

FBISD

Financial Report 2nd Qtr 2025-26



Lead
THE PAC

2nd Qtr 2025-26 Financial Report

Notes to Financial Report

Student Enrollment & GOF Update

- Enrollment trends: 2025-26 budgeted enrollment 79,970
December 31, 2025 enrollment 78,154
Variance (1,816)
- District did not meet the budgeted enrollment by the PEIMS snapshot date of October 31, 2025. The state funding impact of lower enrollment is estimated to be between \$14M-\$17M. The district will be receiving one-time prior year state revenue funds from TEA that will help offset this loss. This additional revenue is due to the Texas comptroller adjusting prior year property values.

2nd Qtr 2025-26 Financial Report

Notes to Financial Report

General Fund (continued)

- A budget amendment was approved in December to increase the budgets for purchase order rolled over from fiscal year 2025. This was a planned use of fund balance to cover these items since they were encumbered in the prior year.
- A budget amendment will be brought to the board before June 30th for approval which will reduce tax revenue and increase state revenue as a result of the increase in the homestead exemption and the hold harmless provided by the state.
- The General Fund expensed \$15.6 million to the Health Insurance Fund to bridge the FY 2025 deficit per the adopted budget for 2026.

2nd Qtr 2025-26 Financial Report

Notes to Financial Report

Debt Funds

- The Commercial Paper has \$90 million outstanding as of December 31, 2025.

Internal Service Funds

- Health Insurance Fund has a year-to-date deficit of \$10.7 million, which includes a carry over deficit balance of \$899k, after a supplement of \$15.6 million provided by the General Fund.
- The Health Insurance Fund carries a stop loss insurance to minimize the programs exposure to high claims. The individual stop loss goes into effect once a claim on an individual reaches \$450,000.

Fort Bend ISD

General Fund

Budget Transfers

December 31, 2025

	Original Budget	Board Amendments	Transfers	Donations	Interfunction Transfers	Grand Total
11 - Instruction	543,751,108	200,742	-	17,177	158,258	544,127,284
12 - Instructional Resources Media	8,080,132	47,075	-	-	29,460	8,156,667
13 - Curriculum Development	17,292,083	127,908	-	-	42,692	17,462,684
21 - Instructional Leadership	19,866,505	9,549	-	-	(789,353)	19,086,701
23 - School Leadership	51,950,439	5,720	-	-	(91,844)	51,864,315
31 - Guidance Counseling Evaluation	42,716,956	2,676	-	-	199,822	42,919,454
32 - Social Work Services	2,603,977	-	-	-	-	2,603,977
33 - Health Services	10,086,879	11,022	-	-	(1,909)	10,095,992
34 - Student Transportation	32,645,485	431,591	-	-	(6,474)	33,070,602
35 - Food Services	50,000	-	-	-	288,915	338,915
36 - Co Curricular Extracurricular	17,770,298	192,247	-	-	(112,054)	17,850,492
41 - General Administration	21,370,978	173,313	-	-	403,430	21,947,721
51 - Plant, Maintenance & Operation	84,949,682	820,921	-	-	(133,661)	85,636,943
52 - Security And Monitoring	16,332,995	177,217	-	-	87,636	16,597,848
53 - Data Processing	16,757,558	307,340	-	-	1,256,922	18,321,821
61 - Community Services	1,025,544	-	-	-	(41,119)	984,425
71 - Principal Long-Term Debt	5,386,561	-	-	-	(1,370,773)	4,015,788
72 - Interest Long-Term Debt	-	-	-	-	80,051	80,051
81 - Facilities Acquisition	-	346,555	-	-	-	346,555
93 - Payment To Member/Ssa	700,000	-	-	-	-	700,000
99 - Other Governmental Charge	8,302,067	-	-	-	-	8,302,067
Grand Total	901,639,247	2,853,876	-	17,177	-	904,510,300

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

FORT BEND ISD
GENERAL OPERATING FUND
Interim Statement of Revenues and Expenditures
December 31, 2025

