

**FORT BEND
INDEPENDENT SCHOOL DISTRICT**

FEDERAL SINGLE AUDIT REPORT

**For the Year Ended
June 30, 2025**

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

**Fort Bend County
District Number: 079-907**

We, the undersigned, certify that the federal single audit report for the above-named school district was reviewed and approved for the year ended June 30, 2025, at a meeting of the Board of Trustees of such school district on the 29th day of January 2026.



Kristin Tassin
President, Board of Trustees

Attest:



Dr. Shirley Rose-Gilliam
Secretary, Board of Trustees

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND
REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Trustees
Fort Bend Independent School District

Report on Compliance for Each Major Federal Program

Opinion On Each Major Federal Program

We have audited Fort Bend Independent School District's (the "District") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2025. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion On Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

To the Board of Trustees
Fort Bend Independent School District

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated November 17, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Whitley Penn LLP

Houston, Texas
January 29, 2026

FORT BEND INDEPENDENT SCHOOL DISTRICT**SCHEDULE OF FINDINGS AND QUESTIONED COSTS****For the Year Ended June 30, 2025****I. Summary of Auditors' Results****Financial Statements**

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? No

Significant deficiencies identified that are not considered to be material weaknesses? None reported

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

Material weakness(es) identified? No

Significant deficiencies identified that are not considered to be material weaknesses? None reported

Type of auditors' report issued on compliance with major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) ? No

Identification of major programs:

<u>Name of Federal Program or Cluster</u>	<u>Assistance Listing Number (ALN)</u>
<i>Special Education Cluster</i>	84.027, 84.173
<i>Title II, Part A, Supporting Effective Instruction</i>	84.367A
<i>National Candidacy Cohort 23-24</i>	84.367A
<i>National Candidacy Cohort 24-25</i>	84.367A
<i>COVID-19 Emergency Connectivity Fund Reimbursement</i>	32.009

Dollar Threshold Considered Between Type A and Type B Federal Programs \$2,702,376

Auditee qualified as low risk auditee? Yes

FORT BEND INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
For the Year Ended June 30, 2025

