0052	Security and monitoring services	15,886,028	-	2,379,342
0053	Data processing services	19,500,599	-	7,004,377
0061	Community services	1,384,527	-	-
	Debt service			
0071	Principal on long-term debt	2,196,990	109,800,000	127,517
0072	Interest on long-term debt	123,368	76,652,558	2,251
0073	Bond issuance costs and fees	-	2,080,737	1,929,626
	Capital outlay			
0081	Facilities acquisition and construction	4,969,753	-	336,793,716
	Intergovernmental			
0091	Purchase of WADA to reduce excess local revenue	4,258,355	-	-
0093	Payments related to shared service arrangements	694,910	-	-
0099	Payments for tax appraisal costs	7,394,788	-	-
6030	**Total Expenditures**	916,381,104	188,533,295	372,108,294
1100	Excess (deficiency) of revenues over (under) expenditures	13,715,133	(8,665,128)	(369,834,364)
	Other Financing Sources (Uses)			
7901	Refunding bonds issued	-	155,060,000	147,050,000
7911	Capital related debt issued	-	-	192,345,000
7912	Sale of real or personal property	2,437,274	-	-
7913	Proceeds from right to use leased assets and SBITAs	4,640,993	-	-
7915	Transfers in	2,500,000	-	-
7916	Premium or discount on issuance of bonds	-	5,763,936	12,534,626
8911	Operating transfers out	(1,807)	-	-
8940	Payment to bond refunding escrow agent	-	(159,852,459)	-
7080	**Total Other Financing Sources (Uses)**	9,576,460	971,477	351,929,626
1200	Net change in fund balances	23,291,593	(7,693,651)	(17,904,738)
0100	**Fund Balances - Beginning**	211,818,813	166,693,378	67,659,588
3300	**Fund Balances - Ending**	$ 235,110,406	$ 158,999,727	$ 49,754,850

FBISD ACFR DRAFT 2026-10-26

FORT BEND INDEPENDENT SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – GOVERNMENTAL FUNDS

For the Year Ended June 30, 2026

Data Control Codes		Non-major Governmental Funds	Total Governmental Funds
	Revenue		
5700	Local and intermediate sources	$ 23,209,064	$ 613,298,152
5800	State program revenues	11,482,899	523,803,524
5900	Federal program revenues	68,631,398	78,460,019
5020	**Total Revenue**	103,323,361	1,215,561,695
	Expenditures		
	Current		
0011	Instruction	28,886,259	590,958,367
0012	Instructional resources and media services	208,930	8,913,024
0013	Curriculum and staff development	11,065,831	28,509,762
0021	Instructional leadership	1,743,261	21,181,325
0023	School leadership	478,087	55,322,814
0031	Guidance, counseling and evaluation services	4,207,806	50,601,989
0032	Social work services	388,726	2,677,307
0033	Health services	1,488,736	12,199,785
0034	Student transportation	991,873	32,873,762
0035	Food services	42,000,660	42,870,568
0036	Extracurricular activities	7,984,324	26,883,663
0041	General administration	45,401	20,334,163
0051	Plant, maintenance and operations	9,885	90,016,501
0052	Security and monitoring services	289,899	18,555,269
0053	Data processing services	584,477	27,089,453
0061	Community services	1,326,440	2,710,967
	Debt service		
0071	Principal on long-term debt	-	112,124,507
0072	Interest on long-term debt	-	76,778,177
0073	Bond issuance costs and fees	-	4,010,363
	Capital outlay		
0081	Facilities acquisition and construction	-	341,763,469
	Intergovernmental		
0091	Purchase of WADA to reduce excess local revenue	-	4,258,355
0093	Payments related to shared service arrangements	171,190	866,100
0099	Payments for tax appraisal costs	-	7,394,788
6030	**Total Expenditures**	101,871,785	1,578,894,478
1100	Excess (deficiency) of revenues over (under) expenditures	1,451,576	(363,332,783)
	Other Financing Sources (Uses)		
7901	Refunding bonds issued	-	302,110,000
7911	Capital related debt issued	-	192,345,000
7912	Sale of real or personal property	-	2,437,274
7913	Proceeds from right to use leased assets and SBITAs	-	4,640,993
7915	Transfers in	1,807	2,501,807
7916	Premium or discount on issuance of bonds	-	18,298,562
8911	Operating transfers out	-	(1,807)
8940	Payment to bond refunding escrow agent	-	(159,852,459)
7080	**Total Other Financing Sources (Uses)**	1,807	362,479,370
1200	Net change in fund balances	1,453,383	(853,413)
0100	**Fund Balances - Beginning**	32,010,461	478,182,240
3300	**Fund Balances - Ending**	$ 33,463,844	$ 477,328,827

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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, 2026

Data Control Codes		
	Net change in fund balances - total governmental funds (from C-3)	$ (853,413)
	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/amortization expense. This is the amount by which capital outlays exceeded depreciation/amortization.	
1	Governmental funds capital outlay	347,008,907
2	Governmental activities depreciation/amortization expense	(92,343,488)
3	This is the amount of loss on disposal of assets	(8,205,974)
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	544,040
5	Repayment of bond principal is an expenditure in the governmental fund, but the repayment reduces long-term liabilities in the statement of net position	109,800,000
6	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.	(494,455,000)
7	Payment to escrow agent for refunding	159,852,459
8	Premium received from issuance of long-term debt	(18,298,562)
	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	
9	Changes in pension liabilities and related deferred inflows/outflows of resources	46,011,764
10	Changes in OPEB liabilities and related deferred inflows/outflows of resources	(36,436,469)
11	Amortization of bond premium	8,615,411
12	Accrued Interest on long-term debt	(286,058)
13	Compensated absences	(2,292,470)
14	Amortization of refunding	(2,327,368)
15	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.	22,624,483
16	Payment of right to use lease payable is an expenditure in the governmental funds, but the payment reduces long-term liabilities in the Statement of Net Position	1,330,672
17	Payment of SBITA payable is an expenditure in the governmental funds, but the payment reduces long-term liabilities in the Statement of Net Position	993,836
18	**Change in net position of governmental activities**	$ 41,282,770

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FORT BEND INDEPENDENT SCHOOL DISTRICT *Exhibit D-1*

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2026

Data Control Codes		Business-Type Activities Total Nonmajor Enterprise Funds	Governmental Activities Total Internal Service Funds
	Assets		
	Current Assets		
1110	Cash and cash equivalents	$ 484,548	$ 2,631,575
1120	Investments	3,572,669	16,737,397
	Receivables		
1260	Due from other funds	50,181	4,972,212
1290	Other receivables	211,464	103,451
1310	Inventories, at cost	-	44,125
1410	Prepaid Items	-	1,715,580
	Total Current Assets	4,318,862	26,204,340
	Non-Current Assets		
1520	Buildings and improvement	2,993,135	-
1530	Furniture and equipment	2,039,072	1,654,161
1540	Vehicles	-	40,015
1550	Right to use lease asset (FFE)	-	1,420,541
1570	Accumulated depreciation/amortization	(3,459,043)	(2,009,178)
	Total Non-Current assets	1,573,164	1,105,539
1000	**Total Assets**	5,892,026	27,309,879
	Liabilities		
	Current Liabilities		
2100	Accounts payable	99,723	945,027
2150	Payroll deductions and withholding	42,472	262,487
2160	Accrued wages payable	441,800	4,743
2170	Due to other funds	11,249	45,452
2180	Due to other governments	2	4,147
2300	Unearned revenue	809,769	4,832,394
	Total Current Liabilities	1,405,015	6,094,250
	Non-Current Liabilities		
	Due within one year		
2123	Claims payable	-	9,401,623
2130	Right to use lease liability (FFE)	-	167,595
	Due in more than one year		
2531	Right to use lease liability (FFE)	-	931,741
2590	Claims and judgments	-	1,779,391
	Total Non-Current Liabilities	-	12,280,350
2000	**Total Liabilities**	1,405,015	18,374,600
	Net Position		
3200	Net investment in capital assets	1,573,164	6,204
3900	Unrestricted	2,913,847	8,929,075
3000	**Total Net Position**	$ 4,487,011	$ 8,935,279

FBISD ACFR DRAFT 2026-10-26

FORT BEND INDEPENDENT SCHOOL DISTRICT

Exhibit D-2

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Year Ended June 30, 2026

Data Control Codes		Business-type Activities Total Nonmajor Enterprise Funds	Governmental Activities Total Internal Service Funds
	Operating Revenues		
5754	Charges for sales and services	$ 14,157,653	$ 109,150,051
5020	**Total Operating Revenues**	14,157,653	109,150,051
	Operating Expenses		
6100	Payroll costs	8,274,138	1,364,199
6200	Purchased and contracted services	1,471,457	6,281,158
6300	Supplies and materials	222,997	267,148
6400	Other operating expenses	503,367	84,226,963
6449	Depreciation/amortization	154,936	132,258
6500	Debt service	-	12,331
6030	**Total Operating Expenses**	10,626,895	92,284,057
1200	Operating Income (Loss)	3,530,758	16,865,994
	Non-Capital Subsidies Received (Provided)		
7915	Transfers in	-	227,000
8911	Transfers out	(2,727,000)	-
	Total Non-Capital Subsidies Received (Provided)	(2,727,000)	227,000
1250	Operating Income (Loss) and Noncapital Subsidies	803,758	17,092,994
	Other Non-Operating Revenue (Expenses)		
7949	Other Resources	-	5,436,040
7955	Investment earnings	95,352	95,449
	Total Other Non-operating Revenues (Expenses)	95,352	5,531,489
1350	Change in Net Position	899,110	22,624,483
0100	**Net Position - Beginning**	3,587,901	(13,689,204)
3300	**Net Position - Ending**	$ 4,487,011	$ 8,935,279

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FORT BEND INDEPENDENT SCHOOL DISTRICT

Exhibit D-3

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended June 30, 2026

	Business-type Activities	Governmental Activities
	Total Nonmajor Enterprise Funds	Total Internal Service Funds
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash receipts for services provided	$ 15,409,199	$ 109,118,465
Cash payments to suppliers for goods and services	(2,260,439)	(91,926,687)
Cash payments to employees	(8,130,115)	(1,541,701)
Net Cash Provided by (Used for) Operating Activities	5,018,645	15,650,077
Cash Flows from Non-Capital Financing Activities		
Operating subsidies received - transfers in	-	6,361,437
Operating subsidies provided - transfers out	(2,727,000)	(8,202,212)
Non-operating subsidies received	-	5,436,040
Net Cash Provided by (Used for) Non-Capital Financing Activities	(2,727,000)	3,595,265
Cash Flows from Capital and Related Financing Activities		
Purchase of assets	(8,195)	-
Purchase of asset-vehicle	-	(21,360)
Payments on right to use lease assets	-	(132,720)
Net Cash Provided by (Used for) Capital and Related Financing Activities	(8,195)	(154,080)
Cash Flows from Investing Activities		
Purchase of investments	(2,353,903)	(16,721,619)
Interest on investments	95,352	95,449
Net Cash Provided by (Used for) Investing Activities	(2,258,551)	(16,626,170)
Net Increase (Decrease) in Cash and Cash Equivalents	24,899	2,465,092
Cash and Cash Equivalents at Beginning of Year	459,649	166,483
Cash and Cash Equivalents at End of Year	$ 484,548	$ 2,631,575
Reconciliation to Balance Sheet		
Cash and Cash Equivalents Per Cash Flow	$ 484,548	$ 2,631,575
Cash and Cash Equivalents Per Balance Sheet	$ 484,548	$ 2,631,575
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities		
Operating Income (Loss)	$ 3,530,758	$ 16,865,994
Interest payments on right to use lease asset	-	12,331
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities		
Depreciation/amortization	154,936	132,258
Change in Assets and Liabilities		
Decrease (Increase) in other receivables	(50,422)	(31,586)
Decrease (Increase) in due from other funds	1,301,968	-
Decrease (Increase) in inventories	-	30,112
Decrease (Increase) in prepaid items	-	(369,430)
Increase (Decrease) in accrued wages payable	143,834	4,743
Increase (Decrease) in accounts payable	(10,776)	(515,465)
Increase (Decrease) in payroll deductions and withholding	189	(182,214)
Increase (Decrease) in due to other funds	(11,870)	-
Increase (Decrease) in due to other governments	(39)	4,103
Increase (Decrease) in unearned revenue	(39,933)	(17,342)
Increase (Decrease) in claims payable	-	387,619
Increase (Decrease) in non current liabilities due within one year	-	(671,046)
Net Cash Provided (Used) by Operating Activities	$ 5,018,645	$ 15,650,077

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FORT BEND INDEPENDENT SCHOOL DISTRICT *Exhibit E-1*

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
June 30, 2026

Data Control Codes		Private-Purpose Trust Fund
	Assets	
1110	Cash and cash equivalents	$ 33,990
1000	**Total Assets**	33,990
	Liabilities	
2000	**Total Liabilities**	-
	Net Position	
3490	Restricted for scholarships	$ 33,990

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FORT BEND INDEPENDENT SCHOOL DISTRICT *Exhibit E-2*

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the Year Ended June 30, 2026

Data Control Codes		Private-Purpose Trust Fund
	Additions	
5744	Gifts and contributions	$ -
	Total Additions	-
	Deductions	
6200	Scholarship awards	500
	Total Deductions	500
CN	Change in net position	(500)
NB	**Net Position - Beginning**	34,490
NE	**Net Position - Ending**	$ 33,990

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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.

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.

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Note 1 - Summary of Significant Accounting Policies (continued)

A. Reporting Entity (continued)

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 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.

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).

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Note 1 - Summary of Significant Accounting Policies (continued)

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

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 fund revenues are 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.

D. Fund Accounting

The accounts of the District are organized on the basis of funds in accordance with the provisions of the FASRG. 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 on 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 included 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 Non-major Governmental 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.

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Note 1 - Summary of Significant Accounting Policies (continued)

D. Fund Accounting (continued)

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 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 the benefit of 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.

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 to 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.

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Note 1 - Summary of Significant Accounting Policies (continued)

D. Fund Accounting (continued)

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.

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.

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.

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.

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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)

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 Agriculture on the date received. Commodity inventory items are recorded as expenditures when distributed to user locations and revenue is recognized for an equal amount. Commodity inventory is reported as unearned revenue at year-end. A portion of fund balance is reserved to reflect minimum inventory quantities considered necessary for the District's continuing operations.

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

6. Capital Assets

Capital assets, which include land, buildings and improvements, furniture and equipment, construction in progress, right to use lease assets, and subscription assets are reported in the governmental activities and business-type 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 lease assets and subscription 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.

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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 (continued)

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
Vehicles	5-10

Land and construction in progress are not depreciated. Right to use leased assets and subscription information technology-based assets are amortized over the life of the associated contract.

7. Leases

The District is a lessee for non-cancellable 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 $50,000 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.

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 non-cancellable 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 measurement 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.

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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)

8. Subscription Based Information Technology Arrangements (SBITA)

The District has contracts for various SBITA's for the right to use subscription assets (software). The District recognizes a liability and corresponding right-to-use subscription asset in the government-wide and internal service fund financial statements as capital assets. The District recognizes subscription liabilities with an initial, individual value of $50,000 or more and a contract term of twelve months or more.

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

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

- The District generally uses its estimated incremental borrowing rate as the discount rate for subscriptions.
- The subscription term includes the noncancellable period of the subscription. Subscription payments included in the measurement of the subscription liability are composed of fixed payments.

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

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

9. 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.

10. Compensated Absences

The District recognizes liabilities for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled during or upon separation from employment. Compensated absences include unused vacation, sick leave, local personal leave and state personal leave that are earned by employees but not yet taken. The liability is measured using the employee's pay rate at each fiscal year end.

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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. Compensated Absences (continued)

The liability for compensated absences is reported as incurred in the government-wide and proprietary fund financial statements. A liability for compensated absences is recorded in the governmental funds only if the liability has matured (i.e., it is due for payment). The liability for compensated absences includes salary-related benefits, where applicable.

The District's policy allows employees to accumulate unused vacation, sick leave, local personal leave and state personal leave, subject to limits defined by board-approved policies. Upon separation from service, eligible employees may receive payment for certain accrued sick leave in accordance with these policies.

11. Deferred Outflows and Inflows of Resources

A deferred outflow of resources represents 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 other 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 represents 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.

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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)

11. Deferred Outflows and Inflows of Resources (continued)

- Deferred inflows of resources for pension – Reported in the government-wide financial statement of net position, these deferred inflows result primarily from 1) differences between projected and actual earnings on pension plan investments, 2) changes in actuarial assumptions, 3) differences between expected and actual actuarial experiences, and 4) changes in the District's proportional share of pension liabilities. The deferred inflows resulting from differences between projected and actual earnings on pension plan investments will be amortized over a closed five-year period. The remaining pension related deferred inflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with pensions through the pension plan.

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

12. 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 Non-major Governmental Funds.

13. 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 Non-major Governmental Funds.

14. 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.

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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)

14. Fund Balance Classifications (continued)

Committed fund balance - amounts constrained for 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 by the Board. 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 a District official the Board delegates the authority. The Board has delegated the authority to assign fund balances to the Superintendent by approval of a Fund Balance Resolution board agenda item presented in June of each fiscal year.

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 Budgetary Strategy, the District will strive to maintain an unassigned general fund balance equal to the greater of sixty (60) days or seventeen percent (17 percent) 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 percent) of net budgeted operating expenditures.

15. 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.

16. Data Control Codes

The Data Control Codes refer to the account code structure prescribed by the Texas Education Agency ("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 database for policy development and funding plans.

17. Implementation of New Accounting Standards

The District implemented GASB Statement No. 103, Financial Reporting Model Improvements, effective July 1, 2025. Implementation resulted primarily in changes to the organization and content of Management's Discussion and Analysis, presentation requirements for unusual or infrequent items, proprietary fund and internal service fund reporting, and budgetary comparison information. Implementation had no material effect on beginning net position, fund balance, or current year change in net position.

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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)

17. Implementation of New Accounting Standards (continued)

Statement No. 104, "Disclosure of Certain Capital Assets", which is effective for fiscal year ending June 30, 2026. The GASB enhances existing capital asset disclosure requirements by requiring certain capital assets to be presented separately within the capital asset note disclosures. Specifically, leased assets recognized under GASB Statement No. 87, intangible right-to-use assets recognized under GASB Statement No. 94, subscription assets recognized under GASB Statement No. 96, and other intangible assets are required to be disclosed separately by major class. In addition, the Statement establishes disclosure requirements for capital assets classified as held for sale. Implementation of the GASB did not significantly impact the District's disclosures.

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 Non-major Governmental 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. 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 J-2 and J-3 of the Financial Section.

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 Non-major Governmental 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 30, 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.

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

A. Budgetary Data (continued)

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.

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

A. Authorization for Deposits and Investments (continued)

Interest earned from investments from the Campus Activity Fund for fiscal year 2026 has been assigned to the General Operating Fund in the amounts of $367,956. 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

A summary of the District’s cash and investments at June 30, 2026 are shown below.

	Cash and Deposits	Investment Pools	Total
General Fund	$ 139,002,184	$ 67,384,147	$ 206,386,331
Debt Service Fund	4,925,382	147,582,506	152,507,888
Capital Projects Fund	353,009	121,876,909	122,229,918
Non-major Governmental Funds	4,472,946	33,946,597	38,419,543
Total Governmental Funds	148,753,521	370,790,159	519,543,680
Internal Service Funds	2,631,575	16,737,397	19,368,972
Total Governmental Activities	151,385,096	387,527,556	538,912,652
Enterprise Funds	484,548	3,572,669	4,057,217
Total Primary Government	151,869,644	391,100,225	542,969,869
Fiduciary Funds	33,990	-	33,990
Total Cash and Investments	$ 151,903,634	$ 391,100,225	$ 543,003,859

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

A. Authorization for Deposits and Investments (continued)

The table below shows the investment pools along with the weighted average maturity and credit rating for the District's investments as of June 30, 2026.

	Fair Value	Percent of Investment	Weighted Avg. Maturity (Days)	S & P Credit Quality Rating
Public Funds Investment Pools*				
Lone Star Government Overnight Fund	88,813,649	22.71%	45	AAAm
Texas CLASS	33,203,092	8.49%	53	AAAm
Texas-FIT Government Pool	3,598,746	0.92%	43	AAAm
Texas Range - TexasDAILY	88,554,135	22.64%	53	AAAm
TexPool	88,361,585	22.59%	47	AAAm
TexSTAR	88,569,018	22.65%	38	AAAm
Total Public Funds Investment Pools	$ 391,100,225	100.00%	46	

** Per GASB 79, valued at amortized cost.*

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

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

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

However, since the District did not have any securities being held as of June 30, 2026, there is no information to report for fair value measurements using level inputs.

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.

B. Interest Rate Risk

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.

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

C. Credit Risk

Credit risk is the possibility of loss occurring due to the inability of an investment instrument to meet financial obligations. As of June 30, 2026, investments were diversified in local government pools and money market funds

The District participates in the First Public Local Government Pool ("Lone Star"), an external local government investment pool serving local governments since 1991. A Board of Trustees composed of active members of the Pool is responsible for the overall management of Lone Star. The funds are managed by two separate investment advisors - American Beacon Advisors and Mellon Investment Corp. 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 Lone Star is the same as the value of Lone Star shares. Lone Star has a Standard & Poor's rating of AAAm.

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 with 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.

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 the 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.

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

C. Credit Risk (continued)

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 Fixed Income Trust Government Pool ("Texas-FIT"), created as a local government investment pool pursuant to Section 2256.016 of the Public Funds Investment Act, Texas Government Code. Texas-FIT provides Texas' public entities with a conservatively managed, PFIA compliant, investment option with no corporate exposure. The Texas-FIT Government Pool seeks preservation of principal, a competitive yield and a stable NAV, while also providing same day liquidity to its participants. Texas-FIT is overseen by a Board of Trustees and an Advisory Board, composed of Participants and other people who do not have a business relationship with the Trust, but are qualified to advise the Trust. Texas-FIT is rated AAAmmf by Fitch Ratings, Inc. and meets the requirements of GASB Statement No. 79 and, as such, measures its investments at amortized cost.

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, 2026, 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.

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Note 4 - Property Taxes (continued)

Tax rates levied to finance general government and debt service expenditures for fiscal year 2026 were $0.7869 and $0.27, respectively, per $100 of valuation, based on an assessed property valuation of approximately $64.1 billion, resulting in a net tax levy of approximately $623.7 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 as of June 30, 2026, consisted of the following:

	General Fund	Debt Service Fund	Total
Delinquent Taxes			
Delinquent Taxes Receivable	$ 15,877,960	$ 5,238,653	$ 21,116,613
Penalty and Interest on Delinquent Taxes	6,301,953	1,874,788	8,176,741
Total Delinquent Taxes and Penalty and Interest	22,179,913	7,113,441	29,293,354
Less Allowance for Uncollectible Taxes	(10,437,875)	(3,101,235)	(13,539,110)
Net Property Taxes Receivable	$ 11,742,038	$ 4,012,206	$ 15,754,244

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 Receivables				
Interfund Payables	General Fund	Non-major Governmental Funds	Internal Service Funds	Enterprise Funds	Totals
General Fund	$ -	$ 17,659	$ 4,737,828	$ 50,181	$ 4,805,668
Debt Service Fund	-	-	-	-	-
Capital Projects Fund	3,203,415	-	-	-	3,203,415
Non-major Governmental Funds	3,402,025	2,197	190,902	-	3,595,124
Internal Service Funds	-	10,265	35,187	-	45,452
Enterprise Funds	-	2,954	8,295	-	11,249
Totals	$ 6,605,440	$ 33,075	$ 4,972,212	$ 50,181	$ 11,660,908

The following transfers were recorded during fiscal year ended June 30, 2026:

- A transfer of $2.5 million was made from the Extended Learning Fund to the General Fund.
- A transfer of $227,000 was made from the Facility Rental Fund to the Print Shop Fund to cover the majority of the current year deficit.
- A transfer of $1,807 was made from the General Fund to the Non-major Governmental Funds for a Sugar Land 95 donation.

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Note 6 - Due From Other Governments and Other Receivables

Receivables as of June 30, 2026, for the District's individual major funds and non-major funds in the aggregate are as follows:

	General Fund	Debt Service Fund	Non-major Governmental Funds	Total
Due from State Agencies				
State expenditure reimbursement	$ 97,642,640	$ 6,742,303	$ 7,033,095	$111,418,038
Due from County Agency	141,842	-	44,063	185,905
Due from State or Federal Agencies				
Federal grant expenditure reimbursement	187,681	-	-	187,681
Total Due from Other Governments	$ 97,972,163	$ 6,742,303	$ 7,077,158	$111,791,624
Other Receivables	$ 91,449	-	$ 12,313	$ 103,762

All receivables are expected to be collected within one year from 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, 2026, are as follows:

	Balance July 1, 2025	Additions	Adjustments Retirements and Transfers	Balance June 30, 2026
Governmental Activities				
Capital Assets Not Being Depreciated/Amortized				
Land	$ 105,399,133	$ -	$ (3,827,855)	$ 101,571,278
Construction in Progress	309,015,800	324,904,485	(123,493,274)	510,427,011
Total Capital Assets Not Being Depreciated/Amortized	414,414,933	324,904,485	(127,321,129)	611,998,289
Capital Assets Being Depreciated/Amortized				
Buildings and Improvements	2,015,888,298	123,493,274	(4,645,236)	2,134,736,336
Furniture and Equipment	135,923,042	19,203,109	(2,149,341)	152,976,810
Vehicles	57,007,400	2,922,672	(958,910)	58,971,162
Subscription Based IT Assets	9,384,753	-	(585,399)	8,799,354
Right to Use Lease Assets (Bldg)	631,732	-	(631,732)	-
Right to Use Lease Assets (FFE)	4,184,592	5,468,516	(3,576,625)	6,076,483
Total Capital Assets Being Depreciated/Amortized	2,223,019,817	151,087,571	(12,547,243)	2,361,560,145
Less Accumulated Depreciation/Amortization				
Buildings and Improvements	(766,701,803)	(66,297,126)	557,514	(832,441,415)
Furniture and Equipment	(56,213,076)	(19,425,736)	1,828,132	(73,810,680)
Vehicles	(42,122,053)	(3,733,638)	955,141	(44,900,550)
Subscription Based IT Assets	(3,069,532)	(1,570,239)	585,399	(4,054,372)
Right to Use Lease Assets (Bldg)	(514,220)	(117,512)	631,732	-
Right to Use Lease Assets (FFE)	(2,689,466)	(1,331,494)	2,779,410	(1,241,550)
Total Accumulated Depreciation/Amortization	(871,310,150)	(92,475,745)	7,337,328	(956,448,567)
Governmental Activities Capital Assets	$ 1,766,124,600	$ 383,516,311	$ (132,531,044)	$ 2,017,109,867

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Note 7 - Capital Assets (continued)

Capital asset activity for the business-type activities of the District for the year ended June 30, 2026, are as follows:

	Balance July 1, 2025	Additions	Retirements and Transfers	Balance June 30, 2026
Business-type Activities				
Capital Assets Being Depreciated/Amortized				
Buildings and Improvements	$ 2,993,135	$ -	$ -	$ 2,993,135
Furniture and Equipment	2,096,877	8,195	(66,000)	2,039,072
Total Capital Assets Being Depreciated/Amortized	5,090,012	8,195	(66,000)	5,032,207
Less Accumulated Depreciation/Amortization:				
Buildings and Improvements	(1,802,249)	(71,802)	-	(1,874,051)
Furniture and Equipment	(1,567,858)	(83,134)	66,000	(1,584,992)
Total Accumulated Depreciation/Amortization	(3,370,107)	(154,936)	66,000	(3,459,043)
Business-type Activities Capital Assets	$ 1,719,905	$ (146,741)	$ -	$ 1,573,164

Depreciation/Amortization expense for the year ending June 30, 2026, was charged to the functions/programs as follows:

	Depreciation/Amortization Expense	Governmental Activities	Business-type Activities
11	Instruction	$ 68,906,565	$ -
12	Instructional Resources and Media Services	2,292,266	-
13	Curriculum and Staff Development	5,956	-
21	Instructional Leadership	598,579	-
23	School Leadership	738,379	-
31	Guidance, Counseling and Evaluation Services	570,821	-
32	Social Work Services	56,347	-
33	Health Services	177,648	-
34	Student Transportation	2,661,610	-
35	Food Service	2,890,384	-
36	Extracurricular activities	1,811,244	-
41	General Administration	177,707	-
51	Plant, Maintenance and Operations	1,726,158	-
52	Security and Monitoring Services	1,133,530	-
53	Data Processing Services	5,703,166	-
61	Community Services	6,140	154,936
	Sub-Total: Building/Improvements, FFE, Vehicles	89,456,500	154,936
	Right to Use Lease Asset Amortization	1,449,006	-
	Subscription Based IT Asset Amortization	1,570,239	-
	Total Depreciation/Amortization Expense	$ 92,475,745	$ 154,936

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Note 7 - Capital Assets (continued)

Construction budgets and remaining commitments under related construction contracts at June 30, 2026, follows:

Project	Contract Expenditures	Other Project Costs	Construction in Progress
New School Construction	$ 64,175,351	$ 25,974,315	$ 90,149,666
Elementary Schools	70,882,810	12,962,055	83,844,865
Middle Schools	67,899,619	4,009,087	71,908,706
High Schools	163,969,908	75,834,420	239,804,328
Support Facilities	20,850,256	3,869,190	24,719,446
Totals	$ 387,777,944	$ 122,649,067	$ 510,427,011

Construction Commitments at June 30, 2026 are as follows:

Project	Remaining Commitment
New Schools	
Aldridge ES	$ 94,230
Mission ES	3,501
Coleman MS	709,403
Clements HS Rebuild	59,010,838
Athletic Renovations - Various Campuses	1,451,955
Façade Upgrades - Various Campuses	535,798
Flooring - Various Campuses	44,511
HVAC - Various Campuses	9,221,062
Interior Renovations - Various Campuses	465,535
Kitchen Renovations - Various Campuses	15,924,243
Exterior Lighting - Various Campuses	2,147,221
Natatorium I & II Renovations	1,657
Renovations - Various Campuses	48,457,418
Restroom Renovations - Various Campuses	172,309
Roofing - Various Campuses	143,623
T-Buildings - Various Campuses	26,404
Transportation Renovations - Various Locations	6,468,631
Turf & Athletics - Various Campuses	15,135,452
	$ 160,013,791

Note 8 – Lease Liabilities

The District has entered into agreements to lease equipment, modular buildings and warehouse space which have been accounted for in accordance with GASB 87. The District is required to make monthly payments at its incremental borrowing rate, or the interest rate stated or implied in the lease which ranges from 3.5 percent to 4.13 percent.

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Note 8 – Lease Liabilities (continued)

The future principal and interest lease payments for governmental activities as of June 30, 2026, follow:

Year Ending June 30	Governmental Activities Principal	Interest	Total Requirement
2027	$ 1,346,363	$ 115,137	$ 1,461,500
2028	1,395,208	79,544	1,474,752
2029	1,431,749	43,003	1,474,752
2030	291,850	17,496	309,346
2031	192,741	10,659	203,400
thereafter	199,644	3,804	203,448
	$ 4,857,555	$ 269,643	$ 5,127,198

Note 9 – Subscription Based Information Technology Liabilities

The District has entered into arrangements for the right to use other party's information technology software which have been accounted for in accordance with GASB 96. The District is required to make monthly payments at its incremental borrowing rate, or the interest rate stated or implied in the subscription term which ranges from 3.5 percent to 4.13 percent.

The future principal and interest SBITA payments for governmental activities as of June 30, 2026, follow.

Year Ending June 30	Principal	Interest	Total Requirement
2027	$ 664,863	$ 35,259	$ 700,122
2028	711,146	18,246	729,392
	$ 1,376,009	$ 53,505	$ 1,429,514

Note 10 - Long-Term Liabilities

The District's long-term liabilities consist of bond indebtedness, self-insured health claims, self-insured workers' compensation, compensated absences, leases, and subscriptions. 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, leases, and subscriptions are accounted for in the General Fund.

A. Changes in Long-Term Liabilities

Long-term liability activity for the governmental activities of the District for the year ended June 30, 2026, are as follows:

	Balance June 30, 2025	Additions	Reductions	Balance June 30, 2026	Due Within One Year
Bonds Payable					
General obligation bonds	$ 1,926,445,000	$ 494,455,000	$ (270,800,000)	$ 2,150,100,000	$ 106,295,000
For issuance premium	112,222,929	18,298,562	(13,989,289)	116,532,202	-
Arbitrage liability	-	84,198	-	84,198	-
Health claims	8,112,000	82,681,994	(82,374,994)	8,419,000	8,419,000
Workers' compensation claims	3,352,441	1,409,245	(1,999,672)	2,762,014	982,623
Compensated absences *	10,655,368	2,292,470	-	12,947,838	1,102,238
Lease Liabilities	1,667,623	4,640,993	(1,451,061)	4,857,555	1,346,363
Subscription Liabilites	2,374,118	-	(998,109)	1,376,009	664,863
Totals	$ 2,064,829,479	$ 603,862,462	$ (371,613,125)	$ 2,297,078,816	$ 118,810,087

** The change in compensated absences above is a net change for the year.*

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Note 10 - Long-Term Liabilities (continued)

A. Changes in Long-Term Liabilities (continued)

All of the $2.2 billion in outstanding general obligation bonds and related liabilities for the governmental activities of the District is backed by the full faith of the State of Texas Permanent School Fund.

B. 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 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, 2026:

Series	Interest Rate Payable	Amounts Original Issue	Maturity Date	Beginning Balance	Additions	Reductions	Ending Balance
2014	5.00%	$ 71,725,000	2030	$ 4,320,000	$ -	$ (2,105,000)	$ 2,215,000
2016A	5.00%	70,550,000	2026	17,895,000	-	(17,895,000)	-
2017A	4.00-5.00%	47,505,000	2042	39,530,000	-	(32,055,000)	7,475,000
2017B	2.00-5.00%	36,825,000	2042	30,390,000	-	(24,635,000)	5,755,000
2017E	3.00-5.00%	91,110,000	2027	44,380,000	-	(17,635,000)	26,745,000
2018	3.00-5.00%	132,625,000	2043	124,575,000	-	(1,585,000)	122,990,000
2018(TXBL)	2.44-4.18%	60,000,000	2048	52,535,000	-	(1,365,000)	51,170,000
2019B	3.00-5.00%	131,550,000	2034	110,645,000	-	(2,450,000)	108,195,000
2019C	3.00-5.00%	125,330,000	2049	106,575,000	-	(4,225,000)	102,350,000
2020	3.00-5.00%	167,050,000	2050	123,850,000	-	(9,730,000)	114,120,000
2020A	2.00-5.00%	106,605,000	2050	98,465,000	-	(2,210,000)	96,255,000
2020B	0.88%	100,000,000	2050	1,480,000	-	(1,480,000)	-
2021A	2.30-5.00%	90,705,000	2051	86,065,000	-	(1,850,000)	84,215,000
2021B	0.72%	136,995,000	2051	112,590,000	-	(109,675,000)	2,915,000
2022A	4.00-5.00%	164,505,000	2042	126,605,000	-	(10,740,000)	115,865,000
2023	4.00-5.00%	97,525,000	2053	54,070,000	-	(1,190,000)	52,880,000
2024A	4.25-5.00%	257,840,000	2054	257,840,000	-	(29,975,000)	227,865,000
2024B	3.73%	198,630,000	2054	198,630,000	-	-	198,630,000
2025A	4.25-5.00%	192,170,000	2055	192,170,000	-	-	192,170,000
2025B	3.80%	143,835,000	2055	143,835,000	-	-	143,835,000
2026A	4.50-5.00%	317,610,000	2056	-	317,610,000	-	317,610,000
2026B	3.15%	176,845,000	2056	-	176,845,000	-	176,845,000
Totals - Bonds Payable at Original Par Value				1,926,445,000	494,455,000	(270,800,000)	2,150,100,000
For issuance Premiums				112,222,929	18,298,562	(13,989,289)	116,532,202
Total - Bonds Payable, net				$ 2,038,667,929	$ 512,753,562	$ (284,789,289)	$ 2,266,632,202

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

In May 2026, the District issued $317,610,000 of fixed rate Series 2026A Unlimited Tax School Building and Refunding Bonds consisting of $77,050,000 for the Tax-Exempt Commercial Paper (TECP) refunding (which was comprised of $65,251,719 from the 2023 Bond Election and $11,798,281 from the 2018 bond Election), $192,345,000 of new debt ($186,081,026 from the 2023 Bond Election, $3,372,909 from the 2018 Bond Election, and $2,891,065 from the 2014 Bond Election), and $48,215,000 for the refunding of the Series 2017A Bonds ($27,262,419) and Series 2017B Bonds ($20,952,581). The transaction had a related premium of $21,258,538, an original issue discount of $2,959,976, and a District contribution of $1,385,836 at closing. A deferred loss of $5,813,921 was recorded for the transaction. The new debt has interest rates ranging from 4.5 percent to

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Note 10 - Long-Term Liabilities (continued)

B. General Obligation Bonds (continued)

5.0 percent with maturities from 2027 to 2056. The District received $200,000,000 in proceeds from the transaction. Interest on the bonds accrue from the closing date of May 27, 2026, and are payable on February 15 and August 15 thereafter, with the initial interest payment on February 15, 2027.

The Series 2017A bonds and Series 2017B bonds were refunded with a net present value savings of $2.26 million, which is a savings of 4.18% of the refunded aggregate principal amount. The refunding decreased the District's aggregate debt service payments by approximately $2.65 million.

In addition, the District issued $176,845,000 of Variable Rate Series 2026B Unlimited Tax Refunding Bonds consisting of $106,845,000 which refunded the Series 2021B variable rate bonds and $70,000,000 for the TECP refunding from the 2023 Bond Election. The District contributed $1,075,564 to the closing with a resulting deferred loss of $0.7 million. The proceeds from the refunding of the Series 2021B bonds were deposited into an irrevocable escrow account to provide for future principal and interest on the bonds which will be paid in July 2026. The new debt has an interest rate of 3.125 percent for an initial rate period of three years. The bonds convert to a stepped-up interest rate of 7 percent after the initial period in the event the bonds are not remarketed. Interest on the bonds accrue from the closing date of May 27, 2026, and are payable on February 1 and August 1 thereafter, with the initial interest payment on February 1, 2027. Due to the nature of variable rate bonds and the expiration of the three-year initial rate period for the Series 2021B Bonds, cash flow savings and net present value savings cannot be calculated for the refunding of the Series 2021B Bonds which were included in the Series 2026B issuance.

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, 2026:

	Outstanding Principal Amount	Issue Date	Initial/ Current Rate Period	Stated Maturity Date	Initial/ Remarketed Interest Rate	Initial/ Remarketed Yield	Stepped Rate
Series 2021B	$ 2,915,000	6/24/2021	8/1/2026	8/1/2051	0.72%	0.72%	7.00%
Series 2024B	198,630,000	6/26/2024	8/1/2027	8/1/2054	3.73%	3.73%	7.00%
Series 2025B	143,835,000	5/21/2025	8/1/2028	8/1/2055	3.80%	3.80%	7.00%
Series 2026B	176,845,000	5/21/2026	8/1/2029	8/1/2056	3.15%	3.15%	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 and Budgetary Strategy, the District can issue a maximum of 25 percent in variable rate debt in proportion to the total debt outstanding. As of June 30, 2026, the District had 24.3 percent of variable rate debt outstanding.