	Current Year, YTD July 2025 - December 2025				Prior Year, YTD July 2024 - December 2024		
	Adjusted Budget	Actual	Remaining Budget	Percentage Recognized/ Expended	Adjusted Budget	Actual	Percentage Recognized/ Expended
REVENUE							
57xx Local revenue	\$ 476,289,460	\$ 95,466,576	\$ 380,822,884	20%	\$ 419,563,537	\$ 193,673,332	46%
58xx State program revenues	421,365,524	219,862,423	201,503,101	52%	402,819,954	198,228,389	49%
59xx Federal program revenues	9,002,107	2,633,848	6,368,259	29%	9,300,000	2,246,700	24%
Total Revenue	906,657,091	317,962,847	588,694,243	35%	831,683,491	394,148,422	47%
EXPENDITURES BY FUNCTION							
Instruction	544,127,284	213,884,302	330,242,982	39%	490,860,765	190,879,499	39%
Instructional resources media	8,156,667	3,607,030	4,549,637	44%	8,367,109	3,256,510	39%
Curriculum development	17,462,684	7,725,560	9,737,124	44%	17,133,939	6,923,517	40%
Instructional leadership	19,086,701	9,497,081	9,589,620	50%	19,154,288	9,003,364	47%
School leadership	51,864,315	25,933,896	25,930,419	50%	51,363,913	23,504,302	46%
Guidance counseling evaluation	42,919,454	20,065,304	22,854,150	47%	44,597,101	18,401,268	41%
Social work services	2,603,977	1,036,209	1,567,768	40%	3,111,353	1,391,917	45%
Health services	10,095,992	4,504,229	5,591,763	45%	10,015,361	3,904,542	39%
Student transportation	33,070,602	13,572,113	19,498,489	41%	28,041,078	11,073,820	39%
Food services	338,915	178,846	160,069	53%	52,702	45,850	87%
Co curricular extracurricular	17,850,492	8,088,622	9,761,870	45%	18,949,598	7,977,525	42%
General administration	21,947,721	10,192,729	11,754,992	46%	20,874,518	9,658,720	46%
Plant, maintenance & operation	85,636,943	45,902,290	39,734,653	54%	91,887,111	48,197,631	52%
Security and monitoring	16,597,848	7,759,710	8,838,138	47%	15,350,000	6,710,027	44%
Data processing	18,321,821	11,243,608	7,078,213	61%	19,474,405	9,082,645	47%
Community Services	984,425	882,901	101,524	90%	1,107,491	693,568	63%
Principal Long-Term Debt	4,015,788	1,036,366	2,979,422	26%	2,831,607	3,219,342	114%
Interest Long-Term Debt	80,051	72,469	7,582	91%	-	-	-
Facilities acquisition	346,555	328,760	17,795	95%	1,360,000	-	0%
Payment to member/ssa	700,000	430,579	269,421	62%	531,360	316,400	60%
Other governmental charge	8,302,067	3,629,047	4,673,020	44%	6,665,020	3,241,190	49%
	904,510,300	389,571,653	514,938,647	43%	851,728,719	357,481,638	42%
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,146,791	(71,608,806)			(20,045,228)	36,666,783	
7xxx Other financing sources	2,500,000	1,250,000	1,250,000	50%	2,768,578	1,409,587	51%
8xxx (Other financing uses)	(1,807)	(1,807)	-	100%	(6,622)	-	0%
Net Change	4,644,984	(70,360,613)			(17,283,272)	38,076,370	
Fund Balance - Beginning 06/30/2025		211,818,813					
Fund Balance - Ending 12/31/2025		\$ 141,458,200					

FORT BEND ISD
GENERAL OPERATING FUND
Interim Statement of Revenues and Expenditures
December 31, 2025

Current Year, YTD
July 2025 - December 2025

Prior Year, YTD
July 2024 - December 2024

EXPENDITURES BY MAJOR OBJECT

	Current Year, YTD July 2025 - December 2025				Prior Year, YTD July 2024 - December 2024		
	Adjusted Budget	Actual	Remaining Budget	Percentage Recognized/ Expended	Adjusted Budget	Actual	Percentage Recognized/ Expended
61xx Payroll Costs	\$ 782,286,674	\$ 330,019,545	\$ 452,267,129	42%	\$ 734,095,698	\$ 297,037,691	40%
62xx Purchased and contracted services	69,599,728	30,322,377	39,277,350	44%	65,218,580	33,974,428	52%
63xx Supplies and Materials	32,538,013	18,196,936	14,341,077	56%	31,564,445	12,891,902	41%
64xx Other operating expenditures	15,017,966	9,557,468	5,460,498	64%	16,459,630	10,196,035	62%
65xx Debt service	4,097,039	1,108,835	2,988,204	27%	2,747,805	3,219,342	117%
66xx Capital Outlay	970,880	366,492	604,388	38%	1,642,562	162,240	10%
Total Expenditures	\$ 904,510,300	\$ 389,571,653	\$ 514,938,647	43%	\$ 851,728,719	\$ 357,481,638	42%

FORT BEND ISD
National School Breakfast and
Interim Statement of Revenues and Expenditures
December 31, 2025