II. Financial Statement Findings

None noted

III. Federal Awards Findings and Questioned Costs

None noted

FORT BEND INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025

Exhibit K-1
Page 1 of 2

Fund	(1) Federal Grantor/ Pass-Through Grantor/ Program Title	(2) *Federal Assistance Living Number	Project Number	Total Federal Expenditures			
U.S. Department of Education							
Passed Through Texas Education Agency:							
211	<i>ESEA, Title I, Part A - Improving Basic Programs 2023-2024</i>	84.010A	25610101079907	\$ 3,072,833			
211	<i>ESEA, Title I, Part A - Improving Basic Programs 2024-2025</i>	84.010A	24610101079907	12,466,757			
211	<i>Title I - School Improvement -2023-2024</i>	84.010A	24610141079907	21,722			
211	<i>Title I-1003 ESF Focused Support Grant</i>	84.010A	25610139079907	68,359			
	<i>Total ALN 84.010</i>			<u>15,629,671</u>			
224	<i>IDEA - Part B, Formula</i>	84.027A	246600010799076000	1,974,176			
224	<i>IDEA - Part B, Formula</i>	84.027A	256600010799076000	14,314,447			
225	<i>IDEA - Part B, Preschool</i>	84.173A	246610010799076000	33,724			
225	<i>IDEA - Part B, Preschool</i>	84.173A	256610010799076000	130,852			
226	<i>High Cost Fund 2024-2025</i>	84.027A	66002306	59,800			
289	<i>Special Education Contracted Services Capacity Grant</i>	84.027A	236600497110001	180,673			
315	<i>IDEA - Part B, Disc (Deaf)</i>	84.027A	246600110799076000	20,473			
315	<i>IDEA - Part B, Disc (Deaf)</i>	84.027A	256600110799076000	158,485			
	<i>Total Special Education Cluster (ALN 84.027, 84.173)</i>			<u>16,872,630</u>			
206	<i>Texas Education for Homeless Children and Youth</i>	84.196A	244600057110029	3,763			
206	<i>Texas Education for Homeless Children and Youth</i>	84.196A	254600057110029	73,766			
	<i>Total ALN 84.196</i>			<u>77,529</u>			
244	<i>Perkins V: Strengthening CTE For 21st Century</i>	84.048A	24420006079907	146,923			
244	<i>Perkins V: Strengthening CTE For 21st Century</i>	84.048A	25420006079907	746,176			
	<i>Total ALN 84.048</i>			<u>893,099</u>			
255	<i>ESEA, Title II, Part A, Supporting Effective Instruction</i>	84.367A	25694501079907	703,050			
255	<i>ESEA, Title II, Part A, Supporting Effective Instruction</i>	84.367A	24694501079907	2,127,279			
255	<i>National Candidacy Cohort 23-24</i>	84.367A	236945157110014	1,948			
255	<i>National Candidacy Cohort 24-25</i>	84.367A	246945157110011	48,317			
	<i>Total ALN 84.367</i>			<u>2,880,594</u>			
263	<i>Title III, Part A, English Language Acquisition and Language Enhancement</i>	84.365A	24671001079907	346,137			
263	<i>Title III, Part A, English Language Acquisition and Language Enhancement</i>	84.365A	25671001079907	1,149,304			
263	<i>Title III, Part A, Immigrant</i>	84.365A	25671003079907	33,741			
	<i>Total ALN 84.365</i>			<u>1,529,182</u>			
279	<i>COVID-19 - Texas COVID Learning Acceleration Supports (ESSER III)</i>	84.425U	21528042079907	66,725			
278	<i>COVID-19 - ARP Homeless I-TECHY Supplemental</i>	84.425W	215330017110029	19,198			
280	<i>COVID-19 - ARP Homeless II</i>	84.425W	21533002079907	36,807			
282	<i>COVID-19 - Elementary and Secondary School Emergency Relief III (ESSER III)</i>	84.425U	21528001079907	624,541			
	<i>Total ALN 84.425</i>			<u>747,271</u>			
288	<i>Title VI, Part A, Summer School LEP</i>	84.369A	69552402	39,542			
289	<i>Title IV, Part A</i>	84.424A	24680101079907	589,186			
289	<i>Title IV, Part A</i>	84.424A	25680101079907	1,002,181			
	<i>Total ALN 84.424</i>			<u>1,591,367</u>			
340	<i>IDEA C Early Intervention (Deaf)</i>	84.181A	243911010799073000	(1,212)			
340	<i>IDEA C Early Intervention (Deaf)</i>	84.181A	253911010799073000	2,104			
	<i>Total ALN 84.181</i>			<u>892</u>			
Total U.S. Department of Education				<u>40,261,777</u>			

FORT BEND INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025

Exhibit K-1
Page 2 of 2

Fund	(1) Federal Grantor/ Pass-Through Grantor/ Program Title	(2) *Federal Assistance Living Number	Project Number	Total Federal Expenditures			
U.S. Department of Agriculture:							
Passed Through the Texas Department of Agriculture:							
Cash Assistance:							
240	<i>Child and Adult Care Food Program</i>	10.558	NT4XL1GLGC5	\$ 494,146			
Non-Cash Assistance (Commodities):							
240	<i>National School Lunch Program</i>	10.555	NT4XL1GLGC5	3,443,281			
Cash Assistance:							
240	<i>School Breakfast Program</i>	10.553	71402101	5,198,319			
240	<i>National School Lunch Program</i>	10.555	71302101	22,646,356			
<i>Total Child Nutrition Cluster (ALN 10.553, 10.555)</i>							
Total U.S. Department of Agriculture							
31,782,102							
U.S. Department of Justice:							
Passed Through Office of Governor, Criminal Justice Division:							
288	<i>Year 3: Expanding the Campus Victim Assistance Program for K-12</i>	16.575	3794105	31,389			
288	<i>Year 3: Expanding the Campus Victim Assistance Program for K-12</i>	16.575	3794106	114,558			
<i>Total ALN 16.575</i>							
Total U.S. Department of Justice							
145,947							
U.S. Department of Health and Human Services:							
Passed Through Texas Health and Human Services:							
<i>Medicaid Administrative Claiming Program (MAC)</i>							
<i>Total Medicaid Cluster (ALN 93.778)</i>							
Total U.S. Department of Health and Human Services							
289,384							
289,384							
289,384							
Federal Communication Commission							
Passed Through the U.S Department of Treasury							
289	<i>COVID-19 - Emergency Connectivity Fund Reimbursement</i>	32.009	ECOECF219000871211	17,600,000			
Total Federal Communication Commission							
17,600,000							
17,600,000							
Total Expenditures of Federal Awards							
\$ 90,079,210							