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Note 10 - Long-Term Liabilities (continued)

B. General Obligation Bonds (continued)

Annual debt service requirements to maturity for general obligation bonds as of June 30, 2026, follow:

Year Ending June 30	Principal	Interest	Total Requirements
2027	$ 106,295,000	$ 83,182,144	$ 189,477,144
2028	62,860,000	85,820,741	148,680,741
2029	80,700,000	84,166,440	164,866,440
2030	81,270,000	82,613,244	163,883,244
2031	85,245,000	80,086,348	165,331,348
2032-2036	354,125,000	347,671,818	701,796,818
2037-2041	341,090,000	272,877,287	613,967,287
2042-2046	367,815,000	194,252,904	562,067,904
2047-2051	396,600,000	108,827,867	505,427,867
2052-2056	251,950,000	32,236,801	284,186,801
2057-2061	22,150,000	509,975	22,659,975
Totals	$ 2,150,100,000	$ 1,372,245,569	$ 3,522,345,569

As of June 30, 2026, the District had $7.25 million of authorized but unissued unlimited tax bonds from the 2014 bond election, $25.98 million of authorized but unissued unlimited tax bonds from the 2018 bond election, and $484.45 million of authorized but unissued unlimited tax bonds from the 2023 bond election.

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 June 30, 2026, the following outstanding bonds were considered defeased:

Series	Amount	Date Callable
Series 2021B Variable Rate Unlimited Tax Refunding Bonds	$ 106,900,000	8/1/2026
Series 2017A Unlimited Tax Refunding Green Bonds	30,590,000	8/15/2026
Series 2017B Unlimited Tax Refunding Bonds	23,510,000	8/15/2026

Note 11 – Arbitrage

The Federal Tax Reform Act of 1986 requires issuers of tax-exempt debt to make payments to the United States Treasury for investment income at yields that exceed the issuer's tax-exempt borrowing rates. The Treasury requires that rebatable arbitrage be calculated for tax purposes every fifth year that a debt issue is outstanding and at maturity. In the District's government-wide statements, a liability must be recognized as soon as rebatable arbitrage occurs. However, in the fund financial statements, consistent with the modified accrual basis of accounting, no liability is recognized until due and payable.

The District estimates and updates its liability annually for all tax-exempt issuances. As of June 30, 2026, the District has an $841,986 arbitrage liability of which $757,788 is due and payable August 24, 2026. This amount is recorded in the accounts payable liability since it will be paid within 60 days after the end of the fiscal year. The remaining amount is in long-term liabilities and is payable when the final payment is due.

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Note 12 - 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 and the May 2023 bond election. In January 2021, the Board adopted an amendment to the Order eliminating the Series B loan note requirement with the liquidity provider, JPMorgan Chase.

An amendment to the Series B portion of the Program was approved by the Board in October 2022 to transition from the expiring London Interbank Offered Rate (LIBOR) to the Secured Overnight Finance Rate (SOFR) as the preferred alternative to LIBOR. The Revolving Credit Agreement supporting the Series A portion of the Commercial Paper Program ("Program") and the Amended and Restated Note Purchase Agreement supporting the Series B portion of the Program expire November 1, 2028.

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

Series A of the Commercial Paper Program is used for issuing notes for funds as needed. As of June 30, 2026, the District did not have an outstanding balance of Tax-Exempt Commercial Paper- Series A.

Interest rates that the District obtained for the various Commercial Paper Notes that were issued during the fiscal year ending June 30, 2026, ranged from 2.35 percent to 3.0 percent.

Changes in the Commercial Paper Program are as follows:

	June 30, 2026	June 30, 2025
Beginning of the period liability	$ -	$ -
Commercial paper issuance	623,250,000	135,000,000
Commercial paper retirements	(623,250,000)	(135,000,000)
End of the period liability	$ -	$ -

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Note 13 - Deferred Inflows of Resources and Unearned Revenue

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

	Deferred Inflows of Resources Relating to Property Taxes	Unearned Revenue
General Fund		
Net property taxes receivable	$ 10,144,822	$ -
Overpayment of State Aid	-	-
Summer program prepaid revenues	-	58,140
Debt Service Fund		
Net property taxes receivable	3,451,019	-
Non-major Governmental Funds		
Grant funds received prior to meeting eligibility requirements	-	3,546,336
National School Breakfast and Lunch prepaid revenues	-	1,095,170
Internal Service Funds		
Benefit prepaid contributions	-	4,832,395
Enterprise Funds		
Summer program prepaid revenues	-	809,769
Total - All Funds	$ 13,595,841	$ 10,341,810

Note 14 - Committed, Assigned and Deficit Fund Balance

A. Committed Fund Balance

At June 30, 2026, the District committed $67.3 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 percent) 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, 2026, the District committed $8.6 million in the Non-major Governmental Fund for campus activity funds.

B. Assigned Fund Balance

The District has assigned $5.2 million for outstanding purchase orders for the purpose of acquiring educational supplies and services that will be honored in fiscal year 2027.

C. Deficit Fund Balances

The Internal Service Fund - Print Shop Fund has a $31,027 deficit balance as of June 30, 2026 that will be resolved in fiscal year 2026-27 a transfer in from the Enterprise Fund - Facility Rental Fund. The Internal Service Fund Health Insurance Fund has a $2.2 million deficit as of June 30, 2026 that will be addressed in fiscal year 2026-27 through operational efficiencies.

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Note 15 – Net Investment in Capital Assets Calculation

The net investment in capital assets as of June 30, 2026, consists of the following:

	Governmental Activities	Business-Type Activities
Capital assets, net of accumulated depreciation/amortization	$ 2,017,109,867	$ 1,573,164
Capital related debt:		
Bonds payable	(2,150,100,000)	-
Capital related liabilities	(72,475,068)	-
Unamortized issuance premiums	(116,532,202)	-
Right to use lease assets payable	(4,857,555)	-
Subscription based IT arrangements	(1,376,009)	-
Non-capitalized debt	428,045,658	-
Unspent bond proceeds	122,229,918	-
Capital related deferred gain on refunding	(27,632,354)	-
Net Investment In Capital Assets	$ 194,412,255	$ 1,573,164

Note 16 - Revenues from Local, Intermediate and Other Sources

A summary of local revenues recorded in the governmental funds for the fiscal year ended June 30, 2026, follows:

	General Fund	Debt Service Fund	Capital Projects Fund	Non-major Governmental Funds	Total
Property Taxes	$ 419,851,914	$ 144,058,986	$ -	$ -	$ 563,910,900
Penalties, Interest and Other Tax Related Income	3,657,837	1,125,572	-	-	4,783,409
Insurance Recovery	125,611	-	397,512	-	523,123
Summer School, Tuition and Fees	1,167,471	-	-	-	1,167,471
Investment Income	8,759,856	4,327,400	1,876,418	858,382	15,822,056
Food Sales	-	-	-	10,562,027	10,562,027
Co-curricular Student Activities	1,271,611	-	-	10,923,316	12,194,927
Other	3,468,900	-	-	865,339	4,334,239
Totals	$ 438,303,200	$ 149,511,958	$ 2,273,930	$ 23,209,064	$ 613,298,152

Note 17 - General Fund Federal Program Revenues

A summary of federal program revenues received in the General Fund for the year ended June 30, 2026:

Program or Source	Federal ALN	Amount
School Health and Related Services (SHARS)	N/A	$ 3,906,376
Reserve Officers' Training Corps (ROTC)	12.000	1,026,394
Federal Emergency Management Agency	97.036	430,770
E-Rate	N/A	166,451
Indirect Costs:		
ESEA, Title I, Part A - Improving Basic Programs	84.010A	700,708
IDEA - Part B, Formula	84.027A	637,118
IDEA - Part B, Preschool	84.173A	6,981
IDEA - Part B, Disc (Deaf)	84.027A	7,232
IDEA C Early Intervention (Deaf)	84.027A	287
Texas Education for Homeless Children and Youth	84.196A	9,937
Child and Adult Care Food Program	10.558	51,921
National School Breakfast Program	10.553	484,852
National School Lunch Program	10.555	2,115,484
Perkins V: Strengthening CTE For 21st Century	84.048A	37,852
ESEA, Title II, Part A, Supporting Effective Instruction	84.367A	116,097
ESEA, Title III, Part A, English Language Acquisition and Language Enhancement	84.365A	66,933
Title IV, Part A	84.424A	63,228
Total Indirect Costs Federal		$ 9,828,621

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Note 18 - Employee Retirement Systems and Pension Plans

A. Plan Description

The District participates in a multiple-employer, cost-sharing, defined benefit pension plan that has a special funding situation. The plan is administered by the Teacher Retirement System of Texas (TRS). It is a defined benefit pension plan 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/learning-resources/publications; or by writing to TRS attention Finance Division, P.O. Box 149676, Austin, TX, 78714-0185, or by calling (800) 223-8778.

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 under a previous rule. There are no automatic post-employment 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 in (A) above.

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

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 percent of the member's annual compensation and a state contribution rate of not less than 6 percent and not more than 10 percent of the aggregate annual compensation paid to members of the system during the fiscal year. Employee contribution rates are set in state statute, Texas Government Code 825.402.

	Contribution Rates		
	September 1, 2025 to June 30, 2026	July 1, 2025 to August 31, 2025	Contribution Amounts
Active Employee	8.25%	8.25%	$ 5,331,759
Non-Employer Contributing Entitiy (State)	8.25%	8.25%	$ 35,718,414
District	8.25%	8.25%	$ 28,087,677

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Note 18 - Employee Retirement Systems and Pension Plans (continued)

D. Contributions (continued)

Contributors to the plan include active members, employers, and the State of Texas as the only non-employer contributing entity. The State is also the employer for senior colleges and universities, medical schools, and other entities, including TRS. In each respective role, the State contributes to the plan in accordance with state statutes and the General Appropriations Act (GAA)

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 schools, junior colleges, other entities, or the State of Texas as the employer for senior colleges, 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 percent of the state contribution rate for certain instructional or administrative employees; and 100 percent of the state contribution rate for all other employees.

In addition to the employer contributions listed above, there are additional surcharges an employer is subject to:

- All public schools, charter schools, and regional education service centers must contribute 2.0% of the member's salary beginning 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.

E. Actuarial Methods and Assumptions

The total pension liability in the August 31, 2024 actuarial valuation was determined using the following actuarial assumptions

Valuation Date	August 31, 2024 rolled forward to August 31, 2025
Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	Fair Value
Single Discount Rate	7.00%
Long-term Expected Rate	7.00%
Municipal Bond Rate as of August 31, 2025	5.23% - The source for the rate is the Bond Buyers 20 Index which represents the estimated yield of a Portfolio of 20 general obligation bonds maturing in 20 years based on a survey of municipal bond traders
Last year ending August 31 in Projection Period (100 years)	2124
Inflation	2.3%
Salary increases	3.2% to 9.2% including inflation
Ad hoc post employment benefit changes	None

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Note 18 - Employee Retirement Systems and Pension Plans (continued)

E. Actuarial Methods and Assumptions (continued)

Effective with the measurement date of August 31, 2025, the salary increase assumption was modified to reflect anticipated changes in future contribution levels resulting from the enactment of House Bill 2 (HB2) by the 2025 Texas Legislature. Except for the change in salary increase assumption, 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, 2024. For a full description of these assumptions please see the actuarial valuation report dated November 21, 2024.

F. Discount Rate

A single discount rate of 7.00 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 7.00 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 9.54 percent of payroll in fiscal year 2026 and thereafter. 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 7.00 percent. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing 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, 2025 are summarized below:

Asset Class	Target Allocation[2]	Long-Term Expected Geometric Real Rate of Return[3]	Expected Contribution to Long Term Portfolio Returns
Global Equity			
All Country	39.00%	4.14%	2.18%
U.S.	0.00%	3.85%	0.00%
Non-U.S. Developed	5.00%	4.60%	0.31%
Emerging Markets	1.00%	4.71%	0.07%
Private Equity	12.00%	6.80%	1.19%
Stable Value			
Government Bonds - Nominal	10.00%	2.59%	0.33%
Government Bonds - Real	6.00%	1.97%	0.13%
Absolute Return[1]	0.00%	3.91%	0.00%
Stable Value Hedge Funds	5.00%	1.68%	0.09%
Real Return			
Real Estate	15.00%	4.60%	0.86%
Energy, Natural Resources & Infrastructure	6.00%	4.86%	0.36%
Commodities	0.00%	2.96%	0.00%
Risk Parity	5.00%	4.38%	0.26%
Asset Allocation leverage			
Cash	2.00%	0.51%	0.01%
Asset Allocation leverage	(6.00)%	0.81%	(0.05)%
Inflation Expectation			2.30%
Volatility Drag[4]			(0.71)%
Expected Return	100.00%		7.33%

(1) Absolute Return includes Credit Sensitive Investments

(2) Target allocations are based on the fiscal year 2025 policy model

(3) Capital Market Assumptions (CMA) come from Meketa Investment Group's 2025 CMAs.

(4) The volatility drag results from the conversion between arithmetic and geometric mean returns

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Note 18 - Employee Retirement Systems and Pension Plans (continued)

F. Discount Rate (continued)

Discount Rate Sensitivity Analysis

The following schedule shows the impact to the net pension liability if the discount rate used was one percentage point lower and one percentage point higher than the discount rate that was used in measuring the net pension liability.

	Discount Rate		
	1% Decrease 6.00%	Current Rate 7.00%	1% Increase 8.00%
District's proportional share of the net pension liability	$ 459,232,046	$ 284,947,512	$ 139,894,959

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

At June 30, 2026, the District reported a liability of $284,947,512 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 proportionate share of the collective net pension liability	$ 284,947,512
State's proportionate share that is associted with the District	370,104,269
Total	$ 655,051,781

The net pension liability was measured as of August 31, 2024, and rolled forward to August 31, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District'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, 2024, thru August 31, 2025.

At August 31, 2025, the employer's proportion of the collective net pension liability was 0.4527 percent which was a decrease from its proportion measured as of August 31, 2024, of 0.4765 percent.

The General, Capital Projects and Non-major Governmental Funds are used to liquidate pension liabilities.

Changes Since the Prior Actuarial Valuation

The 2025 Texas Legislature passed House Bill 2, which modified the future compensation for active employees covered by the System. As a result, a new salary increase assumption was adopted for determining the Net Pension Liability as of August 31, 2025 measurement date. All other actuarial assumptions and methods remain the same as used in the determination of the prior year's Net Pension Liability. There have been no changes to the benefit provisions since the prior valuation.

The amount of pension expense recognized by the District in the reporting period was $35,014,486.

Pension Expense

The District also recognized an additional on-behalf revenue and expense of $34,359,230 representing the support provided by the State.

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Note 18 - Employee Retirement Systems and Pension Plans (continued)

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

At June 30, 2026, 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:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 17,096,069	$ (998,427)
Changes in actuarial assumptions	27,327,091	-
Difference between projected and actual investment earnings	-	(12,949,561)
Changes in proportion and difference between District contributions and proportionate share of contributions	10,545,443	(13,804,888)
Contributions paid to TRS subsequent to the measurement date of the net pension liability	24,054,496	-
Total	$ 79,023,099	$ (27,752,876)

The District recognized $24,054,496 as deferred outflows of resources resulted to pensions resulting from District contributions subsequent to the measurement date, which will be recognized as a reduction of the net pension liability in the year ending June 30, 2027. The other amounts of the District's balances of deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year	Pension Expense	Balance of Deferred Outflows (Inflows)
2027	$ 32,491,042	$ (5,275,315)
2028	2,989,968	(8,265,283)
2029	(9,311,226)	1,045,943
2030	(730,128)	1,776,071
2031	1,776,071	-
Thereafter	-	-
	$ 27,215,727	

Note 19 - 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 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.

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Note 19 - Defined Other Post-Employment Benefit Plan (continued)

B. OPEB Plan Fiduciary Net Position

Detailed information about the TRS-Care's fiduciary net position is available in the separately issued TRS 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/learning-resources/publications; by writing to TRS at P.O. Box 149676, Austin, TX, 78714-0185, or by calling (800) 223-8778.

C. Benefits Provided

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

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

The 88th Legislature amended the Texas Insurance Code Chapter 1575 via Senate Bill 1854 allowing TRS to offer coverage for dental and vision care to retirees. In accordance with Chapter 1575.1601, TRS established the TRS-Care Dental and TRS-Care Vision plans. TRS-Care Dental and TRS-Care Vision are optional plans that are available to retirees who are eligible for TRS-Care. This includes their dependents, surviving spouses, and surviving dependent children. Retirees do not have to be enrolled in TRS-Care medical and pharmacy plans to be eligible TRS-Care Dental and TRS-Care Vision. The first enrollment period for the plans began in October 2024 and coverage started in January 2025.

The General Appropriations Act passed by the 88th Legislature included funding to maintain TRS-Care premiums at their current level through 2025. Also, the 86th Legislature 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 $381,400,000 as of August 31, 2025.

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

TRS-Care Monthly Premium Rates

	Medicare	Non-Medicare	TRS-Care Dental	TRS-Care Vision
Retiree or Surviving Spouse	$ 75	$ 200	$ 41.64	$ 6.89
Retiree and Spouse	280	689	83.29	13.79
Retiree or Surviving Spouse and Children	408	408	87.45	15.57
Retiree and Family	613	999	129.93	24.08

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 participating employers based on active employee compensation. 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% of the employee's salary. Section 1575.203 establishes the active employee's rate which is 0.65% of salary. Section 1575.204 establishes a public-school contribution rate of not less than 0.25% or not more than 0.75% of the salary of each active employee of the employer. The

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Note 19 - Defined Other Post-Employment Benefit Plan (continued)

D. Contributions (continued)

actual public school contribution rate is prescribed by the Legislature in the General Appropriations Act, which is 0.75% of each active employee's pay for fiscal year 2026. The following table shows contributions to the TRS-Care plan by type of contributor.

	Contribution Rates		
	September 1, 2025 to June 30, 2026	July 1, 2025 to August 31, 2025	Contribution Amounts
Active Employee	0.65%	0.65%	$ 4,200,377
Non-Employer Contributing Entitiy (State)	1.25%	1.25%	12,997,143
District:			
District, Excluding Federal/Private Funding	0.75%	0.75%	5,186,592
Federal/Private Funding	1.25%	1.25%	375,381
Total District			5,561,973
Total			$ 22,759,493

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.

E. Actuarial Methods and Assumptions

The actuarial valuation was performed as of August 31, 2024. Update procedures were used to roll forward the Total OPEB Liability to August 31, 2025. The actuarial valuation was determined using the following actuarial assumptions:

Component	Result
Valuation Date	August 31, 2024, rolled forward to August 31, 2025
Actuarial Cost Method	Individual Entry Age Normal
Inflation	2.30%
Single Discount Rate	5.23% as of August 31, 2025
Aging Factors	Based on the Society of Actuaries' 2013 Study "Health Care Costs - From Birth to Death".
Expenses	Third-party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claim costs.
Projected Salary Increases	3.20% to 9.20% including inflation
Healthcare Trend Rates	The initial medical trend rate was 7.35% for non-Medicare retirees and 9.00% for Medicare retirees. The initial prescription drug trend rate was 9.00% for all retirees. The initial trend rates decrease to an ultimate trend rate of 4.25% over a period of 14 years.
Election Rates	Normal Retirement: 62% participation rate prior to age 65 and 25% participation rate after age 65. Pre-65 retirees: 30% of pre-65 retirees are assumed to discontinue coverage at age 65.
Ad hoc post-employment benefit changes	None

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 were updated based on the experience study performed for TRS for the period ending August 31, 2021. 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, 2024 TRS pension actuarial valuation that was rolled forward to August 31, 2025: (a) Rates of Mortality, (b) Rates of Retirement, (c) Rates of Termination, (d) Rates of Disability, (e) General Inflation, and (f) Wage Inflation.

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Note 19 - Defined Other Post-Employment Benefit Plan (continued)

E. Actuarial Methods and Assumptions (continued)

The active mortality rates were based on PUB(2010), Amount-Weighted, Below-Median Income, Teacher male and female tables (with a two-year set forward for males). The post-retirement mortality rates for healthy lives were based on the 2021 TRS of Texas Healthy Pensioner Mortality Tables. The rates were projected on a fully generational basis using the ultimate improvement rates from mortality projection scale MP-2021.

F. Discount Rate

A single discount rate of 5.23 percent was used to measure the Total OPEB Liability. There was an increase of 1.36 percent in the discount rate since the previous year. Because the investments are held in cash and there is no intentional objective to advance fund the benefits, the Single Discount rate is equal to the prevailing municipal bond rate. The source of the municipal bond rate is the Bond Buyer's "20-Bond GO Index" as of August 31, 2025, using the Fixed-Income Municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds.

Discount Rate Sensitivity Analysis

Discount Rate – The following schedule shows the impact of the Net OPEB Liability if the discount rate used was 1 percent less than and 1 percent greater than the discount rate that was used (5.23 percent) in measuring the Net OPEB Liability.

	Discount Rate		
	1% Decrease 4.23%	Current Rate 5.23%	1% Increase 6.23%
District's proportional share of the net OPEB liability	$ 168,632,801	$ 143,591,179	$ 122,955,121

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

	Healthcare Cost Trend Rate		
	1% Decrease	Current Rate	1% Increase
District's proportional share of the net OPEB liability	$ 118,729,725	$ 143,591,179	$ 175,157,889

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

At June 30, 2026, the District reported a liability of $143,591,179 for its proportionate share of the TRS's Net OPEB Liability. This liability reflects a reduction for State OPEB support provided to the District. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the collective net OPEB liability	$ 143,591,179
State's proportionate share that is associted with the District	190,505,450
Total	$ 334,096,629

The Net OPEB Liability was measured as of August 31, 2024, and rolled forward to August 31, 2025, 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, 2024, through August 31, 2025.

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Note 19 - Defined Other Post-Employment Benefit Plan (continued)

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

At August 31, 2025, the District's proportion of the collective Net OPEB Liability was 0.5760 percent compared to 0.5935 percent as of August 31, 2024.

The General, Capital Projects and Non-major Governmental Funds are used to liquidate OPEB liabilities.

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 single discount rate changed from 3.87%, as of August 31, 2024 to 5.23% as of August 31, 2025.
- The salary increase rates were revised to match those used in the pension valuation, and the health care trend rates were reset to reflect the plan's anticipated experience.

Changes of Benefit Terms Since the Prior Measurement Date

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

OPEB Expense

For the fiscal year ended June 30, 2026, the District recognized negative OPEB expense of $9,103,791. The District also recognized negative on-behalf expense and revenue of $22,011,356 for support provided by the State.

Deferred Outflows and Deferred Inflows of Resources Related to OPEB

At June 30, 2026, 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:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 28,092,059	$ (85,516,747)
Changes of assumption	17,756,265	(58,976,727)
Net difference between projected and actual earnings on OPEB plan investments	-	(883,107)
Changes in proportion and differences between District contributions and proportionate share of contributions	17,850,212	(16,741,369)
District contributions subsequent to the measurement date of the net OPEB liability	4,744,479	-
Total	$ 68,443,015	$ (162,117,950)

The $4,744,479 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, 2027.

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Note 19 - Defined Other Post-Employment Benefit Plan (continued)

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

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:

Fiscal Year	OPEB Expense	Balance of Deferred Outflows (Inflows)
2027	$ (17,290,160)	$ (81,129,254)
2028	(23,359,744)	(57,769,510)
2029	(19,747,780)	(38,021,730)
2030	(13,435,077)	(24,586,653)
2031	(12,144,171)	(12,442,482)
Thereafter	(12,442,482)	-
	$ (98,419,414)	

H. 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, 2026, 2025 and 2024, the subsidy payments received by TRS-Care on-behalf of the District were $5,303,811, $4,195,256, and $3,298,150, respectively. These payments are recorded as equal revenues and expenditures in the governmental funds' financial statements of the District.

Note 20 - Risk Management

The District is covered with various insurance to mitigate various risks associated with unforeseen incidents such as natural disasters, thefts, errors and omissions, torts, cybersecurity threats, as well as limiting loss related to coverage for the health and wellbeing of employees of the District. 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 has commercial insurance for property and equipment loss with limits from $50 million to $70 million per occurrence with deductible amounts ranging from $500,000 to three percent of the total insurance value per building.

The District also carries a mandatory catastrophic student accident policy with a $10 million maximum benefit limit. The district is also insured for cybersecurity threats with a $1 million limit with no deductible.

Health Insurance

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.

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Note 20 - Risk Management (continued)

Workers Compensation

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

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

Estimates of claims payable and of claims incurred but not reported at June 30, 2026, are reflected as accrued expenses of the Fund. Claims payable, including an estimate of claims incurred but not reported, was actuarially determined based on estimate of remaining liability of known claims.

Analysis of claims liability for the fiscal years 2025 and 2026 are as follows:

	Health Insurance		Workers' Compensation	
	2025	2026	2025	2026
Beginning Accrual	$ 7,141,000	$ 8,112,000	$ 3,527,093	$ 3,352,441
Current Estimates	81,732,338	82,681,994	1,602,241	1,409,245
Payments for Claims	(80,761,338)	(82,374,994)	(1,776,893)	(1,999,672)
Ending Accrual	$ 8,112,000	$ 8,419,000	$ 3,352,441	$ 2,762,014

Note 21 - Compensated Absences

As of June 30, 2026, the District recorded a total liability of $12.9 million for compensated absences. This amount includes unused leave that is expected to be paid out or used in the future.

The liability is measured using the pay rates in effect as of the reporting date and includes salary-related payments such as the employer's share of Social Security and Medicare taxes. The short-term portion of the liability is reported in current liabilities, while the long-term portion is classified as noncurrent.

Note 22 – Litigation

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 2026 issues nor future costs that will have a material effect on the financial statements of the District.

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Note 23 - Shared Service Arrangements

The District is the fiscal agent for a Shared Services Arrangement ("SSA") for several Non-major Governmental Funds which provides services for various for 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 Non-major Governmental Funds and has accounted for these funds using Model 2 in the SSA section of the Resource Guide.

Expenditures of the SSA are summarized below:

	Fort Bend ISD	All other School Districts
IDEA-B Discretionary	$ 65,973	$ 88,531
IDEA-C Deaf (Early Intervention)	2,126	2,854
Regional Deaf Co-op	463,172	621,539
Regional Deaf Co-op (Local Shares)	731,246	981,275
	$ 1,262,517	$ 1,694,199

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REQUIRED SUPPLEMENTARY INFORMATION

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FORT BEND INDEPENDENT SCHOOL DISTRICT *Exhibit G-1*

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

GENERAL FUND

For the Year Ended June 30, 2026

Data Control Codes		Budgeted Amounts			Variance for Original Budget vs Final	Variance for Final Budget vs Actual
		Original	Final	Actual		
	Revenues					
5700	Local and intermediate sources	$ 476,272,283	$ 432,838,439	$ 438,303,200	$ (43,433,844)	$ 5,464,761
5800	State program revenue	421,365,524	485,121,979	481,964,416	63,756,455	(3,157,563)
5900	Federal program revenue	9,002,107	9,077,107	9,828,621	75,000	751,514
5020	**Total Revenues**	906,639,914	927,037,525	930,096,237	20,397,611	3,058,712
	Expenditures					
0011	Instruction	543,751,108	547,132,270	541,214,939	(3,381,162)	5,917,331
0012	Instructional resources and media services	8,080,132	8,899,399	8,704,094	(819,267)	195,305
0013	Curriculum and staff development	17,292,083	17,457,315	17,443,931	(165,232)	13,384
0021	Instructional leadership	19,866,505	19,651,594	19,438,064	214,911	213,530
0023	School leadership	51,950,439	55,319,263	54,844,727	(3,368,824)	474,536
0031	Guidance, counseling and evaluation services	42,716,956	47,134,831	46,394,183	(4,417,875)	740,648
0032	Social work services	2,603,977	2,494,259	2,288,581	109,718	205,678
0033	Health services	10,086,879	11,193,645	10,711,049	(1,106,766)	482,596
0034	Student transportation	32,645,485	30,686,615	30,596,395	1,958,870	90,220
0035	Food services	50,000	1,082,512	869,908	(1,032,512)	212,604
0036	Extracurricular activities	17,770,298	18,391,988	18,899,339	(621,690)	(507,351)
0041	General administration	21,370,978	20,419,556	20,235,044	951,422	184,512
0051	Plant, maintenance and operations	84,949,682	87,166,650	88,331,532	(2,216,968)	(1,164,882)
0052	Security and monitoring services	16,332,995	15,550,678	15,886,028	782,317	(335,350)
0053	Data processing services	16,757,558	19,133,000	19,500,599	(2,375,442)	(367,599)
0061	Community services	1,025,544	1,545,425	1,384,527	(519,881)	160,898
0071	Principal on long-term debt	5,386,561	2,185,000	2,196,990	3,201,561	(11,990)
0072	Interest on long-term debt	-	137,000	123,368	(137,000)	13,632
0081	Facilities acquisition and construction	-	488,845	4,969,753	(488,845)	(4,480,908)
0091	Purchase of WADA to reduce excess local revenue	-	4,250,000	4,258,355	(4,250,000)	(8,355)
0093	Payments related to shared service arrangements	700,000	730,000	694,910	(30,000)	35,090
0099	Payments for tax appraisal costs	8,302,067	7,518,140	7,394,788	783,927	123,352
6030	**Total Expenditures**	901,639,247	918,567,985	916,381,104	(16,928,738)	2,186,881
1100	Excess (deficiency) of revenues over (under) expenditures	5,000,667	8,469,540	13,715,133	3,468,873	5,245,593
	Other Financing Sources (Uses)					
7912	Sale of real or personal property	-	-	2,437,274	-	2,437,274
7913	Proceeds from right to use leased assets	-	-	4,640,993	-	4,640,993
7915	Transfers in	2,500,000	2,500,000	2,500,000	-	-
8911	Transfers out	-	(1,807)	(1,807)	(1,807)	-
7080	**Total Other Financing Sources and Uses**	2,500,000	2,498,193	9,576,460	(1,807)	7,078,267
	Unusual or Infrequent Items					
7918	Infrequent-Land sales proceeds	-	2,565,000	-	2,565,000	(2,565,000)
7919	Infrequent-Hurricane proceeds	-	2,506,213	-	2,506,213	(2,506,213)
	Total Unusual or Infrequent Items	-	5,071,213	-	5,071,213	(5,071,213)
1200	Net change in fund balance	7,500,667	16,038,946	23,291,593	8,538,279	7,252,647
0100	**Fund Balance - Beginning**	211,818,813	211,818,813	211,818,813	-	-
3300	**Fund Balance - Ending**	$ 219,319,480	$ 227,857,759	$ 235,110,406	$ 8,538,279	$ 7,252,647

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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, 2026. Overall budgeted revenue increased by $20.4 million for the following:

Local Revenues increased primarily due to:

- $44.8 million decrease property tax revenues due Texas Proposition 13 and 11 and 7 passed by Texas voters and 89th Texas legislature increasing homestead exemptions from $100,000 to $140,000, increasing the homestead exemption for elderly and disabled from $10,000 to $60,000, increasing homestead exemption for surviving spouse of veteran of armed services
- $2.1 million increase for property insurance recovery revenue and federal revenue associated with Hurricane Beryl reimbursed for expenditures expensed in fiscal year 2024-25
- $1.2 million increase in interest income due to rates being higher than budgeted throughout the fiscal year
- $0.1 million increase in donation revenue

State Revenues increased primarily due to:

- $44.8 million increase in state funding due to hold harmless for homestead exemptions discussed above
- $23.6 million increase in state revenue for one-time property value audit proceeds for tax year 2021 and 2022
- $2.3 million increase in TRS on behalf contribution (equal increase in expenditures as well)

Federal Revenues increased primarily due to:

- $0.4 million increase for federal revenue associated with Hurricane Beryl reimbursed for expenditures expensed in fiscal year 2024-25

Budgeted appropriations for expenditures for the General Fund were increased by $16.9 million. This was primarily due to:

- $14.9 million increase for health insurance costs due to Health Fund running a deficit
- $7.5 million decrease for payroll due to thank-you supplement being over two years versus one year
- $4.3 million increase for state funding recapture recorded as expense
- $2.3 million increase in TRS on-behalf expense

Other Financing Sources/(Uses) increased primarily due to:

- $2.5 million increase for sale of land and property at Glendale Lakes and Lakeview Auditorium

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Budgets and Budgetary Accounting (continued)

Significant differences between final budget and actuals are as follows:

- Local revenues are higher and state revenues are lower due to higher property tax collections than budgeted.

- Actual expenditures were less than budget by $6.9 million primarily due to purchase orders rolled from fiscal year 2025-26 to fiscal year 2026-27. The purchase orders rolled were assigned in fund balance and a budget amendment will be presented in 2026-27 for purchase orders that were received and paid in fiscal year 2026-27.

- Sale of real or personal property was higher than budget due to sale of land determined to be Other Financing Source versus Unusual or Infrequent which is where the budget was established.

- Unusual or Infrequent hurricane actuals were less than budget because it was determined not to be unusual or infrequent. The revenues were included in local revenues for insurance proceeds and federal revenues for the portion that was received from the Federal Emergency Management Agency.

For the year end June 30, 2026 expenditures exceeded the final budgeted appropriations in the following functions: extracurricular activities, plant, maintenance and operations, security services, data processing services, principal on long-term debt, and purchase of WADA to reduce excess local revenue. However, overall total District expenditures were below total budgeted appropriations.

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FORT BEND INDEPENDENT SCHOOL DISTRICT *Exhibit G-2*

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

TEACHERS RETIREMENT SYSTEM OF TEXAS

For the Last Ten Measurement Years Ended August 31

	2025	2024	2023	2022	2021
District's proportion of the net pension liability	0.4527%	0.4765%	0.4703%	0.4843%	0.4504%
District's proportionate share of the net pension liability	$ 284,947,512	$ 291,064,397	$ 323,041,012	$ 287,544,460	$ 114,694,828
State's proportionate share of the net pension liability associated with the district	370,104,269	361,264,562	397,670,234	376,010,052	180,265,301
Total	$ 655,051,781	$ 652,328,959	$ 720,711,246	$ 663,554,512	$ 294,960,129
District's covered payroll (for Measurement Year)	$ 627,740,376	$ 604,311,519	$ 555,436,452	$ 556,359,644	$ 558,791,547
District's proportionate share of the net pension liability as a percentage of it's covered payroll	45.4%	48.2%	58.2%	51.7%	20.5%
Plan's fiduciary net position as a percentage of the total pension liability	78.24%	77.51%	73.15%	75.62%	88.79%
Plan's net pension liability as a percentage of covered payroll	101.96%	102.39%	122.32%	112.72%	51.08%

	2020	2019	2018	2017	2016
District's proportion of the net pension liability	0.4119%	0.3977%	0.4017%	0.3900%	0.3933%
District's proportionate share of the net pension liability	$ 220,611,616	$ 206,732,032	$ 221,081,301	$ 124,695,604	$ 148,632,453
State's proportionate share of the net pension liability associated with the district	400,457,614	381,006,412	415,388,067	231,221,503	275,080,136
Total	$ 621,069,230	$ 587,738,444	$ 636,469,368	$ 355,917,107	$ 423,712,589
District's covered payroll (for Measurement Year)	$ 548,708,806	$ 498,140,877	$ 488,410,149	$ 449,388,210	$ 436,161,926
District's proportionate share of the net pension liability as a percentage of it's covered payroll	40.2%	41.5%	45.3%	27.7%	34.1%
Plan's fiduciary net position as a percentage of the total pension liability	75.54%	75.24%	73.74%	82.17%	78.00%
Plan's net pension liability as a percentage of covered payroll	110.36%	114.93%	126.11%	75.93%	92.75%

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FORT BEND INDEPENDENT SCHOOL DISTRICT *Exhibit G-3*

SCHEDULE OF THE DISTRICT'S RETIREMENT CONTRIBUTIONS
TEACHERS RETIREMENT SYSTEM OF TEXAS
For the Last Ten Fiscal Years Ended June 30

	2026	2025	2024	2023	2022
Contractually required contributions	$ 28,087,677	$ 27,614,759	$ 25,468,582	$ 24,013,542	$ 22,187,127
Contributions in relation to the contractual required contributions	28,087,677	27,614,759	25,468,582	24,013,542	22,187,127
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
District's covered payroll	$ 646,221,060	$ 618,777,457	$ 582,785,483	$ 556,865,322	$ 551,542,326
Contributions as a percentage of covered payroll	4.35%	4.46%	4.37%	4.31%	4.02%

	2021	2020	2019	2018	2017
Contractually required contributions	$ 17,904,457	$ 16,643,986	$ 13,732,525	$ 13,800,022	$ 12,540,010
Contributions in relation to the contractual required contributions	17,904,457	16,643,986	13,732,525	13,800,022	12,540,010
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
District's covered payroll	$ 559,610,874	$ 543,200,323	$ 494,685,026	$ 484,028,838	$ 443,921,362
Contributions as a percentage of covered payroll	3.20%	3.05%	2.78%	2.85%	2.82%

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Changes of Assumptions

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

- Measurement Year 2018: The discount rate changed from 8.0% as of August 31, 2017, to a blended rate of 6.907% as of August 31, 2018. The long-term assumed rate of return changed from 8.0% as of August 31, 2017, to 7.25% as of August 31, 2018. Demographic and economic assumptions were updated based on the experience study performed for TRS for the period ending August 31, 2017. The total pension liability as of August 31, 2018, was developed using a roll-forward method from August 31, 2017, valuation.
- Measurement Year 2020: The state and employer contribution rate changed from 6.8% to 7.5%. The 1.5% public education employer contribution applied to just employers whose employees were not covered by OASDI in 2019, and it changed in 2020 to apply to all public schools, charter schools and regional education centers irrespective of participation in OASDI.
- Measurement Year 2021: The public education employer contribution rate changed from 1.5% in 2020 to 1.6% in 2021.
- Measurement Year 2022: Demographic and economic assumptions were updated based on experience study performed for TRS for the period ending August 31, 2021. The primary change was the lowering of the discount rate from 7.25% to 7.00%.
- Measurement Year 2025: Salary increase assumptions were modified to reflect anticipated changes in future contribution levels resulting from the enactment of House Bill 2 (HB 2) by the 2025 Texas Legislature.