Current Year, YTD
July 2025 - December 2025

Prior Year, YTD
July 2025 - December 2025

	Current Year, YTD				Prior Year, YTD			
	Adjusted Budget	Actual	Remaining Budget	Percentage Recognized/ Expended	Adjusted Budget	Actual	Percentage Recognized/ Expended	
REVENUE								
57xx Local revenue	\$ 11,356,000	\$ 5,909,503	\$ 5,446,497	52%	\$ 11,611,000	\$ 6,310,875	54%	
58xx State program revenues	195,000	148,424	46,576	76%	195,000	83,974	43%	
59xx Federal program revenues	33,515,000	14,507,869	19,007,131	43%	32,610,000	15,249,083	47%	
Total Revenue	45,066,000	20,565,796	24,500,204	46%	44,416,000	21,643,932	49%	
EXPENDITURES BY FUNCTION								
Food services	49,876,467	21,080,753	28,795,714	42%	57,317,557	21,610,066	38%	
Plant, maintenance & operation	15,500	4,090	11,410	26%	647,500	199,245	31%	
	49,891,967	21,084,843	28,807,124	42%	57,965,057	21,809,310	38%	
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,825,967)	(519,047)			(13,549,057)	(165,378)		
7xxx Other financing sources	-	-	-		-	11,687		
Net Change	(4,825,967)	(519,047)			(13,549,057)	(153,692)		
Fund Balance - Beginning 06/30/2025		24,039,694						
Fund Balance - Ending 12/31/2025		<u>\$ 23,520,647</u>						
EXPENDITURES BY MAJOR OBJECT								
61xx Payroll Costs	\$ 18,727,860	\$ 7,808,078	\$ 10,919,782	42%	\$ 18,438,257	\$ 7,220,328	39%	
62xx Purchased and contracted services	970,500	174,176	796,324	18%	4,649,800	188,638	4%	
63xx Supplies and Materials	23,605,000	12,349,328	11,255,672	52%	24,721,000	10,871,061	44%	
64xx Other operating expenditures	2,783,607	51,740	2,731,867	2%	66,000	27,802	42%	
66xx Capital Outlay	3,805,000	701,520	3,103,480	18%	10,090,000	3,501,481	35%	
Total Expenditures	\$ 49,891,967	\$ 21,084,843	\$ 28,807,124	42%	\$ 57,965,057	\$ 21,809,310	38%	

FORT BEND ISD
SPECIAL REVENUE FUNDS

Interim Statement of Revenues and Expenditures

December 31, 2025

** Includes Indirect Costs

Special Revenue Fund	Fund Number	Begin Date	End Date	Total Award	Jul 2022-Dec 2025 Actual	Remaining Budget
Texas Education for Homeless Children and Youth 2024-2025	206	09/20/24	08/31/26	112,166	103,072	9,094
Texas Education for Homeless Children and Youth -Cont.	206	09/01/25	08/31/26	144,300	17,358	126,942
ESEA, Title I, Part A - Improving Basic Programs 2025-2026	211	07/01/25	09/30/26	15,225,483	3,735,084	11,490,399
Title I, 1003 ESF Focused Support Grant	211	07/01/24	08/31/26	300,000	149,213	150,787
IDEA - Part B, Formula 2025-2026	224	07/01/25	09/30/26	13,999,662	3,290,372	10,709,290
IDEA - Part B, Preschool 2025-2026	225	07/01/25	09/30/26	161,765	23,593	138,172
Perkins V: Strengthening Career and Tech Education-2025-2026	244	07/01/25	08/15/26	758,767	407,071	351,696
ESEA, Title II, Part A - Supporting Effective Instruction 2025-2026	255	07/01/25	09/30/26	2,425,509	701,415	1,724,094
Title III, Part A - ELA 2025-2026	263	07/01/25	09/30/26	1,404,192	284,493	1,119,699
Title III Part A Immigrant 2025-2026	263	07/01/25	09/30/26	138,633	15,125	123,508
Title IV, Part A 2025-2026	289	07/01/25	09/30/26	1,110,504	142,082	968,422
Shared Services Arrangement						
IDEA - Part B, Discretionary Deaf 2025-2026	315	07/01/25	09/30/26	170,026	41,121	128,905
Instructional Materials Allotment	410	05/14/25		25,389,955	2,451,660	22,938,295
Law Enforcement Officer Standards and Education	427	07/01/22		11,360	11,360	-
Region 4 Teacher Pipeline Incentive Grant	427	07/01/24	06/30/26	80,000	-	80,000
School Safety Standards	429	07/27/23	04/30/26	3,216,079	3,216,079	-
Safe Cycle 2	429	05/09/24	04/30/27	2,662,989	2,021,524	641,465
Safety and Facilities Enhancement (Safe) -2023-2025	429	12/01/23	04/30/27	7,811,859	506,778	7,305,081
2025-2027 Interactive Online Learning Grant, Cycle 2	429	03/14/25	04/30/27	300,000	300,000	-
2024-2025 Strong Foundations Planning	429	02/20/25	08/31/26	300,000		300,000
2025-2026 Phone Free School Grant Program	429	09/22/25	08/31/26	588,908		588,908
Shared Services Arrangement Regional Day School for the Deaf	435	09/01/25	09/30/26	2,940,856	257,691	2,683,165
Fort Bend Education Foundation	492	04/30/25	06/30/26	688,165	618,338	69,827
Houston Endowment-TNTP	497	07/23/25	05/31/27	200,000	68,088	131,912
				80,141,178	18,361,517	61,779,661

