

**FORT BEND  
INDEPENDENT SCHOOL DISTRICT**

**FEDERAL SINGLE AUDIT REPORT**

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

# **FORT BEND INDEPENDENT SCHOOL DISTRICT**

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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 29<sup>th</sup> 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.

A handwritten signature in black ink that reads "Whitley Penn LLP". The signature is written in a cursive, flowing style.

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**

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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**

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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**

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

**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
<b>U.S. Department of Agriculture:</b>				
<b>Passed Through the Texas Department of Agriculture:</b>				
Cash Assistance:				
240	Child and Adult Care Food Program	10.558	NT4XL1GLGC5	\$ 494,146
Non-Cash Assistance (Commodities):				
240	National School Lunch Program	10.555	NT4XL1GLGC5	3,443,281
Cash Assistance:				
240	School Breakfast Program	10.553	71402101	5,198,319
240	National School Lunch Program	10.555	71302101	22,646,356
Total Child Nutrition Cluster (ALN 10.553, 10.555)				<u>31,287,956</u>
<b>Total U.S. Department of Agriculture</b>				<u><b>31,782,102</b></u>
<b>U.S. Department of Justice:</b>				
<b>Passed Through Office of Governor, Criminal Justice Division:</b>				
288	Year 3: Expanding the Campus Victim Assistance Program for K-12	16.575	3794105	31,389
288	Year 3: Expanding the Campus Victim Assistance Program for K-12	16.575	3794106	114,558
Total ALN 16.575				<u>145,947</u>
<b>Total U.S. Department of Justice</b>				<u><b>145,947</b></u>
<b>U.S. Department of Health and Human Services:</b>				
<b>Passed Through Texas Health and Human Services:</b>				
272	Medicaid Administrative Claiming Program (MAC)	93.778	HHS000537900266	289,384
Total Medicaid Cluster (ALN 93.778)				<u>289,384</u>
<b>Total U.S. Department of Health and Human Services</b>				<u><b>289,384</b></u>
<b>Federal Communication Commission</b>				
<b>Passed Through the U.S Department of Treasury</b>				
289	COVID-19 - Emergency Connectivity Fund Reimbursement	32.009	ECOEFC219000871211	<u>17,600,000</u>
<b>Total Federal Communication Commission</b>				<u><b>17,600,000</b></u>
<b>Total Expenditures of Federal Awards</b>				<u><b>\$ 90,079,210</b></u>

**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:

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

**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:

<b>Program or Source</b>	<b>Federal ALN</b>	<b>Amount</b>
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
<b>Indirect Costs:</b>		
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
<b>Total</b>		<b>\$ 11,660,858</b>

## **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