Changes of Benefit Terms

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

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FORT BEND INDEPENDENT SCHOOL DISTRICT

Exhibit G-4

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY

TEACHERS RETIREMENT SYSTEM OF TEXAS

For the Last Nine Measurement Years Ended August 31

	2025	2024	2023	2022	2021
District's proportion of the net OPEB liability	0.5760%	0.5935%	0.5992%	0.6176%	0.5878%
District's proportionate share of the net OPEB liability	$ 143,591,179	$ 180,133,013	$ 132,655,437	$ 147,868,383	$ 226,752,430
State's proportionate share of the net OPEB liability associated with the District	190,505,450	225,704,222	160,069,175	180,376,196	303,797,723
Total	$ 334,096,629	$ 405,837,235	$ 292,724,612	$ 328,244,579	$ 530,550,153
District's covered-employee payroll (for Measurement Year)	$ 627,740,376	$ 604,311,519	$ 555,436,452	$ 556,359,644	$ 558,791,547
District's proportionate share of the net OPEB liability as a percentage of it's covered payroll	22.87%	29.81%	23.88%	26.58%	40.58%
Plan's fiduciary net position as a percentage of the total OPEB liability	18.26%	13.70%	14.94%	11.52%	6.18%
Plan's net OPEB liability as a percentage of covered payroll	54.93%	67.98%	51.86%	59.10%	100.13%

	2020	2019	2018	2017
District's proportion of the net OPEB liability	0.5820%	0.5712%	0.5744%	0.5193%
District's proportionate share of the net OPEB liability	$ 221,244,800	$ 270,110,960	$ 286,788,848	$ 225,822,040
State's proportionate share of the net OPEB liability associated with the District	297,299,977	358,917,049	424,443,030	360,250,557
Total	$ 518,544,777	$ 629,028,009	$ 711,231,878	$ 586,072,597
District's covered-employee payroll (for Measurement Year)	$ 548,708,806	$ 498,140,877	$ 488,410,149	$ 449,388,210
District's proportionate share of the net OPEB liability as a percentage of it's covered payroll	40.32%	54.22%	58.72%	50.25%
Plan's fiduciary net position as a percentage of the total OPEB liability	4.99%	2.66%	1.57%	0.91%
Plan's net OPEB liability as a percentage of covered payroll	101.46%	135.21%	146.64%	132.55%

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

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FORT BEND INDEPENDENT SCHOOL DISTRICT *Exhibit G-5*

SCHEDULE OF THE DISTRICT'S OPEB CONTRIBUTIONS
TEACHERS RETIREMENT SYSTEM OF TEXAS
For the Last Ten Fiscal Years Ended June 30

	2026	2025	2024	2023	2022
Contractually Required Contributions	$ 5,561,973	$ 5,465,655	$ 5,245,371	$ 5,201,043	$ 5,030,141
Contributions in relation to the contractual required contributions	5,561,973	5,465,655	5,245,371	5,201,043	5,030,141
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
District's covered payroll	$ 646,221,060	$ 618,777,457	$ 582,785,483	$ 556,865,322	$ 551,542,326
Contributions as a percentage of covered payroll	0.86%	0.88%	0.90%	0.93%	0.91%

	2021	2020	2019	2018	2017
Contractually required contributions	$ 4,516,683	$ 4,281,603	$ 4,037,865	$ 3,775,210	$ 2,649,663
Contributions in relation to the contractual required contributions	4,516,683	4,281,603	4,037,865	3,775,210	2,649,663
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
District's covered payroll	$ 559,610,874	$ 543,200,323	$ 494,685,026	$ 484,028,838	$ 443,921,362
Contributions as a percentage of covered payroll	0.81%	0.79%	0.82%	0.78%	0.60%

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Changes of Assumptions

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

- Measurement Year 2017: The discount rate changed from 3.42% as of August 31, 2017, to 3.69% as of August 31, 2018, updated the health care trend rate assumption, and revised demographic and economic assumptions based on the TRS experience study.
- Measurement Year 2018: The discount rate changed from 3.69% as of August 31, 2018, to 2.63% as of August 31, 2019, lowered the participation rates and updated the health care trend rate assumption.
- Measurement Year 2019: The discount rate changed from 2.63% as of August 31, 2019, to 2.33% as of August 31, 2020, lowered the participation rate assumption for employees who retire after the age of 65, and lowered the ultimate health care trend rate assumption to reflect the repeal of the excise (Cadillac) tax on high-cost employer health plans.
- Measurement Year 2020: The discount rate changed from 2.33% as of August 31, 2020, to 1.95% as of August 31, 2021.
- Measurement Year 2021: The discount rate changed from 1.95% as of August 31, 2021, to 3.91% as of August 31, 2022, lowered the participation rates, and updated the healthcare trend rate assumption.
- Measurement Year 2022: The discount rate changed from 3.91% as of August 31, 2022, to 4.13% as of August 31, 2023, lowered the participation rates, and updated the healthcare trend rate assumption.
- Measurement Year 2023: Revised demographic and economic assumptions based on the TRS experience study.
- Measurement Year 2024: The discount rate changed from 4.13% as of August 31, 2023, to 3.87% as of August 31, 2024. The tables used to model the impact of aging on the underlying claims were revised.
- Measurement Year 2025: The discount rate changed from 3.87% as of August 31, 2024; to 5.23% as of August 31, 2025. Revised the salary increase rates to match those used in the TRS pension valuation and updates to the health care trend assumptions.

Changes of Benefit Terms

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

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OTHER SUPPLEMENTARY INFORMATION

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COMBINING AND INDIVIDUAL FUND STATEMENTS AND BUDGETARY COMPARISONS

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NON-MAJOR GOVERNMENTAL FUNDS

The Non-major Governmental Funds, which are made up of 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 Non-major Governmental 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 provide educational services to high needs children with disabilities.

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

Career and Technical Education—Basic Grant - funds to provide career and technical education (CTE) and to develop new or improve existing CTE paid or unpaid employment.

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.

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

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

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, and for health services, and address learning technology available to all of the district's students.

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- Early Intervention (Deaf) - 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 Supplemental - Visually Impaired - funds used to support the educational needs of students who have visual impairments.

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Fund Name and Description

Noneducational Community-Based Support – to provide noneducational community-based support services to students with disabilities who would remain in or have to be placed in residential facilities for educational reasons.

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.

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Data Control Codes		206 ESEA Title IX, Part A - Education for the Homeless Children and Youth	211 ESEA Title I, Part A - Improving Basic Programs	224 IDEA-Part B, Formula	225 IDEA-Part B, Preschool
	Assets				
1110	Cash and cash equivalents	$ -	$ -	$ -	$ -
1120	Investments	-	-	-	-
1240	Due from other governments	44,775	2,473,790	2,992,937	22,041
1260	Due from other funds	-	-	16,610	-
1290	Other receivables	-	-	-	-
1300	Inventories	-	-	-	-
1000	**Total Assets**	44,775	2,473,790	3,009,547	22,041
	Liabilities and Fund Balances				
	Liabilities				
2110	Accounts payable	13,090	56,149	339,548	-
2150	Payroll deductions and withholding	1,966	152,752	147,617	1,063
2160	Accrued wages payable	14,490	911,825	1,163,860	7,945
2170	Due to other funds	15,229	1,353,064	1,358,522	13,033
2180	Due to other governments	-	-	-	-
2300	Unearned revenue	-	-	-	-
2000	**Total Liabilities**	44,775	2,473,790	3,009,547	22,041
	Fund Balances				
	Restricted				
3450	Restricted for food service	-	-	-	-
3490	Other restrictions of fund balance	-	-	-	-
	Committed				
3545	Campus activity funds	-	-	-	-
3000	**Total Fund Balances**	-	-	-	-
4000	**Total Liabilities and Fund Balances**	$ 44,775	$ 2,473,790	$ 3,009,547	$ 22,041

FBISD ACFR DRAFT 2026-10-26

Data Control Codes		226 IDEA-Part B, Discretionary	240 National School Breakfast and Lunch	244 Career and Technical Education - Basic Grant	255 ESEA, Title II, Part A - Teacher and Principal Training and Recruiting
	Assets				
1110	Cash and cash equivalents	$ -	$ 437,762	$ -	$ -
1120	Investments	-	25,378,148	-	-
1240	Due from other governments	60,701	154,853	50,502	439,952
1260	Due from other funds	-	11,451	-	-
1290	Other receivables	-	5,174	-	-
1300	Inventories	-	645,864	-	-
1000	**Total Assets**	60,701	26,633,252	50,502	439,952
	Liabilities and Fund Balances				
	Liabilities				
2110	Accounts payable	6,174	154,792	-	10,399
2150	Payroll deductions and withholding	-	238,228	5,889	55,561
2160	Accrued wages payable	-	177,534	-	76,240
2170	Due to other funds	54,527	87,027	44,613	297,752
2180	Due to other governments	-	-	-	-
2300	Unearned revenue	-	1,095,170	-	-
2000	**Total Liabilities**	60,701	1,752,751	50,502	439,952
	Fund Balances				
	Restricted				
3450	Restricted for food service	-	24,880,501	-	-
3490	Other restrictions of fund balance	-	-	-	-
	Committed				
3545	Campus activity funds	-	-	-	-
3000	**Total Fund Balances**	-	24,880,501	-	-
4000	**Total Liabilities and Fund Balances**	$ 60,701	$ 26,633,252	$ 50,502	$ 439,952

FBISD ACFR DRAFT 2026-10-26

Data Control Codes		263 ESEA, Title III, Part A - English Language Acquisition and Language Enhancement	272 Medicaid Administrative Claiming Program - MAC	289 Federally Funded Special Revenue Funds	315 SSA - IDEA - Part B, Discretionary
	Assets				
1110	Cash and cash equivalents	$ -	$ -	$ -	$ -
1120	Investments	-	-	-	-
1240	Due from other governments	337,623	-	136,131	26,007
1260	Due from other funds	-	-	-	-
1290	Other receivables	-	-	-	-
1300	Inventories	-	-	-	-
1000	**Total Assets**	337,623	-	136,131	26,007
	Liabilities and Fund Balances				
	Liabilities				
2110	Accounts payable	162,451	-	-	-
2150	Payroll deductions and withholding	15,997	-	4,715	1,764
2160	Accrued wages payable	25,973	-	6,413	12,999
2170	Due to other funds	133,202	-	60,064	11,244
2180	Due to other governments	-	-	-	-
2300	Unearned revenue	-	-	64,939	-
2000	**Total Liabilities**	337,623	-	136,131	26,007
	Restricted				
3450	Restricted for food service	-	-	-	-
3490	Other restrictions of fund balance	-	-	-	-
	Committed				
3545	Campus activity funds	-	-	-	-
3000	**Total Fund Balances**	-	-	-	-
4000	**Total Liabilities and Fund Balances**	$ 337,623	$ -	$ 136,131	$ 26,007

FBISD ACFR DRAFT 2026-10-26

Data Control Codes		340 SSA - IDEA - Part B, Discretionary (Deaf)	385 State Supplemental Visually Impaired	392 Noneducation Community Based Support	397 Advanced Placement Incentives
	Assets				
1110	Cash and cash equivalents	$ -	$ -	$ -	$ 123,334
1120	Investments	-	-	-	-
1240	Due from other governments	-	-	-	-
1260	Due from other funds	-	-	-	-
1290	Other receivables	-	-	-	-
1300	Inventories	-	-	-	-
1000	**Total Assets**	-	-	-	123,334
	Liabilities and Fund Balances				
	Liabilities				
2110	Accounts payable	-	-	-	-
2150	Payroll deductions and withholding	-	-	-	-
2160	Accrued wages payable	-	-	-	-
2170	Due to other funds	-	-	-	-
2180	Due to other governments	-	-	-	-
2300	Unearned revenue	-	-	-	123,334
2000	**Total Liabilities**	-	-	-	123,334
	Restricted				
3450	Restricted for food service	-	-	-	-
3490	Other restrictions of fund balance	-	-	-	-
	Committed				
3545	Campus activity funds	-	-	-	-
3000	**Total Fund Balances**	-	-	-	-
4000	**Total Liabilities and Fund Balances**	$ -	$ -	$ -	$ 123,334

FBISD ACFR DRAFT 2026-10-26

FORT BEND INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
ALL NONMAJOR GOVERNMENTAL FUNDS
June 30, 2026

Data Control Codes		410 State Instructional Materials Fund	429 State Funded Special Revenue Funds	435 SSA Regional Day School for the Deaf	461 Campus Activity Fund
	Assets				
1110	Cash and cash equivalents	$ 26,449	$ 99,034	$ 1,063,345	$ 390,117
1120	Investments	-	-	-	8,568,449
1240	Due from other governments	152,814	185,032	-	-
1260	Due from other funds	-	-	1,521	3,255
1290	Other receivables	-	-	-	7,139
1300	Inventories	-	-	-	-
1000	**Total Assets**	179,263	284,066	1,064,866	8,968,960
	Liabilities and Fund Balances				
	Liabilities				
2110	Accounts payable	15,600	9,190	1,046	388,819
2150	Payroll deductions and withholding	-	-	29,777	963
2160	Accrued wages payable	-	32,474	240,411	-
2170	Due to other funds	-	144,570	20,033	47
2180	Due to other governments	-	-	-	2,410
2300	Unearned revenue	163,663	97,832	773,599	-
2000	**Total Liabilities**	179,263	284,066	1,064,866	392,239
	Restricted				
3450	Restricted for food service	-	-	-	-
3490	Other restrictions of fund balance	-	-	-	-
	Committed				
3545	Campus activity funds	-	-	-	8,576,721
3000	**Total Fund Balances**	-	-	-	8,576,721
4000	**Total Liabilities and Fund Balances**	$ 179,263	$ 284,066	$ 1,064,866	$ 8,968,960

FBISD ACFR DRAFT 2026-10-26

FORT BEND INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
ALL NONMAJOR GOVERNMENTAL FUNDS
June 30, 2026

		492	499	Total
Data Control Codes		FBISD Education Foundation Grants	Locally Funded Special Revenue Funds	Total Nonmajor Governmental Funds
	Assets			
1110	Cash and cash equivalents	$ 693,901	$ 1,639,004	$ 4,472,946
1120	Investments	-	-	33,946,597
1240	Due from other governments	-	-	7,077,158
1260	Due from other funds	238	-	33,075
1290	Other receivables	-	-	12,313
1300	Inventories	-	-	645,864
1000	**Total Assets**	694,139	1,639,004	46,187,953
	Liabilities and Fund Balances			
	Liabilities			
2110	Accounts payable	1,355	-	1,158,613
2150	Payroll deductions and withholding	-	-	656,292
2160	Accrued wages payable	-	-	2,670,164
2170	Due to other funds	2,197	-	3,595,124
2180	Due to other governments	-	-	2,410
2300	Unearned revenue	690,587	1,632,382	4,641,506
2000	**Total Liabilities**	694,139	1,632,382	12,724,109
	Restricted			
3450	Restricted for food service	-	-	24,880,501
3490	Other restrictions of fund balance	-	6,622	6,622
	Committed			
3545	Campus activity funds	-	-	8,576,721
3000	**Total Fund Balances**	-	6,622	33,463,844
4000	**Total Liabilities and Fund Balances**	$ 694,139	$ 1,639,004	$ 46,187,953

FBISD ACFR DRAFT 2026-10-26

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, 2026

Data Control Codes		206 ESEA Title IX, Part A - Education for the Homeless Children and Youth	211 ESEA Title I, Part A - Improving Basic Programs	224 IDEA-Part B, Formula	225 IDEA-Part B, Preschool
	Revenue				
5700	Local and intermediate sources	$ -	$ -	$ -	$ -
5800	State program revenues	-	-	-	-
5900	Federal program revenues	245,602	15,462,152	14,149,504	96,248
5020	**Total Revenue**	245,602	15,462,152	14,149,504	96,248
	Expenditures				
0011	Instruction	13,139	5,815,216	9,739,890	96,248
0012	Instructional resources and media services	-	-	-	-
0013	Curriculum and staff development	-	5,870,472	854,997	-
0021	Instructional leadership	-	926,477	229,418	-
0023	School leadership	-	418,495	4,104	-
0031	Guidance, counseling and evaluation services	-	14,043	2,221,398	-
0032	Social work services	136,923	234,097	-	-
0033	Health services	-	3,267	934,697	-
0034	Student transportation	95,540	896,333	-	-
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	-	1,283,752	3,500	-
0093	Payments related to shared service arrangements	-	-	161,500	-
6030	**Total Expenditures**	245,602	15,462,152	14,149,504	96,248
1100	Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
	Other Financing Sources				
7915	Transfers In	-	-	-	-
7080	**Total Other Financing Sources**	-	-	-	-
1200	Net change in fund balances	-	-	-	-
0100	**Fund Balance - Beginning**	-	-	-	-
3300	**Fund Balance - Ending**	$ -	$ -	$ -	$ -

FBISD ACFR DRAFT 2026-10-26

Data Control Codes		226 IDEA-Part B, Discretionary	240 National School Breakfast and Lunch	244 Career and Technical Education - Basic Grant	255 ESEA, Title II, Part A - Teacher and Principal Training and Recruiting
	Revenue				
5700	Local, intermediate, and out-of-state	$ -	$ 11,975,347	$ -	$ -
5800	State program revenue	-	349,502	-	-
5900	Federal program revenue	60,701	30,526,245	995,573	2,818,313
5020	**Total Revenue**	60,701	42,851,094	995,573	2,818,313
	Expenditures				
0011	Instruction	51,011	-	707,409	673,837
0012	Instructional resources and media services	-	-	-	-
0013	Curriculum and staff development	-	-	163,287	2,144,476
0021	Instructional leadership	-	-	234	-
0023	School leadership	-	-	-	-
0031	Guidance, counseling and evaluation services	-	-	124,643	-
0032	Social work services	-	-	-	-
0033	Health services	-	-	-	-
0034	Student transportation	-	-	-	-
0035	Food service	-	42,000,660	-	-
0036	Extracurricular activities	-	-	-	-
0041	General administration	-	-	-	-
0051	Plant, maintenance and operations	-	9,627	-	-
0052	Security and monitoring services	-	-	-	-
0053	Data processing services	-	-	-	-
0061	Community services	-	-	-	-
0093	Payments related to shared service arrangements	9,690	-	-	-
6030	**Total Expenditures**	60,701	42,010,287	995,573	2,818,313
1100	Excess (deficiency) of revenues over (under) expenditures	-	840,807	-	-
	Other Financing Sources				
7915	Transfers In	-	-	-	-
7080	**Total Other Financing Sources**	-	-	-	-
1200	Net change in fund balances	-	840,807	-	-
0100	**Fund Balance - Beginning**	-	24,039,694	-	-
3300	**Fund Balance - Ending**	$ -	$ 24,880,501	$ -	$ -

FBISD ACFR DRAFT 2026-10-26

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, 2026

Data Control Codes		263 ESEA, Title III, Part A - English Language Acquisition and Language Enhancement	272 Medicaid Administrative Claiming Program - MAC	289 Federally Funded Special Revenue Funds	315 SSA - IDEA - Part B, Discretionary
	Revenue				
5700	Local, intermediate, and out-of-state	$ -	$ -	$ -	$ -
5800	State program revenue	-	-	-	-
5900	Federal program revenue	1,553,341	542,621	2,021,614	154,504
5020	**Total Revenue**	1,553,341	542,621	2,021,614	154,504
	Expenditures				
0011	Instruction	134,225	-	849,132	150,178
0012	Instructional resources and media services	21,297	-	-	-
0013	Curriculum and staff development	1,379,904	-	81,529	-
0021	Instructional leadership	17,018	-	244,516	-
0023	School leadership	-	-	-	-
0031	Guidance, counseling and evaluation services	-	-	247,558	4,326
0032	Social work services	-	-	8,753	-
0033	Health services	-	542,621	5,649	-
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	-	-	584,477	-
0061	Community services	897	-	-	-
0093	Payments related to shared service arrangements	-	-	-	-
6030	**Total Expenditures**	1,553,341	542,621	2,021,614	154,504
1100	Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
	Other Financing Sources				
7915	Transfers In	-	-	-	-
7080	**Total Other Financing Sources**	-	-	-	-
1200	Net change in fund balances	-	-	-	-
0100	**Fund Balance - Beginning**	-	-	-	-
3300	**Fund Balance - Ending**	$ -	$ -	$ -	$ -

FBISD ACFR DRAFT 2026-10-26

Data Control Codes		340 SSA - IDEA - Part B, Discretionary (Deaf)	385 State Supplemental Visually Impaired	392 Noneducation Community Based Support	397 Advanced Placement Incentives
	Revenue				
5700	Local, intermediate, and out-of-state	$ -	$ -	$ -	$ -
5800	State program revenue	-	20,000	12,815	41,619
5900	Federal program revenue	4,980	-	-	-
5020	**Total Revenue**	4,980	20,000	12,815	41,619
	Expenditures				
0011	Instruction	4,980	20,000	12,815	-
0012	Instructional resources and media services	-	-	-	-
0013	Curriculum and staff development	-	-	-	41,619
0021	Instructional leadership	-	-	-	-
0023	School leadership	-	-	-	-
0031	Guidance, counseling and evaluation services	-	-	-	-
0032	Social work services	-	-	-	-
0033	Health services	-	-	-	-
0034	Student transportation	-	-	-	-
0035	Food service	-	-	-	-
0036	Extracurricular activities	-	-	-	-
0041	General administration	-	-	-	-
0051	Plant, maintenance and operations	-	-	-	-
0052	Security and monitoring services	-	-	-	-
0053	Data processing services	-	-	-	-
0061	Community services	-	-	-	-
0093	Payments related to shared service arrangements	-	-	-	-
6030	**Total Expenditures**	4,980	20,000	12,815	41,619
1100	Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
	Other Financing Sources				
7915	Transfers In	-	-	-	-
7080	**Total Other Financing Sources**	-	-	-	-
1200	Net change in fund balances	-	-	-	-
0100	**Fund Balance - Beginning**	-	-	-	-
3300	**Fund Balance - Ending**	$ -	$ -	$ -	$ -

FBISD ACFR DRAFT 2026-10-26

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, 2026

Data Control Codes		410 State Instructional Materials Fund	429 State Funded Special Revenue Funds	435 SSA Regional Day School for the Deaf	461 Campus Activity Fund
	Revenue				
5700	Local, intermediate, and out-of-state	$ -	$ -	$ 11,884	$ 10,511,433
5800	State program revenue	7,434,837	838,778	2,785,348	-
5900	Federal program revenue	-	-	-	-
5020	**Total Revenue**	7,434,837	838,778	2,797,232	10,511,433
	Expenditures				
0011	Instruction	7,434,837	304,550	2,259,433	248,245
0012	Instructional resources and media services	-	34	-	121,772
0013	Curriculum and staff development	-	319,482	1,095	25,811
0021	Instructional leadership	-	-	325,598	-
0023	School leadership	-	-	-	55,488
0031	Guidance, counseling and evaluation services	-	-	201,383	1,394,455
0032	Social work services	-	-	-	-
0033	Health services	-	-	-	1,314
0034	Student transportation	-	-	-	-
0035	Food service	-	-	-	-
0036	Extracurricular activities	-	-	9,196	7,972,931
0041	General administration	-	-	-	3,396
0051	Plant, maintenance and operations	-	-	-	258
0052	Security and monitoring services	-	214,712	-	75,187
0053	Data processing services	-	-	-	-
0061	Community services	-	-	527	-
0093	Payments related to shared service arrangements	-	-	-	-
6030	**Total Expenditures**	7,434,837	838,778	2,797,232	9,898,857
1100	Excess (deficiency) of revenues over (under) expenditures	-	-	-	612,576
	Other Financing Sources				
7915	Transfers In	-	-	-	-
7080	**Total Other Financing Sources**	-	-	-	-
1200	Net change in fund balances	-	-	-	612,576
0100	**Fund Balance - Beginning**	-	-	-	7,964,145
3300	**Fund Balance - Ending**	$ -	$ -	$ -	$ 8,576,721

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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, 2026

		492	499	Total
Data Control Codes		FBISD Education Foundation Grants	Locally Funded Special Revenue Funds	Total Nonmajor Governmental Funds
	Revenue			
5700	Local, intermediate, and out-of-state	$ 527,998	$ 182,402	$ 23,209,064
5800	State program revenue	-	-	11,482,899
5900	Federal program revenue	-	-	68,631,398
5020	**Total Revenue**	527,998	182,402	103,323,361
	Expenditures			
0011	Instruction	341,315	29,799	28,886,259
0012	Instructional resources and media services	65,827	-	208,930
0013	Curriculum and staff development	39,983	143,176	11,065,831
0021	Instructional leadership	-	-	1,743,261
0023	School leadership	-	-	478,087
0031	Guidance, counseling and evaluation services	-	-	4,207,806
0032	Social work services	8,953	-	388,726
0033	Health services	1,188	-	1,488,736
0034	Student transportation	-	-	991,873
0035	Food service	-	-	42,000,660
0036	Extracurricular activities	2,197	-	7,984,324
0041	General administration	42,005	-	45,401
0051	Plant, maintenance and operations	-	-	9,885
0052	Security and monitoring services	-	-	289,899
0053	Data processing services	-	-	584,477
0061	Community services	26,530	11,234	1,326,440
0093	Payments related to shared service arrangements	-	-	171,190
6030	**Total Expenditures**	527,998	184,209	101,871,785
1100	Excess (deficiency) of revenues over (under) expenditures	-	(1,807)	1,451,576
	Other Financing Sources			
7915	Transfers In	-	1,807	1,807
7080	**Total Other Financing Sources**	-	1,807	1,807
1200	Net change in fund balances	-	-	1,453,383
0100	**Fund Balance - Beginning**	-	6,622	32,010,461
3300	**Fund Balance - Ending**	$ -	$ 6,622	$ 33,463,844

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ENTERPRISE FUNDS

Enterprise Funds are used to account for the extended learning program, the facility rental program that the District provides to the community, and the career and technical education center.

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 from 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.

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FORT BEND INDEPENDENT SCHOOL DISTRICT *Exhibit H-5*

COMBINING STATEMENT OF NET POSITION
ENTERPRISE FUNDS
For the Year Ended June 30, 2026

Data Control Codes		Extended Learning Fund	Facility Rental Fund	CTE Center Fund	Total Enterprise Funds
	Assets				
	Current Assets				
1110	Cash and cash equivalents	$ 187,440	$ 279,275	$ 17,833	$ 484,548
1120	Investments	679,098	2,543,521	350,050	3,572,669
	Receivables				
1260	Due from other funds	1	50,000	180	50,181
1290	Other receivables	-	211,464	-	211,464
	Total Current Assets	866,539	3,084,260	368,063	4,318,862
	Non-Current Assets				
1520	Buildings and improvements	2,993,135	-	-	2,993,135
1530	Furniture and equipment	1,457,455	573,422	8,195	2,039,072
1570	Accumulated depreciation/amortization	(3,331,506)	(127,049)	(488)	(3,459,043)
	Total Non-Current Assets	1,119,084	446,373	7,707	1,573,164
1000	**Total Assets**	1,985,623	3,530,633	375,770	5,892,026
	Liabilities				
	Current Liabilities				
2110	Accounts payable	98,588	1,125	10	99,723
2150	Payroll deductions and withholding	38,514	3,958	-	42,472
2160	Accrued wages payable	429,145	12,655	-	441,800
2170	Due to other funds	10,399	850	-	11,249
2180	Due to other governments	-	-	2	2
2300	Unearned revenue	809,769	-	-	809,769
	Total Current Liabilities	1,386,415	18,588	12	1,405,015
2000	**Total Liabilities**	1,386,415	18,588	12	1,405,015
	Net Position				
3200	Investment in capital assets	1,119,084	446,373	7,707	1,573,164
3900	Unrestricted	(519,876)	3,065,672	368,051	2,913,847
3000	**Total Net Position**	$ 599,208	$ 3,512,045	$ 375,758	$ 4,487,011

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FORT BEND INDEPENDENT SCHOOL DISTRICT *Exhibit H-6*

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

ENTERPRISE FUNDS

For the Year Ended June 30, 2026

Data Control Codes		Extended Learning Fund	Facility Rental Fund	CTE Center Fund	Total Enterprise Funds
	Operating Revenues				
5754	Charges for sales and services	$ 12,211,883	$ 1,832,670	$ 113,100	$ 14,157,653
5020	**Total Operating Revenues**	12,211,883	1,832,670	113,100	14,157,653
	Operating Expenses				
6100	Payroll costs	7,750,977	523,161	-	8,274,138
6200	Purchased and contracted services	1,346,722	121,508	3,227	1,471,457
6300	Supplies and materials	185,032	5,946	32,019	222,997
6400	Other operating expenses	497,466	4,533	1,368	503,367
6449	Depreciation/amortization	71,802	82,646	488	154,936
6030	**Total Operating Expenses**	9,851,999	737,794	37,102	10,626,895
1200	Operating Income (Loss)	2,359,884	1,094,876	75,998	3,530,758
	Non-Capital Subsidies Provided				
8911	Transfers out	(2,500,000)	(227,000)	-	(2,727,000)
	Total Non-Capital Subsidies Provided	(2,500,000)	(227,000)	-	(2,727,000)
1250	Operating Income (Loss) and Noncapital Subsidies	(140,116)	867,876	75,998	803,758
	Other Non-Operating Revenue (Expenses)				
7955	Investment earnings	37,006	58,346	-	95,352
	Total Other Non-operating Revenues (Expenses)	37,006	58,346	-	95,352
1350	Change in Net Position	(103,110)	926,222	75,998	899,110
0100	**Net Position - Beginning**	702,318	2,585,823	299,760	3,587,901
3300	**Net Position - Ending**	$ 599,208	$ 3,512,045	$ 375,758	$ 4,487,011

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FORT BEND INDEPENDENT SCHOOL DISTRICT

Exhibit H-7

COMBINING STATEMENT OF CASH FLOWS
ENTERPRISE FUNDS
For the Year Ended June 30, 2026

	Extended Learning Fund	Facility Rental Fund	CTE Center Fund	Total Enterprise Funds
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash receipts for services provided	$ 12,211,882	$ 3,084,388	$ 112,929	$ 15,409,199
Cash payments to suppliers for goods and services	(2,086,092)	(137,621)	(36,726)	(2,260,439)
Cash payments to employees	(7,620,458)	(509,657)	-	(8,130,115)
Net Cash Provided by (Used for) Operating Activities	2,505,332	2,437,110	76,203	5,018,645
Cash Flows from Non-Capital Financing Activities				
Operating subsidies provided - transfers out	(2,500,000)	(227,000)	-	(2,727,000)
Net Cash Provided by (Used for) Non-Capital Financing Activities	(2,500,000)	(227,000)	-	(2,727,000)
Cash Flows from Capital and Related Financing Activities				
Purchase of assets	-	-	(8,195)	(8,195)
Net Cash Provided by (Used for) Capital and Related Financing Activities	-	-	(8,195)	(8,195)
Cash Flows from Investing Activities				
Purchase of investments	(89,480)	(2,144,373)	(120,050)	(2,353,903)
Interest on investments	37,006	58,346	-	95,352
Net Cash Provided by (Used for) Investing Activities	(52,474)	(2,086,027)	(120,050)	(2,258,551)
Net Increase (Decrease) in Cash and Cash Equivalents	(47,142)	124,083	(52,042)	24,899
Cash and Cash Equivalents at Beginning of Year	234,582	155,192	69,875	459,649
Cash and Cash Equivalents at End of Year	$ 187,440	$ 279,275	$ 17,833	$ 484,548
Reconciliation to Balance Sheet				
Cash and Cash Equivalents Per Cash Flow	$ 187,440	$ 279,275	$ 17,833	$ 484,548
Cash and Cash Equivalents Per Balance Sheet	$ 187,440	$ 279,275	$ 17,833	$ 484,548
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	$ 2,359,884	$ 1,094,876	$ 75,998	$ 3,530,758
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Depreciation/amortization	71,802	82,646	488	154,936
Change in Assets and Liabilities				
Decrease (Increase) in other receivables	-	(50,422)	-	(50,422)
Decrease (Increase) in due from other funds	(1)	1,302,140	(171)	1,301,968
Increase (Decrease) in accrued wages payable	131,179	12,655	-	143,834
Increase (Decrease) in accounts payable	(9,466)	(1,247)	(63)	(10,776)
Increase (Decrease) in payroll deductions and withholding	(660)	849	-	189
Increase (Decrease) in due to other funds	(12,710)	850	(10)	(11,870)
Increase (Decrease) in due to other governments	-	-	(39)	(39)
Increase (Decrease) in unearned revenue	(34,696)	(5,237)	-	(39,933)
Net Cash Provided by (Used for) Operating Activities	$ 2,505,332	$ 2,437,110	$ 76,203	$ 5,018,645

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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 employers 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 and laptop insurance paid by students. Expenses include computers, laptops, and infrastructure costs, repair of laptops as well as depreciation of capital assets.

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FORT BEND INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
June 30, 2026

Data Control Codes		Print Shop Fund	Health Insurance Fund	Workers' Compensation Fund	Unemployment Insurance Fund
	Assets				
	Current Assets				
1110	Cash and cash equivalents	$ -	$ 2,625,511	$ -	$ -
1120	Investments	-	2,685,683	4,285,330	2,680,732
	Receivables				
1260	Due from other funds	14,029	4,570,213	237,034	150,936
1290	Other receivables	827	102,561	-	-
1300	Inventories	44,125	-	-	-
1410	Prepaid items	-	1,715,580	-	-
	Total Current Assets	58,981	11,699,548	4,522,364	2,831,668
	Non-Current Assets				
1530	Furniture and equipment	265,102	-	-	-
1540	Vehicles	-	-	18,655	-
1550	Right to use lease asset (FFE)	1,420,541	-	-	-
1570	Accumulated depreciation/amortization	(599,147)	-	(18,655)	-
	Total Non-Current Assets	1,086,496	-	-	-
1000	**Total Assets**	1,145,477	11,699,548	4,522,364	2,831,668
	Liabilities				
	Current Liabilities				
2110	Accounts payable	39,752	759,445	145,830	-
2150	Payroll deductions and withholding	2,118	258,116	2,184	69
2160	Accrued wages payable	-	-	-	4,743
2170	Due to other funds	35,268	10,026	127	31
2180	Due to other governments	30	-	-	4,117
2300	Unearned revenue	-	4,444,426	237,033	150,935
	Total Current Liabilities	77,168	5,472,013	385,174	159,895
	Non-Current Liabilities				
	Due within one year				
2123	Claims payable	-	8,419,000	982,623	-
2130	Right to use lease liability (FFE)	167,595	-	-	-
	Due in more than one year				
2531	Right to use lease liability (FFE)	931,741	-	-	-
2590	Claims and judgments	-	-	1,779,391	-
	Total Non-Current Liabilities	1,099,336	8,419,000	2,762,014	-
2000	**Total Liabilities**	1,176,504	13,891,013	3,147,188	159,895
	Net Position				
3200	Net investment in capital assets	(12,839)	-	-	-
3900	Unrestricted	(18,188)	(2,191,465)	1,375,176	2,671,773
3000	**Total Net Position**	$ (31,027)	$ (2,191,465)	$ 1,375,176	$ 2,671,773

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Data Control Codes		Technology Fund	Total Internal Service Funds
	Assets		
	Current Assets		
1110	Cash and cash equivalents	$ 6,064	$ 2,631,575
1120	Investments	7,085,652	16,737,397
	Receivables		
1260	Due from other funds	-	4,972,212
1290	Other receivables	63	103,451
1300	Inventories	-	44,125
1410	Prepaid items	-	1,715,580
	Total Current Assets	7,091,779	26,204,340
	Non-Current Assets		
1530	Furniture and equipment	1,389,059	1,654,161
1540	Vehicles	21,360	40,015
1550	Right to use lease asset (FFE)	-	1,420,541
1570	Accumulated depreciation/amortization	(1,391,376)	(2,009,178)
	Total Non-Current Assets	19,043	1,105,539
1000	**Total Assets**	7,110,822	27,309,879
	Liabilities		
	Current Liabilities		
2110	Accounts payable	-	945,027
2150	Payroll deductions and withholding	-	262,487
2160	Accrued wages payable	-	4,743
2170	Due to other funds	-	45,452
2180	Due to other governments	-	4,147
2300	Unearned revenue	-	4,832,394
	Total Current Liabilities	-	6,094,250
	Non-Current Liabilities		
	Due within one year		
2123	Claims payable	-	9,401,623
2130	Right to use lease liability (FFE)	-	167,595
	Due in more than one year		
2531	Right to use lease liability (FFE)	-	931,741
2590	Claims and judgments	-	1,779,391
	Total Non-Current Liabilities	-	12,280,350
2000	**Total Liabilities**	-	18,374,600
	Net Position		
3200	Net investment in capital assets	19,043	6,204
3900	Unrestricted	7,091,779	8,929,075
3000	**Total Net Position**	$ 7,110,822	$ 8,935,279

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FORT BEND INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2026

Data Control Codes		Print Shop Fund	Health Insurance Fund	Workers' Compensation Fund	Unemployment Insurance Fund
	Operating Revenues				
5754	Charges for sales and services	$ 465,730	$ 103,714,672	$ 2,609,422	$ 1,659,379
5020	**Total Operating Revenues**	465,730	103,714,672	2,609,422	1,659,379
	Operating Expenses				
6100	Payroll costs	305,841	724,968	275,174	58,216
6200	Purchased and contracted services	162,012	5,922,095	197,050	-
6300	Supplies and materials	136,512	130,636	-	-
6400	Other operating expenses	203	82,681,994	1,409,245	114,732
6449	Depreciation/amortization	126,570	-	-	-
6500	Debt service	12,331	-	-	-
6030	**Total Operating Expenses**	743,469	89,459,693	1,881,469	172,948
1200	Operating Income (Loss)	(277,739)	14,254,979	727,953	1,486,431
	Non-Capital Subsidies Received				
7915	Transfers in	227,000	-	-	-
	Total Non-Capital Subsidies Received	227,000	-	-	-
1250	Operating Income (Loss) and Noncapital Subsidies	(50,739)	14,254,979	727,953	1,486,431
	Other Non-Operating Revenue (Expenses)				
7949	Other Resources	-	-	-	-
7955	Investment earnings	-	23,094	27,670	18,542
	Total Other Non-operating Revenues (Expenses)	-	23,094	27,670	18,542
1350	Change in Net Position	(50,739)	14,278,073	755,623	1,504,973
0100	**Net Position - Beginning**	19,712	(16,469,538)	619,553	1,166,800
3300	**Net Position - Ending**	$ (31,027)	$ (2,191,465)	$ 1,375,176	$ 2,671,773

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FORT BEND INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2026

Data Control Codes		Technology Fund	Total Internal Service Funds
	Operating Revenues		
5754	Charges for sales and services	$ 700,848	$ 109,150,051
5020	**Total Operating Revenues**	700,848	109,150,051
	Operating Expenses		
6100	Payroll costs	-	1,364,199
6200	Purchased and contracted services	1	6,281,158
6300	Supplies and materials	-	267,148
6400	Other operating expenses	20,789	84,226,963
6449	Depreciation/amortization	5,688	132,258
6500	Debt service	-	12,331
6030	**Total Operating Expenses**	26,478	92,284,057
1200	Operating Income (Loss)	674,370	16,865,994
	Non-Capital Subsidies Received		
7915	Transfers in	-	227,000
	Total Non-Capital Subsidies Received	-	227,000
1250	Operating Income (Loss) and Noncapital Subsidies	674,370	17,092,994
	Other Non-Operating Revenue (Expenses)		
7949	Other Resources	5,436,040	5,436,040
7955	Investment earnings	26,143	95,449
	Total Other Non-operating Revenues (Expenses)	5,462,183	5,531,489
1350	Change in Net Position	6,136,553	22,624,483
0100	**Net Position - Beginning**	974,269	(13,689,204)
3300	**Net Position - Ending**	$ 7,110,822	$ 8,935,279

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FORT BEND INDEPENDENT SCHOOL DISTRICT