**FORT BEND ISD
DEBT SERVICE FUNDS**

Interim Statement of Revenues and Expenditures
December 31, 2025

	Current Year, YTD July 2025 - December 2025				Prior Year, YTD July 2024 - December 2024		
	Adjusted Budget	Actual	Remaining Budget	Percentage Recognized/ Expended	Adjusted Budget	Actual	Percentage Recognized/ Expended
REVENUE							
57xx Local revenue	\$ 163,750,432	\$ 31,805,367	\$ 131,945,065	19%	\$ 155,733,910	\$ 72,185,335	46%
58xx State program revenues	19,357,332	12,008,272	7,349,060	62%	19,146,553	8,791,705	46%
Total Revenue	183,107,764	43,813,639	139,294,125	24%	174,880,463	80,977,040	46%
EXPENDITURES BY FUNCTION							
Principal Long-Term Debt	109,800,000	89,715,000	20,085,000	82%	108,205,000	120,222,202	111%
Interest Long-Term Debt	73,358,184	35,183,137	38,175,047	48%	59,908,091	-	0%
Bond Issuance Costs	2,645,093	335,085	2,310,008	13%	1,973,222	-	0%
	185,803,277	125,233,222	60,570,055	67%	170,086,313	120,222,202	71%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,695,513)	(81,419,583)			4,794,150	(39,245,162)	
7xxx Other financing sources	-	-	-		66,335,000	-	0%
8xxx (Other financing uses)	-	-	-		(66,330,669)	-	0%
Net Change	(2,695,513)	(81,419,583)			4,798,481	(39,245,162)	
Fund Balance - Beginning 06/30/2025		166,693,378					
Fund Balance - Ending 12/31/2025		\$ 85,273,795					

FORT BEND ISD
CAPITAL PROJECTS FUNDS
Interim Statement of Revenues and Expenditures
December 31, 2025

	<u>Current Year, YTD</u> <u>July 2025 - December 2025</u>	<u>Prior Year, YTD</u> <u>July 2024 - December 2024</u>
	<u>Actual</u>	<u>Actual</u>
REVENUE		
57xx Local revenue	\$ 1,523,042	\$ 2,398,367
59xx Federal program revenues	-	2,556,926
Total Revenue	<u>1,523,042</u>	<u>4,955,292</u>
EXPENDITURES BY FUNCTION		
Instruction	6,611,193	23,614,563
Instructional resources media	-	15,705
Student transportation	(1,910)	2,499,825
Co curricular extracurricular	-	468,266
General administration	53,718	157,374
Plant, maintenance & operation	(77,041)	946,146
Security and monitoring	1,048,382	1,168,509
Data processing	3,048,415	17,461,031
Principal Long-Term Debt	84,557	128,267
Interest Long-Term Debt	1,956	-
Facilities acquisition	<u>158,069,619</u>	<u>64,315,399</u>
	168,838,889	110,775,084
Excess (Deficiency) of Revenues		
Over (Under) Expenditures	<u>(167,315,847)</u>	<u>(105,819,792)</u>
Net Change	<u>(167,315,847)</u>	<u>(105,819,792)</u>
Fund Balance - Beginning 06/30/2025	67,659,588	
Fund Balance - Ending 12/31/2025	<u>\$ (99,656,259)</u>	

<u>Recap of Fund Balance</u>	<u>Fund Balance</u>	<u>Contingency</u>	
2014 Bond Remaining Projects	1,391,480	1	(a)
2018 Bond Remaining Projects	(3,929,493)	13,953,753	(b)
2023 Bond Remaining Projects	<u>(97,118,246)</u>	29,097,811	(c)
	<u>(99,656,259)</u>	<u>43,051,565</u>	

- (a) The 2014 Bonds have unissued debt of \$10,250,000 therefore not reflected in the balance reported.
(b) The 2018 Bonds have unissued debt of \$41,730,000 and therefore not reflected in the balance reported.
(c) The 2023 Bonds have unissued debt of \$815,700,000 and therefore not reflected in the balance reported.

FORT BEND ISD - BOND FUNDS
Interim Statement of Budget and Expenses
December 31, 2025

2014 BOND FUND:	Original Budget	Bond Proceeds	Encumbrances	Expenses	Unspent Proceeds	Status & Comments	Est Compl Date
James Reese Career & Tech Center	59,388,188	66,342,004	26,667	65,300,331	1,015,006	Close out in process	TBD
Safety & Security - Security Cameras							
SUPPORT AREAS - Cameras	7,190,815	1,332,901	-	1,332,475	426		TBD
INFRASTRUCTURE - Cameras	4,617,950	7,236,407	81,186	6,941,830	213,391		TBD
Unallocated Funds	-	1	-	-	1 (a)		N/A
2014 Interest Earned - Contingency	-	-	-	-	- (b)	Interest earned on bond proceed investments	N/A
Washers & Dryers	-	347,900	-	332,925	14,975	Reviewing campuses to determine need	
Chiller Drive Replacements	-	1,440,000	-	1,440,000	-	Review purchase orders for remaining work	
Network UPS Refresh Project	-	681,864	25,539	656,325	-	Closing out	Dec-22
Replace & Upgrade Network Components	-	514,206	-	498,415	15,791	IT is evaluating needs aligned with project 1019 to closeout.	Dec-22
UCS Server Refresh	-	1,330,407	-	1,330,407	-	Close out in process	
Portable Building Relocations 2021-2022	-	5,267,380	16,062	5,260,559	(9,241)	RTMS lease ongoing	
Fine Arts Instruments	-	130,000	-	85,322	44,678		
Security Camera Replacement	-	400,000	534	399,466	(0)	Close out in process	
DHS - Boiler Replacement	-	98,500	-	98,432	68		
Facility Condition Index Audit	-	400,000	394,000	-	6,000		
Natatorium III	-	9,771,483	-	-	9,771,483	50% Construction Document Phase in progress	
Completed Projects	412,803,047	374,751,099	-	374,751,099	-		
2014 BOND TOTAL:	484,000,000	491,438,809	543,988	479,822,244	11,072,577		