FORT BEND INDEPENDENT SCHOOL DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025

Exhibit K-2

Note 1 - Basis of Accounting

The District accounts for all awards under federal programs in the General and Certain Special Revenue Funds in accordance with the Texas Education Agency's *Financial Accountability System Resource Guide*. These programs are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for these funds. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e., both measurable and available, and expenditures in the accounting period in which the liability is incurred, if measurable, except for certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources. Expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited to reimbursement. Pass-through entity identifying numbers are presented where available.

Federal grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant, and accordingly, when such funds are received, they are recorded as unearned revenues until earned. Generally, unused balances are returned to the grantor at the close of specified project periods. The District has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 2 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of the District under programs of the federal government for the year ended June 30, 2025. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position or cash flows of the District.

Note 3 - Reconciliation to Basic Financial Statements

The following is a reconciliation of expenditures of federal awards per Exhibit K-1 and federal revenues reported on Exhibit C-3 of the District's Annual Comprehensive Financial Report:

Total Expenditures of Federal Awards on Exhibit K-1	\$ 90,079,210
School Health and Related Services (SHARS)	6,019,313
Reserve Officers' Training Corps (ROTC)	939,211
E-Rate	2,747,542
Federal Revenues Reported on Exhibit C-3	\$ 99,785,276

FORT BEND INDEPENDENT SCHOOL DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)
For the Year Ended June 30, 2025

Exhibit K-2

Note 4 - General Fund Expenditures

Federal awards reported in the general fund are summarized as follows:

Program or Source	Federal ALN	Amount
School Health and Related Services (SHARS)	N/A	\$ 6,019,313
Reserve Officers' Training Corps (ROTC)	12.000	939,211
E-Rate	N/A	190,616
Indirect Costs:		
ESEA Title I, Part A, Improving Basic Programs	84.010A	747,912
Title I - School Improvement	84.010A	3,599
Perkins V: Strengthening CTE For 21st Century	84.048A	32,882
IDEA - Part B, Formula	84.027A	635,037
IDEA - Part B, Disc (Deaf)	84.027A	6,110
IDEA - Part B, Preschool	84.173A	5,225
IDEA C Early Intervention (Deaf)	84.181A	42
Texas Education for Homeless Children and Youth	84.196A	4,527
ESEA, Title II, Part A: Supporting Effective Instruction	84.367A	108,413
National Candidacy Cohort 23-24	84.367A	2,590
Title III, Part A, English Language Acquisition and Language Enhancement	84.365A	62,365
COVID-19 - Texas COVID Learning Acceleration Supports (ESSER III)	84.425U	48,422
COVID-19 - ARP Homeless I-TECHY Supplemental	84.425W	11,298
COVID-19 - ARP Homeless II	84.425W	7,197
COVID-19 - Elementary and Secondary School Emergency Relief III (ESSER III)	84.425U	380,994
Title IV, Part A	84.424A	60,878
Child and Adult Care Food Program	10.558	76,826
School Breakfast Program	10.553	391,050
National School Lunch Program	10.555	1,926,351
Total		\$ 11,660,858

FORT BEND INDEPENDENT SCHOOL DISTRICT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Year Ended June 30, 2025

Federal regulations, Title 2 U.S. Code of Federal Regulations Section 200.511 states, "The auditee is responsible for follow-up and corrective action on all audit findings. As part of this responsibility, the auditee must prepare a summary schedule of prior audit findings." The summary schedule of prior audit findings must report the status of the following:

- All audit findings included in the prior audit's schedule of findings and questioned costs and
- All audit findings reported in the prior audit's summary schedule of prior audit findings except audit findings listed as corrected.

I. Prior Audit Findings

None reported

FORT BEND INDEPENDENT SCHOOL DISTRICT

CORRECTIVE ACTION PLAN

For the Year Ended June 30, 2025

Federal regulations, Title 2 U.S. Code of Federal Regulations §200.511 states, "At the completion of the audit, the auditee must prepare, in a document separate from the auditor's findings described in §200.516 Audit findings, a corrective action plan to address each audit finding included in the current year auditor's reports."

I. Corrective Action Plan

Not Applicable