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2026

	Print Shop Fund	Health Insurance Fund	Workers' Compensation Fund	Unemployment Insurance Fund
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash receipts for interfund services provided	$ 464,903	$ 103,683,976	$ 2,609,422	$ 1,659,379
Cash payments to suppliers for goods and services	(242,681)	(89,460,235)	(2,169,421)	(32,676)
Cash payments to employees	(306,899)	(906,071)	(275,296)	(53,435)
Net Cash Provided by (Used for) Operating Activities	(84,677)	13,317,670	164,705	1,573,268
Cash Flows from Non-Capital Financing Activities				
Operating subsidies received - transfers in	227,000	-	4,088,876	1,081,069
Operating subsidies provided - transfers out	(71,169)	(8,131,043)	-	-
Non-operating subsidies received	-	-	-	-
Net Cash Provided by (Used for) Non-Capital Financing Activities	155,831	(8,131,043)	4,088,876	1,081,069
Cash Flows from Capital and Related Financing Activities				
Purchase of asset-vehicle	-	-	-	-
Payments on right to use lease asset	(132,720)	-	-	-
Net Cash Provided by (Used for) Capital and Related Financing Activities	(132,720)	-	-	-
Cash Flows from Investing Activities				
Purchase of investments	-	(2,684,204)	(4,281,251)	(2,672,879)
Interest on investments	-	23,094	27,670	18,542
Net Cash Provided by (Used for) Investing Activities	-	(2,661,110)	(4,253,581)	(2,654,337)
Net Increase (Decrease) in Cash and Cash Equivalents	(61,566)	2,525,517	-	-
Cash and Cash Equivalents at Beginning of Year	61,566	99,994	-	-
Cash and Cash Equivalents at End of Year	$ -	$ 2,625,511	$ -	$ -
Reconciliation to Balance Sheet				
Cash and Cash Equivalents Per Cash Flow	$ -	$ 2,625,511	$ -	$ -
Cash and Cash Equivalents Per Balance Sheet	$ -	$ 2,625,511	$ -	$ -
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	$ (277,739)	$ 14,254,979	$ 727,953	$ 1,486,431
Interest payments on right to use lease asset	12,331	-	-	-
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Depreciation/amortization	126,570	-	-	-
Change in Assets and Liabilities				
Decrease (Increase) in other receivables	(827)	(30,696)	-	-
Decrease (Increase) in due from other funds				
Decrease (Increase) in inventories	30,112	-	-	-
Decrease (Increase) in prepaid items	-	(438,478)	-	69,048
Increase (Decrease) in accrued wages payable	-	-	-	4,743
Increase (Decrease) in accounts payable	25,948	(553,711)	13,182	-
Increase (Decrease) in payroll deductions and withholding	(1,058)	(181,103)	(122)	69
Increase (Decrease) in due to other funds				
Increase (Decrease) in due to other governments	(14)	-	-	4,117
Increase (Decrease) in unearned revenue	-	(40,321)	14,119	8,860
Increase (Decrease) in claims payable	-	307,000	80,619	-
Increase (Decrease) in non current liabilities due within one year	-	-	(671,046)	-
Net Cash Provided (Used) by Operating Activities	$ (84,677)	$ 13,317,670	$ 164,705	$ 1,573,268

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	Technology Fund	Total Internal Service Funds
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash receipts for interfund services provided	$ 700,785	$ 109,118,465
Cash payments to suppliers for goods and services	(21,674)	(91,926,687)
Cash payments to employees	-	(1,541,701)
Net Cash Provided by (Used for) Operating Activities	679,111	15,650,077
Cash Flows from Non-Capital Financing Activities		
Operating subsidies received - transfers in	964,492	6,361,437
Operating subsidies provided - transfers out	-	(8,202,212)
Non-operating subsidies received	5,436,040	5,436,040
Net Cash Provided by (Used for) Non-Capital Financing Activities	6,400,532	3,595,265
Cash Flows from Capital and Related Financing Activities		
Purchase of asset-vehicle	(21,360)	(21,360)
Payments on right to use lease asset	-	(132,720)
Net Cash Provided by (Used for) Capital and Related Financing Activities	(21,360)	(154,080)
Cash Flows from Investing Activities		
Purchase of investments	(7,083,285)	(16,721,619)
Interest on investments	26,143	95,449
Net Cash Provided by (Used for) Investing Activities	(7,057,142)	(16,626,170)
Net Increase (Decrease) in Cash and Cash Equivalents	1,141	2,465,092
Cash and Cash Equivalents at Beginning of Year	4,923	166,483
Cash and Cash Equivalents at End of Year	$ 6,064	$ 2,631,575
Reconciliation to Balance Sheet		
Cash and Cash Equivalents Per Cash Flow	$ 6,064	$ 2,631,575
Cash and Cash Equivalents Per Balance Sheet	$ 6,064	$ 2,631,575
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities		
Operating Income (Loss)	$ 674,370	$ 16,865,994
Interest payments on right to use lease asset	-	12,331
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities		
Depreciation/amortization	5,688	132,258
Change in Assets and Liabilities		
Decrease (Increase) in other receivables	(63)	(31,586)
Decrease (Increase) in due from other funds		-
Decrease (Increase) in inventories	-	30,112
Decrease (Increase) in prepaid items	-	(369,430)
Increase (Decrease) in accrued wages payable	-	4,743
Increase (Decrease) in accounts payable	(884)	(515,465)
Increase (Decrease) in payroll deductions and withholding	-	(182,214)
Increase (Decrease) in due to other funds	-	-
Increase (Decrease) in due to other governments	-	4,103
Increase (Decrease) in unearned revenue	-	(17,342)
Increase (Decrease) in claims payable	-	387,619
Increase (Decrease) in non current liabilities due within one year	-	(671,046)
Net Cash Provided (Used) by Operating Activities	$ 679,111	$ 15,650,077

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REQUIRED TEA SCHEDULES

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FORT BEND INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DELINQUENT TAXES RECEIVABLE
For the Year Ended June 30, 2026

Fiscal Year	1 Tax Rates Maintenance	2 Tax Rates Debt Service	Tax Rates Total	3 Assessed / Appraised Value for School Tax Purpose	10 Beginning Balance 7/1/2025	20 Current Year's Levy
2017 and prior	Various	Various	Various	Various	$ 2,100,293	$ -
2018	1.0600	0.2600	1.3200	37,807,688,682	600,463	-
2019	1.0600	0.2600	1.3200	39,912,901,050	750,316	-
2020	0.9900	0.2800	1.2700	42,234,342,937	990,998	-
2021	0.9502	0.2900	1.2402	44,976,372,102	1,066,293	-
2022	0.9201	0.2900	1.2101	47,895,116,691	1,176,363	-
2023	0.8646	0.2700	1.1346	54,986,907,350	2,070,095	-
2024	0.7192	0.2700	0.9892	52,577,873,117 (1)	2,643,069	-
2025	0.7169	0.2700	0.9869	61,110,176,297	8,940,305	-
2026	0.7869	0.2700	1.0569	58,594,122,551 (2)	-	623,719,270
1000 Totals					$ 20,338,195	$ 623,719,270

(1) The taxable value decreased from fiscal year 2023 due to legislation that passed that increased the homestead exemption from $40,000 to $100,000 for the 2024 fiscal year. The legislation was prt of Proposition 4.
(2) The taxable value decreased from fiscal year 2025 due to legislation that passed for the 2026 fiscal year. Proposition 13 raised the homestead exemption from $100,000 to $140,000 and Proposition 11 increased the senior & disabled exemption from $10,000 to $60,000.

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Fiscal Year	31 Maintenance and Operations Collections	32 Debt Service Collections	33 Total Collections	40 Entire Year's Adjustments	50 Ending Balance 6/30/2026	99 Taxes Refunded
2017 and prior	$ 171,403	$ 46,124	$ 217,527	$ (87,445)	$ 1,795,322	
2018	21,981	5,392	27,373	-	573,090	
2019	53,552	13,136	66,688	-	683,628	
2020	72,588	20,530	93,118	1,180	899,060	
2021	101,766	31,059	132,825	29,565	963,033	
2022	164,558	51,866	216,424	72,110	1,032,049	
2023	395,118	123,389	518,507	(20,327)	1,531,261	
2024	(502,118)	(188,504)	(690,622)	(1,817,110)	1,516,581	
2025	(20,371)	(7,672)	(28,043)	(6,516,856)	2,451,492	
2026	420,190,442	144,175,142	564,365,584	(49,682,589)	9,671,097	
1000 Totals	$ 420,648,919	$ 144,270,462	$ 564,919,381	$ (58,021,472)	$ 21,116,613	
		Penalty & interest on taxes			8,176,741	
		Total taxes receivable on Exhibit C-1			$ 29,293,354	
		8000 Tax refunds under Tax Code, Section 26.1115(c)				$ 314,040

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FORT BEND INDEPENDENT SCHOOL DISTRICT *Exhibit J-2*

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

NATIONAL SCHOOL BREAKFAST AND LUNCH PROGRAM

For the Year Ended June 30, 2026

Data Control Codes		Budgeted Amounts			Variance for Original Budget vs Final	Variance for Final Budget vs Actual
		Original	Final	Actual		
	Revenues					
5700	Local and intermediate sources	$ 11,356,000	$ 11,932,000	$ 11,975,347	$ 576,000	$ 43,347
5800	State program revenue	195,000	301,900	349,502	106,900	47,602
5900	Federal program revenue	33,515,000	30,633,000	30,526,245	(2,882,000)	(106,755)
5020	**Total Revenues**	45,066,000	42,866,900	42,851,094	(2,199,100)	(15,806)
	Expenditures					
0035	Food services	49,876,467	43,876,467	42,000,660	6,000,000	1,875,807
0051	Plant, maintenance and operations	15,500	15,500	9,627	-	5,873
6030	**Total Expenditures**	49,891,967	43,891,967	42,010,287	6,000,000	1,881,680
1100	Excess (deficiency) of revenues over (under) expenditures	(4,825,967)	(1,025,067)	840,807	3,800,900	1,865,874
	Other Financing Sources (Uses)					
1200	Net change in fund balance	(4,825,967)	(1,025,067)	840,807	3,800,900	1,865,874
0100	**Fund Balance - Beginning**	24,039,694	24,039,694	24,039,694	-	-
3300	**Fund Balance - Ending**	$ 19,213,727	$ 23,014,627	$ 24,880,501	$ 3,800,900	$ 1,865,874

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FORT BEND INDEPENDENT SCHOOL DISTRICT *Exhibit J-3*

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

DEBT SERVICE FUND

For the Year Ended June 30, 2026

Data Control Codes		Budgeted Amounts			Variance for Final Budget vs Actual Budget
		Original	Final	Actual	
	Revenues				
5700	Local and intermediate sources	$ 163,750,432	$ 150,280,000	$ 149,511,958	$ (768,042)
5800	State program revenue	19,357,332	28,063,784	30,356,209	2,292,425
5020	**Total Revenues**	183,107,764	178,343,784	179,868,167	1,524,383
	Expenditures				
0071	Principal on long-term debt	109,800,000	109,800,000	109,800,000	-
0072	Interest on long-term debt	73,358,184	76,817,156	76,652,558	164,598
0073	Bond issuance costs and fees	2,645,093	2,177,079	2,080,737	96,342
6030	**Total Expenditures**	185,803,277	188,794,235	188,533,295	260,940
1100	Excess (deficiency) of revenues over (under) expenditures	(2,695,513)	(10,450,451)	(8,665,128)	1,785,323
	Other Financing Sources (Uses)				
7901	Refunding bonds issued	-	155,114,999	155,060,000	(54,999)
7916	Premium or discount on issuance of bonds	-	5,763,936	5,763,936	-
8940	Payment to refunding escrow agent	-	(159,868,766)	(159,852,459)	16,307
7080	**Total Other Financing Sources and Uses**	-	1,010,169	971,477	(38,692)
1200	Net change in fund balance	(2,695,513)	(9,440,282)	(7,693,651)	1,746,631
0100	**Fund Balance - Beginning**	166,693,378	166,693,378	166,693,378	-
3300	**Fund Balance - Ending**	$ 163,997,865	$ 157,253,096	$ 158,999,727	$ 1,746,631

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Data Codes	Program Compliance	Responses
	Section A: 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.	$9,105,645
AP8	List the actual direct program expenditures for bilingual education programs during the LEA's fiscal year. (PIC 25)	$13,011,859

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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:

	Page
Financial Trends Information These schedules contain trend information to assist users in understanding how the District's financial position has changed over time.	121
Revenue Capacity Information These schedules contain information to assist users in understanding the factors affecting the District's ability to generate its own source revenue.	133
Debt Capacity Information 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.	143
Demographic and Economic Information 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.	149
Operating Information 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.	153

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FINANCIAL TRENDS INFORMATION

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FORT BEND INDEPENDENT SCHOOL DISTRICT

NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	2026	2025 [3]	2024	2023	2022
Governmental Activities					
Net investment in capital assets	$ 194,412,255	$ 207,990,743	$ 159,389,639	$ 89,849,079	$ 183,677,082
Restricted for federal and state programs	24,887,123	24,046,316	28,236,669	23,899,330	13,377,005
Restricted for debt service	135,538,955	143,330,543	145,182,337	123,509,555	97,267,454
Unrestricted	(649,260,073)	(711,072,112)	(689,562,768)	(606,512,875)	(664,011,144)
Total Governmental Activities Net Position	(294,421,740)	(335,704,510)	(356,754,123)	(369,254,911)	(369,689,603)
Business-Type Activities					
Net investment in capital assets	1,573,164	1,719,905	1,262,688	1,349,887	2,284,406
Unrestricted	2,913,847	1,867,996	2,628,791	3,674,583	4,009,358
Total Business-Type Activities Net Position	4,487,011	3,587,901	3,891,479	5,024,470	6,293,764
Primary Government					
Net investment in capital assets	195,985,419	209,710,648	160,652,327	91,198,966	185,961,488
Restricted for federal and state programs	24,887,123	24,046,316	28,236,669	23,899,330	13,377,005
Restricted for debt service	135,538,955	143,330,543	145,182,337	123,509,555	97,267,454
Unrestricted	(646,346,226)	(709,204,116)	(686,933,977)	(602,838,292)	(660,001,786)
Total Primary Government Activities Net Position	$ (289,934,729)	$ (332,116,609)	$ (352,862,644)	$ (364,230,441)	$ (363,395,839)

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FORT BEND INDEPENDENT SCHOOL DISTRICT

NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	2021	2020 [2]	2019	2018 [1]	2017
Governmental Activities					
Net investment in capital assets	$ 141,692,887	$ 82,746,781	$ 85,897,000	$ 54,899,287	$ 36,239,008
Restricted for federal and state programs	906,250	1,890,935	5,271,583	4,389,614	4,489,609
Restricted for debt service	91,653,003	81,300,609	68,106,072	53,965,650	53,664,679
Unrestricted	(606,891,209)	(440,077,474)	(345,756,690)	(276,140,268)	(284,401,955)
Total Governmental Activities Net Position	(372,639,069)	(274,139,149)	(186,482,035)	(162,885,717)	(190,008,659)
Business-Type Activities					
Net investment in capital assets	2,395,307	2,506,208	2,619,795	2,735,402	2,852,354
Unrestricted	3,033,958	6,127,024	7,066,697	4,997,122	3,544,908
Total Business-Type Activities Net Position	5,429,265	8,633,232	9,686,492	7,732,524	6,397,262
Primary Government					
Net investment in capital assets	144,088,194	85,252,989	88,516,795	57,634,689	39,091,362
Restricted for federal and state programs	906,250	1,890,935	5,271,583	4,389,614	4,489,609
Restricted for debt service	91,653,003	81,300,609	68,106,072	53,965,650	53,664,679
Unrestricted	(603,857,251)	(433,950,450)	(338,689,993)	(271,143,146)	(280,857,047)
Total Primary Government Activities Net Position	$ (367,209,804)	$ (265,505,917)	$ (176,795,543)	$ (155,153,193)	$ (183,611,397)

[1] 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.

[2] 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.

[3] In fiscal year 2025 the District implemented GASB 101, Compensated Absences. As a result, the beginning compensated absence liability was restated to reflect the balance as of June 30, 2024. Prior periods have not been restated.

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FORT BEND INDEPENDENT SCHOOL DISTRICT

CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	2026	2025 [3]	2024	2023	2022
Expenses					
Governmental Activities:					
Instruction	$ 608,103,647	$ 586,700,299	$ 572,454,088	$ 537,083,531	$ 510,413,907
Instructional resources and media services	10,725,171	10,227,007	10,116,813	10,115,672	9,913,664
Curriculum and staff development	26,346,309	27,019,928	26,664,251	21,204,691	21,955,206
Instructional leadership	20,345,550	20,359,207	21,287,760	21,075,780	19,746,669
School leadership	52,070,763	50,998,560	51,759,042	49,828,394	48,927,056
Guidance, counseling, & evaluation services	47,966,529	48,880,662	49,193,557	41,935,227	39,598,277
Social work services	2,499,342	3,182,005	3,325,058	3,200,750	2,956,714
Health services	11,462,781	11,142,509	11,377,970	10,761,812	13,169,382
Student transportation	33,396,137	30,857,907	30,611,747	27,885,507	27,020,818
Food service	42,667,363	40,299,773	40,111,664	33,317,700	33,430,892
Cocurricular/extracurricular activities	28,293,164	28,610,611	27,447,079	25,989,271	24,000,742
General administration	19,704,564	21,160,049	21,054,738	19,897,878	19,043,439
Plant maintenance and operations	94,473,439	93,136,046	115,251,697	100,725,035	102,128,460
Security and monitoring services	17,471,166	16,781,854	14,854,856	11,959,329	11,176,791
Data processing services	25,935,970	16,469,068	28,528,944	21,263,200	30,090,842
Community services	2,252,740	1,878,882	2,111,717	1,885,168	2,038,964
Interest on long-term debt	74,803,492	65,610,903	50,222,088	46,433,729	44,260,052
Facilities repair and maintenance	9,917,060	10,279,295	-	9,770,760	7,094,017
Contracted instructional services	4,258,355	-	-	-	-
Payments related to shared service arrangements	866,100	633,248	611,567	566,807	576,300
Intergovernmental charges	7,394,788	6,609,924	5,820,566	5,173,623	4,592,722
Total Governmental Activities Expenses	1,140,954,430	1,090,837,737	1,082,805,202	1,000,073,864	972,134,914
Business-Type Activities:					
Extended learning program expenses	9,851,999	9,094,390	8,108,885	7,280,080	7,011,156
Facility rental and CTE program expenses	774,896	651,191	591,071	596,410	571,593
Total Business-Type Activities Expenses	10,626,895	9,745,581	8,699,956	7,876,490	7,582,749
Total Primary Government Expenses	1,151,581,325	1,100,583,318	1,091,505,158	1,007,950,354	979,717,663
Program Revenues					
Governmental Activities:					
Charges for Services:					
Instruction	4,455,786	4,529,690	5,006,939	3,821,458	5,149,762
Food service	11,116,961	11,335,335	11,015,606	10,874,655	2,889,812
Cocurricular/extracurricular activities	9,697,010	9,651,450	9,525,293	8,352,253	6,756,057
Other activities	2,544,385	1,303,823	135,364	481,049	89,593
Operating grants and contributions	123,793,827	154,860,085	159,351,560	142,278,974	162,227,459
Total Governmental Activities Program Revenues	151,607,969	181,680,383	185,034,762	165,808,389	177,112,683

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FORT BEND INDEPENDENT SCHOOL DISTRICT

CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	2021	2020[2]	2019	2018[1]	2017
Expenses					
Governmental Activities:					
Instruction	$ 547,263,538	$ 567,087,930	$ 481,222,543	$ 296,970,187	$ 423,919,352
Instructional resources and media services	10,447,347	11,400,388	10,537,700	6,838,541	9,069,384
Curriculum and staff development	22,704,654	21,864,029	19,953,888	13,520,399	13,229,608
Instructional leadership	22,074,510	22,858,143	18,751,884	11,610,624	14,201,230
School leadership	52,341,401	55,154,914	49,432,767	30,303,473	42,257,165
Guidance, counseling, & evaluation services	42,449,940	43,155,606	38,821,941	23,941,858	32,165,308
Social work services	3,221,659	2,481,799	2,234,837	1,673,631	1,827,603
Health services	21,751,131	10,967,036	10,700,690	6,280,196	9,037,794
Student transportation	24,198,457	26,147,265	25,409,850	19,221,813	25,377,196
Food service	20,405,836	29,526,553	31,074,745	24,768,781	27,915,617
Cocurricular/extracurricular activities	20,514,305	24,647,405	18,807,234	13,830,183	15,510,869
General administration	21,019,321	23,116,280	19,173,067	12,209,683	16,507,370
Plant maintenance and operations	140,336,823	122,040,710	109,137,347	131,683,606	91,960,578
Security and monitoring services	14,469,239	13,346,524	11,326,672	8,233,950	10,001,661
Data processing services	37,934,087	32,374,940	29,366,231	26,797,808	26,378,254
Community services	1,808,099	1,525,991	1,049,682	953,661	2,002,012
Interest on long-term debt	41,748,923	37,943,873	39,729,725	33,870,760	34,450,182
Facilities repair and maintenance	5,204,633	5,793,963	3,788,176	8,371,339	4,632,524
Contracted instructional services	-	-	-	-	-
Payments related to shared service arrangements	711,900	697,706	685,962	652,994	774,900
Intergovernmental charges	3,900,170	2,639,249	3,770,062	3,145,577	2,845,274
Total Governmental Activities Expenses	1,054,505,973	1,054,770,304	924,975,003	674,879,064	804,063,881
Business-Type Activities:					
Extended learning program expenses	6,178,961	8,301,378	7,783,766	7,371,726	7,030,145
Facility rental and CTE program expenses	245,625	535,497	760,004	778,490	879,180
Total Business-Type Activities Expenses	6,424,586	8,836,875	8,543,770	8,150,216	7,909,325
Total Primary Government Expenses	1,060,930,559	1,063,607,179	933,518,773	683,029,280	811,973,206
Program Revenues					
Governmental Activities:					
Charges for Services:					
Instruction	2,118,062	4,406,175	3,906,392	8,111,583	2,939,419
Food service	1,066,422	8,576,222	12,142,922	11,065,848	11,104,108
Cocurricular/extracurricular activities	3,040,362	7,414,191	2,482,356	2,382,422	2,345,151
Other activities	781,315	1,471,115	1,316,802	1,380,702	1,506,176
Operating grants and contributions	153,115,796	173,804,959	142,409,052	(19,208,381)	92,959,440
Total Governmental Activities Program Revenues	160,121,957	195,672,662	162,257,524	3,732,174	110,854,294

[1] 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.

[2] 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.

[3] In fiscal year 2025 the District implemented GASB 101, Compensated Absences. As a result, the beginning compensated absence liability was restated to reflect the balance as of June 30, 2024. Prior periods have not been restated.

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FORT BEND INDEPENDENT SCHOOL DISTRICT

CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	2026	2025 [3]	2024	2023	2022
Business-Type Activities:					
Charges for services	$ 14,157,653	$ 12,111,218	$ 10,217,323	$ 10,128,264	$ 8,547,770
Total Business-Type Activities Program Revenues	14,157,653	12,111,218	10,217,323	10,128,264	8,547,770
Total Primary Government Program Revenues	165,765,622	193,791,601	195,252,085	175,936,653	185,660,453
Net (Expense)/Revenue					
Total governmental activities net expense	(989,346,461)	(909,157,354)	(897,770,440)	(834,265,475)	(795,022,231)
Total business-type activities net expense	3,530,758	2,365,637	1,517,367	2,251,774	965,021
Total Primary Government Net Expense	(985,815,703)	(906,791,717)	(896,253,073)	(832,013,701)	(794,057,210)
General Revenues					
Governmental Activities:					
Property taxes, levied for general purposes	424,053,791	403,019,443	375,295,247	463,932,642	428,130,705
Property taxes, levied for debt service	145,184,558	151,889,733	140,623,564	144,331,720	135,710,509
State aid grants and unrestricted grants	442,746,373	358,524,878	370,576,935	208,360,378	229,953,880
Investment earnings	15,917,509	20,850,496	20,431,356	15,241,427	1,010,264
Miscellaneous	-	32,736	444,126	-	405,339
Transfers	2,727,000	2,824,000	2,900,000	2,834,000	2,761,000
Total Governmental Activities General Revenues and Transfers	1,030,629,231	937,141,286	910,271,228	834,700,167	797,971,697
Business-Type Activities:					
Investment earnings	95,352	154,785	249,642	191,046	11,399
Sale of property	-	-	-	(878,114)	2,649,080
Transfers	(2,727,000)	(2,824,000)	(2,900,000)	(2,834,000)	(2,761,000)
Total Primary Government General Revenues and Transfers	1,027,997,583	934,472,071	907,620,870	831,179,099	797,871,176
Change in Net Position					
Governmental activities	41,282,770	27,983,932	12,500,788	434,692	2,949,466
Business-Type activities	899,110	(303,578)	(1,132,991)	(1,269,294)	864,500
Total Change in Net Position	$ 42,181,880	$ 27,680,354	$ 11,367,797	$ (834,602)	$ 3,813,966

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FORT BEND INDEPENDENT SCHOOL DISTRICT

CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	2021	2020[2]	2019	2018[1]	2017
Business-Type Activities:					
Charges for services	$ 3,664,852	$ 10,362,075	$ 12,576,272	$ 10,947,660	$ 10,739,967
Total Business-Type Activities Program Revenues	3,664,852	10,362,075	12,576,272	10,947,660	10,739,967
Total Primary Government Program Revenues	163,786,809	206,034,737	174,833,796	14,679,834	121,594,261
Net (Expense)/Revenue					
Total governmental activities net expense	(894,384,016)	(859,097,642)	(762,717,479)	(671,146,890)	(693,209,587)
Total business-type activities net expense	(2,759,734)	1,525,200	4,032,502	2,797,444	2,830,642
Total Primary Government Net Expense	(897,143,750)	(857,572,442)	(758,684,977)	(668,349,446)	(690,378,945)
General Revenues					
Governmental Activities:					
Property taxes, levied for general purposes	416,147,524	405,223,665	413,214,356	391,295,404	358,493,162
Property taxes, levied for debt service	127,194,796	115,048,846	101,064,944	96,018,918	104,168,037
State aid grants and unrestricted grants	250,463,913	238,240,004	214,387,164	205,106,224	196,852,757
Investment earnings	1,372,409	6,020,661	8,029,434	4,334,286	1,820,824
Miscellaneous	239,454	357,485	213,261	-	-
Transfers	466,000	2,715,000	2,212,000	1,515,000	1,500,000
Total Governmental Activities General Revenues and Transfers	795,884,096	767,605,661	739,121,159	698,269,832	662,834,780
Business-Type Activities:					
Investment earnings	21,767	136,540	133,466	52,818	18,171
Sale of property	-	-	-	-	-
Transfers	(466,000)	(2,715,000)	(2,212,000)	(1,515,000)	(1,500,000)
Total Primary Government General Revenues and Transfers	795,439,863	765,027,201	737,042,625	696,807,650	661,352,951
Change in Net Position					
Governmental activities	(98,499,920)	(91,491,981)	(23,596,320)	27,122,942	(30,374,807)
Business-Type activities	(3,203,967)	(1,053,260)	1,953,968	1,335,262	1,348,813
Total Change in Net Position	$ (101,703,887)	$ (92,545,241)	$ (21,642,352)	$ 28,458,204	$ (29,025,994)

[1] 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.

[2] 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.

[3] In fiscal year 2025 the District implemented GASB 101, Compensated Absences. As a result, the beginning compensated absence liability was restated to reflect the balance as of June 30, 2024. Prior periods have not been restated.

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FORT BEND INDEPENDENT SCHOOL DISTRICT

FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	2026	2025	2024	2023	2022
General Fund					
Nonspendable	$ 2,448,894	$ 2,063,728	$ 2,036,532	$ 2,202,645	$ 2,954,318
Committed	67,300,000	67,300,000	63,800,000	58,800,000	61,600,000
Assigned	5,248,123	4,114,616	4,841,266	5,188,995	2,536,148
Unassigned	160,113,389	138,340,469	141,433,009	134,028,521	139,688,488
Total General Fund	$ 235,110,406	$ 211,818,813	$ 212,110,807	$ 200,220,161	$ 206,778,954
All Other Governmental Funds					
Nonspendable	$ -	$ -	$ -	$ -	$ -
Restricted for:					
Food service or federal/state grants	24,887,123	24,046,316	28,236,669	23,899,330	13,377,005
Retirement of long-term debt	158,999,727	166,693,378	160,161,384	141,769,842	114,308,380
Capital acquisitions and contractual programs	49,754,850	67,659,588	124,138,931	7,207,961	38,716,040
Committed	8,576,721	7,964,145	7,889,946	7,315,006	7,182,228
Unassigned			-	-	-
Total All Other Governmental Funds	$ 242,218,421	$ 266,363,427	$ 320,426,930	$ 180,192,139	$ 173,583,653

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FORT BEND INDEPENDENT SCHOOL DISTRICT

FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	2021	2020	2019	2018	2017
General Fund					
Nonspendable	$ 7,362,957	$ 7,252,995	$ 2,259,309	$ 5,348,605	$ 2,962,901
Committed	106,220,800	92,500,000	84,800,000	72,700,000	77,000,000
Assigned	4,493,530	8,527,957	4,202,566	3,987,051	4,724,855
Unassigned	97,851,609	132,929,810	146,857,818	119,602,407	100,567,270
Total General Fund	$ 215,928,896	$ 241,210,762	$ 238,119,693	$ 201,638,063	$ 185,255,026
All Other Governmental Funds					
Nonspendable	$ -	$ -	$ -	$ -	$ -
Restricted for:					
Food service or federal/state grants	906,250	1,890,934	5,271,583	4,389,614	4,489,609
Retirement of long-term debt	107,428,529	94,673,165	78,872,980	65,270,783	65,040,028
Capital acquisitions and contractual programs	25,629,765	-	-	-	-
Committed	7,304,593	7,867,422	3,802,335	3,759,245	3,879,828
Unassigned	(928,458)	(94,566,409)	(29,845,326)	(64,422,562)	(71,482,468)
Total All Other Governmental Funds	$ 140,340,679	$ 9,865,112	$ 58,101,572	$ 8,997,080	$ 1,926,997

Source: District Financial Statements

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FORT BEND INDEPENDENT SCHOOL DISTRICT

CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	2026	2025	2024	2023	2022
Revenues					
Local and intermediate sources	$ 613,298,152	$ 603,888,749	$ 561,662,570	$ 645,685,802	$ 579,123,556
State programs	523,803,524	444,389,310	437,821,347	255,916,573	273,966,046
Federal programs	78,460,019	99,785,276	107,435,525	120,887,915	148,643,627
Total Revenues	1,215,561,695	1,148,063,335	1,106,919,442	1,022,490,290	1,001,733,229
Expenditures					
Current:					
Instruction	590,958,367	566,645,113	512,467,946	509,596,897	496,628,395
Instructional resources and media services	8,913,024	8,327,221	7,814,634	8,630,290	8,864,643
Curriculum and staff development	28,509,762	27,817,388	26,780,867	22,258,819	22,649,464
Instructional leadership	21,181,325	20,471,984	20,782,050	21,436,584	20,590,528
School leadership	55,322,814	51,532,312	51,083,582	51,184,734	51,914,571
Guidance, counseling, and evaluation services	50,601,989	49,267,384	48,690,102	43,009,899	41,570,549
Social work services	2,677,307	3,205,267	3,272,329	3,273,936	3,094,918
Health services	12,199,785	11,362,686	11,300,737	11,092,981	13,446,430
Student transportation	32,873,762	32,599,058	27,735,664	25,171,646	24,727,502
Food service	42,870,568	46,332,244	42,289,159	33,770,997	32,028,922
Cocurricular/extracurricular activities	26,883,663	27,663,859	26,904,680	24,812,163	23,470,058
General administration	20,334,163	21,094,862	20,400,152	19,730,939	19,602,743
Plant maintenance and operations	90,016,501	91,739,132	114,362,815	99,431,351	105,102,344
Security and monitoring services	18,555,269	21,911,265	14,128,603	11,556,660	11,295,144
Data processing services	27,089,453	49,663,530	27,969,553	18,661,456	29,341,939
Community services	2,710,967	1,945,374	2,090,752	2,067,309	2,000,390
Debt Service:					
Principal on long-term debt	112,124,507	112,581,956	81,058,793	74,739,407	79,912,188
Interest on long-term debt	76,778,177	59,908,092	59,964,624	54,166,614	49,812,827
Bond issuance costs and fees	4,010,363	1,544,871	3,578,486	1,477,563	1,570,605
Capital Outlay:					
Facilities acquisition and construction	341,763,469	271,010,088	72,294,645	80,223,436	168,397,011
Intergovernmental:					
Contracted instructional services	4,258,355				
Payments to shared service arrangements	866,100	633,248	611,567	566,807	576,300
Other intergovernmental charges	7,394,788	6,609,962	5,820,566	5,173,622	4,592,722
Total Expenditures	1,578,894,478	1,483,866,896	1,181,402,306	1,122,034,110	1,211,190,193
Excess (Deficiency) of revenues over (under) expenditures	(363,332,783)	(335,803,561)	(74,482,864)	(99,543,820)	(209,456,964)
Other Financing Sources (Uses)					
Refunding bonds issued	302,110,000	191,770,000	314,246,958	81,555,000	44,363,972
Capital related debt issued	192,345,000	144,235,000	232,248,042	97,525,000	220,076,028
Sale of real and personal property	2,437,274	-	471,353	412,782	418,028
Issuance of right to use lease assets	4,640,993	-	-	3,790,219	-
Transfers in	2,501,807	2,506,622	2,720,000	2,659,000	2,500,000
Premium or discount on issuance of bonds	18,298,562	9,273,734	8,116,853	3,206,512	13,928,430
Transfers out	(1,807)	(6,622)	(2,087,000)	(8,000,000)	-
Payment to refunding bond escrow agent	(159,852,459)	(66,330,669)	(329,107,905)	(81,555,000)	(47,736,462)
Total Other Financing Sources (Uses)	362,479,370	281,448,065	226,608,301	99,593,513	233,549,996
Net Change in Fund Balances	$ (853,413)	$ (54,355,496)	$ 152,125,437	$ 49,693	$ 24,093,032
Debt Service as a Percentage of Noncapital Expenditures [(1)]	15.3%	15.1%	12.8%	12.3%	12.4%

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FORT BEND INDEPENDENT SCHOOL DISTRICT

CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	2021	2020	2019	2018	2017
Revenues					
Local and intermediate sources	$ 551,869,446	$ 552,926,404	$ 540,750,740	$ 514,441,696	$ 482,684,331
State programs	300,026,226	300,455,662	260,838,081	251,942,999	233,571,030
Federal programs	81,347,121	66,543,597	70,473,226	68,077,540	49,744,347
Total Revenues	933,242,793	919,925,663	872,062,047	834,462,235	765,999,708
Expenditures					
Current:					
Instruction	485,750,985	483,079,453	413,986,500	405,399,270	374,923,947
Instructional resources and media services	8,600,924	9,184,718	8,639,778	7,976,136	7,587,815
Curriculum and staff development	21,962,012	20,752,242	18,582,519	17,744,160	12,786,057
Instructional leadership	20,544,789	20,447,343	17,167,529	16,336,557	13,374,011
School leadership	48,701,967	49,189,936	45,634,550	43,838,653	40,099,833
Guidance, counseling, and evaluation services	39,924,967	38,927,588	35,993,050	33,636,083	30,460,847
Social work services	3,080,684	2,274,115	2,056,065	1,964,966	1,759,056
Health services	21,120,175	9,978,080	9,893,080	9,553,998	8,638,136
Student transportation	26,741,042	25,584,425	21,928,417	21,644,891	29,404,318
Food service	19,223,444	28,100,557	28,978,923	25,810,466	25,974,625
Cocurricular/extracurricular activities	18,710,888	22,115,328	17,117,926	14,538,773	15,020,619
General administration	19,295,701	19,839,376	17,778,793	16,596,178	15,787,844
Plant maintenance and operations	137,449,918	121,124,271	106,536,007	145,705,075	101,519,314
Security and monitoring services	14,093,957	12,672,583	11,569,534	10,557,334	9,812,958
Data processing services	35,348,475	28,480,949	25,910,759	29,168,275	24,417,297
Community services	1,767,629	1,281,312	838,784	954,605	1,763,557
Debt Service:					
Principal on long-term debt	67,942,634	219,438,388	196,478,388	144,928,388	50,698,393
Interest on long-term debt	46,131,588	48,335,235	42,800,754	40,294,996	41,272,170
Bond issuance costs and fees	2,246,957	2,627,397	2,922,790	2,828,750	1,463,415
Capital Outlay:					
Facilities acquisition and construction	203,097,135	127,103,689	71,239,487	64,042,588	146,735,447
Intergovernmental:					
Contracted instructional services					
Payments to shared service arrangements	711,900	697,705	685,962	652,994	774,900
Other intergovernmental charges	3,900,170	2,639,249	3,770,062	3,145,577	2,845,274
Total Expenditures	1,246,347,941	1,293,873,939	1,100,509,657	1,057,318,713	957,119,833
Excess (Deficiency) of revenues over (under) expenditures	(313,105,148)	(373,948,276)	(228,447,610)	(222,856,478)	(191,120,125)
Other Financing Sources (Uses)					
Refunding bonds issued	45,495,000	146,750,000	163,180,000	209,745,000	33,155,000
Capital related debt issued	388,810,000	145,630,000	160,000,000	149,385,000	84,330,000
Sale of real and personal property	279,603	296,989	260,661	177,641	119,375
Issuance of right to use lease assets	-	-	-	-	-
Transfers in	2,730,332	2,500,000	2,037,000	1,500,000	9,232,817
Premium or discount on issuance of bonds	29,209,244	29,791,030	20,186,071	35,645,468	8,414,910
Transfers out	(2,730,332)	-	-	-	(7,732,817)
Payment to refunding bond escrow agent	(45,495,000)	-	(31,630,000)	(150,143,511)	(33,155,000)
Total Other Financing Sources (Uses)	418,298,847	324,968,019	314,033,732	246,309,598	94,364,285
Net Change in Fund Balances	$ 105,193,699	$ (48,980,257)	$ 85,586,122	$ 23,453,120	$ (96,755,840)
Debt Service as a Percentage of Noncapital Expenditures [1]	11.0%	10.6%	23.3%	18.7%	11.6%

Source: District Financial Statements

[1] Excludes current refundings

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REVENUE CAPACITY INFORMATION

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

Table 5

	2026	2025	2024	2023	2022
Local Sources					
Property tax	$ 568,694,309	$ 553,972,153	$ 515,918,811	$ 606,781,407	$ 562,519,185
Other	44,603,843	49,916,596	45,743,759	38,904,395	16,604,371
State Sources	523,803,524	444,389,310	437,821,347	255,916,573	273,966,046
Federal Sources	78,460,019	99,785,276	107,435,525	120,887,915	148,643,627
Total	$ 1,215,561,695	$ 1,148,063,335	$ 1,106,919,442	$ 1,022,490,290	$ 1,001,733,229