CONTINGENCY CURRENTLY AVAILABLE:

Contingency Unallocated	\$	1
Bond Interest Income		0
TOTAL	\$	1

UNISSUED DEBT

Note: Currently there is \$10,250,000 of unissued bond proceeds

FORT BEND ISD - BOND FUNDS
Interim Statement of Budget and Expenses
December 31, 2025

2018 BOND FUND:	Original Budget	Bond Proceeds	Encumbrances	Expenses	Unspent Proceeds	Status & Comments	Est Compl Date
<u>NEW CONSTRUCTION:</u>							
Bhuchar ES (#53) - Riverstone (#160) PKG009	45,751,823	40,751,823	64,720	40,479,639	207,464	Original scope substantially complete; additional scope in progress	TBD
MS #16 - Design (#056) PKG049	10,167,072	6,067,072	48,479	5,802,308	816,285	Design complete; construction covered under 2023 Bond	TBD
Crawford HS (#12) - High School (#018) PKG050	180,973,879	174,473,879	1,294,278	171,875,110	2,319,004	Construction SC. Close out in progress	TBD
CHS - Field House PKG035.2	-	14,753,649	6,195	14,650,212	97,242	Close-outs in progress	TBD
Ferguson ES (#54) - Sienna South (#162)	-	38,949,237	84,936	38,571,277	292,930	Close-out in progress	TBD
<u>CAMPUS REBUILD</u>							
Lakeview ES Rebuild PKG006	33,903,645	32,792,092	-	32,713,630	78,462	Financial close out in progress	TBD
Meadows ES Rebuild PKG004	32,182,322	29,752,212	11,123	29,616,954	124,134	Financial close out in progress	TBD
<u>CLASSROOM ADDITIONS</u>							
CVME - Classroom Additions PKG005	7,745,619	5,043,427	-	5,043,427	-	Financial close-out in process	TBD
Completed Projects	6,894,965	5,628,231	-	5,628,231	-		TBD
<u>PKG002.1 DISTRICT WIDE MDF/IDF UPGRADES</u>							
DSTW - MDF/IDF Upgrades PKG1	4,673,558	3,683,219	-	3,683,219	-	Financial aspect of project to remain open until PKG002.2 closes	TBD
<u>PKG002.2 DISTRICT WIDE MDF/IDF UPGRADES</u>							
DSTW - MDF/IDF Upgrades PKG2	19,626,442	13,760,448	-	13,760,376	72	Financial close-out in process	
<u>DEFECIENCIES & LIFE CYCLE</u>							
<u>PKG052 EXTERIOR LED LIGHTING UPGRADES</u>							
		4,359,790	1,003,110	3,091,454	265,226	Close-out in progress.	
<u>PKG053 PHS PARKING LOT REPLACEMENT</u>							
PHS - Parking Lot Replacement	-	816,863	-	816,863	-	Financial close-out in process	
<u>PKG055 APE DRAINAGE IMPROVEMENTS</u>							
APE - Drainage Improvements	-	966,000	4,369	871,736	89,895	Construction substantially complete; close-out in process	
<u>PKG056 SECURITY FENCING</u>							
	-	4,414,540	109,213	3,148,574	1,156,753	Closeout in progress.	
<u>PKG057 BPE INTERIOR RENOVATIONS</u>							
BPE - Interior Renovations	-	7,556,565	155,832	7,277,300	123,434	Closeout in progress	
<u>PKG058 HHS CENTRAL PLANT</u>							
HHS - Central Plant	-	1,330,000	-	1,329,754	246	Close-out in progress.	
<u>PKG059 FCMS WATER LINE REPLACEMENT</u>							
FCMS - Water Line Replacement	-	530,436	-	530,436	-	Financial close-out in process	
<u>PKG060 LOMS PNEUMATIC CONTROLS</u>							
LOMS -Pneumatic Controls	-	735,000	-	687,067	47,933	Close-out in progress.	
<u>PKG010 FINE ARTS</u>							
	65,279,077	65,110,909	-	64,853,276	257,633	Financial close-out in process	
<u>PKG011 EXTENDED DAY SUITE & SPED</u>							
	12,084,364	7,695,225	-	7,695,225	-	Financial close-out in process	
<u>PKG013 KITCHEN RENOVATIONS</u>							
	16,869,946	17,282,474	-	17,282,474	-	Financial close-out in process	
<u>PKG016 NEW AG FACILITY</u>							
DAVIS AG - Renovation	3,654,850	3,727,541	15	3,717,810	9,716	Close out in progress	
<u>PKG019 EXTERIOR ENVELOPE</u>							
	14,338,449	10,102,509	-	10,102,509	-	Financial close-out in process	
<u>PKG021 TURF & ATHLETEICS</u>							
	41,667,458	41,754,408	461,060	41,008,343	285,005	Close-out in progress.	
<u>PKG022 FF&E PACKAGE</u>							
	15,203,651	14,894,661	6,968	12,797,329	2,090,365	Financial close out in process	
<u>PKG023 HVAC CONTROLS</u>							
	4,868,203	4,868,203	-	4,842,224	25,979	Close-out in progress.	
<u>PKG024 WATER HEATERS/BOILERS</u>							
	3,473,761	3,958,025	-	3,958,025	-	Financial close-out in process	
<u>PKG025 SITE WORK</u>							
	7,222,466	7,222,466	92,391	6,874,905	255,170	Close-out in progress.	

FORT BEND ISD - BOND FUNDS
Interim Statement of Budget and Expenses
December 31, 2025

2018 BOND FUND:	Original Budget	Bond Proceeds	Encumbrances	Expenses	Unspent Proceeds	Status & Comments	Est Compl Date
PKG026 ROOFING	18,671,852	17,757,275	-	17,757,275	-	Financial close-out in process	
PKG027 ROOFING PACKAGE	33,342,268	27,705,755	6,549	25,884,746	1,814,460	Financial close-out in process	
PKG028 ROOFING PACKAGE	25,108,092	23,696,327	64,365	23,510,463	121,499	Financial close-out in process	
PKG030 FIRE SPRINKLERS	7,788,823	5,788,823	131,173	5,635,275	22,375	close-out in process	
PKG031 MULTICAMPUS RENOVATIONS	1,727,660	2,197,064	-	2,197,064	-	Financial close-out in process	
PKG035 STRUCTURAL REPAIR	6,245,602	4,711,799	-	4,711,799	-	Financial close-out in process	
PKG036 FIRE ALARMS	3,350,550	4,332,170	-	4,332,170	-	Financial close-out in process	
PKG042 HVAC/MEP PACKAGE #A1	8,638,871	8,498,871	-	8,478,833	20,038	Construction Substantially Complete. Close-out in progress.	
PKG044 HVAC/MEP PACKAGE #A3	9,160,052	8,885,052	4,900	8,816,705	63,447	Close-out in progress.	
PKG045 HVAC/MEP PACKAGE #A4	6,123,183	6,173,183	-	6,017,183	156,000	Close-out in progress.	
PKG046 HVAC/MEP PACKAGE #A5, #A6	11,646,227	12,446,227	1,132	12,199,380	245,716	Close out in Progress	
PKG099 DISTRICT WIDE	333,617,637	301,146,003	945,537	278,199,180	22,001,286		
SPED Camera Project	1,250,000	1,250,000	20,530	1,214,262	15,208		
Security Camera Storage	2,625,000	2,500,000	15,102	2,272,211	212,687		
ID Badges	3,000,000	3,000,000	52,181	1,339,150	1,608,669	Rolled out to campuses	
Buses & Other Vehicles	8,837,500	8,409,534	-	7,605,591	803,942	SPED buses ordered; 90 - 120 days for delivery	
DSTW - White Fleet	1,721,500	2,149,466.33	7	2,073,241.63	76,218		Fall-23
Computer Lab/Library Devices	10,000,000	9,252,389	2,700	9,249,689	-	Close-out	
Classroom A/V Refresh	29,100,000	29,547,611	175,151	28,828,693	543,768	Original scope completed, projector decomm completed. Working on additional instructional spaces now	
K-12 Student Devices	37,600,000	44,038,190	35,415	43,177,291	825,483	Next phase of refresh (ES Student devices) will complete this project	Summer 202!
Lending Library Devices	14,500,000	3,228,807	12,767	3,216,040	-	Close-out	-
Printers	2,200,000	3,233,004	54,825	3,052,399	125,780	eRate reimbursement increase (\$100,000) to cover failing printers	-
Data Center Systems	3,620,000	1,630,755	-	1,630,755	-	Close-out	
Data Center Infstr Systems	3,600,000	3,359,916	2,502	2,607,414	750,000	eRate reimbursement increase (\$750,000) to cover primary compute cluster refresh in 2027	
Teacher Devices	7,700,000	8,101,367	-	8,101,367	-	Close-out	
Support Staff Devices	3,600,000	6,146,171	2,308	4,878,975	1,264,888	eRate reimbursement increase (\$1,250,000) to cover laptops for instructional aid growth	Fall 2024
Network Infstr SW & HW	310,000	133,289	-	133,289	-	Close-out	
Network Infstr Services	180,000	296,241	-	296,241	-	Close-out	
Phone Lifecycle Refresh	1,500,000	1,845,917	2,105	1,838,567	5,245	Holding for additional purchase	
Broadcast System	1,700,000	1,418,608	-	1,375,438	43,170	Holding for additional purchase	
Non-Classroom A/V Refresh	2,010,000	6,177,016	380,051	5,563,524	233,441	Final 5 ES in progress (Madden on hold). eRate reimbursement increase (\$200,000) to cover auditorium failures	
Land Purchases	19,689,120	22,129,120	57,914	22,068,182	3,024		
Police Radio Consoles	200,000	200,000	46,232	151,987	1,781	Deployment in progress	
Network Infrastructure Refresh		3,282,404	28,922	3,251,945	1,537	Working on Close-Out	
Bond Program Contingency	5,019,364	13,355,868	-	-	13,355,868	Interest earned on bond proceed investments	
Interest Income Contingency		597,885	-	-	597,885		
T Bldg Relocate 2023-2024		2,896,668	56,824	2,639,844	200,000	Close-out ongoing	
MISC Projects		90,026	-	90,026	-		
TRANS LO - Ice Machine		11,557	-	11,557	-		
IT Service Management (ITSM) Tool		770,379	-	266,883	503,496	eRate reimbursement increase (\$500,000) to cover additional scope and platform growth	
Completed Projects	173,855,153	121,062,207	-	121,062,207	-		
CONTINGENCY PROJECTS:							
Portables 2022-2023		2,828,412	3,385	2,825,027	-	Close-out ongoing	
Security Camera Replacement		125,000	-	124,292	709		
Generator Refurbishment - Facilities		200,000	58,231	141,707	62		
WHS - Freezer Concrete Work		-	-	-	-		
Bond Survey		41,705	-	-	41,705		
Bond Marketing Consultant		49,500	-	49,500	-		
CTE - Cafeteria Table		30,530	-	20,452	10,078		
Elevator Knox Boxes		64,800	-	-	64,800		
PeopleSoft HCM Contracts		745,111	-	734,962	10,149	Project is underway and currently working on planning activities and design sessions	
T Bldg - Relocate 2024-2025		3,050,604	85,920	2,597,084	367,600	All campuses substantially complete	
Skyward Qmlativ Upgrade		670,000	246,753	236,957	186,290		