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

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

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

Fiscal Year Ended	Residential Property Value	Commercial Property Value	Personal Property Value	Total Actual Value
6/30/2026	$ 60,196,176,279	$ 19,115,428,999	$ 4,977,934,163	$ 84,289,539,441
6/30/2025	60,165,065,511	17,782,709,253	4,133,752,041	82,081,526,805
6/30/2024	57,781,126,205	15,586,917,511	4,290,085,255	77,658,128,971
6/30/2023	48,787,031,004	10,656,246,632	4,019,781,782	63,463,059,418
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

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Fiscal Year Ended	Exemptions & Cap Adjustments	Adjusted Assessed Value	Tax Rates
6/30/2026	$ 25,695,416,890	$ 58,594,122,551	$ 1.0569
6/30/2025	20,971,350,508	61,110,176,297	0.9869
6/30/2024	25,080,255,841	52,577,873,130	0.9892
6/30/2023	8,476,152,068	54,986,907,350	1.1346
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

Source: Fort Bend County (Texas) Appraisal District and District Records

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FORT BEND INDEPENDENT SCHOOL DISTRICT

Table 7

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS*

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LAST TEN FISCAL YEARS

Taxing Authority	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Overlapping Rates:										
Arcola, City of	$ 1.16	$ 0.65	$ 0.65	$ 0.68	$ 0.68	$0.77	$0.85	$0.87	$0.84	$0.87
Arcola MUD #1	0.84	0.84	NA	NA	NA	NA	NA	NA	NA	NA
Big Oaks MUD	0.59	0.60	0.64	0.69	0.74	0.75	0.77	0.81	0.75	0.75
Blue Ridge West MUD	0.40	0.40	0.37	0.33	0.35	0.38	0.40	0.40	0.41	0.42
Brazoria County MUD #22	0.95	0.95	1.00	0.12	1.25	1.30	1.40	1.40	1.40	1.40
Brazoria-Fort Bend Co. MUD #1	0.42	0.28	0.43	0.52	0.85	0.85	0.85	0.85	0.85	0.85
Burney Road MUD	0.18	0.18	0.19	0.20	0.22	0.22	0.22	0.22	0.23	0.25
Charleston MUD	1.50	1.50	1.50	1.50	1.50	**	**	**	**	**
Chelford City MUD	0.31	0.31	0.31	0.31	0.34	0.35	0.37	0.37	0.39	0.40
First Colony LID	NA	NA	NA	NA	NA	NA	NA	0.15	NA	NA
First Colony LID #2	NA	NA	NA	NA	NA	NA	NA	0.20	NA	NA
First Colony MUD #9	0.11	0.12	0.16	0.18	0.21	0.22	0.22	0.22	0.24	0.26
First Colony MUD #10	0.12	0.13	0.14	0.15	0.15	0.15	0.16	0.17	0.19	0.20
Fort Bend County	0.41	0.41	0.43	0.44	0.44	0.44	0.44	0.45	0.45	0.47
Fort Bend County Drainage District	0.01	0.01	0.01	0.01	0.02	**	**	**	**	**
Fort Bend County FWSD # 1	1.00	1.00	1.00	1.00	1.00	1.00	1.00	**	1.00	1.00
Fort Bend County LID #2	0.12	0.12	0.13	0.14	0.15	0.15	0.15	0.15	0.11	0.10
Fort Bend County LID #7	0.32	0.32	0.35	0.39	0.22	0.43	0.43	0.32	0.32	0.23
Fort Bend County LID #12	0.04	0.05	0.06	0.07	0.07	0.08	0.08	0.09	0.09	0.09
Fort Bend County LID #14	0.10	0.11	0.11	0.11	0.12	NA	0.15	0.21	0.20	0.20
Fort Bend County LID #15	0.25	0.22	0.30	0.34	0.41	0.44	0.53	0.62	0.69	0.73
Fort Bend County LID #17	0.43	0.43	0.44	0.50	0.55	0.56	0.56	0.57	0.57	0.57
Fort Bend County LID #19	0.40	0.43	0.47	0.52	0.56	0.56	0.68	0.68	0.68	0.68
Fort Bend County MUD #2	0.53	0.53	0.54	0.55	0.57	0.60	0.63	0.56	0.56	0.59
Fort Bend County MUD #23	0.56	0.56	0.60	0.66	0.72	0.75	0.78	0.80	0.82	0.89
Fort Bend County MUD #24	1.16	1.16	1.17	1.22	1.26	1.26	1.26	1.26	1.26	1.26
Fort Bend County MUD #25	0.83	0.83	0.85	0.87	0.87	0.84	0.84	0.84	0.84	0.84
Fort Bend County MUD #26	0.71	0.72	0.74	0.75	0.78	0.78	0.78	0.78	0.80	0.82
Fort Bend County MUD #30	0.41	0.44	0.48	0.55	0.68	0.70	0.74	0.76	0.80	0.84
Fort Bend County MUD #41	0.43	0.43	0.46	NA	0.49	0.49	0.49	0.49	0.49	0.52
Fort Bend County MUD #42	0.29	0.29	0.31	0.34	0.37	0.38	0.38	0.38	0.38	0.40
Fort Bend County MUD #46	0.34	0.36	0.55	0.61	0.82	0.86	0.91	0.90	0.90	0.90
Fort Bend County MUD #47	0.69	0.69	0.71	0.76	0.84	0.85	0.85	0.92	0.92	0.95
Fort Bend County MUD #48	0.72	0.72	0.73	0.76	0.79	0.86	0.90	0.95	0.96	0.96
Fort Bend County MUD #49	0.51	0.52	0.56	0.56	0.60	0.60	0.62	0.62	0.62	0.84
Fort Bend County MUD #111	NA	NA	NA	NA	NA	NA	NA	NA	NA	0.29
Fort Bend County MUD #112	NA	NA	NA	NA	NA	NA	NA	NA	NA	0.32
Fort Bend County MUD #115	0.31	0.32	0.35	0.37	0.40	0.41	0.43	0.44	0.44	0.44
Fort Bend County MUD #118	0.57	0.59	0.61	0.62	0.63	0.65	0.68	0.68	0.68	0.70
Fort Bend County MUD #119	0.39	0.39	0.45	0.50	0.53	0.53	0.55	0.55	0.57	0.60
Fort Bend County MUD #128	0.25	0.27	0.29	0.32	0.39	0.43	0.49	0.60	0.65	0.70
Fort Bend County MUD #129	0.18	0.19	0.22	0.25	0.29	0.29	0.32	0.33	0.34	0.34
Fort Bend County MUD #131	0.85	0.85	0.86	0.86	0.92	1.02	1.05	1.05	1.05	1.03
Fort Bend County MUD #134B	0.97	0.97	0.99	1.01	1.27	1.38	1.45	1.45	1.45	1.45
Fort Bend County MUD #134C	0.95	0.72	1.06	1.11	0.67	1.24	1.28	1.28	1.29	1.30
Fort Bend County MUD #134D	0.90	0.92	0.96	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Fort Bend County MUD #134E	0.85	0.87	0.89	0.91	1.00	1.00	1.00	**	**	**
Fort Bend County MUD #134F	1.45	1.45	NA	NA	NA	NA	NA	NA	NA	NA
Fort Bend County MUD #136	0.35	0.38	0.38	0.40	0.42	0.42	0.42	0.42	0.42	0.42
Fort Bend County MUD #137	0.17	0.24	0.31	0.33	0.36	0.38	0.41	0.41	0.42	0.42
Fort Bend County MUD #138	0.21	0.23	0.26	0.29	0.33	0.35	0.41	0.41	0.42	0.42

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Taxing Authority	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Overlapping Rates:										
Fort Bend County MUD #139	$ 0.24	$ 0.29	$ 0.32	$ 0.36	$ 0.40	$0.41	$0.41	$0.41	$0.41	$0.41
Fort Bend County MUD #141	1.01	1.01	1.05	1.27	1.35	1.35	1.35	**	**	**
Fort Bend County MUD #143	1.06	1.06	1.07	1.08	1.16	1.17	1.21	1.24	1.24	1.24
Fort Bend County MUD #146	0.64	0.67	0.72	0.79	0.83	0.82	0.85	0.85	0.85	0.87
Fort Bend County MUD #149	0.32	0.34	0.38	0.43	0.45	0.45	0.50	0.50	0.50	0.50
Fort Bend County MUD #165	0.90	0.94	0.96	1.03	1.11	1.14	1.19	1.19	1.25	1.25
Fort Bend County MUD #168 (Defined Area A)	1.50	1.50	NA	NA	NA	NA	NA	NA	NA	NA
Fort Bend County MUD #189	1.50	1.50	1.50	1.50	1.50	**	**	**	**	**
Fort Bend County MUD #190	1.07	1.07	1.10	1.22	1.09	1.35	1.35	**	**	**
Fort Bend County MUD #206	1.22	1.27	1.40	1.46	1.50	1.50	1.50	**	**	**
Fort Bend County MUD #255	1.25	1.25	NA	NA	NA	NA	NA	NA	NA	NA
Fort Bend County Municipal Mgmnt Dist #1	0.39	0.41	0.43	0.45	0.45	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	0.21	0.21	0.21	0.21	0.21
Grand Mission MUD # 1	0.55	0.57	0.60	0.65	0.69	0.72	0.76	0.77	0.77	0.82
Grand Mission MUD # 2	0.72	0.75	0.82	0.87	1.02	1.05	1.10	1.15	1.15	1.20
Harris County MUD #393	0.37	0.37	0.40	0.49	0.60	0.64	0.68	0.70	0.73	0.75
Harris County MUD #410	0.51	0.10	0.09	NA	0.99	0.10	0.10	0.10	0.10	0.10
Houston, City of	0.52	0.52	0.52	0.53	0.55	0.56	0.57	0.59	0.58	0.59
Imperial Redevelopment District	0.97	1.05	1.07	1.10	1.10	1.10	1.10	1.10	1.10	1.10
Kingsbridge MUD	0.38	0.40	0.42	0.44	0.49	0.51	0.55	0.56	0.60	0.66
Meadows Place, City of	NA	NA	NA	NA	NA	NA	NA	0.83	0.83	0.83
Mission Bend MUD #1	0.22	0.22	0.22	0.22	0.23	0.23	0.24	0.24	0.26	0.26
Missouri City Management Dist #1	0.90	0.90	0.90	0.90	1.23	**	**	**	**	**
Missouri City Management Dist #2	0.50	0.50	NA	NA	NA	NA	NA	NA	NA	NA
Missouri City, City of	0.57	0.57	0.57	0.57	0.58	0.60	0.63	0.63	0.60	0.56
North Mission Glen MUD	0.36	0.36	0.39	0.42	0.45	0.47	0.51	0.52	0.52	0.52
Palmer Plantation MUD #1	0.40	0.40	0.41	0.45	NA	NA	NA	NA	NA	NA
Palmer Plantation MUD #2	0.37	0.37	0.40	0.44	0.47	0.45	0.45	0.45	0.45	0.46
Pecan Grove MUD	0.63	0.61	0.61	0.62	0.64	0.64	0.64	0.62	0.62	0.63
Renn Road MUD	0.54	0.54	0.57	0.63	0.69	0.71	0.71	0.70	0.70	0.72
Sienna Plantation LID	NA	NA	NA	0.43	0.45	0.45	0.45	0.45	0.45	0.45
Sienna Plantation Mgmt. Dist.	0.92	0.98	1.00	1.02	1.05	1.05	1.05	1.05	1.05	1.05
Sienna Plantation MUD #2	NA	NA	NA	0.43	0.46	0.46	0.46	0.46	0.51	0.59
Sienna Plantation MUD #3	0.40	0.41	0.43	0.46	0.50	0.51	0.51	0.51	0.56	0.59
Sienna Plantation MUD #4	0.94	0.94	0.98	1.02	1.05	1.05	1.05	1.05	0.46	0.70
Sienna Plantation MUD #6	1.05	1.05	1.05	1.05	1.05	1.05	**	**	**	**
Sienna Plantation MUD #10	0.71	0.62	0.63	0.68	0.70	0.72	0.73	0.75	0.80	0.84
Sienna Plantation MUD #12	0.50	0.54	0.59	0.65	0.67	0.72	0.74	0.77	0.87	0.88
Sienna Parks & LID	0.41	0.41	0.41	0.43	0.45	0.45	0.45	0.45	0.45	0.45
Sugar Land, City of	0.36	0.35	0.35	0.35	0.35	0.34	0.33	0.32	0.32	0.32
District Direct Rates:										
Maintenance & Operations	0.79	0.72	0.72	0.86	0.92	0.95	0.99	1.06	1.06	1.04
Debt Service	0.27	0.27	0.27	0.27	0.29	0.29	0.28	0.26	0.26	0.30
Total District Direct Rates:	$1.06	$0.99	$0.99	$1.13	$1.21	$1.24	$1.27	$1.32	$1.32	$1.34

Source: Data provided by Hilltop Securities

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.

* 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.

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FORT BEND INDEPENDENT SCHOOL DISTRICT

Table 8

PRINCIPAL PROPERTY TAXPAYERS

CURRENT YEAR AND NINE YEARS AGO

	2026*			2017		
	Assessed Value (1)	Rank	Percentage of Total Assessed Value (2)	Assessed Value (1)	Rank	Percentage of Total Assessed Value (3)
Amazon.com Services LLC	$ 667,255,625	1	1.14%	$ -		-
Centerpoint Energy Electric	408,486,449	2	0.70%	141,587,600	1	0.40%
LCFRE Sugar Land Town Sq LLC	174,978,703	3	0.30%	120,789,630	2	0.34%
Exxonmobil Pipeline CO	141,585,150	4	0.24%	-		-
ET Fresno LLC	133,827,690	5	0.23%	-		-
First Colony Mall LLC	121,000,000	6	0.21%	81,007,090	3	0.23%
Comcast of Houston LLC	118,346,030	7	0.20%	-		-
Market Town Center Owner LLC	106,827,050	8	0.18%			
The Flats At Sugar Land Owner LLC	72,808,483	9	0.12%	-		-
VR Colony Lakes Holdings Limited Partne	71,820,517	10	0.12%	-		-
Schlumberger Tech Corp-Well Services	-		-	79,106,460	4	0.22%
Lakepointe Assets LLC	-		-	76,500,000	5	0.22%
Keith Ben E Company	-		-	63,859,360	6	0.18%
Sugar Creek/EPG LLC, TIC Investors	-		-	61,690,920	7	0.17%
Niagara Bottling LLC	-		-	60,399,960	8	0.17%
Weingarten Realty Investors & WRI/Post	-		-	59,205,300	9	0.17%
API Realty LLC	-		-	59,020,670	10	0.17%
Totals	$ 2,016,935,697		3.44%	$ 803,166,990		2.27%

Source: Fort Bend County (Texas) Appraisal District and District Records

* Tax Year 2025 Assessed Values

(1) Assessed (taxable) value equals appraised value after exemptions.
(2) Total assessed value-current fiscal year* (Table 6): $ 58,594,122,551
(3) Total adjusted assessed value-nine years ago (Table 6): $ 35,492,088,415

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FORT BEND INDEPENDENT SCHOOL DISTRICT

Table 9

PROPERTY TAX LEVIES AND COLLECTIONS

LAST TEN FISCAL YEARS

Fiscal Year Ended:	Adjusted Tax Levy	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Taxes Collected	Percent of Adjusted Tax Levy		Total Taxes Collected	Total Collected as Percent of Current Tax Levy
6/30/2026	$ 574,036,681	$ 564,365,584	98.3%	$ -	$ 564,365,584	98.3%
6/30/2025	562,912,865	553,972,560	98.4%	(28,043)	553,944,517	98.4%
6/30/2024	520,099,512	511,741,948	98.4%	(4,291,302)	507,450,646	97.6%
6/30/2023	610,485,917	602,809,973	98.7%	(1,061,570)	601,748,403	98.6%
6/30/2022	563,674,726	554,461,734	98.4%	1,131,719	555,593,453	98.6%
6/30/2021	540,983,809	535,074,052	98.9%	4,149,134	539,223,186	99.7%
6/30/2020	519,773,953	514,007,330	98.9%	4,561,776	518,569,106	99.8%
6/30/2019	509,204,252	504,013,117	99.0%	4,267,153	508,280,270	99.8%
6/30/2018	482,864,008	478,314,288	99.1%	3,625,129	481,939,417	99.8%
6/30/2017	461,059,962	456,218,932	99.0%	4,626,155	460,845,087	100.0%

Source: District records and Fort Bend County Tax Office

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DEBT CAPACITY INFORMATION

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FORT BEND INDEPENDENT SCHOOL DISTRICT

Table 10

OUTSTANDING DEBT BY TYPE

LAST TEN FISCAL YEARS

Fiscal Year Ended:	Governmental Activities			Total Primary Government	Ratio of Debt to Assessed Value (2)	Net Bonded Debt Per Capita (3)	Net Bonded Debt Per Capita Personal Income (4)	Ratio of Debt to Personal Income
	General Obligation Bonds	Lease Liability	SBITA Liability (1)					
6/30/2026	$ 2,266,632,202	$ 4,857,554	$ 1,376,009	$ 2,272,865,765	3.54%	$ 4,555	$ 26,968	5.40%
6/30/2025	2,038,667,929	1,667,623	2,374,118	2,042,709,670	3.34%	4,008	25,328	4.97%
6/30/2024	1,876,274,768	3,180,019	3,850,793	1,883,305,580	3.58%	3,677	24,402	4.76%
6/30/2023	1,740,192,920	4,773,976	5,257,494	1,750,224,390	3.18%	3,370	23,698	4.56%
6/30/2022	1,718,363,448	1,304,095	9,114,458	1,728,782,001	3.61%	3,472	24,560	4.93%
6/30/2021	1,582,399,801	-	-	1,582,399,801	3.52%	4,338	23,465	6.43%
6/30/2020	1,241,447,450	-	-	1,241,447,450	2.94%	3,288	19,503	5.17%
6/30/2019	1,160,521,139	-	-	1,160,521,139	2.91%	3,161	18,351	5.00%
6/30/2018	1,062,884,484	-	-	1,062,884,484	2.81%	2,905	17,802	4.87%
6/30/2017	973,798,793	-	-	973,798,793	2.74%	2,702	16,979	4.71%

Source: District records and Municipal Advisory Council of Texas

(1) SBITA Liability has been adjusted for Fiscal Year Ended 6/30/2022 upon adoption of GASB 96.
(2) See Table 6 for assessed value.
(3) See Table 13 for estimated population data.
(4) See Table 13 for per capita personal income.

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FORT BEND INDEPENDENT SCHOOL DISTRICT

Table 11

RATIOS OF NET GENERAL OBLIGATION BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

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)
6/30/2026	$ 2,266,632,202	$ 135,538,955	$ 2,131,093,247	3.32%	$ 29,445
6/30/2025	2,038,667,929	143,330,543	1,895,337,386	3.10%	25,578
6/30/2024	1,876,274,768	145,182,337	1,731,092,431	3.29%	23,221
6/30/2023	1,740,192,920	123,509,555	1,616,683,365	2.94%	21,879
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

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. See Table 10 - General Obligation Bonds
(2) See Table 6 for adjusted assessed value data.
(3) See Table 16 for average daily attendance data.

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FORT BEND INDEPENDENT SCHOOL DISTRICT

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
June 30, 2026

Taxing Authority	Gross Debt Outstanding	Percent Overlapping (1)	Amount Applicable to School District
Overlapping:			
Governmental Subdivisions			
Fort Bend County	$ 1,152,335,706	49.24%	$ 567,410,102
Cities			
Arcola, City of	7,635,000	100.00%	7,635,000
Houston, City of	3,520,320,000	0.68%	23,938,176
Missouri City, City of	188,070,000	93.93%	176,654,151
Sugar Land, City of	358,965,000	88.06%	316,104,579
Special Districts			
Arcola MUD #1	27,135,000	100.00%	27,135,000
Big Oaks MUD	21,385,000	100.00%	21,385,000
Blue Ridge West MUD	17,530,000	100.00%	17,530,000
Brazoria County MUD #22	69,300,000	14.60%	10,117,800
Brazoria-Fort Bend Co MUD #1	29,315,000	44.02%	12,904,463
Burney Road MUD	1,775,000	100.00%	1,775,000
Charleston MUD	10,775,000	100.00%	10,775,000
Chelford City MUD	13,920,000	51.35%	7,147,920
First Colony MUD #9	5,510,000	100.00%	5,510,000
First Colony MUD #10	6,850,000	100.00%	6,850,000
Fort Bend County Drainage District	20,585,000	49.24%	10,136,054
Fort Bend County FWSD #1	30,420,000	100.00%	30,420,000
Fort Bend County LID #2	77,675,000	100.00%	77,675,000
Fort Bend County LID #7	102,294,000	100.00%	102,294,000
Fort Bend County LID #12	3,050,000	49.64%	1,514,020
Fort Bend County LID #14	1,758,000	100.00%	1,758,000
Fort Bend County LID #15	76,915,000	100.00%	76,915,000
Fort Bend County LID #17	44,490,000	100.00%	44,490,000
Fort Bend County LID #19	42,235,000	100.00%	42,235,000
Fort Bend County MUD #2	17,585,000	100.00%	17,585,000
Fort Bend County MUD #23	48,910,000	100.00%	48,910,000
Fort Bend County MUD #24	21,240,000	100.00%	21,240,000
Fort Bend County MUD #25	106,425,000	100.00%	106,425,000
Fort Bend County MUD #26	44,345,000	100.00%	44,345,000
Fort Bend County MUD #30	104,635,000	99.48%	104,090,898
Fort Bend County MUD #41	5,580,000	100.00%	5,580,000
Fort Bend County MUD #42	900,000	100.00%	900,000
Fort Bend County MUD #46	5,055,000	100.00%	5,055,000
Fort Bend County MUD #47	10,925,000	100.00%	10,925,000
Fort Bend County MUD #48	27,455,000	100.00%	27,455,000
Fort Bend County MUD #49	200,000	100.00%	200,000
Fort Bend County MUD #115	1,395,000	100.00%	1,395,000
Fort Bend County MUD #118	36,515,000	100.00%	36,515,000
Fort Bend County MUD #119	3,540,000	100.00%	3,540,000
Fort Bend County MUD #128	60,365,000	100.00%	60,365,000
Fort Bend County MUD #129	11,045,000	100.00%	11,045,000
Fort Bend County MUD #131	16,795,000	100.00%	16,795,000
Fort Bend County MUD #134B	128,280,000	100.00%	128,280,000
Fort Bend County MUD #134C	83,870,000	100.00%	83,870,000
Fort Bend County MUD #134D	99,615,000	100.00%	99,615,000
Fort Bend County MUD #134E	49,010,000	100.00%	49,010,000

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FORT BEND INDEPENDENT SCHOOL DISTRICT

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

June 30, 2026

Taxing Authority	Gross Debt Outstanding	Percent Overlapping (1)	Amount Applicable to School District
Overlapping:			
Fort Bend County MUD #134F	$ 25,695,000	100.00%	$ 25,695,000
Fort Bend County MUD #136	4,500,000	100.00%	4,500,000
Fort Bend County MUD #137	8,815,000	100.00%	8,815,000
Fort Bend County MUD #138	18,140,000	100.00%	18,140,000
Fort Bend County MUD #139	6,450,000	100.00%	6,450,000
Fort Bend County MUD #141	36,585,000	100.00%	36,585,000
Fort Bend County MUD #143	59,060,000	56.23%	33,209,438
Fort Bend County MUD #146	42,340,000	28.36%	12,007,624
Fort Bend County MUD #149	25,815,000	100.00%	25,815,000
Fort Bend County MUD #165	25,670,000	100.00%	25,670,000
Fort Bend County MUD #168 (Defined Area A)	7,920,000	100.00%	7,920,000
Fort Bend County MUD #189	10,170,000	100.00%	10,170,000
Fort Bend County MUD #190	64,850,000	100.00%	64,850,000
Fort Bend County MUD #206	23,765,000	100.00%	23,765,000
Fort Bend County MUD #255	26,275,000	100.00%	26,275,000
Fort Bend County Municipal Mgmt. Dist. No. 1	74,640,000	100.00%	74,640,000
Fort Bend County WC&ID #2	200,410,000	31.80%	63,730,380
Grand Mission MUD #1	30,515,000	93.38%	28,494,907
Grand Mission MUD #2	63,650,000	99.66%	63,433,590
Harris County MUD #393	7,560,000	8.43%	637,308
Harris County MUD #410	26,275,000	8.97%	2,356,868
Imperial Redevelopment District	60,865,000	100.00%	60,865,000
Kingsbridge MUD	6,395,000	95.79%	6,125,771
Mission Bend MUD #1	4,900,000	54.54%	2,672,460
Missouri City Management Dist #1	46,130,000	100.00%	46,130,000
Missouri City Management Dist #2	11,555,000	100.00%	11,555,000
North Mission Glen MUD	13,070,000	98.74%	12,905,318
Palmer Plantation MUD #1	4,040,000	100.00%	4,040,000
Palmer Plantation MUD #2	570,000	100.00%	570,000
Pecan Grove MUD	48,885,000	62.99%	30,792,662
Renn Road MUD	6,925,000	28.26%	1,957,005
Sienna Mgmt. Dist.	47,338,371	100.00%	47,338,371
Sienna MUD #3	16,775,000	100.00%	16,775,000
Sienna MUD #4	153,227,998	100.00%	153,227,998
Sienna MUD #6	157,981,824	100.00%	157,981,824
Sienna MUD #10	58,212,040	100.00%	58,212,040
Sienna MUD #12	62,609,481	100.00%	62,609,481
Sienna Parks & LID	201,975,000	100.00%	201,975,000
Total Overlapping Debt			$ 3,922,343,206
Direct:			
Fort Bend Independent School District	$ 2,272,865,765 (2)	100.00%	$ 2,272,865,765
Total Direct and Overlapping Debt			$ 6,195,208,971

Source: Data provided by Hilltop Securities and District Financial Statements

(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.

(2) The District's total direct debt includes all long-term debt instruments including bonds, notes, loans and leases. This includes the lease liabilities and the SBITA liabilities. See Table 10, Total Primary Government Outstanding Debt

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DEMOGRAPHIC AND ECONOMIC INFORMATION

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FORT BEND INDEPENDENT SCHOOL DISTRICT

Table 13

DEMOGRAPHIC AND ECONOMIC STATISTICS

LAST TEN FISCAL YEARS

Fiscal Year Ended	Unemployment Rate (%)	Estimated Population	Per Capita Personal Income (1)	Residential Units	Total Assessed Value of Residential Units	Average Assessed Value Per Residential Unit	Average Daily Attendance (2)
6/30/2026	5.1%	498,966	$ 84,281	151,405	$ 63,113,882,630	$ 416,855	72,376
6/30/2025	4.1%	509,667	80,652	151,405	60,165,065,511	397,378	74,101
6/30/2024	4.6%	512,203	77,178	150,139	57,781,126,205	384,851	74,549
6/30/2023	4.2%	519,431	73,855	146,117	48,787,031,004	333,890	73,893
6/30/2022	4.4%	497,861	70,390	139,939	42,681,581,518	305,001	72,748
6/30/2021	6.9%	364,771	67,436	134,917	40,158,402,753	297,653	74,275
6/30/2020	9.0%	377,577	63,655	131,226	37,345,525,021	284,589	72,857
6/30/2019	3.5%	367,155	63,240	124,272	35,576,489,254	286,279	72,478
6/30/2018	4.3%	365,876	59,706	121,607	34,019,655,545	279,751	71,952
6/30/2017	5.0%	360,397	57,352	118,255	31,912,405,699	269,861	70,874

Sources: Texas Workforce Commission, Municipal Advisory Council of Texas,
Fort Bend Central Appraisal District, Texas Education Agency and Federal Reserve Bank of St. Louis

(1) Personal income data by county is released two years after national release. Therefore, data is not available for Fort Bend County for fiscal years 2024. Assumes growth of 4.5% year over year for 2024 to 2025.

(2) Average Daily Attendance (ADA) for FYE 6/30/2020 and 6/30/2021 adjusted by TEA for historical rates of attendance

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FORT BEND INDEPENDENT SCHOOL DISTRICT

Table 14

PRINCIPAL EMPLOYERS

CURRENT AND NINE YEARS AGO

	2026			2017		
Employer	**Employees**	**Rank**	**Percentage of Total Employment**	**Employees**	**Rank**	**Percentage of Total Employment**
Fort Bend ISD	10,182	1	2.21%	8,989	1	2.69%
Lamar CISD	6,291	2	1.37%	3,188	2	0.95%
Amazon	3,500	3	0.76%	-	-	-
Fort Bend County	3,288	4	0.71%	2,502	3	0.75%
Methodist Sugar Land Hospital	2,857	5	0.62%	2,200	5	0.66%
SLB (previously Schlumberger/Champion X)	2,000	6	0.43%	1,750	6	0.52%
Richmond State Supported Living Center	1,314	7	0.29%	1,300	7	0.39%
United Parcel Service	1,200	8	0.26%	1,200	8	0.36%
Oak Bend Medical Center	1,164	9	0.25%	1,164	9	0.35%
City of Sugar Land	939	10	0.20%	-	-	-
Fluor Corporation	-	-	-	2,430	4	0.73%
Nalcom Company	-	-	-	1,100	10	0.33%

Sources: Employer Websites, District Records

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OPERATING INFORMATION

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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	2026	2025	2024	2023	2022
Professional Staff					
Teachers	5,025	4,959	4,911	4,793	5,006
Support Staff					
Counselors	191	182	182	192	189
Educational Diagnosticians	67	67	65	66	61
Librarians	81	71	72	75	78
School Nurses	99	89	94	93	87
Therapists	91	68	85	87	84
School Psychologists	71	69	62	54	53
Other Support Staff	688	710	698	801	842
Subtotal	1,288	1,256	1,258	1,368	1,394
Administrators					
Admin/Instr Officers	131	146	142	126	33
Principals	81	79	80	82	81
Assistant Principals	185	162	172	172	180
Superintendent	1	1	1	1	1
Assistant Superintendents	14	13	10	11	9
Subtotal	412	401	405	392	304
Total Professional Staff	6,725	6,616	6,574	6,553	6,704
Educational Aides	1,209	1,154	1,000	1,034	1,034
Auxiliary Staff	2,645	2,673	2,608	2,637	2,724
Total Personnel	10,579	10,443	10,182	10,224	10,462

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Full-Time Equivalent	2021	2020	2019	2018	2017
Professional Staff					
Teachers	5,040	4,861	4,646	4,639	4,468
Support Staff					
Counselors	189	184	177	173	167
Educational Diagnosticians	59	55	52	48	41
Librarians	77	75	78	73	72
School Nurses	96	89	93	86	84
Therapists	92	86	84	66	71
School Psychologists	47	48	47	48	37
Other Support Staff	767	773	730	688	604
Subtotal	1,327	1,310	1,261	1,182	1,076
Administrators					
Admin/Instr Officers	34	34	29	30	22
Principals	81	79	79	78	72
Assistant Principals	170	168	165	165	158
Superintendent	1	1	1	1	1
Assistant Superintendents	13	12	15	10	8
Subtotal	299	294	289	284	261
Total Professional Staff	6,666	6,465	6,196	6,105	5,805
Educational Aides	1,088	1,048	863	795	721
Auxiliary Staff	2,925	2,722	2,903	2,856	2,463
Total Personnel	10,679	10,235	9,962	9,756	8,989

Source: District Human Resources Records

FBISD ACFR DRAFT 2026-10-26

FORT BEND INDEPENDENT SCHOOL DISTRICT
OPERATING STATISTICS
LAST TEN FISCAL YEARS

Fiscal Year Ended	Average Daily Attendance (1)	Percentage of Students in Free/Reduced Lunch Program	Operating Expenditures (2)	Cost Per Student	Percentage Change
6/30/2026	72,376	48.9%	$ 1,042,982,887	$ 14,411	10.52%
6/30/2025	74,101	49.2%	966,210,555	13,039	1.41%
6/30/2024	74,549	50.6%	958,559,048	12,858	3.20%
6/30/2023	73,893	51.5%	920,684,344	12,460	-0.99%
6/30/2022	72,748	49.7%	915,450,436	12,584	1.09%
6/30/2021	74,275	44.4%	924,589,821	12,448	1.16%
6/30/2020	72,857	46.8%	896,508,446	12,305	13.07%
6/30/2019	72,478	45.8%	788,746,377	10,883	-2.80%
6/30/2018	71,952	44.7%	805,586,997	11,196	13.30%
6/30/2017	70,874	39.0%	700,381,847	9,882	0.95%

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Fiscal Year Ended	Government Wide Expenses (3)	Cost Per Student	Percentage Change	Teaching Staff	Student to Teacher Ratio
6/30/2026	$ 1,140,954,430	$ 15,764	7.09%	5,025	14.40
6/30/2025	1,090,837,737	14,721	1.35%	4,959	14.94
6/30/2024	1,082,805,202	14,525	7.32%	4,911	15.18
6/30/2023	1,000,073,864	13,534	1.28%	4,793	15.42
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	1,054,770,304	14,477	13.44%	4,861	14.99
6/30/2019	924,975,003	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

Source: Nonfinancial information from district records.
ADA number is from TEA Finance Website

(1) Average Daily Attendance (ADA) for 6/30/2022, 6/30/2021 and 06/30/2020 adjusted by TEA for historical rates of attendance
(2) Operating expenditures are total expenditures less debt service (principal and interest) and capital outlay from Table 4
(3) Government-wide expenses include only governmental activities

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FORT BEND INDEPENDENT SCHOOL DISTRICT *Table 17*

TEACHER BASE SALARIES

LAST TEN FISCAL YEARS

Fiscal Year Ended	District Average Salary	County Average Salary	Region IV Average Salary	Statewide Average Salary
6/30/2026	$ 69,479	$ 74,574	$ 71,655	$ 69,481
6/30/2025	69,752	69,674	68,416	63,749
6/30/2024	65,481	68,891	66,411	62,975
6/30/2023	65,493	65,618	64,771	60,716
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

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Building	Org.	2026	2025	2024	2023	2022
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		2,132	2,165	2,291	2,364	2,399
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		1,139	1,242	1,264	1,319	1,290
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		2,626	2,641	2,616	2,560	2,488
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		1,814	1,850	1,896	1,945	1,962
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		2,862	2,848	2,718	2,654	2,575
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		2,634	2,655	2,557	2,277	2,258
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		2,214	2,312	2,494	2,535	2,356
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		2,381	2,428	2,394	2,605	2,523
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		1,557	1,698	1,615	1,542	1,550
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		3,168	3,114	3,142	3,205	3,100
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		2,637	2,816	2,854	3,170	3,055
Reese Career Technology Center (2020)	017					
Square Footage		159,460	159,460	159,460	159,460	159,460
Design Capacity		800	800	800	800	800
Enrollment		n/a	n/a	n/a	n/a	n/a

FBISD ACFR DRAFT 2026-10-26

Building	Org.	2021	2020	2019	2018	2017
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	2,331
Enrollment		2,543	2,599	2,558	2,485	2,355
Willowridge (1979)	002					
Square Footage		399,280	399,280	399,280	399,280	338,700
Design Capacity		2,553	2,553	2,553	2,553	2,271
Enrollment		1,289	1,277	1,267	1,315	1,300
Clements (1983)	004					
Square Footage		370,234	370,234	370,234	370,234	328,436
Design Capacity		2,658	2,658	2,658	2,658	2,447
Enrollment		2,496	2,524	2,548	2,551	2,498
Kempner (1988)	005					
Square Footage		329,345	329,345	329,345	329,345	316,236
Design Capacity		2,659	2,659	2,659	2,659	2,224
Enrollment		2,068	2,060	2,095	2,257	2,278
Elkins (1992)	006					
Square Footage		332,170	332,170	332,170	332,170	310,344
Design Capacity		2,559	2,559	2,559	2,559	2,177
Enrollment		2,556	2,437	2,389	2,307	2,192
Austin (1995)	007					
Square Footage		306,272	306,272	306,272	306,272	291,000
Design Capacity		2,334	2,334	2,334	2,334	2,224
Enrollment		2,245	2,225	2,200	2,276	2,251
Hightower (1998)	008					
Square Footage		344,620	344,620	344,620	344,620	316,000
Design Capacity		2,746	2,746	2,746	2,746	2,293
Enrollment		2,150	2,013	2,024	2,042	2,095
Progressive (n/a)	009					
Square Footage		87,482	87,482	87,482	87,482	84,600
Design Capacity		n/a	n/a	n/a	n/a	n/a
Enrollment		n/a	n/a	n/a	n/a	n/a
Bush (2001)	011					
Square Footage		359,477	359,477	359,477	359,477	347,500
Design Capacity		2,893	2,893	2,893	2,893	2,679
Enrollment		2,511	2,514	2,482	2,422	2,296
Marshall (2002)	012					
Square Footage		341,205	341,205	341,205	341,205	326,000
Design Capacity		2,570	2,570	2,570	2,570	2,284
Enrollment		1,389	1,300	1,246	1,243	1,202
Travis (2006)	013					
Square Footage		354,406	354,406	354,406	354,406	363,869
Design Capacity		2,922	2,922	2,922	2,922	2,636
Enrollment		3,008	2,828	2,631	2,618	2,578
Ridge Point (2010)	016					
Square Footage		352,245	352,245	352,245	352,245	359,733
Design Capacity		2,587	2,587	2,587	2,587	2,263
Enrollment		3,030	2,991	2,799	2,712	2,494
Reese Career Technology Center (2020)	017					
Square Footage		159,460	159,460	-	-	-
Design Capacity		800	800	-	-	-
Enrollment		n/a	n/a	-	-	-

* schools showing two construction dates were rebuilt
** schools with classroom additions
*** see org 164 since Mission Bend and Mission Glen students were consolidated
**** school demolished and new school being constructed
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.

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Building	Org.	2026	2025	2024	2023	2022
HIGH SCHOOLS (cont'd)						
Crawford (2024)	018					
Square Footage		501,697	501,697	501,697	-	-
Design Capacity		2,805	2,805	2,805	-	-
Enrollment		1,438	1,028	623	-	-
MIDDLE SCHOOLS						
F. Henry Center for Learning (2010)	038					
Square Footage		-	-	70,000	70,000	70,000
Design Capacity		-	-	250	250	250
Enrollment		-	-	122	188	88
MR Wood Alternative & D.E.P.	040					
Square Footage		28,760	28,760	28,760	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		1,217	1,254	1,329	1,359	1,360
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		860	933	955	963	956
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		923	936	995	1,050	1,065
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		1,039	1,002	1,042	1,043	1,080
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		1,229	1,270	1,285	1,234	1,230
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		784	806	800	840	840
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		753	765	851	849	920
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		1,019	1,078	1,125	1,170	1,200
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		1,508	1,443	1,407	1,376	1,502
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		1,286	1,365	1,451	1,440	1,362

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Building	Org.	2021	2020	2019	2018	2017
HIGH SCHOOLS (cont'd)						
Crawford (2024)	018					
Square Footage		-	-	-	-	-
Design Capacity		-	-	-	-	-
Enrollment		-	-	-	-	-
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		9	86	100	62	109
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	202,300
Design Capacity		1,880	1,880	1,880	1,880	1,513
Enrollment		1,420	1,454	1,449	1,513	1,537
Missouri City (1975) (2008)*	042					
Square Footage		211,291	211,291	211,291	211,291	165,931
Design Capacity		1,678	1,678	1,678	1,678	1,281
Enrollment		1,008	1,002	1,041	998	1,002
Sugar Land (1975)	043					
Square Footage		183,939	183,939	183,939	183,939	175,000
Design Capacity		1,495	1,495	1,495	1,495	1,307
Enrollment		1,149	1,191	1,221	1,243	1,248
Quail Valley (1978)	044					
Square Footage		178,600	178,600	178,600	178,600	173,885
Design Capacity		1,639	1,639	1,639	1,639	1,436
Enrollment		1,069	1,119	1,101	1,179	1,228
First Colony (1985)	045					
Square Footage		167,633	167,633	167,633	167,633	185,600
Design Capacity		1,515	1,515	1,515	1,515	1,363
Enrollment		1,266	1,209	955	1,275	1,235
McAuliffe (1986)	046					
Square Footage		167,640	167,640	167,640	167,640	177,400
Design Capacity		1,488	1,488	1,488	1,488	1,363
Enrollment		905	930	933	969	988
Hodges Bend (1987)	047					
Square Footage		173,548	173,548	173,548	173,548	178,000
Design Capacity		1,526	1,526	1,526	1,526	1,350
Enrollment		1,031	1,102	1,075	1,031	1,104
Lake Olympia (1992)	048					
Square Footage		187,800	187,800	187,800	187,800	183,100
Design Capacity		1,513	1,513	1,513	1,513	1,371
Enrollment		1,215	1,258	1,253	1,233	1,175
Garcia (1995)	049					
Square Footage		204,000	204,000	204,000	204,000	204,000
Design Capacity		1,631	1,631	1,631	1,631	1,341
Enrollment		1,407	1,363	1,264	1,156	994
Sartartia (2001)	050					
Square Footage		213,100	213,100	213,100	213,100	215,000
Design Capacity		1,723	1,723	1,723	1,723	1,329
Enrollment		1,324	1,300	1,326	1,295	1,295

* schools showing two construction dates were rebuilt
** schools with classroom additions
*** see org 164 since Mission Bend and Mission Glen students were consolidated
**** school demolished and new school being constructed
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.

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Building	Org.	2026	2025	2024	2023	2022
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		1,472	1,504	1,529	1,498	1,386
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		1,382	1,383	1,320	1,296	1,246
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		1,217	1,268	1,284	1,119	1,130
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		1,500	1,473	1,472	1,639	1,534
Thornton (2019)	055					
Square Footage		228,566	228,566	228,566	228,566	228,566
Design Capacity		1,463	1,463	1,463	1,463	1,463
Enrollment		1,785	1,760	1,695	1,529	1,464
ELEMENTARY SCHOOLS						
EA Jones (1954) (2007)*	101					
Square Footage		88,372	88,372	88,372	88,372	88,372
Design Capacity		845	845	845	845	845
Enrollment		585	536	531	479	503
Lakeview (1918) (2022)*	102					
Square Footage		92,302	92,302	92,302	92,302	92,302
Design Capacity		461	461	461	461	461
Enrollment		323	340	337	306	286
Blue Ridge (1969) ***	108					
Square Footage		66,562	66,562	66,562	66,562	66,562
Design Capacity		691	691	691	691	691
Enrollment		n/a	n/a	n/a	263	246
Ridgemont (1973)	109					
Square Footage		78,048	78,048	78,048	78,048	78,048
Design Capacity		838	838	838	838	838
Enrollment		347	337	355	332	288
Meadows (1973) (2021)*	110					
Square Footage		89,682	89,682	89,682	89,682	89,682
Design Capacity		509	509	509	509	509
Enrollment		410	425	436	443	389
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		552	584	590	564	509
Dulles (1976)	112					
Square Footage		91,585	91,585	91,585	91,585	91,585
Design Capacity		855	855	855	855	855
Enrollment		609	675	704	645	624
Briargate (1977)****	113					
Square Footage		-	-	-	74,100	74,100
Design Capacity		-	-	-	860	860
Enrollment		-	-	-	345	354

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Building	Org.	2021	2020	2019	2018	2017
MIDDLE SCHOOLS (Cont'd)						
Fort Settlement (2001)	051					
Square Footage		213,100	213,100	213,100	213,100	215,000
Design Capacity		1,723	1,723	1,723	1,723	1,319
Enrollment		1,361	1,375	1,540	1,429	1,372
Baines (2006)	052					
Square Footage		213,100	213,100	213,100	213,100	251,000
Design Capacity		1,723	1,723	1,723	1,723	1,290
Enrollment		1,251	1,242	1,212	1,812	1,781
Crockett (2007)	053					
Square Footage		228,566	228,566	228,566	228,566	217,323
Design Capacity		1,603	1,603	1,603	1,603	1,307
Enrollment		1,063	1,012	958	1,004	994
Bowie (2011)	054					
Square Footage		209,869	209,869	209,869	209,869	223,835
Design Capacity		1,657	1,657	1,657	1,657	1,290
Enrollment		1,482	1,440	1,350	1,283	1,330
Thornton (2019)	055					
Square Footage		228,566	228,566	228,566	-	-
Design Capacity		1,463	1,463	1,463	-	-
Enrollment		1,340	1,223	1,108	-	-
ELEMENTARY SCHOOLS						
EA Jones (1954) (2007)*	101					
Square Footage		88,372	88,372	88,372	88,372	82,000
Design Capacity		845	845	842	842	885
Enrollment		526	606	632	660	633
Lakeview (1918) (2022)*	102					
Square Footage		93,100	93,100	93,100	93,100	82,670
Design Capacity		613	613	613	613	792
Enrollment		278	500	491	481	415
Blue Ridge (1969) ***	108					
Square Footage		66,562	66,562	66,562	66,562	66,700
Design Capacity		691	691	691	691	685
Enrollment		250	272	320	494	570
Ridgemont (1973)	109					
Square Footage		78,048	78,048	78,048	78,048	80,100
Design Capacity		838	838	838	838	974
Enrollment		309	295	335	764	807
Meadows (1973) (2021)*	110					
Square Footage		89,682	73,483	73,483	73,483	72,800
Design Capacity		509	636	636	636	614
Enrollment		385	419	411	435	457
Quail Valley (1975) (2008)*	111					
Square Footage		88,880	88,880	88,880	88,880	80,200
Design Capacity		800	800	800	800	860
Enrollment		479	459	469	480	523
Dulles (1976)	112					
Square Footage		91,585	91,585	91,585	91,585	76,700
Design Capacity		855	855	855	855	798
Enrollment		646	707	693	726	775
Briargate (1977)****	113					
Square Footage		74,100	74,100	74,100	74,100	69,100
Design Capacity		860	860	860	860	886
Enrollment		361	394	399	427	422

* schools showing two construction dates were rebuilt
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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.

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Building	Org.	2026	2025	2024	2023	2022
ELEMENTARY SCHOOLS (Cont'd)						
Townewest (1978)	114					
Square Footage		73,160	73,160	73,160	73,160	73,160
Design Capacity		796	796	796	796	796
Enrollment		435	462	492	543	534
Lantern Lane (1979)	115					
Square Footage		74,700	74,700	74,700	74,700	74,700
Design Capacity		833	833	833	833	833
Enrollment		444	434	436	472	448
Ridgegate (1981)	116					
Square Footage		75,546	75,546	75,546	75,546	75,546
Design Capacity		814	814	814	814	814
Enrollment		397	432	463	449	422
Colony Bend (1981)	117					
Square Footage		72,750	72,750	72,750	72,750	72,750
Design Capacity		785	785	785	785	785
Enrollment		466	526	537	580	521
Mission Bend (1981)****	118					
Square Footage		-	-	-	74,895	74,895
Design Capacity		-	-	-	842	842
Enrollment		-	-	-	315	371
Sugar Mill (1984)	119					
Square Footage		76,750	76,750	76,750	76,750	76,750
Design Capacity		825	825	825	825	825
Enrollment		522	577	644	640	525
Settlers Way (1984)	120					
Square Footage		76,665	76,665	76,665	76,665	76,665
Design Capacity		927	927	927	927	927
Enrollment		641	698	690	815	785
Palmer (1985)	121					
Square Footage		77,635	77,635	77,635	77,635	77,635
Design Capacity		812	812	812	812	812
Enrollment		825	802	819	744	681
Hunters Glen (1985)(ELC#2 included)	122					
Square Footage		77,635	77,635	77,635	77,635	77,635
Design Capacity		799	799	799	799	799
Enrollment		413	467	511	530	443
Highlands (1986)	123					
Square Footage		75,747	75,747	75,747	75,747	75,747
Design Capacity		815	815	815	815	815
Enrollment		497	541	610	588	566
Mission Glen (1986)***	124					
Square Footage		75,747	75,747	75,747	75,747	75,747
Design Capacity		821	821	821	821	821
Enrollment		n/a	n/a	n/a	370	347
Pecan Grove (1988)	125					
Square Footage		75,747	75,747	75,747	75,747	75,747
Design Capacity		823	823	823	823	823
Enrollment		637	639	725	763	740
Austin Parkway (1989)	126					
Square Footage		81,830	81,830	81,830	81,830	81,830
Design Capacity		862	862	862	862	862
Enrollment		535	574	593	711	621

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Building	Org.	2021	2020	2019	2018	2017
ELEMENTARY SCHOOLS (Cont'd)						
Townewest (1978)	114					
Square Footage		73,160	73,160	73,160	73,160	72,550
Design Capacity		796	796	796	796	836
Enrollment		567	633	627	706	775
Lantern Lane (1979)	115					
Square Footage		74,700	74,700	74,700	74,700	74,900
Design Capacity		833	833	833	833	886
Enrollment		415	432	411	446	455
Ridgegate (1981)	116					
Square Footage		75,546	75,546	75,546	75,546	75,700
Design Capacity		814	814	814	814	886
Enrollment		464	560	630	551	524
Colony Bend (1981)	117					
Square Footage		72,750	72,750	72,750	72,750	73,350
Design Capacity		785	785	785	785	836
Enrollment		500	551	538	512	458
Mission Bend (1981)****	118					
Square Footage		74,895	74,895	74,895	74,895	72,550
Design Capacity		842	842	842	842	886
Enrollment		386	329	375	611	636
Sugar Mill (1984)	119					
Square Footage		76,750	76,750	76,750	76,750	76,600
Design Capacity		825	825	825	825	842
Enrollment		553	643	549	584	629
Settlers Way (1984)	120					
Square Footage		76,665	76,665	76,665	76,665	76,600
Design Capacity		927	927	927	927	842
Enrollment		806	744	664	640	595
Palmer (1985)	121					
Square Footage		77,635	77,635	77,635	77,635	76,293
Design Capacity		812	812	812	812	842
Enrollment		605	597	592	582	593
Hunters Glen (1985)(ELC#2 included)	122					
Square Footage		77,635	77,635	77,635	77,635	76,593
Design Capacity		794	794	794	794	842
Enrollment		367	423	431	411	419
Highlands (1986)	123					
Square Footage		75,747	75,747	75,747	75,747	76,120
Design Capacity		815	815	815	815	842
Enrollment		570	654	631	635	612
Mission Glen (1986)***	124					
Square Footage		75,747	75,747	75,747	75,747	76,128
Design Capacity		821	821	821	821	842
Enrollment		395	478	475	470	449
Pecan Grove (1988)	125					
Square Footage		75,747	75,747	75,747	75,747	76,328
Design Capacity		823	823	823	823	842
Enrollment		657	747	735	695	697
Austin Parkway (1989)	126					
Square Footage		81,830	81,830	81,830	81,830	82,100
Design Capacity		862	862	862	862	908
Enrollment		654	725	688	714	748

* schools showing two construction dates were rebuilt
** schools with classroom additions
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Sources:
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Enrollment - Texas Education Agency website.
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Building	Org.	2026	2025	2024	2023	2022
ELEMENTARY SCHOOLS (Cont'd)						
Barrington Place (1990)	127					
Square Footage		81,830	81,830	81,830	81,830	81,830
Design Capacity		862	862	862	862	862
Enrollment		403	424	355	384	482
Colony Meadows (1991)	128					
Square Footage		81,830	81,830	81,830	81,830	81,830
Design Capacity		866	866	866	866	866
Enrollment		632	653	638	643	613
Mission West (1991)	129					
Square Footage		81,830	81,830	81,830	81,830	81,830
Design Capacity		863	863	863	863	863
Enrollment		498	513	560	523	555
Walker Station (1992)	130					
Square Footage		81,830	81,830	81,830	81,830	81,830
Design Capacity		862	862	862	862	862
Enrollment		753	793	776	816	724
Edgar Glover (1994)	131					
Square Footage		81,830	81,830	81,830	81,830	81,830
Design Capacity		868	868	868	868	868
Enrollment		349	338	348	380	394
Lexington Creek (1994)	132					
Square Footage		81,830	81,830	81,830	81,830	81,830
Design Capacity		868	868	868	868	868
Enrollment		470	506	521	521	491
Arizona Fleming (1994)	133					
Square Footage		81,000	81,000	81,000	81,000	81,000
Design Capacity		813	813	813	813	813
Enrollment		417	462	542	504	510
Burton (1996)	134					
Square Footage		81,000	81,000	81,000	81,000	81,000
Design Capacity		767	767	767	767	767
Enrollment		603	668	636	451	413
Commonwealth (1997)	135					
Square Footage		81,000	81,000	81,000	81,000	81,000
Design Capacity		815	815	815	815	815
Enrollment		675	667	652	954	934
Brazos Bend (1997)	136					
Square Footage		81,000	81,000	81,000	81,000	81,000
Design Capacity		813	813	813	813	813
Enrollment		714	716	720	739	1,345
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		1,000	1,035	1,048	937	948
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		802	824	826	795	769
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		762	857	841	721	681

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Building	Org.	2021	2020	2019	2018	2017
ELEMENTARY SCHOOLS (Cont'd)						
Barrington Place (1990)	127					
Square Footage		81,830	81,830	81,830	81,830	80,200
Design Capacity		862	862	862	862	908
Enrollment		537	549	586	621	676
Colony Meadows (1991)	128					
Square Footage		81,830	81,830	81,830	81,830	80,300
Design Capacity		866	866	866	866	908
Enrollment		683	744	750	750	837
Mission West (1991)	129					
Square Footage		81,830	81,830	81,830	81,830	80,200
Design Capacity		863	863	863	863	908
Enrollment		574	728	745	629	653
Walker Station (1992)	130					
Square Footage		81,830	81,830	81,830	81,830	80,300
Design Capacity		862	862	862	862	908
Enrollment		811	837	834	781	633
Edgar Glover (1994)	131					
Square Footage		81,830	81,830	81,830	81,830	82,100
Design Capacity		868	868	868	868	908
Enrollment		393	427	431	477	488
Lexington Creek (1994)	132					
Square Footage		81,830	81,830	81,830	81,830	82,100
Design Capacity		868	868	868	868	908
Enrollment		542	613	565	547	583
Arizona Fleming (1994)	133					
Square Footage		81,000	81,000	81,000	81,000	80,000
Design Capacity		813	813	813	813	795
Enrollment		538	576	631	659	695
Burton (1996)	134					
Square Footage		81,000	81,000	81,000	81,000	80,000
Design Capacity		767	767	767	767	795
Enrollment		391	424	377	396	400
Commonwealth (1997)	135					
Square Footage		81,000	81,000	81,000	81,000	80,000
Design Capacity		815	815	815	815	795
Enrollment		1,013	997	1,020	936	791
Brazos Bend (1997)	136					
Square Footage		81,000	81,000	81,000	81,000	80,000
Design Capacity		813	813	813	813	795
Enrollment		684	711	690	704	708
Sienna Crossing (1998)	137					
Square Footage (2018)**		96,091	96,091	96,091	96,091	80,800
Design Capacity		1,020	1,020	1,020	1,020	820
Enrollment		975	1,069	1,093	1,077	876
Oyster Creek (1999)	138					
Square Footage (2018)**		96,091	96,091	96,091	96,091	82,471
Design Capacity		1,020	1,020	1,020	1,020	820
Enrollment		852	747	976	848	775
Lula Belle Goodman (2000)	139					
Square Footage		82,500	82,500	82,500	82,500	82,471
Design Capacity		812	812	812	812	820
Enrollment		686	736	722	606	669

* schools showing two construction dates were rebuilt
** schools with classroom additions
*** see org 164 since Mission Bend and Mission Glen students were consolidated
**** school demolished and new school being constructed
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.

FBISD ACFR DRAFT 2026-10-26

Building	Org.	2026	2025	2024	2023	2022
ELEMENTARY SCHOOLS (Cont'd)						
Drabek (2001)	140					
Square Footage		83,000	83,000	83,000	83,000	83,000
Design Capacity		757	757	757	757	757
Enrollment		490	591	705	669	672
Jordan (2002)	141					
Square Footage		83,000	83,000	83,000	83,000	83,000
Design Capacity		757	757	757	757	757
Enrollment		408	410	472	492	498
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		648	714	752	1,052	915
Holley (2007)	143					
Square Footage (2018)**		96,456	96,456	96,456	96,456	96,456
Design Capacity		940	940	940	940	940
Enrollment		629	648	622	653	624
Armstrong (2007)	144					
Square Footage		95,000	95,000	95,000	95,000	95,000
Design Capacity		840	840	840	840	840
Enrollment		490	517	515	438	457
Oakland (2006)	145					
Square Footage		90,189	90,189	90,189	90,189	90,189
Design Capacity		796	796	796	796	796
Enrollment		812	811	876	919	868
Parks (2007)	146					
Square Footage		88,880	88,880	88,880	88,880	88,880
Design Capacity		784	784	784	784	784
Enrollment		645	648	697	651	624
Cornerstone (2007)	147					
Square Footage (2018)**		104,983	104,983	104,983	104,983	104,983
Design Capacity		999	999	999	999	999
Enrollment		703	743	850	934	810
Schiff (2008)	148					
Square Footage (2018)**		102,798	102,798	102,798	102,798	102,798
Design Capacity		974	974	974	974	974
Enrollment		863	811	827	871	846
Juan Seguin (2009)	149					
Square Footage		93,765	93,765	93,765	93,765	93,765
Design Capacity		839	839	839	839	839
Enrollment		868	901	872	896	791
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		858	1,245	1,181	1,209	1,104
Madden (2016)	151					
Square Footage (2018)**		114,100	114,100	114,100	114,100	114,100
Design Capacity		762	762	762	762	762
Enrollment		887	924	967	969	839
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		1,029	1,053	1,066	1,218	1,122

FBISD ACFR DRAFT 2026-10-26

Building	Org.	2021	2020	2019	2018	2017
ELEMENTARY SCHOOLS (Cont'd)						
Drabek (2001)	140					
Square Footage		83,000	83,000	83,000	83,000	83,900
Design Capacity		757	757	757	757	825
Enrollment		721	787	844	842	849
Jordan (2002)	141					
Square Footage		83,000	83,000	83,000	83,000	83,900
Design Capacity		757	757	757	757	820
Enrollment		512	552	513	559	902
Scanlan Oaks (2004)	142					
Square Footage (2018)**		96,456	96,456	96,456	96,456	83,900
Design Capacity		977	977	977	977	820
Enrollment		791	859	939	1,017	983
Holley (2007)	143					
Square Footage (2018)**		96,456	96,456	96,456	96,456	85,825
Design Capacity		940	940	940	940	820
Enrollment		638	797	808	591	610
Armstrong (2007)	144					
Square Footage		95,000	95,000	95,000	95,000	93,970
Design Capacity		840	840	840	840	850
Enrollment		457	536	566	587	602
Oakland (2006)	145					
Square Footage		90,189	90,189	90,189	90,189	89,336
Design Capacity		796	796	796	796	860
Enrollment		874	880	841	791	1,210
Parks (2007)	146					
Square Footage		88,880	88,880	88,880	88,880	88,560
Design Capacity		784	784	784	784	860
Enrollment		602	639	546	667	641
Cornerstone (2007)	147					
Square Footage (2018)**		104,983	104,983	104,983	104,983	89,021
Design Capacity		999	999	999	999	860
Enrollment		978	1,072	1,102	1,128	1,086
Schiff (2008)	148					
Square Footage (2018)**		102,798	102,798	102,798	102,798	89,021
Design Capacity		974	974	974	974	860
Enrollment		882	873	821	845	1,261
Juan Seguin (2009)	149					
Square Footage		93,765	93,765	93,765	93,765	93,688
Design Capacity		839	839	839	839	850
Enrollment		640	548	496	563	768
Heritage Rose (2010)	150					
Square Footage		133,864	133,864	133,864	133,864	121,136
Design Capacity		1,136	1,136	1,136	1,136	1,115
Enrollment		1,125	1,128	1,008	930	993
Madden (2016)	151					
Square Footage (2018)**		114,100	114,100	114,100	114,100	99,471
Design Capacity		762	762	762	762	850
Enrollment		814	812	999	961	933
Sullivan (2017)	152					
Square Footage		146,953	146,953	146,953	146,953	146,953
Design Capacity		1,119	1,119	1,119	1,119	1,200
Enrollment		1,252	1,301	1,310	1,254	1,180

* schools showing two construction dates were rebuilt
** schools with classroom additions
*** see org 164 since Mission Bend and Mission Glen students were consolidated
**** school demolished and new school being constructed
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.

FBISD ACFR DRAFT 2026-10-26

Building	Org.	2026	2025	2024	2023	2022
ELEMENTARY SCHOOLS (Cont'd)						
Leonetti (2018)	153					
Square Footage		123,079	123,079	123,079	123,079	123,079
Design Capacity		971	971	971	971	971
Enrollment		971	891	837	1,231	1,022
Neill (2018)**	154					
Square Footage		136,979	136,979	136,979	136,979	136,979
Design Capacity		1,013	1,013	1,013	1,013	1,013
Enrollment		1,123	1,253	1,138	1,076	1,054
Patterson (2018)	155					
Square Footage		119,876	119,876	119,876	119,876	119,876
Design Capacity		963	963	963	963	963
Enrollment		732	782	735	771	755
Malala (2020)	156					
Square Footage		144,691	144,691	144,691	144,691	144,691
Design Capacity		1,092	1,092	1,092	1,092	1,092
Enrollment		1,079	1,118	1,127	1,093	977
Ridgemont Early Literacy Center (2019)	158					
Square Footage		34,500	34,500	34,500	34,500	34,500
Design Capacity		838	838	838	838	838
Enrollment		358	410	459	463	571
Bhuchar (2023)	160					
Square Footage		134,887	134,887	134,887	-	-
Design Capacity		956	956	956	-	-
Enrollment		656	752	703	-	-
Ferguson (2023)	162					
Square Footage		127,200	127,200	127,200	-	-
Design Capacity		988	988	988	-	-
Enrollment		751	722	640	-	-
Aldridge (2024)	163					
Square Footage		127,200	66,562	66,562	-	-
Design Capacity		989	673	673	-	-
Enrollment		617	567	567	-	-
Mission (2024)	164					
Square Footage		127,200	75,747	75,747	-	-
Design Capacity		978	821	821	-	-
Enrollment		502	460	510	-	-
Henry ES (2026)	166					
Square Footage		75,747	-	-	-	-
Design Capacity		821	-	-	-	-
Enrollment		585	-	-	-	-

FBISD ACFR DRAFT 2026-10-26

Building	Org.	2021	2020	2019	2018	2017
ELEMENTARY SCHOOLS (Cont'd)						
Leonetti (2018)	153					
Square Footage		123,079	123,079	123,079	123,079	-
Design Capacity		971	971	971	971	-
Enrollment		863	771	633	443	-
Neill (2018)**	154					
Square Footage		136,979	124,463	124,463	124,463	-
Design Capacity		1,013	951	951	951	-
Enrollment		977	909	814	667	-
Patterson (2018)	155					
Square Footage		119,876	119,876	119,876	119,876	-
Design Capacity		963	963	963	963	-
Enrollment		762	785	719	598	-
Malala (2020)	156					
Square Footage		144,691	144,691	-	-	-
Design Capacity		1,092	1,092	-	-	-
Enrollment		832	565	-	-	-
Ridgemont Early Literacy Center (2019)	158					
Square Footage		34,500	34,500	34,500	-	-
Design Capacity		838	838	838	-	-
Enrollment		561	516	498	-	-
Bhuchar (2023)	160					
Square Footage		-	-	-	-	-
Design Capacity		-	-	-	-	-
Enrollment		-	-	-	-	-
Ferguson (2023)	162					
Square Footage		-	-	-	-	-
Design Capacity		-	-	-	-	-
Enrollment		-	-	-	-	-
Aldridge (2024)	163					
Square Footage		-	-	-	-	-
Design Capacity		-	-	-	-	-
Enrollment		-	-	-	-	-
Mission (2024)	164					
Square Footage		-	-	-	-	-
Design Capacity		-	-	-	-	-
Enrollment		-	-	-	-	-
Henry ES (2026)	166					
Square Footage		-	-	-	-	-
Design Capacity		-	-	-	-	-
Enrollment		-	-	-	-	-

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** schools with classroom additions
*** see org 164 since Mission Bend and Mission Glen students were consolidated
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Sources:
Square Footage - District records;
Design Capacity - PBK Architects audit;
Enrollment - Texas Education Agency website.
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FBISD ACFR DRAFT 2026-10-26

Elementary Schools

Aldridge
Armstrong
Austin Parkway
Barrington Place
Bhuchar
Brazos Bend
Burton
Colony Bend
Colony Meadows
Commonwealth
Cornerstone
Drabek
Dulles
Ferguson
Fleming
Glover
Goodman
Henry
Heritage Rose
Highlands
Holley
Hunters Glen
Jones
Jordan
Lakeview
Lantern Lane
Leonetti
Lexington Creek
Madden
Malala
Meadows
Mission
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
Townewest
Walker Station

Middle Schools

Baines
Bowie
Crockett
Dulles
First Colony
Fort Settlement
Garcia
Hodges Bend
Lake Olympia
McAuliffe
Missouri City
Quail Valley
Sartartia
Sugar Land
Thornton

High Schools

Austin
Bush
Clements
Crawford
Dulles
Elkins
Hightower
Kempner
Marshall
Ridge Point
Travis
Willowridge

Specialty Schools

Hunters Glen Early Literacy Center

James Reese Career & Technical Center

M.R. Wood Center for Learning

Progressive High School (In the FBISD Education Complex)

Ridgemont Early Literacy Center



2025–2026
Fort Bend ISD

FBISD ACFR DRAFT 2026-10-26

GOVERNMENT AUDITING STANDARDS SECTION

FBISD ACFR DRAFT 2026-10-26

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

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 (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Fort Bend Independent School District (the "District"), as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 30, 2026.

Report on 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 or significant deficiencies may exist that were not identified.

Report on 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*.

FBISD ACFR DRAFT 2026-10-26

To the Board of Trustees
Fort Bend Independent School District

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.

Houston, Texas
November 30, 2026

FBISD ACFR DRAFT 2026-10-26

FORT BEND INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND RESPONSES
For the Year Ended June 30, 2026

I. Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	No
Material weakness(es) identified?	
Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

II. Financial Statement Findings

None noted

FBISD ACFR DRAFT 2026-10-26

Fort Bend Independent School District

Executive Summary

Agenda Review Workshop	**Meeting Date: November 9, 2026**
Agenda Item Title: Review: Physical Education (PE) and Athletic Supplies, Equipment, and Related Items (Increase)	
Board Policy: CH, CV, or DBD (Local)	**District Priority:** Priority 1
Department: Deputy Superintendent Chief of Staff	
Are there related documents to be signed by the Board? NO	
☒ Administration has reviewed the final submission for this agenda item.	
☒ Reviewed by Deputy Superintendent	☒ Reviewed by Chief of Staff

Recommendation

Consideration and approval to increase the authorized expenditure under Contract 23-061AL, Physical Education (PE) and Athletic Supplies, Equipment, and Related Items, by $1,666,357, for a total not-to-exceed amount of $5,987,256, to support ongoing purchases of physical education and athletic supplies, equipment, and related items through October 2028.

Summary/Background

The Athletics Department is requesting additional funding under Contract 23-061AL, which is utilized to procure athletic and physical education supplies, equipment, game and practice uniforms, and related items necessary to support the physical education and athletic programs throughout the District.

Items commonly purchased under this contract include, but are not limited to:

- Physical education classroom supplies for a variety of sports and activities, including hula hoops, jump ropes, playground equipment, and sports activity sets for elementary and middle school students.
- Athletic equipment for basketball, baseball, tennis, softball, volleyball, football, track and field, and soccer programs, including goals, nets, protective equipment, and storage carts.
- Training and conditioning equipment for middle and high school students, including weights, training mats, treadmills, elliptical machines, and stationary bicycles.
- Football helmets and related protective equipment.
- Football helmet reconditioning and recertification services to ensure compliance with established safety standards.

Previously, the District utilized separate fall and spring solicitations to address the purchasing needs of its athletic and physical education programs. To streamline the procurement process, improve purchasing efficiency, and better support campus needs, these separate solicitations were consolidated into Contract 23-061AL. As a result, expenditures that were previously spread across multiple procurements are now being purchased through a single contract. This consolidated approach has allowed the District to centralize purchasing and improve operational efficiency.

On October 16, 2023, the Board approved Physical Education (PE) and Athletic Supplies, Equipment, and Related Items with expenditures in an amount not to exceed $1,735,400. Since that time, spending authority has been increased to align with the expanded utilization of the consolidated contract, which now encompasses purchases that were historically procured through multiple solicitations.

The requested increase is necessary to maintain continuity of purchasing, support ongoing program needs, and ensure secondary campuses have continued access to essential supplies and equipment through the remainder of the contract term ending October 2028.

Background

Expenditures in 2025-26 were $1,404,679. The expenditures are not expected to exceed $5,987,256 through October 2028. Funding is included in the budget.

Requested by:	Derick Roberson, Executive Director, Athletics Kristopher Lynn, Chief Financial Officer
Vendor:	Action Wear Plus*** Advanced Health Styles Fitness Equipment, Inc.*** Agile Sports Technologies dba Hudl*** Alert Services, Inc.*** Brammer's Athletic WearHouse*** BSN Sports*** Cardinals Sport Center dba Game One*** Clarke Distributing Company*** Colorado Time Systems*** Concourse Team Express LLC*** Conner Athletic Products Inc. dba Power Lift*** Custom Sportswear, Inc.*** DanzGear*** Diadem Sports LLC*** Dugout Sports*** Gandy Ink*** It's Greek to Me, Inc. dba Champion Teamwear*** Kiefer Aquatics*** Knockout Sportswear*** Leonetti Graphics Inc.*** Lisco Sports***

	Medco Sports Medicine*** MFAC LLC*** Nasco Education LLC*** Oates Specialties LLC*** Pasadena Sporting Goods*** Playlearn USA Inc.*** Riddell*** S&S Worldwide*** School Health Corporation*** School Specialty LLC*** Schutt Sports LLC*** Ship Black LLC*** SNA2 LLC*** TrackBarn LLC*** Unlimited Sports Solutions***
Budget Sources:	General Fund Activity Fund Extended Learning Fund Bond Fund Grant Funds Federal Fund
Amount:	Not to exceed $5,987,256

Other Supporting Information	
Sole Source:	N/A
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 2028
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*

Recommended by:

Dr. Marc Smith
Superintendent of Schools

Submitted by:

Dr. Jaretha Jordan
Deputy Superintendent, Teaching and Learning

Kristopher Lynn
Chief Financial Officer

Derick Roberson
Executive Director, Athletics

Fort Bend Independent School District

Executive Summary

Agenda Review Workshop	**Meeting Date: November 9, 2026**
Agenda Item Title: Review: Special Programs Services, Materials and Related Items (Increase)	
Board Policy: CH, CV, or DBD (Local)	**District Priority:** Priority 3
Department: Deputy Superintendent Teaching & Learning	
Are there related documents to be signed by the Board? NO	
☒ Administration has reviewed the final submission for this agenda item.	
☐ Reviewed by Deputy Superintendent	☒ Reviewed by Chief of Staff

Recommendation

Consideration and approval to increase the authorized expenditure under Contract 23-021AB, Special Programs, Services, Materials, and Related Items, by $8,450,000 for a total not-to-exceed amount of $21,250,000 to support the ongoing service, staffing, and program needs of the Special Education Department through June 2026.

Summary/Background

On March 6, 2023, the Board approved RFP 23-021AB, Special Programs, Services, Materials, and Related Items. The contract is scheduled to expire in March 2028 and currently has an authorized expenditure amount of $12,800,000.

The Special Education Department is requesting an increase to continue supporting District programs under this contract. Approval of the increase will allow the District to procure speech therapy, sign language interpreting, braille transcription, language translation and oral interpretation, audiological support, services for students who are deaf or hard of hearing, dyslexia/dysgraphia/dyscalculia support, evaluations, supplemental direct special education services, behavioral support, and related service providers, as well as support for English as a Second Language (ESL), Bilingual, At-Risk, and Gifted and Talented programs.

Continued access to these services and materials is essential to support the individualized educational needs of students and maintain compliance with federal and state requirements. The requested increase reflects the ongoing need for contracted services to support District approved positions, address existing and anticipated staffing vacancies, provide student specific sign language interpreting and ARD translation services, and ensure access to specialized

instruction, evaluation, and related service resources that may not be available through existing District staffing.

The additional expenditure authority will help minimize disruptions to student support programs and provide the flexibility needed to maintain required services throughout the remainder of the contract term while the District continues efforts to recruit and retain qualified personnel.

Background

Expenditures in 2025-26 were $5,255,055. The remaining balance under the current Board authorized amount is $64,358. Expenditures are not expected to exceed $29,250,000 through March 2028. Funding is included in the budget.

The requested amount represents projected maximum expenditure authority through the end of the contract term and does not represent a commitment to spend the full authorized amount. Actual expenditures will be driven by District need and may decrease as vacancies are filled with District employees.

Requested by:	Dr. Matt Warford, Chief Academic Officer Kristopher Lynn, Chief Financial Officer
Vendor:	LevelUpEdu*** 3Chords Inc. & Therapy Travelers LLC collectively DBA Epic Special*** 512 Terps, LLC*** Aequor Healthcare Services, LLC*** AIM*** Amergis Healthcare Staffing Services, Inc. *** AMN Allied Services, LLC*** Amoxie Group*** Anchor Therapy & Learning Solutions, LLC*** Applied Pediatrics, Inc.*** ASL Communication*** Athletes Global Corporation*** Attain Therapy LLC*** Aya Healthcare, Inc*** Beyond Therapy Educational Solutions*** Bjorem Speech Publications*** Brave Little Company*** Bright Spring Health Services*** Candor Consulting and Diagnostics, LLC*** Caption Consulting Inc. *** CareStaff Partners*** CS Educational Services/Think Law*** Customized Staffing Solutions*** Diagnostic Assessment Services, Inc. *** Different Roads to Learning***

	EDU Healthcare, LLC*** Education Staffing*** E-Therapy Intermediate, LLC*** Final Graphic*** Firefly Professional Service Providers, LLC*** First Day Learning, Inc. *** Fox Translation Services*** Frame Change*** GHR Education*** GLOBO Language Solutions, LLC*** Granthropology LLC dba Studiously*** Grayson Counseling Educational Assessment and Consulting*** Harris County Department of Education*** Health Pro Pediatrics*** Houghton Mifflin Harcourt Publishing Company*** Huddle Up Care, Inc. *** Ideal Personnel Services LLC*** Institute for Multi-Sensory Education, LLC*** Invo Healthcare Associates, LLC*** Jigsaw Learning dba Teach Town*** Jones Telepractice*** Junction of Function, Inc. *** Just Right Reader, Inc.*** Katy Speech and Language*** Let's Talk About It Speech Therapy, PLLC*** Lexia Learning System*** Light Street Special Education Solutions, LLC*** Luz Roth Global Vida Consultant*** MasterWord Services, Inc.*** Math Teachers Press*** Medicaleshop Inc. *** Multi-Health Systems Inc*** National Inventors Hall of Fame, Inc. *** National Recruiting Consultants*** NCS Pearson Inc*** New Horizons Speech & Language Therapy*** Oaktree Products, Inc*** Orange Tree Staffing, LLC*** Oticon, Inc*** Parallel Learning Behavioral Health PC*** Path2Staff Solutions, LLC*** Playlearn USA*** Powerling, Inc. *** Prentke Romich Company dba PRC-Saltillo*** Presence Learning, Inc.*** ProCare Therapy***

	Providential Counseling & Consulting Services PPLC*** RCM Technologies USD Inc dba RCM Health Care Services*** Reach for Speech Language Services*** Reading Horizons*** Really Good Stuff, LLC*** Rethink Autism*** Rifton Equipment*** Riverside Assessments LLC dba Riverside Insights** Saddleback Educations Inc*** Sandra Mercuri*** Scoot Education*** Seagull Ventures LLC dba Seagull Student Services*** SHC Services Inc dba Supplemental Health Care*** Smilestones Pediatric Therapy*** Soliant Health*** Sonova USA, Inc.*** Specialized Assessments & Consulting*** Speech Specialists of San Antonio, P.C. *** Stages Publishing Inc. *** Sunbelt Staffing*** Susan M. Catlett, Ph.D., BCBA-D*** TCASE Services by Design*** Texas Hearing Institute*** Texas Therapy Consultants*** Textbook Warehouse*** The Diagnostic Intelligence Assessment Group, LLC*** The Stepping Stones Group*** The Tallest Trees*** Therapro*** Therapy Consultants*** TinyEYE Technologies Corporation*** Total Communication Therapy*** Translation & Interpretation Network*** Tripod Transportation*** TSCO*** Universal Technical Translation*** Wildflower Therapy Services, LLC***
Budget Sources:	General Fund Federal Fund
Amount:	Not to exceed $29,250,000

Other Supporting Information

Sole Source:	N/A
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 March 2028
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*

Recommended by:

Dr. Marc Smith
Superintendent of Schools

Submitted by:

Dr. Jaretha Jordan
Deputy Superintendent of Teaching and Learning

Dr. Matt Warford
Chief Academic Officer

Kristopher Lynn
Chief Financial Officer

Fort Bend Independent School District

Executive Summary

Agenda Review Workshop	**Meeting Date: November 9, 2026**
Agenda Item Title: Review: District Support Consulting Services (Increase)	
Board Policy: CH, CV, or DBD (Local)	**District Priority:** Priority 3
Department: Deputy Superintendent Teaching & Learning Are there related documents to be signed by the Board? NO ☒ Administration has reviewed the final submission for this agenda item. ☒ Reviewed by Deputy Superintendent ☒ Reviewed by Chief of Staff	

Recommendation

Consideration and approval to increase the authorized expenditure under Contract 22-055AB District Support Consulting Services, by $2,744,957 for a total not-to-exceed amount of $13,239,957 to continue providing district support consulting services through July 2027.

Summary/Background

On July 25, 2022, the Board approved RFP 22-055AB District Support Consulting Services through July 2027 for services in the areas of speech, sign language interpreting, braille transcription, language translation and oral interpretation, tutorial support services, Independent Educational Evaluations (IEE), initial evaluations and re-evaluations, related services evaluations, supplemental direct special education services, behavioral support services, occupational therapy, physical therapy, Licensed Professional Counselor (LPC), and Licensed Specialist in School Psychology (LSSP) services.