FORT BEND ISD - BOND FUNDS
Interim Statement of Budget and Expenses
December 31, 2025

	Original Budget	Bond Proceeds	Encumbrances	Expenses	Unspent Proceeds	Status & Comments	Est Compl Date
2018 BOND FUND:							
BBE - Chiller Replacement		206,771	-	206,771	-		
HRE - Chiller Replacement		241,500	-	241,500	-		
T Bldg - Relocate 2025-2026		3,581,000	637,658	2,181,019	762,322		
Natorium III		1,228,517	-	-	1,228,517	50% Construction Document Phase in progress	
Completed Projects		1,485,853	-	1,485,853	-		
Total 2018 Bond	992,600,000	1,000,868,757	5,528,290	961,294,886	34,045,581		
INTEREST INCOME PROJECTS							
Total 2018 Bond - Interest Income	-	-	-	-	-		
2018 BOND TOTAL:	992,600,000	1,000,868,757	5,528,290	961,294,886	34,045,581		

Note: The below amounts reflect bond contingency but debt has not been issued yet. Therefore, contingency amts. are not reflected on the budget reports.

CONTINGENCY CURRENTLY AVAILABLE:

2018 Bond Construction Savings	9,526,671
2018 Erate Proceeds reserved for Budget Manager 274	3,829,197
2018 Bond Interest Income	597,885
	<u>13,953,753</u>

UNISSUED DEBT

Note: Currently there is \$41,730,000 of unissued bond proceeds

FORT BEND ISD - BOND FUNDS
Interim Statement of Budget and Expenses
December 31, 2025