The Special Education Department is requesting an increase to continue the purchase of these support consulting services for the District. An increase in contract expenditures is necessary to address staffing shortages, ensure continuity of special education services, and maintain compliance with federal and state requirements. Contracted providers are needed to address ongoing vacancies and workforce shortages in critical areas, including School Psychologists, Speech-Language Pathologists, Educational Diagnosticians, Occupational Therapists, Music Therapists, Behavior Teachers, and Behavior Paraprofessionals, as well as to provide interpreting services for multilingual families.

Additional funding will support timely evaluations, related services, behavioral supports, and parent participation requirements while helping ensure students receive the services and supports required under their individualized education programs with minimal disruption.

Background

Expenditures in 2025-26 were $1,905,884. The contract balance remaining under the Board authorization is $312,691. Expenditures are not expected to exceed $13,239,957 through July 2027. The increase of $2,744,957 is included in the budget.

Requested by:	Dr. Matt Warford, Chief Academic Officer Kristopher Lynn, Chief Financial Officer
Vendor:	Air Tutors, LLC*** CC Assessment Services*** CY Education, LLC dba Huntington Learning Center*** Final Graphic*** Gifted Nurses LLC dba Therapia Staffing*** GLOBO Language Solutions, LLC*** HeyTutor, Inc.*** Invo Healthcare Associates, LLC*** MasterWord Services, Inc.*** Pinwheel Therapy*** ProCare Therapy*** SHC Services, Inc. dba Supplemental Health Care*** Soliant Health*** Star Autism Support, Inc.*** Sunbelt Staffing*** TalkingPoints*** Translation and Interpretation Network LLC***
Budget Sources:	General Fund Federal Fund
Amount:	Not to exceed $13,239,957

Other Supporting Information	
Sole Source:	N/A
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 July 2027
Last solicitation date:	N/A
Supporting documents:	N/A
Disclosure under Board Policy CH, CV, or DBD (Local):	None

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

Recommended by:

Dr. Marc Smith

Superintendent of Schools

Submitted by:

Dr. Jaretha Jordan
Deputy Superintendent of Teaching and Learning

Dr. Matt Warford
Chief Academic Officer

Kristopher Lynn
Chief Financial Officer

Fort Bend Independent School District

Executive Summary

Agenda Review Workshop	**Meeting Date: November 9, 2026**
Agenda Item Title: Review: Library Book Purchase Programs Update	
Board Policy: EFB	**District Priority:** Priority 1
Department: Deputy Superintendent Teaching & Learning Are there related documents to be signed by the Board? NO ☒ Administration has reviewed the final submission for this agenda item. ☒ Reviewed by Deputy Superintendent ☒ Reviewed by Chief of Staff	

Recommendation

Consideration and approval of the purchase of new library materials that were posted for public review from August 26, 2026, through September 25, 2026.

Summary/Background

Pursuant to SB 13, all new library materials recommended for purchase must be posted for a 30-day public review period to provide staff, students, parents, and community members the opportunity to review and comment prior to purchase. In addition, each time a school library catalog is updated, the Board of Trustees must approve or reject the list of proposed library materials at the first open meeting held 30 days or later after the list is made available to the public.

The library materials recommended for purchase have been posted in compliance with this requirement and are now submitted for Board consideration and approval.

Recommended by:

Dr. Marc Smith
Superintendent of Schools

Submitted by:

Dr. Jaretha Jordan
Deputy Superintendent Teaching & Learning

Dr. Matt Warford
Chief Academic Officer

Title	Author	Level
Splendidly Sawsan	Abdin, R	Elementary
Splinter's Dojo	Abdo, D	Elementary
Anger Is Only A Shadow	Acevedo, E	High School
Scariest Book In The Whole Entire World	Acker, J	Elementary
Worst Book In The Whole Entire World	Acker, J	Elementary
Worst Christmas Book In The Whole Entire World	Acker, J	Elementary
Chloe Vega And The Missing Unseen	Adame, L	Elementary
Ten Tins	Agostini, A	Elementary
Brontosaurus Is Back!	Albee, S	Elementary
Never Let A Unicorn Meet A Bunny	Alber, D	Elementary
Untold Stories Of The Valentine's Fairy	Alber, D	Elementary
Untold Story Of The Halloween Fairy	Alber, D	Elementary
Spark Of Greatness	Ali, L	Elementary
Yellow Postcard	Allen, S	Elementary
Perla And The Princess	Allende, I	Elementary
Where The Wild Horses Are	Alznauer, A	Elementary
Mixed Signals	Amini, S	Elementary
Maud And The Very Eventful Week	Anchin, L	Elementary
Against The Rules	Andelfinger, N	Elementary
Quien Es Jenna Ortega?	Anderson, K	Elementary
Shy	Andrews, J	Elementary
Ghost Who Saved Halloween	Anyong, J	Elementary
I Am A Good Dog	Applegate, K	Elementary
No Place On Earth	Arango, A	Elementary
Three Little Witches And The Spooky Old House	Archer, P	Elementary
Fear Collector	Arden, K	Elementary
Sworn Enemies	Arnaldo, M	Elementary
Unlikely Friends	Arnaldo, M	Elementary
They Will Not Save Us	Arnold, M	Elementary
Hombre Mosca Presenta; El Espacio	Arnold, T	Elementary
Mind vs. Machine	Ashley, M	Elementary
Stray	Atkinson, C	Elementary
I Love Science!	Avant-garde, Z	Elementary
Strange Happenings	Avi	Elementary
Bad Guys: Breaking In: Crime After Crime	Barbo, M	Elementary
Bunns Rabbit II: The Return Of The Spirit Rabbit	Barillaro, A	Elementary
Do It For The People	Barnes, D	Elementary
Tom Nancy	Barnett, M	Elementary
The First Cat in Space and the Wrath of the Paperclip	Barnett, Mac	Elementary
Bear Belongs	Barr, C	Elementary
Stella & Marigold Past And Presents	Barrows, A	Elementary
Scrap	Bass, G	Elementary
Stitch-Head: The Pirate's Eye	Bass, G	Elementary
Hurricane!	Bauer, M	Elementary
Rebecca	Beaton, K	Elementary
Banana Ball League History	Beattie, C	Elementary
Ghost Town In The Mountains	Becker, L	Elementary
Picadillo For Paulina	Behar, R	Elementary
Snowy Hanukkah For Luz	Behar, R	Elementary
So Many Questions: Abuela Becomes A US Citizen	Belen, M	Elementary
Mystery At The Corn-y Maze	Belote, A	Elementary

Rodeo Hawkins And The Sons Of Disaster	Bemis, J	Elementary
Team	Benedis-Grab, D	Elementary
Tot The Toad Makes A Mess	Benton, J	Elementary
Zilbo's Forest: How To Bite The Sun	Benton, S	Elementary
Berenstain Bears' Twelve Days Of Christmas	Berenstain, M	Elementary
Too Loose, Too Tight, Just Right	Berenstain, M	Elementary
Sofia's Journey	Berger, C	Elementary
Last Leaf	Biedrzycki, D	Elementary
Disappearance And The Diary	Biltmore, E	Elementary
Girls And The Ghost	Biltmore, E	Elementary
On Fridays	Bingham, W	Elementary
Bear Who Loved The Moon	Bishop, A	Elementary
Bad Guys In Alien vs. Bad Guys	Blabey, A	Elementary
Boy Who Knew Too Much	Blabey, A	Elementary
Ribbon	Blackham, T	Elementary
Polar Night Adventure: Grim's Starlit Journey Acro	Blomdahl, C	Elementary
Party Pony	Bobrow, C	Elementary
Earth To Chris Cleevy	Bogacs, C	Elementary
K-Pop Beginnings	Bolte, M	Elementary
K-Pop Goes Global	Bolte, M	Elementary
K-Pop Idol Training	Bolte, M	Elementary
K-Pop Moves & Style	Bolte, M	Elementary
K-Pop On Stage	Bolte, M	Elementary
K-Pop Sounds & Beats	Bolte, M	Elementary
Superstars Of Men's Pro Basketball	Bolte, M	Elementary
Superstars Of Men's Pro Hockey	Bolte, M	Elementary
Superstars Of Women's Pro Hockey	Bolte, M	Elementary
Superstars Of Women's Pro Soccer	Bolte, M	Elementary
Mia's Cheetah	Bothe, A	Elementary
Witchward Bound	Bow, E	Elementary
If I Had A Boat	Boynton-Hughes, B	Elementary
Hijacked By Goats	Braden, A	Elementary
Hooves Of Death: Volume 2	Bragg, S	Elementary
Last Kids On Earth And The Zombie Parade	Brallier, M	Elementary
I Am A Spicy Nugget	Brantz, L	Elementary
World At Midnight	Brashares, A	Elementary
Kira vs. The (Not So) New Rival	Brennan, M	Elementary
Meet Me In Your Heart	Brewer, H	Elementary
Shyasaurus	Bright, R	Elementary
Beasts To Buddies!	Brown, D	Elementary
Acacia	Brown-Wood, J	Elementary
Amara Visits The Library	Brown-Wood, J	Elementary
Bessie The Inventor	Bruce, A	Elementary
My Grandparents Were Dinosaurs	Brusatte, S	Elementary
Quien Es Cristiano Ronaldo?	Buckley, J	Elementary
Scholastic Year In Sports 2027	Buckley, J	Elementary
Dino Town	Buckley, M	Elementary
Weirdies Get Weirder	Buckley, M	Elementary
Avery's Story	Buford, C	Elementary
Eltie Takes The Lead	Burke, M	Elementary
Box Tales: Brave The Wild	Burks, J	Elementary
Alex Ovechkin vs. Gordie Howe	Burns, J	Elementary

Jalen Brunson vs. Isiah Thomas	Burns, J	Elementary
Ja'Marr Chase vs. Jerry Rice	Burns, J	Elementary
Luka Doncic vs. Dirk Nowitzki	Burns, J	Elementary
Paige Bueckers vs. Diana Taurasi	Burns, J	Elementary
Travis Hunter vs. Charles Woodson	Burns, J	Elementary
US Men's Hockey vs. Canada Men's Hockey	Burns, J	Elementary
US Women's Hockey vs. Canada Women's Hockey	Burns, J	Elementary
Island Of Skulls	Burns, P	Elementary
Brianna Banana, New Cheese Girl	Button, L	Elementary
Because Of Our Student Teacher	Buyea, R	Elementary
Jackie Robinson: The Graphic Novel	Bycel, J	Elementary
Dogs Smell Like Corn Chips	Byrnes, K	Elementary
Detective Baby: Dance Team Drama	Cabot, M	Elementary
Jingle: How The Littlest Reindeer Earned Her Bells	Cadenhead, M	Elementary
Donut Squad: Take Over The World!	Cameron, N	Elementary
Dog's Perfect Christmas	Cameron, W	Elementary
Feeling Good!	Campbell, C	Elementary
When A Dragon Goes To A Party	Campbell, C	Elementary
Tis The Season For Tamales!	Campos, A	Elementary
Little Bit Gringa: A Graphic Novel	Canizares-Fernandez, A	Elementary
Biscuit's Day In The Woods	Capucilli, A	Elementary
How To Make A Koala Laugh	Cate, C	Elementary
How To Make A Red Panda Laugh	Cate, C	Elementary
Bug On The Bus	Catrow, D	Elementary
Dragon Dreams	Cervantes, A	Elementary
Oceans Are Deep!	Cham, J	Elementary
Monkey Dragon Rabbit!	Chan, M	Elementary
Patrick Mahomes: Football MVP	Chandler, M	Elementary
Dog vs. Unicorn	Chang, M	Elementary
Lilly's Surprise Pumpkins	Charles, B	Elementary
That Beautiful Mind	Charles, T	Elementary
Monkey King: Uproar In Heaven	Chau, A	Elementary
I Am Wishing Every Minute For Christmas	Child, L	Elementary
Pizza Brothers	Cho, Lian	Elementary
Bear Wakes Up	Chow, L	Elementary
Turkey On The Run!	Christian, A	Elementary
When The Easter Bunny Wrote Back!	Christopher, N	Elementary
When The Witch Wrote Back!	Christopher, N	Elementary
Juana Fanta Needs A Hero	Chu, K	Elementary
Wake Up, Poppyville!	Chu, V	Elementary
Amazingly Sleepy Spider-Man!	Clanton, B	Elementary
This Book Is Seriously Silly!	Clanton, B	Elementary
EXTRAordinary! A Little EXTRA To Reach BIG Dreams	Clark, C	Elementary
Abeni And The People Who Could Fly	Clark, P	Elementary
Paragon Games	Clayton, D	Elementary
Mary E. And The Apple Tree	Cliff, C	Elementary
Freedom To Read: The Story Of Teacher Mary Peake A	Cline-Ransome, L	Elementary
Ida B. Wells	Cline-Ransome, L	Elementary
There Was An Old Lady Who Swallowed The 123s	Colandro, L	Elementary
Deerheart	Colfer, E	Elementary
War	Colfer, E	Elementary
Dog Days	Colleen, Marcie and Cooke, Stepha	Elementary

Baseball Is The Best!	Collins, M	Elementary
Basketball Is The Best!	Collins, M	Elementary
Football Is The Best!	Collins, M	Elementary
Gymnastics Is The Best!	Collins, M	Elementary
Hockey Is The Best!	Collins, M	Elementary
Soccer Is The Best!	Collins, M	Elementary
How To Scare A Mouse And A Bear	Collins, R	Elementary
Mockingjay	Collins, S	Middle School
Earth And Moonie	Colmenares, A	Elementary
Best MMA Fighters	Cooke, T	Elementary
Best MMA Moments	Cooke, T	Elementary
Best MMA Rivalries	Cooke, T	Elementary
Firebird Waltz	Copeland, M	Elementary
Against The Odds Titanic	Cordell, E	Elementary
Starman	Cordell, M	Elementary
Penelope Positano And The Super-Secret Pen Pal	Cotugno, K	Elementary
Freedom's Eve: A Story Of Watch Night	Courtney, P	Elementary
5-Minute Maisy Stories	Cousins, L	Elementary
Henry Heckelbeck At The Mega Magic Mart	Coven, W	Elementary
Lucy Lancaster And The Library Cats	Coven, W	Elementary
Fight Of The Flamestrike	Cowell, C	Elementary
Carrots Make Me Suspicious	Cranfield, R	Elementary
All I Want For Christmas	Crede, P	Elementary
Click Clack Tooth Fairy	Cronin, D	Elementary
Odo And The Big, Giant Sinkhole	Crowley, S	Elementary
We're Going On A Parranda!	Cuevas	Elementary
Kodi: A Place To Call Home	Cullum, J	Elementary
Love Bug	Cummins, L	Elementary
Merry Christmas, Sleepy Sheepy!	Cummins, L	Elementary
Penguins Don't Wear Pants	Cushman, A	Elementary
Haunted House Stories to Scare Your Socks Off!	Dahl, Michael and Harper, Benjami	Elementary
Mayhem At Misfit Mansion	Davault, K	Elementary
Broom Of Doom	Davies, B	Elementary
Whale Song	Davies, N	Elementary
Very Good Parade	Davis, E	Elementary
Big Book Of Elvis & Romeo	Davis, J	Elementary
Riddle Of Eels	Day, N	Elementary
Good Morning, Crayons	Daywalt, D	Elementary
No Sam! And The City Of Scoundrels	Daywalt, D	Elementary
Lowrider For Sale	De La Cruz, L	Elementary
Magic Coin	de Vries, D	Elementary
Flight Of The G.E.M.S.	Dealy, M	Elementary
Pete The Cat And The Cookie Catastrophe	Dean, J	Elementary
With Love, From Pete The Cat	Dean, J	Elementary
Nothing To See Here	Dee, B	Elementary
Pablo And Splash: Viking Voyage	Dempsey, S	Elementary
Until We Meet Again	Derr, C	Elementary
Crocodile Tears	Desierto, D	Elementary
Llama Llama Valentine's Day	Dewdney, A	Elementary
Love And Mercy	DiCamillo, K	Elementary
Mercy Watson: Three Rollicking Pig Tales	DiCamillo, K	Elementary
Pout-Pout Fish: Thanksgiving Friends	Diesen, D	Elementary

Prince Bedhead	Diggs, T	Elementary
Very Scary Book	DiTerlizzi, A	Elementary
Wump	DiTerlizzi, T	Elementary
Gabby Torres Knows What You Did	Dominguez, A	Elementary
Gruffalo Granny	Donaldson, J	Elementary
Then A House Fell On Her Head	Dowell, F	Elementary
All The Sunshine In The World	DuBois, C	Elementary
I Will Eat You In The End	Duff, D	Elementary
We Are The Keystones	Duffield, K	Elementary
Duckie & Snaps: We Cannot Be Brave	Dyckman, A	Elementary
Og Rocks The Boat	Dyckman, A	Elementary
Sick Day: Three-And-A-Half Stories	Dyckman, A	Elementary
Middle School Monsters	Easter, R	Elementary
Hide and Seek	Edge, Christopher	Elementary
Realmsweep	Edgmon, H	Elementary
Welcome To Inupiat Nunat: The Story Of The Real Pe	Edwardson, D	Elementary
I Scream Truck	Eerie, I	Elementary
Incredible Stadiums	Eisinger, J	Elementary
Great Gift Swap	Elliott, R	Elementary
Have You Seen Axel?	Epstein, A	Elementary
Keeper Chance And The Pigeon Predicament	Evanovich, A	Elementary
Framed	Evans, K	Elementary
Continuation Of Summer Dillon	Everett, S	Elementary
Owl Capone	Ewers, C	Elementary
What Are The Northen Lights?	Fabiny, S	Elementary
Tanta Wawa For Abuelito	Fajardo, S	Elementary
Let's Be Friends	Falk, L	Elementary
Leo's Lunar New Year	Fan, L	Elementary
Cow And Sow	Farina, M	Elementary
Ghost Light	Farizan, S	Elementary
Ali The Great And The Big Rock Reveal	Faruqi, S	Elementary
Ali The Great And The Brother Bother Beach Day	Faruqi, S	Elementary
Ali The Great And The Lucky Baby Birds	Faruqi, S	Elementary
Ali The Great And The Starry Sky Search	Faruqi, S	Elementary
Don't Be Scared	Faruqi, S	Elementary
Candy Corn Valentine!	Fenske, J	Elementary
Cheeky Book Of Bear Butts	Fenski, J	Elementary
Flyer McTire	Ferry, B	Elementary
Girl Who Loved Monsters	Fitzpatrick, I	Elementary
Astra Fox And The Rise Of The Wonderworkers	Fitzsimons, I	Elementary
Forgotten War	Fleming, C	Elementary
Arlo And The Raven	Fleming, L	Elementary
Maker Girl And Professor Smarts: Beware The Evil L	Florentine, J	Elementary
Superstars Of Men's Pro Soccer	Flynn, B	Elementary
Superstars Of Pro Baseball	Flynn, B	Elementary
Superstars Of Pro Football	Flynn, B	Elementary
Superstars Of Women's Pro Basketball	Flynn, B	Elementary
Octopus Named Houdini	Fraillon, Z	Elementary
Hilary Knight: Hockey Hero	Frederick, S	Elementary
Paradise	Gabel, C	Elementary
Mister In The Stars	Galarza, D	Elementary
Cosmic Wiener Dog	Gallagher, J	Elementary

Gingerbread Yeti	Gemeinhart, D	Elementary
Stifled	Gennari, J	Elementary
Woofmore Cracks Up	Gephart, D	Elementary
Christmas, Are We There Yet?	Geron, E	Elementary
Truck In The Muck	Gholz, S	Elementary
Pigs	Gibbons, G	Elementary
Totally True Tales From World War II	Gibbs, S	Elementary
Spaced Out: The Graphic Novel	Gibbs, Stuart	Elementary
Spy School Goes East	Gibbs, Stuart	Elementary
Doll House	Gillespie, D	Elementary
How (NOT) To Survive In The Desert	Giron, P	Elementary
Billy And The Hole	Goecke, J	Elementary
Football's Biggest Mistakes	Goldstein, M	Elementary
Football's Strangest Plays	Goldstein, M	Elementary
Vampire Girl Conquers The Night	Gonzalez, B	Elementary
Robin And The Moon	Goodale, E	Elementary
Don't Drop The Mic	Goodwin, I	Elementary
We All Serve: Honoring Our Military Kids	Gottesfeld, J	Elementary
Mr. Lemoncello's Wondermous Christmas Gift	Grabenstein, C	Elementary
Ms. Pennypickle's Remarkable Road Race	Grabenstein, C	Elementary
Stinking Beauty	Grabenstein, C	Elementary
Game On	Grace, S	Elementary
Flight	Gratz, A	Elementary
Refugiado: La Novela Grafica	Gratz, A	Elementary
Zona Cero	Gratz, A	Elementary
Murder At Penguin Ranch	Gray, K	Elementary
Jeff O'Lantern	Greenwald, C	Elementary
Be The Acorn	Griffin, J	Elementary
39-Story Treehouse	Griffiths, A	Elementary
Fall: A Seasons Story	Gross, K	Elementary
Fantastic Floating Mr. Finnegan	Gugger, R	Elementary
Mrs. Towne Is A Clown!	Gutman, D	Elementary
Tangled In Time	Haddix, M	Elementary
Hello Kitty And Friends Trick-Or-Treat	Hagan, M	Elementary
What Rhymes With Pterodactyl?	Haldar, R	Elementary
Clark The Shark: Winter Wonderland	Hale, B	Elementary
Iron Man: Spidey Nonsense!	Hale, D	Elementary
Web Of War	Hale, N	Elementary
Dream Big	Hale, S	Elementary
Snow Loves	Hall, K	Elementary
Happy Noon Year	Hammond, J	Elementary
Cow In The Dark At Night	Hannigan, J	Elementary
Gathering The Light	Harjo, J	Elementary
There's A Pony In My Apartment!	Harney, J	Elementary
Alien Stories to Scare Your Socks Off!	Harper, Benjamin and Sutton, Lauri	Elementary
Campfire Stories to Scare Your Socks Off!	Harper, Benjamin and Sutton, Lauri	Elementary
101 Christmas Butts	Harper, S	Elementary
I Need Space	Harris, M	Elementary
Pumpkin On A Vine	Harrison, D	Elementary
Harlow The Highland Cow Doesn't Know How To Moo	Hartman, B	Elementary
More Cute Animals That Could Kill You Dead	Hartman, B	Elementary
What Happened At The Battle Of Inchon?	Harvey, P	Elementary

What Happened At The Battle Of Little Bighorn?	Harvey, P	Elementary
What Happened At The Battles Of Lexington And Conc	Harvey, P	Elementary
What Happened During The Normandy Invasion?	Harvey, P	Elementary
What Happened During The Tet Offensive?	Harvey, P	Elementary
What Happened In The Battle Of Gettysburg?	Harvey, P	Elementary
What Happened In The Battle Of Midway?	Harvey, P	Elementary
What Happened In The Battle Of San Juan Hill?	Harvey, P	Elementary
If My Sister Were A Worm	Hauswirth, J	Elementary
Dr. Seuss's How The Grinch Stole Christmas... Acco	Heim, A	Elementary
If I Were The Easter Bunny--By The Cat In The Hat	Heim, A	Elementary
Stop That Cupid!	Heim, A	Elementary
Pumpkin Thief	Hemming, A	Elementary
Adia Kelbara And The Dark Between	Hendrix, I	Elementary
Poppy: A Miller Family Story	Henkes, K	Elementary
Merry Pinkmas	Hennessy, T	Elementary
Level Up	Hermon, D	Elementary
Thing About Pie	Hest, A	Elementary
Pack Ice Paradise	Hevron, A	Elementary
You vs. The Poison Plot	Hicks, J	Elementary
Who Just Farted?	Hicks, Z	Elementary
At The Flea Market	Higgins, C	Elementary
Kind Of A Pig Deal	Higgins, C	Elementary
Oh, Deer!	Higgins, C	Elementary
Stick Season	Higgins, C	Elementary
Penelope Rex vs. The New Kid	Higgins, R	Elementary
Senses: Signals And Stimuli	Hirsch, A	Elementary
Super Secret Garden	Ho, J	Elementary
Danny And The Dinosaur: 5 Tall Tales	Hoff, S	Elementary
Spells To Cast On Your Parents	Holmes, P	Elementary
Red Scarf	Holt, B	Elementary
Lucky's Home For Lost And Hungry Dogs	Hopkinson, D	Elementary
Take Cover	Hopkinson, D	Elementary
Monster Mash	Horner, D	Elementary
Two Chilly Mice	Houran, L	Elementary
Let's Meet The Vikings	Hubbard, B	Elementary
What Do We Know About Fairies?	Hubbard, B	Elementary
Who Is Ruby Bridges?	Hubbard, C	Elementary
First Big Book Of Space	Hughes, C	Elementary
Broken City	Hunter, E	Elementary
Darktail's Judgment	Hunter, E	Elementary
Guiding Light	Hunter, E	Elementary
Bats On The Bus	Jackson, A	Elementary
Downhill Skateboarding	Jackson, K	Elementary
Mountain Biking	Jackson, K	Elementary
Rock Climbing	Jackson, K	Elementary
Skydiving	Jackson, K	Elementary
Best Pro Wrestling Moments	Jackson, T	Elementary
Best Pro Wrestling Rivalries	Jackson, T	Elementary
Best Pro Wrestling Stars	Jackson, T	Elementary
Artificial Intellience	James, I	Elementary
Communication Technology	James, I	Elementary
Electric Vehicles	James, I	Elementary

Ocean Engineering	James, I	Elementary
Semiconductors	James, I	Elementary
Signal Power	James, I	Elementary
Happy Spooky Halloween!	James, L	Elementary
Whole Wide World Of Mabel Mulligan	Jamieson, V	Elementary
Shape Of Love	Jao, C	Elementary
Smart Cookie	John, J	Elementary
This Is Not A Christmas Book	John, J	Elementary
Toast Of The Town	John, J	Elementary
Creatures Of The Rainforest	Johnson, C	Elementary
Fox River Comics Camp	Johnson, C	Elementary
Who Made Music On The Mississippi? Louis Armstrong	Johnson, K	Elementary
How To Teach Your Monster To Spell	Jones, C	Elementary
Muffin Mystery	Jones, N	Elementary
Marty Milagros DOOMS The Earth	Jones, V	Elementary
Grimlore Game	Josephson, K	Elementary
Buffalo Fluffalo And The Very Big Scruffalo	Kalb, B	Elementary
Pinkalicious: 5 Pinktacular School Stories	Kann, V	Elementary
Pinkalicious: Hop, Skip, And Jump	Kann, V	Elementary
Cat Loaf Adventure Volume 1	kat.ariyn	Elementary
Mission Manta Ray	Kavvadias, P	Elementary
Camp Zero	Kelly, E	Elementary
Felix Powell, Boy Squirrel	Kelly, E	Elementary
Let's Play A Game	Kelly, E	Elementary
Ginghams	Kemper, T	Elementary
Scariest Sleepover Story You've Ever Heard!	Keres, R	Elementary
Emily's Great Idea	Kessler, L	Elementary
Igloo	Kim Ha, A	Elementary
Royalslinger	Kim, G	Elementary
It Came From The Creek	King, A	Elementary
Rowley Jeffersons Awesome Friendly Spooky Stories	Kinney, J	Elementary
Rowley Jefferson's Awesome Friendly Spooky Stories 2	Kinney, Jeff	Elementary
Who Is Timothee Chalamet?	Kirkland, V	Elementary
Stone By Stone	Koch, M	Elementary
Spindlewood	Kolsch, F	Elementary
Moonie And Junie: Interstellar Pen Pals	Kordesh, K	Elementary
Reiniciar	Korman, G	Elementary
Bakery Dragon And The Giant Cookie	Kurtz, D	Elementary
Have You Ever Seen A Ghost?	Kwan, D	Elementary
Pope Leo XIV	Labrecque, E	Elementary
Who Is Bethany Hamilton?	Labrecque, E	Elementary
Fire In Your Belly	Lafond, R	Elementary
Christmas In Camelot Graphic Novel	Laird, J	Elementary
Gentle: Hope And Healing At An Animal Sanctuary	Laks, E	Elementary
Dragon Dog	Lang, S	Elementary
Licorice	LaReau, K	Elementary
Vibhi And The Voice	LaRocca, R	Elementary
Mira A La Gata: Tres Historias Acerca De Un Perro	LaRochelle, D	Elementary
Very Far From Home	Larson, H	Elementary
Shermy And Shake, The Not-So-Unhappy Campers	Larson, K	Elementary
Rainbow Butts	Lavelle, K	Elementary
Duck The Halls	Lavoie, L	Elementary

Doubles	Layton, T	Elementary
Jellyfish	Lazzarino, S	Elementary
Kimchi Taco Time	Lee, J	Elementary
Best Football Quarterbacks	Leed, P	Elementary
Best Football Running Backs	Leed, P	Elementary
Best Football Wide Receivers	Leed, P	Elementary
Nat The Cat And The Mysterious Thing	Lerner, J	Elementary
Paint The Town Pink	Lerner, J	Elementary
Un-Hauntable House	Lerner, J	Elementary
Things We Hold	Lewis-Porter, V	Elementary
Seriously, Celia?	Libenson, T	Elementary
You Are The Boss Of This Book	Lieb, J	Elementary
Children Of Owl	Little Badger, D	Middle School
Sinking House	Little Badger, D	Elementary
Lil Lizzo Meets Sasha B. Flootin'	Lizzo	Elementary
Allie And The 100 Percent Perfect, Frustration Fre	Lloyd, M	Elementary
Super Pancake And The Mystery Of The Missing Egg	Lloyd, M	Elementary
Beyonce	Loh-Hagan, V	Elementary
Harry Styles	Loh-Hagan, V	Elementary
Jungkook	Loh-Hagan, V	Elementary
Lin-Manuel Miranda	Loh-Hagan, V	Elementary
Lisa	Loh-Hagan, V	Elementary
Pope Leo	Loh-Hagan, V	Elementary
Taylor Swift	Loh-Hagan, V	Elementary
Zendaya	Loh-Hagan, V	Elementary
Pick It Up And Take A Spin	Loney, A	Elementary
Letter Setters In Pet!	Long, E	Elementary
Please Pass The Tamales!	Lopez, S	Elementary
Ruth Muskrat And The So-Called Indian Problem	Loren, J	Elementary
Maria And The Cave Paintings	Lowell, B	Elementary
Building 903	Lowry, L	Elementary
Rebel: The Graphic Novel	Lu, M	Middle School
Chappell Roan	Luchini, O	Elementary
New Cat	Lucianovic, S	Elementary
Vicious Cycle: A Story Of Healing	Lukoff, K	Elementary
Arthur Blackwood's Scary Stories 3	Luzzader, A	Elementary
Arthur Blackwood's Scary Stories For Kids Who Like	Luzzader, A	Elementary
Deep Sea Scroll	Luzzader, A	Elementary
Golden Trident	Luzzader, A	Elementary
Princess And The Castle	Luzzader, A	Elementary
Princess And The Fox	Luzzader, A	Elementary
Voices Of Harmony	Luzzader, A	Elementary
Arthur Blackwood's Scary Stories 2	Luzzard, A	Elementary
Ty's Travels: Block By Block	Lyons, K	Elementary
Inactivity Book	Maclear, K	Elementary
Birthday Bear	MacLeod, M	Elementary
Robot See, Robot Do	Madan, V	Elementary
Backup Goalie	Maddox, J	Elementary
BMX Challenge	Maddox, J	Elementary
Hockey Camp Crisis	Maddox, J	Elementary
Jump Serve	Maddox, J	Elementary
Punt And Center	Maddox, J	Elementary

Skater's Secret	Maddox, J	Elementary
Moonlit Spiral	Maihack, M	Elementary
Ones Who Came Before	Maillard, K	Elementary
Grand Slam!	Maraniss, A	Elementary
Can Mud Be THAT?!	Markle, S	Elementary
Mabel Is (Not) A Lightning Bug	Marko, C	Elementary
Starting Now	Marks, J	Elementary
Blue Whale	Marshall, E	Elementary
Giant Squid	Marshall, E	Elementary
Great White Shark	Marshall, E	Elementary
Manatee	Marshall, E	Elementary
Manta Ray	Marshall, E	Elementary
Orca	Marshall, E	Elementary
Baby-Sitters On Board!	Martin, A	Elementary
Karen's New Year	Martin, A	Elementary
Meet December	Martin, A	Elementary
Meet November	Martin, A	Elementary
Meet October	Martin, A	Elementary
Chicka Chicka Read With Me	Martin, B	Elementary
Onward, We Marched	Martin, E	Elementary
Mexikid Dreams	Martin, P	Elementary
I Spy Imagine	Marzollo, D	Elementary
Digging For Dinosaurs	Mason, P	Elementary
Exploring Space	Mason, P	Elementary
Runeless	Masuku, B	Elementary
We Are Free	Matulli, A	Elementary
Millie Magnus Is NOT Jealous	Mazique, B	Elementary
Jax Freeman And The Graveyard Forest	Mbalia, K	Elementary
Sam's Neighborhood	McCormick, P	Elementary
How To Train Your Evil Robot	McCullough, J	Elementary
Ryan vs. Romance	McCullough, J	Elementary
Now You Are A Chicken	McDonald, A	Elementary
Eliza And The Fairy Double	McDonald, M	Elementary
House Of Horrors	McGee, J	Elementary
Alien's Guide To Dinosaurs	McLeod, M	Elementary
Alien's Guide To Sports	McLeod, M	Elementary
Percy And Speck The Nose	McMullin, D	Elementary
What Do We Know About Werewolves?	Medina, N	Elementary
Last One Picked	Meeker, A	Elementary
Creeps	Mejia, T	Elementary
Curious Capybara	Mello, N	Elementary
We Are The Wright Brothers	Meltzer, B	Elementary
Unraveled	Messenger, Shannon	Elementary
Over And Under The Park	Messner, K	Elementary
Space Race	Messner, K	Elementary
Cooking With Cocoa	Miles, R	Elementary
Cooking With Dairy	Miles, R	Elementary
Cooking With Fruit	Miles, R	Elementary
Cooking With Grains	Miles, R	Elementary
Cooking With Pasta	Miles, R	Elementary
Cooking With Veggies	Miles, R	Elementary
Origami Animals In The Jungle	Miles, R	Elementary

Origami Animals In The Mountains	Miles, R	Elementary
Origami Animals In The Ocean	Miles, R	Elementary
Origami Animals In The Poles	Miles, R	Elementary
Witch At Bittersweet End	Military, T	Elementary
Barbary Chronicles: The Lost Prince	Miller, B	Elementary
Meal Prep Breakfasts	Miller, B	Elementary
Meal Prep Desserts	Miller, B	Elementary
Meal Prep Dinners	Miller, B	Elementary
Meal Prep Lunches	Miller, B	Elementary
Meal Prep Sides	Miller, B	Elementary
Meal Prep Snacks	Miller, B	Elementary
Vanishing Orphans Of Alvanor	Miller, C	Elementary
Besties: Crush It	Miller, K	Elementary
Trunk No. 3	Millington, A	Elementary
Rumor Has It	Mlynowski, S	Elementary
Travis Daventhorpe Gets A Life!	Molebash, W	Elementary
Oceanic Manta Adventure	Montgomery, S	Elementary
Dragon Girl And The Reckless Rescue	Moore, J	Elementary
Princess Pony Says Nay	Morris, J	Elementary
Scream If You Wanna Go Faster	Morris, P	Elementary
Greatest Project In Space	Motum, M	Elementary
Nightingale Rising	Moussaoui, I	Elementary
Beijing Burglar	Munda, R	Elementary
Cat's Halloween	Murray, A	Elementary
Trick-Or-Treaters On The Loose	Murray, L	Elementary
Dragonborn: The Twilight Child	Murray, S	Elementary
Drawn Inward	Nayeri, D	Elementary
This Is A Door	Nayeri, D	Elementary
Pelican And His Blimp	Ness, P	Elementary
Christmas Tree Pickle	Newsome, M	Elementary
Leon And The Big, Big Problem	Nicholas, J	Elementary
Lost Crown	Nijkamp, M	Elementary
Gift Of The Christmas Spider	Noble, T	Elementary
Solar Mamas	Nookula, J	Elementary
Winter Solstice Hill	Ogren, C	Elementary
Keepers Of The Forest	O'Hearn, K	Elementary
Voice Of The Snow	Ohnari, Y	Elementary
Sea Witch Prophecy	Ortega, C	Elementary
Brittle Magic	O'Shaughnessy, K	Elementary
It's Almost Time For... Thanksgiving!	Oso, M	Elementary
Adventure In The City Of Stories	Otheguy, E	Elementary
Reina Ramos Works It Out = Reina Ramos Encuentra L	Otheguy, E	Elementary
Gabriel's Winter Count	Page, A	Elementary
Puercoespin vs. Pangolin	Pallotta, J	Elementary
What Would You Rather Be? A King Penguin Or A King	Pallotta, J	Elementary
Raven Of The Rainforest	Parry, R	Elementary
Skeletor Ate My Homework	Pastis, S	Elementary
If Trucks Said I Love You	Paul, A	Elementary
Violet Goes Voting	Payton, L	Elementary
Whatever You Do...	Pearson, L	Elementary
Big Nate: The Curse Of The Puffy Shorts	Peirce, L	Elementary
Curse of the Puffy Shorts	Peirce, Lincoln	Elementary

Library Of Memories	Perez, B	Elementary
I Am Not Grumpy!	Perry, C	Elementary
Berry And The Mushrooms	Petty, D	Elementary
Project Slime	Pew, K	Elementary
Lonely Fox	Phan, N	Elementary
Ride = Dap Xe	Phi, B	Elementary
Wild Blizzard	Philbrick, W	Elementary
Big Dog And Little Dog Getting In Trouble = Perraz	Pilkey, D	Elementary
Big Dog And Little Dog Wearing Sweaters = Perrazo	Pilkey, D	Elementary
Dog Man: A Sprinkle In Time	Pilkey, D	Elementary
Hombre Perro: Juan El Grande Cree	Pilkey, D	Elementary
Invasion Of The Potty Snatchers	Pilkey, D	Elementary
Northbound Train	Piotrowski, L	Elementary
Rowan And Gemma	Pla, S	Elementary
Cupid In Disguise	Platt, C	Elementary
Santa In Disguise	Platt, C	Elementary
Thieves Beneath The Floorboards	Please, M	Elementary
First Flight	Ploszajski, A	Elementary
Shadow Play	Poblocki, D	Elementary
Art Attack	Ponti, J	Elementary
Bandit And Jack Shift Gears	Powell, C	Elementary
Lulu And Lupita Know Things	Powell, C	Elementary
Frankenkitty	Powell-Tuck, M	Elementary
Who Knows The Way To Mr Grimly's Classroom?	Priestley, C	Elementary
What Marcel Found	Pruitt, C	Elementary
Fast Break	Pryor, S	Elementary
Last Leaf	Pye, A	Elementary
Starring Sophie	Quach, A	Elementary
Music Is the People	Qualls, S	Elementary
Merry Christmess	Quin, T	Elementary
Don't Wake Up	Ramos-Gomez, C	Elementary
Shook	Randall, J	Elementary
Seed To Plant	Rattini, K	Elementary
Where Is South Carolina?	Rector, R	Elementary
Diaries Of Emily The Strange	Reger, R	Elementary
Diaries Of Emily The Strange: The Lost Days	Reger, R	Elementary
Void Dragons	Reintgen, S	Elementary
Story Of Gumluck And The Portrait Thief	Rex, A	Elementary
Step! Kick! Spin!	Rex, M	Elementary
Cooking With Max	Reynolds, C	Elementary
Best Of Banana Ball	Riccardi, N	Elementary
Farmer	Riccardi, N	Elementary
Savannah Bananas	Riccardi, N	Elementary
Teacher	Riccardi, N	Elementary
Veterinarian	Riccardi, N	Elementary
Football's Best Defensive Plays	Ridge, Y	Elementary
Football's Best Passing Plays	Ridge, Y	Elementary
Football's Best Running Plays	Ridge, Y	Elementary
Football's Best Super Bowls	Ridge, Y	Elementary
Krill	Ridge, Y	Elementary
Unfortunate Responsibilities Of Leopold Berry	Riggs, R	High School
Destroyer Of Magic	Riley, J	Elementary

Blood Of Olympus: The Graphic Novel	Riordan, R	Elementary
The Lightning Thief	Riordan, Rick	Elementary
Wrath of the Triple Goddess	Riordan, Rick	Elementary
Hungry Forest	Rivera, K	Elementary
Pet Rock Ransom	Roberts, A	Elementary
Wowrus Looks On The Bright Side	Roe, M	Elementary
Creepy Kid	Roehrig, C	Elementary
Patchwork Memories	Rojas, M	Elementary
Double Trouble: Lost In Japan	Rokkusu, M	Elementary
Mina And The Monster	Romeral Andres, S	Elementary
Where Are You, Eddie?	Rosen, M	Elementary
Sixth Faction	Roth, V	Middle School
Horizontal Crocodile	Rothman, S	Elementary
Harry Potter And The Half-Blood Prince	Rowling, J	Elementary
Ghost Chickens: Omelet From The Other Side	Rule, A	Elementary
Neverfear	Rundell, K	Elementary
Glam Popstar Surprise	Ruths, M	Elementary
Pelicans On Holiday	Rylant, C	Elementary
Plums For Foxes, Apples For Reindeer	Rylant, C	Elementary
Small Pets	Rylant, C	Elementary
Grandma Fina's Wonderful Umbrella	Saenz, B	Elementary
Kaabah Cat	Safadi, S	Elementary
Tuna Breath	Saltzberg, B	Elementary
Sashimi And The Field Trip Of Doom	Santat, D	Elementary
Homesick	Scanlon, L	Elementary
Little Blue Truck Lost And Found	Schertle, A	Elementary
Penguins	Schreiber, A	Elementary
Lily-May's Joyful Day	Schu, J	Elementary
Twas The Night Before Shinny	Schultz Nicholson, L	Elementary
Unofficial Guide To Minecraft Construction	Schwartz, H	Elementary
Unofficial Guide To Minecraft Mining And Farming	Schwartz, H	Elementary
Nat Again	Scrivan, M	Elementary
Hello, India!	Sehgal, K	Elementary
There's A Dragon In The Well!	Serafino, J	Elementary
What Does Santa Want For Christmas?	Shams, S	Elementary
Midnight Manor	Sharp, S	Elementary
Help! I'm Being Eaten By A Bear	Sharpson, N	Elementary
Pizza And Taco Blast Off!	Shaskan, S	Elementary
Pizza And Taco: Scariest Sleepover Ever!	Shaskan, S	Elementary
Spooky Scouts	Shrack, K	Elementary
Do You Like My Pants?	Shryock, C	Elementary
Rising Thunder	Shusterman, N	Middle School
Maxolotl	Sieveking, L	Elementary
Indigo Hands	Singh	Elementary
Mami's Heart	Siqueira, A	Elementary
Intergalactics	Slangerup, E	Elementary
Here Come The Grandmas!	Smith, C	Elementary
Islands	Smith, R	Elementary
Serena Williams	Smith, S	Elementary
Year The Corgis Saved Christmas	Smith, S	Elementary
My Name Is Benny, Vol. 2	Sokomin	Elementary
Riding The Trail: Cherokees Remember The Removal	Sorell, T	Elementary

Visible	Soren, D	Elementary
Three Companions	Soria, G	Elementary
What Is The Grand Ole Opry?	Stabler, D	Elementary
Who Is Paige Bueckers?: Dallas Wings Superstar	Stanley, J	Elementary
Who Is Shai Gilgeous-Alexander?: Oklahoma City Thu	Stanley, J	Elementary
Who Is Trinity Rodman?: US Women's National Team S	Stanley, J	Elementary
Go-Man vs. The Star Dragon	Steele, H	Elementary
Interrupting Chicken Raises Her Wing	Stein, D	Elementary
La Clase Del Sr. Lobo	Steinke, A	Elementary
New Student	Steinke, A	Elementary
Snowmansion	Sterer, G	Elementary
What Is The Wind?	Sterer, G	Elementary
Gator Samaritan	Stilton, G	Elementary
Kingdom Of Dreams	Stilton, G	Elementary
The Kingdom of Dreams	Stilton, Geronimo	Elementary
The Midnight Heist	Stilton, Geronimo	Elementary
Bugman Lives	Stine, R	Elementary
Escape From The Chrome Dome	Stine, R	Elementary
Revenge Of The Rhinobino	Stine, R	Elementary
Revenge Of The Shadow People	Stine, R	Elementary
Stay Out Of The Basement	Stine, R	Elementary
Stinetinglers 5: 10 New Stories From Americas Scar	Stine, R	Elementary
Tiddly And Winks: Don't Be Scared	Stine, R	Elementary
What We Do At Night	Stine, R	Elementary
Get A Hug	Stocker, S	Elementary
Dasia	Stone, N	Elementary
Join Our Family	Stott, A	Elementary
Ring Ring	Straub, S	Elementary
Banana Ball League Rules	Streeter, A	Elementary
Here Comes The Band	Strickland, S	Elementary
How To Impress A Sea Monster	Stuart, S	Elementary
Beware The Sock Monkeys!	Stutzman, J	Elementary
Tiny T. Rex And The Littlest Star	Stutzman, J	Elementary
True Crime Files: Heist At The Museum!	Subity, S	Elementary
Eggs: An Early Reader About Birds Reptiles Fish An	Suchman, V	Elementary
Wish You Well	Sumner, J	Elementary
Time Lions And The Chrono-Rift	Sutherland, K	Elementary
When The Goat Ate Christmas	Sutton, L	Elementary
Do Bees Pee?: The Amazing Ways Nature Avoids Poo-l	Sweeney, L	Elementary
Mr. Cooper Didn't Do It	Swinarski	Elementary
Magnificent Banyan Tree And The Green Tong Lau	Sy, S	Elementary
Love In Every Language	Syed, A	Elementary
Golden Boy	Symon, A	Middle School
Nice Skating	Tabor, C	Elementary
Tidalrise	Tadiar, T	Elementary
Akanni	Tagbajumi, J	Elementary
Next Shiny Object	Talbott, H	Elementary
Rainbows, Stars, And Apples	Tallie, M	Elementary
Young Cat, Old Cat	Tamaki, J	Elementary
Dawn Of The Axolotl	Tan, S	Elementary
Kind Little Bao	Tanumihardja, P	Elementary
Sobrevivi El Gran Incendio De Chicago, 1871	Tarshis, L	Elementary

Sobrevivi La Invasion Nazi,1944	Tarshis, Lauren	Elementary
I Survived the Night of the Lions, 2025	Tarshis, Lauren	Elementary
Poem For Dudley Randall	Tate, D	Elementary
Sugar Glider Lights A Way	Tatsukawa, M	Elementary
Baby-Sitters on Board!	Telgemeier, Raina and Galligan, Ga	Elementary
Small Magics	Tetri, E	Elementary
What Was The Trail Of Tears?	Teuton, S	Elementary
Construction Worker	Thogmartin, M	Elementary
Dentist	Thogmartin, M	Elementary
Doctor	Thogmartin, M	Elementary
Hairy And Scary	Thomas, J	Elementary
Two Turtles	Thomas, K	Elementary
Shibu's New Friend	Thomas, T	Elementary
Frozen King	Thomson, P	Elementary
That You Are Here Is No Small Thing	Todd, T	Elementary
Bathtime For Snow Monkeys	Tokuda-Hall, M	Elementary
What Do People Do All Day At The Science Museum?	Tokuda-Hall, M	Elementary
Little By Little	Torres Sanchez, J	Elementary
Paisley & Peck: Pizza Barn	Torres, J	Elementary
Don't Leave!	Tracy, K	Elementary
Very Cranky Christmas	Tran, P	Elementary
Bitty And Bub And Friends	Trasler, J	Elementary
Chupacabra vs. Bigfoot	Troupe, T	Elementary
Dragon vs. Griffin	Troupe, T	Elementary
Ghost vs. Banshee	Troupe, T	Elementary
Goblin vs. Troll	Troupe, T	Elementary
Vampire vs. Werewolf	Troupe, T	Elementary
Zombie Vs. Mummy	Troupe, T	Elementary
Sarafi	Tuchman, G	Elementary
Johnny Tunes And The Gandy Dancers	Tuck, P	Elementary
It's Not My Cookie	Tudor, K	Elementary
Quetzal's Labyrinth	Valenti, K	Elementary
Nikola Jokic: Basketball All-Star	Van Cleave, R	Elementary
Saquon Barkley: Record-Setting Running Back	Van Cleave, R	Elementary
I Like Pi	Van Draanen, W	Elementary
Day Shift, Night Shift	Vanece, A	Elementary
Mother Boo: Poems From Spookytown	VanSickle, V	Elementary
Junie B. Jones And Some Sneaky Peeky Spying	Venable, C	Elementary
Water Princess Builds A Well	Verde, S	Elementary
Where Is Alabama?	Vonder Brink, T	Elementary
Fun Guy	Wade, S	Elementary
Very Eager Evergreen	Wade, S	Elementary
Best Soccer Goalies	Wagner, Z	Elementary
Best Soccer Midfielders	Wagner, Z	Elementary
Best Soccer Strikers	Wagner, Z	Elementary
Who Is Cristiano Ronaldo?: Soccer Superstar	Wagner, Z	Elementary
Who Is Jalen Hurts?: Philadelphia Eagles Superstar	Wagner, Z	Elementary
Who Is Shohei Ohtani?: Los Angeles Dodgers Superst	Wagner, Z	Elementary
I Think I Saw Santa Claus	Wallace, A	Elementary
Ms. Bernice To The Rescue!	Wallace, C	Elementary
Today Is The Day	Wallace, C	Elementary
Penguin Picnic	Walsh, L	Elementary

If You Ask An Axolotl	Walter, R	Elementary
Donde Esta Florida?	Walters, J	Elementary
Donde Esta Nueva York?	Walters, J	Elementary
Film Nerds	Warren, S	Elementary
Hello, Moon!	Watkins, L	Elementary
Strength In Numbers	Weatherford, C	Elementary
Buddy System	Wedelich, S	Elementary
Noor And The Storyteller	Wedlick, S	Elementary
Becoming US: A Timeline Of Immigration And Relocat	Wegwerth, A	Elementary
California Or Dust	Wendell, M	Elementary
They All Saw A Cat = Todos Vieron Un Gato	Wenzel, B	Elementary
Heart Of The Ruby Dragon	West, T	Elementary
Dino-Helpers	Wheeler, L	Elementary
Donde Esta Texas?	Whipple, A	Elementary
Where Is Minnesota?	Whipple, A	Elementary
Duck Can't Sleep	White, E	Elementary
Bravepaw And The Clawstone Of Rotwood Mire	Wilkinson, L	Elementary
Pigeons Are The Worst!	Willan, A	Elementary
Uncles	Williams, T	Elementary
Little Ghost's Valentines	Willis, M	Elementary
Backpack, Boy,Berlin	Wilson, K	Elementary
Underground Railroad	Wilson, L	Elementary
How To Escape A Playdate: The Fun Way	Wilson, R	Elementary
Bawk To The Future	Windness, K	Elementary
Bitsy Bat, Snow Star	Windness, K	Elementary
Nugget And Tender's Eggcellent Adventure	Windness, K	Elementary
Holiday Special	Winick, J	Elementary
Mystery Of The Flash Flood	Winkler, H	Elementary
Bear's Magic Show	Wohnoutka, M	Elementary
Goodbye, Koi	Wong, J	Elementary
Great Cake Caper	Woodgate, H	Elementary
What Do We Know About The Giant's Causewa	Wright, K	Elementary
I Am Murphy and I Am Waiting	Yaccarino, Dan	Elementary
Front Desk: A Graphic Novel	Yang, K	Elementary
Realms Collide	Yi, S	Elementary
Donutrina In The Nutcracker Sweet	Yoon, H	Elementary
You Are My Hero!	Yoon, S	Elementary
What If... The Moon Was Made Of Cheese?	Young, E	Elementary
Princess Power Trip	Yu, L	Elementary
Deadly Games	Yun, E	Elementary
Raise Your Voice	Yun, E	Elementary
Unofficial Guide To Minecraft Creative Mode	Zajac, L	Elementary
Unofficial Guide To Minecraft Maps	Zajac, L	Elementary
Unofficial Guide To Minecraft Mods	Zajac, L	Elementary
Unofficial Guide To Minecraft Redstone	Zajac, L	Elementary
Unofficial Guide To Minecraft Survival	Zajac, L	Elementary
Unofficial Guide To Minecraft Enchantments	Zapac, L	Elementary
Where Is Bears Ears National Monument?	Zayas, G	Elementary
Who Is Selena Gomez?	Zayas, G	Elementary
Heroes Of 9/11	Zullo, A	Elementary
Beastly Stories To Scare Your Socks Off!		Elementary
Bluey: Christmas 5-Minute Stories		Elementary

Bluey: Featherwand		Elementary
Bluey: The Weekend		Elementary
Bluey's Official Episode Guide		Elementary
Bone Wars		Elementary
Coolest Animals On The Planet		Elementary
DC: I Am A Super Hero		Elementary
Greatest Fossil Finder		Elementary
Guinness World Record 2027		Elementary
Guinness World Records Gamers Edition 2027		Elementary
Guinness World Records Soccer Edition 2027		Elementary
Home Of The Brave		Elementary
Marvel Spidey And His Amazing Friends Meet Your He		Elementary
Medusa's Pet Rock		Elementary
NASCAR: Inside The Official World Of NASCAR		Elementary
Peppa Makes Pancakes		Elementary
Reptiles		Elementary
Riley Dare: Slightly Witchy Sleuth		Elementary
Scholastic Book Of World Records 2027		Elementary
Space Exploration		Elementary
Weird But True Christmas		Elementary
Where's Waldo? Santa's Sleigh Ride		Elementary
Where's Waldo? The Golden Dragon Chase		Elementary
MAYA'S NOTEBOOK	ALLENDE, ISABEL	High School
MICKEY7	ASHTON, EDWARD	High School
AMERICAN SHERLOCK : MURDER, FORENSICS, AND THE BIRTH (	DAWSON, KATE WINKLER	High School
NEXUS : A BRIEF HISTORY OF INFORMATION NETWORKS FROM T	HARARI, YUVAL NOAH	High School
SASAKI AND MIYANO : 2	HARUSONO, SHOU	High School
SASAKI AND MIYANO : 3	HARUSONO, SHOU	High School
SASAKI AND MIYANO : 4	HARUSONO, SHOU	High School
SASAKI AND MIYANO : 1	HARUSONO, SYOU	High School
MEDICAL TERMINOLOGY FOR DUMMIES	HENDERSON, BEVERLEY	High School
WHEN BREATH BECOMES AIR	KALANITHI, PAUL	High School
BILLY SUMMERS	KING, STEPHEN	High School
MR. MERCEDES	KING, STEPHEN	High School
COSMETOLOGIST	KLATTE, KATHLEEN A	High School
SINGULARITY IS NEARER : WHEN WE MERGE WITH AI	KURZWEIL, RAY	High School
GOOD DOCTOR : WHAT IT MEANS, HOW TO BECOME ONE, AND	LEE, THOMAS H	High School
FULL MOON COFFEE SHOP	MOCHIZUKI, MAI	High School
PIPER AT THE GATES OF DUSK	NESS, PATRICK	High School
SAW MOUTH	PLETT, CALE	High School
THERE IS NO ANTIMEMETICS DIVISION	QNTM	High School
FIVE TOTAL STRANGERS	RICHARDS, NATALIE D	High School
NEON GENESIS EVANGELION 3-IN-1 : 2	SADAMOTO, YOSHIYUKI	High School
THE POETRY REMEDY : PRESCRIPTIONS FOR THE HEART, MIND, /	SIEGHART, WILLIAM	High School
MEDICAL TERMINOLOGY FOR EVERYONE : EASILY LEARN, MEMC	TEMPLE, JOHN	High School
GACHIAKUTA : 1	URANA, KEI	High School
GACHIAKUTA : 2	URANA, KEI	High School
GACHIAKUTA : 3	URANA, KEI	High School
GACHIAKUTA : 4	URANA, KEI	High School
GACHIAKUTA : 5	URANA, KEI	High School
GACHIAKUTA : 6	URANA, KEI	High School
THE LAST SESSION COLLECTION	WALLS, JASMINE	High School

IF ANYONE BUILDS IT, EVERYONE DIES : WHY AI IS ON TRACK TO YUDKOWSKY, ELIEZER		High School
POKECOLOGY AN ILLUSTRATED GUIDE TO POKEMON ECOLOGY		High School
PRINCETON REVIEW AP ENVIRONMENTAL SCIENCE PREMIUM PREP, 2027		High School
PRINCETON REVIEW AP PHYSICS 2 PREMIUM PREP, 2026		High School
PRINCETON REVIEW AP PHYSICS C PREMIUM PREP, 2026		High School
The first cat in space and the wrath of the paperclip	Barnett, Mac	Elementary
The future book	Barnett, Mac	Elementary
The gruffalo	Donaldson, Julia	Elementary
Gruffalo Granny	Donaldson, Julia	Elementary
The Gruffalo's child	Donaldson, Julia	Elementary
Super Rabbit Boy's Race Against Time!	Flintham, Thomas	Elementary
Evil spy school, the graphic novel	Gibbs, Stuart	Elementary
Spy camp, the graphic novel	Gibbs, Stuart	Elementary
Spy school goes wild	Gibbs, Stuart	Elementary
Spy school secret service, the graphic novel	Gibbs, Stuart	Elementary
Spy school, the graphic novel	Gibbs, Stuart	Elementary
Spy ski school, the graphic novel	Gibbs, Stuart	Elementary
Fright night	Gutman, Dan	Elementary
Hip, hip, hooray! Every day is a holiday!	Gutman, Dan	Elementary
Goodnight, Bruce	Higgins, Ryan T	Elementary
Penelope Rex vs. the new kid	Higgins, Ryan T	Elementary
Forever Ripley	Hoyle, McCall	Elementary
Nando	Hoyle, McCall	Elementary
Sunset	Hunter, Erin	Elementary
Over and under the coral reef	Messner, Kate	Elementary
Besties Crush It!	Miller, Kayla	Elementary
Besties. Set sail	Miller, Kayla	Elementary
Rescue	Nielsen, Jennifer A	Elementary
Shrinking Violet	Snyder, Laurel	Elementary
Monsters are the worst!	Willan, Alex	Elementary
Valentines are the worst!	Willan, Alex	Elementary
The mighty	Winick, Judd	Elementary

Fort Bend Independent School District

Executive Summary

Agenda Review Workshop	**Meeting Date: November 9, 2026**
Agenda Item Title: Review: Residential and Nonpublic Day Schools	
Board Policy: CH (Legal)	**District Priority:** Priority 1
Department: Deputy Superintendent Teaching & Learning	
Are there related documents to be signed by the Board? NO	
☒ Administration has reviewed the final submission for this agenda item.	
☒ Reviewed by Deputy Superintendent	☒ Reviewed by Chief of Staff

Recommendation

Consideration and approval to authorize the Superintendent, or his designee, to execute agreements with the authorized residential and day treatment service providers listed in the table below as needed for the 2026-2027 school year:

Residential Treatment Provider	Day Treatment Providers
Shiloh Treatment Center	Harris County Department of Education
	Providence Treatment Center
	River Oaks Academy
	Shiloh Treatment Center
	Monarch School and Institute

This approval will allow the district to respond to the immediate needs of students who require such services in FY27.

Summary/Background

Each year, districts are required under federal guidelines to set aside 25 percent of IDEA funds for residential and non-public day school services. Students' placement in a residential or day treatment setting occurs at the recommendation of the Admission, Review and Dismissal (ARD) committee, after all other resources for special education services within the district have been exhausted. The TEA reviews each ARD document for students who are recommended for residential or day treatment to ensure that students placed are provided with special education services that meet state and federal guidelines. The TEA also monitors Special Education residential and nonpublic day programs throughout the state and oversees the approval of any new program.

The projected set-aside amount for the 2026–2027 school year, at the required percentage for the District, is $3,491,206. Based on current student needs and anticipated contracted services, the District is projecting expenditures of approximately $1,860,587.75 for the 2026–

2027 school year. Based on historical expenditures and current projections, the District does not anticipate expenditures exceeding $2 million. However, the District is required to set aside the full amount to ensure funds are available to address student needs and residential placements that may arise during the school year.

Recommended by:

Dr. Marc Smith
Superintendent of Schools

Submitted by:

Dr. Jaretha Jordan
Deputy Superintendent Teaching & Learning

Dr. Matt Warford
Chief Academic Officer

Fort Bend Independent School District

Executive Summary

Agenda Review Workshop	**Meeting Date: November 9, 2026**
Agenda Item Title: Review: Fencing Installation, Repair, Maintenance, and Related Services	
Board Policy: CH, CV, or DBD (Local)	**District Priority:** Priority 3
Department: Deputy Superintendent Operations	
Are there related documents to be signed by the Board? NO	
☒ Administration has reviewed the final submission for this agenda item.	
☒ Reviewed by Deputy Superintendent	☒ Reviewed by Chief of Staff

Recommendation

Consideration and approval for the purchase of Fencing Installation, Repair, Maintenance, and Related Services from multiple vendors in an amount not to exceed $425,000 over a five-year period and authorization for the Superintendent to negotiate and execute the agreements through December 2031.

Summary/Background

On June 14, 2021, the Board approved RFP 21-031AR for fencing services, equipment, and related items. This contract is set to expire on December 28, 2026. The District issued RFP 26-064AR on March 8, 2026, to establish a new contract and ensure the continued availability of fencing, protective netting, installation, maintenance, and repair services. These services include anticipated fencing maintenance, repairs, upgrades, and the addition of baseball and softball sports netting necessary to support District operations and safety initiatives.

The Facilities and Maintenance Department is requesting authorization of Contract 26-064AR to support ongoing campus security and safety initiatives, protect District assets, and ensure safe and functional educational and athletic environments. Adequate fencing serves as a key layer of physical security by helping control access to District facilities and supporting the District's broader school safety efforts.

In addition, baseball and softball protective netting is a critical safety investment that helps protect students, staff, spectators, and District property from injuries and damage caused by high-speed balls. Together, these fencing and netting solutions reduce liability exposure, support risk management efforts, and help maintain safe and functional educational and athletic facilities. This contract will enable the District to secure competitive pricing while ensuring

timely installation, maintenance, and repair services in support of these ongoing safety initiatives.

An evaluation team comprised of Fort Bend ISD staff members from the Business and Finance, the Facilities, Operations and Maintenance Departments evaluated the proposals submitted. The District applied the "Best Value" process in selecting the vendor to be awarded in accordance with Chapter 44, §44.031 (b) of the Texas Education Code & CH (Local) CH (Legal) purchasing and acquisition District policies.

Utilizing multiple awarded vendors provides the District with access to a broader pool of qualified service providers, enhances competition, supports timely service delivery, and helps ensure competitive pricing for fencing, protective netting, installation, maintenance, and repair services. The use of multiple vendors provides additional flexibility and vendor availability when needed to support District operations. This contract will provide the District with flexible and responsive access to these services while supporting ongoing campus security, safety, and facility needs.

The term of this contract is for three (3) years with two (2) optional one-year extensions. The contract term will begin on December 14, 2026, and will run through December 13, 2029. With the two (2) option years, the contract can be extended until December 13, 2031.

Background

Expenditures in 2025-26 were $15,560. Expenditures are not expected to exceed $425,000 through December 2031. Funding is included in the budget.

The expenditure recommendation includes a special project for the installation of baseball and softball protective netting at all high schools, as well as the planned fencing project at Ridge Point High School.

Requested by:	Dr. Thomas Lawing, Chief Operations Officer Kristopher Lynn, Chief Financial Officer
Vendor:	CCS Home Solutions Foster Fence, LTD Post Oak Construction, LLC Westco Ventures LLC***
Budget Sources:	General Fund
Amount:	Not to Exceed $425,000

Other Supporting Information	
Sole Source:	N/A
Number of vendors contacted by Purchasing:	1214
Number of vendors downloaded the solicitation:	85
Number of responses received:	10
Number of "no bid" responses received:	N/A
Length of commitment:	Through December 2031

Last solicitation date:	February 16, 2021
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.*

Recommended by:

Dr. Marc Smith
Superintendent of Schools

Submitted by:

Kathleen Brown
Deputy Superintendent of Operations

Dr. Thomas Lawing
Chief Operations Officer

Kristopher Lynn
Chief Financial Officer

Evaluation Summary
RFP 26-064AR Fencing Installation Repair Services

Vendor	Purchase Price (30 pts. max)	Reputation of Vendor and Vendor's Goods and Services (5 pts. Max)	Quality of the Vendors Goods or Services (25 pts. max)	Extent to Which the Goods or Services Meet the District's Needs (25 pts. max)	Vendors Past Relationship with the District (10 pts. Max)	Long-term Cost to the District to Acquire the Vendors Goods or Services (5 pts max)	Total Score (100 pts. max)	Proposers Ranking
CCS Home Solutions	30.00	4.80	17.40	16.80	5.60	5.00	79.60	1
Westco Ventures LLC	19.50	2.80	20.60	19.60	7.20	4.06	73.76	2
Post Oak Construction, LLC	22.60	1.00	20.40	18.00	7.00	2.14	71.14	3
Foster Fences LTD	20.58	3.50	18.60	18.80	6.20	2.79	70.47	4
R Slater Enterprises	24.12	1.00	15.00	13.80	3.60	3.27	60.79	5
Marquee Property Services LLC	4.35	1.00	16.20	15.20	3.40	0.91	41.06	6
Teleschow Construction	5.99	1.00	14.20	13.80	3.80	1.19	39.98	7
Southern Brothers Properties	1.60	1.00	16.20	14.80	3.80	0.41	37.81	8
Ema Sports Solution LLC	2.85	2.00	14.00	13.00	3.20	0.78	35.83	9
Custer Fence	3.14	2.00	12.60	12.80	3.40	0.82	34.76	10

RFP 26-064AR
Fencing Installation Repair Maintenance and Related Services

#	Evaluation Criteria	Point System
1	**Purchase price** • The proposer should offer a fair and competitive price. • Price will be evaluated relative to the goods and services offered to assess value to the District. • Price will be evaluated relative to the proposer's approach to ensure alignment with scope, quality, and successful performance.	30
2	**Reputation of the Vendor and of the Vendor's goods or services** The District will assess the vendor's credibility, reliability, and past performance. Evaluation factors include: • Demonstrated positive reputation with other ISDs, government agencies, or collegiate institutions. • Documented history of high-quality services and strong customer services. • Proven success in delivering similar services in school districts or comparable organizations. • References will be contacted via email with a response deadline. Failure of references to respond may result in point deductions.	5
3	**Quality of the Vendor's goods or services** • Service capabilities • Relevant experience Demonstrated experience serving large school districts or complex organizations. • Strength of customer service practices, communication, and support. • Responsiveness and completeness of the vendor's RFP response	25
4	**Extent to which the goods or services meet the district's needs** • Clear understanding of the scope of work and requirements. • Ability to service District accounts with appropriate qualified staff and sufficient resources. • Documented experience with large scale projects, including: • Proof of similar project performance • Representative project portfolio • Customer references with contact information • Vendors must meet these expectations to be considered for recommendation	25
5	**Vendor's past relationship with the district** • Previous projects or contracts of similar scope completed for this District. • Projects for K–12 school districts of similar or larger size. • Projects for businesses or universities of comparable scale or complexity.	10
6	**Long-term cost to the district to acquire the Vendor's goods or services** • Other fees or additional costs.	5
7	**Vendor's Principal place of business is in the state of Texas or employs 500 people in this state.**	0
8	**Service Agreement** • Vendor acceptance of Fort Bend ISD's Terms and Conditions through submission of the Vendor Acknowledgment Form	Pass/Fail
9	**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**

Fort Bend Independent School District

Executive Summary

Agenda Review Workshop **Meeting Date: November 9, 2026**

Agenda Item Title: Review: Fire Protection Systems, Inspections, Repairs, Maintenance, and Related Services

Board Policy: CH, CV, or DBD (Local)	**District Priority:** Priority 3

Department: Police

Are there related documents to be signed by the Board? NO

☒ Administration has reviewed the final submission for this agenda item.

☐ Reviewed by Deputy Superintendent ☒ Reviewed by Chief of Staff

Recommendation

Consideration and approval for the purchase of fire protection systems, inspections, repairs, and maintenance and related services from Advantage Interests Inc., BMF Solutions and Hi-Tek Sound & Signals in an amount not to exceed $2,000,000 over a five-year period and authorization for the Superintendent to negotiate and execute the agreements through December 2031.

Summary/Background

On June 14, 2021, the Board approved RFP 21-029AR Fire Protection System, Inspection, Repairs, Maintenance, and Related items. This contract is set to expire in December 2026. To ensure continuity of service and avoid any disruption to critical fire protection system maintenance and compliance requirements, Fort Bend ISD issued RFP 26-069AR on June 11, 2026, to establish a new contract for these services.

The Police Department is seeking approval to continue procuring fire protection system inspection, testing, preventive maintenance, repair, and related services from qualified vendors. These services are critical to maintaining compliance with applicable fire and life safety codes and ensuring the continued operational readiness of the District's fire protection systems. Routine inspections, testing, maintenance, and repairs help ensure fire alarm, sprinkler, suppression, and related systems remain operational, reliable, and compliant with applicable fire and life safety codes and regulations.

The services covered under this contract include, but are not limited to, the inspection, testing, preventive maintenance, and repair of fire detection and alarm systems, fire door holders, fire sprinkler systems, fire department connections, fire hydrants, and kitchen hood fire suppression systems. These services help ensure compliance with applicable fire and life safety codes and maintain the operational readiness of District facilities.

An evaluation team comprised of Fort Bend ISD staff members from the Business and Finance, and the Police Departments evaluated the proposals. The District applied the "Best Value" process in selecting the vendors to be awarded in accordance with Chapter 44, §44.031 (b) of the Texas Education Code & CH (Local) CH (Legal) purchasing and acquisition District policies.

The term of this contract is for three (3) years with two (2) optional one-year extensions. The contract term will begin on December 14, 2026, and will run through December 13, 2029. With the two (2) option years, the contract can be extended until December 13, 2031.

Background

Expenditures in 2025-26 were $ 349,624. Expenditures are not expected to exceed $2,000,000 through December 2031. Funding is included in the budget.

Requested by:	Anthony Sanders, Chief of Police Kristopher Lynn, Chief Financial Officer
Vendor:	Advantage Interests Inc. BMF Solutions*** Hi-Tek Sound & Signals
Budget Sources:	General Fund
Amount:	Not to Exceed $2,000,000

Other Supporting Information	
Sole Source:	N/A
Number of vendors contacted by Purchasing:	856
Number of vendors downloaded the solicitation:	40
Number of responses received:	8
Number of "no bid" responses received:	N/A
Length of commitment:	Through December 2031
Last solicitation date:	March 14, 2021
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*

Recommended by:

Dr. Marc Smith
Superintendent of Schools

Submitted by:

Anthony Sanders
Chief of Police

Kristopher Lynn
Chief Financial Officer

Evaluation Summary
RFP 26-064AR Fire Protection Systems, Inspections, Repairs, Maintenance, and Related Services

Vendor	Purchase Price (30 pts. max)	Reputation of Vendor and Vendor's Goods and Services (5 pts. Max)	Quality of the Vendors Goods or Services (25 pts. max)	Extent to Which the Goods or Services Meet the District's Needs (25 pts. max)	Vendors Past Relationship with the District (10 pts. Max)	Long-term Cost to the District to Acquire the Vendors Goods or Services (5 pts max)	Total Score (100 pts. max)	Proposers Ranking
CCS Home Solutions	30.00	4.80	17.40	16.80	5.60	5.00	79.60	1
Westco Ventures LLC	19.50	2.80	20.60	19.60	7.20	4.06	73.76	2
Post Oak Construction, LLC	22.60	1.00	20.40	18.00	7.00	2.14	71.14	3
Foster Fences LTD	20.58	3.50	18.60	18.80	6.20	2.79	70.47	4
R Slater Enterprises	24.12	1.00	15.00	13.80	3.60	3.27	60.79	5
Marquee Property Services LLC	4.35	1.00	16.20	15.20	3.40	0.91	41.06	6
Teleschow Construction	5.99	1.00	14.20	13.80	3.80	1.19	39.98	7
Southern Brothers Properties	1.60	1.00	16.20	14.80	3.80	0.41	37.81	8
Ema Sports Solution LLC	2.85	2.00	14.00	13.00	3.20	0.78	35.83	9
Custer Fence	3.14	2.00	12.60	12.80	3.40	0.82	34.76	10

RFP 26-069AR
Fire Protection Systems, Inspections, Repairs, Maintenance, and Related Services

#	Evaluation Criteria	Point System
1	**Purchase price** • Pricing will be evaluated for fairness, competitiveness, and overall value in relation to the services proposed.	30
2	**Reputation of the Vendor and of the Vendor's goods or services** This criterion will be evaluated based on information obtained through reference checks. • Demonstrated reputation and track record for delivering quality services, reliability, and strong customer support. • Feedback from references regarding responsiveness, timeliness, service quality, communication, and overall satisfaction with the Vendor's performance. • Failure of references to respond by the stated deadline may result in a reduction of points for this criterion.	5
3	**Quality of the Vendor's goods or services** • Relevant experience providing fire protection system services • Qualifications, certifications, and licensing • Demonstrated success on similar projects • Quality control practices and safety procedures	25
4	**Extent to which the goods or services meet the district's needs** • Understanding of the scope of work • Technical approach and methodology for inspections, maintenance, and repairs • Ability to minimize disruption to school operations • Responsiveness and completeness of proposal	25
5	**Vendor's past relationship with the district** • Experience providing similar services to Fort Bend ISD • Experience providing similar services to K–12 school districts of comparable or larger size • Experience providing similar services to organizations of similar size and complexity	10
6	**Long-term cost to the district to acquire the Vendor's goods or services** • Ongoing and additional costs associated with the services	5
7	**Vendor's Principal place of business is in the state of Texas or employs 500 people in this state.**	0
8	**Service Agreement:** • Vendor acceptance of Fort Bend ISD's Terms and Conditions through submission of the Vendor Acknowledgment Form	Pass/Fail
9	**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**

Fort Bend Independent School District

Executive Summary

Agenda Review Workshop	**Meeting Date: November 9, 2026**
Agenda Item Title: Action: Nomination to the 2027 Houston-Galveston Area Council General Assembly	
Board Policy: Local: CCH (Local)	**District Priority:** Priority 2
Department: Choose Department Are there related documents to be signed by the Board? YES ☐ Administration has reviewed the final submission for this agenda item. ☐ Reviewed by Deputy Superintendent ☒ Reviewed by Chief of Staff	

Recommendation

Consideration and approval of a resolution nominating a representative and an alternate to the General Assembly of the Houston-Galveston Area Council for the year 2027.

Summary/Background

DESIGNATION OF REPRESENTATIVES
HOUSTON-GALVESTON AREA COUNCIL
2027 GENERAL ASSEMBLY
INDEPENDENT SCHOOL DISTRICT

WHEREAS, the Houston-Galveston Area Council is the voluntary association of local governments for Austin, Brazoria, Chambers, Colorado, Fort Bend, Galveston, Harris, Liberty, Matagorda, Montgomery, Walker, Waller, and Wharton counties comprising the Gulf Coast State Planning Region designated by the Governor of Texas; and

WHEREAS, membership in the Houston-Galveston Area Council shall be voluntary. Any County, City, or Independent School District located in whole or in part within the Gulf Coast State Planning Region may become a member by appropriate action of its governing body, and payment of dues; and

WHEREAS, Article III of the Houston-Galveston Area Council bylaws state that the General Assembly shall consist of delegates from all member governmental entities of the Council; and

WHEREAS, all members of the General Assembly shall be elected officials of the Commissioner's Court, City Council, or Independent School District Board of Trustees which they represent; and

WHEREAS, Article III, Section II of the H-GAC bylaws state that each member independent school district shall select one (1) member of its governing body as its representative and one (1) member of its governing body as an alternate to the General Assembly; and

WHEREAS, in the event that a representative to the General Assembly becomes ineligible to serve or resigns, the representative's duly appointed alternate shall assume the duties and exercise the powers of that representative. In the event that a representative to the General Assembly is unable to attend a meeting of the General Assembly, the representative's duly appointed alternate shall assume the duties and exercise the powers of that representative for that meeting.

BE IT RESOLVED, by the Board of Trustees of the _____ Independent School District that the following be and are hereby designated as the representative and alternate of the GENERAL ASSEMBLY of the Houston-Galveston Area Council for the year 2027:

REPRESENTATIVE: _____

ALTERNATE: _____

FURTHER BE IT RESOLVED THAT the Executive Director of the Houston-Galveston Area Council be notified of the designation of the hereinabove named representative and alternate.

PASSED AND ADOPTED this _____ day of _____, 2026.

APPROVED:

_____

ATTEST:

_____

Fort Bend Independent School District

Executive Summary

Agenda Review Workshop	**Meeting Date: November 9, 2026**
Agenda Item Title: Action: Joint Election Agreement and Contract for Election Services	
Board Policy: BBB (Legal)	**District Priority:** Priority 2
Department: Legal Are there related documents to be signed by the Board? YES ☒ Administration has reviewed the final submission for this agenda item. ☐ Reviewed by Deputy Superintendent ☒ Reviewed by Chief of Staff	

Recommendation

Consideration and approval of the Joint Election Agreement and Contract for Election Services ("Agreement") with Fort Bend County for the coordination and administration of a general election on Tuesday, November 3, 2026, to elect one person to serve full term as a Trustee in Positions 1, 4, and 5.

Summary/Background

Texas Education Code §11.0581 requires a public school district to conduct an election of Trustees with other jurisdictions pursuant to a joint election agreement described in Election Code §271.002(c). Fort Bend ISD contracts with Fort Bend County to act as the election administrator and conduct these joint elections. On July 27, 2026, the Board of Trustees adopted an Order of Election that identified voting locations in compliance with Texas Election Code §43.004.

Fort Bend County estimates FBISD's cost for the joint election to be $###,###.##. The final cost to FBISD for the May 3, 2025 Trustee election was $262,301.98.

Recommended by:

Dr. Marc Smith
Superintendent of Schools

Submitted by:

Derrick Ward
General Counsel