2023 BOND FUND:	Original Budget	Bond Proceeds	Encumbrances	Expenses	Unspent Proceeds	Status & Comments	Est Compl Date
CAMPUS REBUILD							
BRIARGATE ELEM - Rebuild BP001	48,263,993	53,963,993	1,127,969	50,327,568	2,508,456	Project Closeout in progress	
MISSION BEND ELEM - Rebuild BP002	48,263,994	51,763,994	1,022,218	48,089,819	2,651,957	Project Closeout in progress	
CHS - Rebuild BP003	237,025,533	255,025,533	132,698,120	93,375,296	28,952,117	Construction Phase I in progress, Phase 1 SC scheduled for May 2027.	
NEW CONSTRUCTION:							
FHE - ELEM #56 BP004	20,355,024	26,155,024	1,223,755	22,194,967	2,736,301	Project Closeout in progress	
Coleman MS #16 - BP005	87,293,936	91,293,936	20,743,523	60,001,809	10,548,604	Construction phase in progress. School Opening 8/2026	May-26
ELEM #55 - BP006	50,810,920	3,239,183	3,239,183	-	-	Project is on hold	
Natatorium III BP007 2023 Proposition C	22,900,000	22,900,000	1,152,174	494,599	21,253,227	50% Construction Document Phase in progress	
TRANS SE - Transportation Fac BP008	23,014,687	3,820,285	2,710,948	1,441,602	(332,265)	Design development documents received. Project on hold	
BP009 BPE Renovations							
BPE - Renovations	10,908,394	10,908,394	9,961	10,394,221	504,213	Close-out in progress	
BP10 Turf & Athletics							
	27,529,222	26,538,407	807,896	1,095,791	24,634,720	Procurement phase in progress	
BP011 Athletic Renovations							
	10,308,301	10,308,301	3,996,448	5,351,109	960,744	Construction phase I in progress. SC 7/2026	Jul-26
BP012 Athletic Renovations							
	27,759,125	28,749,940	1,003,689	903,870	26,842,381	50% Construction documents phase in progress	
BP013 Kitchen Renovations							
	23,125,091	23,125,091	553,745	2,281,542	20,289,804	BOT approval rec'd 12/2025; Construction to start Jan 2026	
BP014 Kitchen Renovations							
	21,662,292	21,662,292	9,237,171	10,013,693	2,411,427	CIP; Scope complete and kitchen operational at CMMS & FCMS	Mar-26
BP015 Exterior Signage							
	466,830	466,830	78,120	-	388,710	Job Contract Proposal review in progress.	
BP016 FF&E Package							
	20,250,105	20,250,105	1,569,471	9,204,232	9,476,402	Construction Phase-7 campuses; Procurement Phase-2 campuses	
BP017 Triplex Renovations							
TRIPLEX - Renovations	10,243,647	9,243,647	3,314,727	3,183,068	2,745,852	Construction Phase in Progress.	
BP018 Flooring							
	8,130,881	8,130,881	133,676	3,928,588	4,068,617	Project Closeout in progress.	
BP019 Playgrounds & Outdoors							
	7,940,092	7,940,092	11,398	7,718,316	210,378	Project close out in progress. BRE on hold until further notice.	
BP020 Interior Renovations							
	18,616,702	18,616,702	10,300,466	8,144,360	171,876	Construction phase in progress.	
BP021 Renovations							
	10,963,489	10,963,489	370,435	9,775,220	817,834	Construction phase substantially complete. Project closeout in progress.	
BP022 Gym Renovations/Addition							
	16,094,910	16,094,910	465,404	662,072	14,967,434	Procurement phase in progress.	
BP023 CVME Foundation Repairs							
CVME - Foundation Repairs	9,032,022	21,180,116	1,589,433	-	19,590,683	50% Construction Documents Phase in progress.	
BP024 Façade Upgrade/Renovate							
	24,877,763	19,677,763	1,186,145	8,733,696	9,757,922	Construction to begin at RME. TWE on hold	Jul-25
BP025 Trans Renovations							
	11,543,890	11,543,890	3,113,658	5,374,151	3,056,082	Construction phase in progress	Jul-26
BP026 Misc Renovations							
	7,125,715	6,125,715	332,073	4,188,279	1,605,363	Construction in progress; EGE, LGE & JSE on hold	Feb-26
BP027 RR Renovations							
	15,218,272	15,218,272	5,953,814	8,421,318	843,141	Construction Phase in progress	May-26
BP028 Renovations							
DHS - Renovations	15,608,205	15,093,776	3,293,090	10,229,505	1,571,181	Construction Phase in progress	Jun-27
DMS - Renovations	4,184,651	4,699,080	1,526,153	2,640,009	532,918		
BP029 Renovations							
MHS - Renovations	27,699,094	25,199,094	13,130,412	7,281,978	4,786,704	Construction phase in progress	Oct-26
BP030 Renovations							
WHS - Renovations	19,071,557	19,071,557.00	556,396.12	659,271.00	17,855,890	Procurement phase in progress	
BP031 Renovations							
BHS - Renovations	19,753,705	19,753,705	13,035,098	2,498,162	4,220,445	Construction phase in progress	Aug-27

FORT BEND ISD - BOND FUNDS
Interim Statement of Budget and Expenses
December 31, 2025

2023 BOND FUND:	Original Budget	Bond Proceeds	Encumbrances	Expenses	Unspent Proceeds	Status & Comments	Est Compl Date
BP032 Renovations							
HHS - Renovations	14,672,500	14,672,500	12,046,599	790,900	1,835,001	Construction phase in progress	
BP033 Fine Arts Renovations	22,321,831	22,321,831	950,709	568,664	20,802,458	100% Construction Documents phase in progress	
BP034 Roofing Pkg	26,106,628	21,106,628	5,408,535	10,957,248	4,740,844	Construction in progress	May-26
BP035 Intercom System Pkg	8,584,313	8,584,313	262,720	513,735	7,807,858	Procurement phase in progress.	
BP036 Sitework Pkg 1	10,251,953	10,251,953	418,037	441,619	9,392,298	Procurement phase in progress.	
BP037 Sitework Pkg 2	7,189,759	7,189,759	535,953	157,625	6,496,181	100% Construction documents phase in progress	
BP038 Sitework Pkg 3	5,866,061	5,866,061	327,984	492,264	5,045,813	100% Construction Documents phase in progress	
BP039 HVAC/MEP East Zone 1	9,612,985	12,112,985	8,181,045	1,943,947	1,987,993	Construction in progress	
BP040 HVAC/MEP East Zone 2	8,877,351	8,477,351	491,104	6,818,639	1,167,608	Project closeout in progress. BRE on hold	Mar-26
BP041 HVAC/MEP East Zone 3	7,965,264	8,715,264	304,419	327,172	8,083,673	Procurement phase in progress	
BP042 HVAC/MEP East Central 1	9,468,247	11,468,247	3,922,200	6,200,302	1,345,745	Construction Phase in progress	Jul-26
BP043 HVAC/MEP East Central 2	10,127,916	11,827,916	723,486	9,744,738	1,359,692	Construction Phase in progress	Aug-26
BP044 HVAC/MEP West Central 1	7,110,499	9,110,499	86,953	8,337,248	686,298	Construction in progress	May-26
BP045 HVAC/MEP West Central 2	14,196,384	14,196,384	4,643,293	9,027,572	525,518	Construction in progress	Sep-26
BP046 HVAC/MEP West 1	3,712,131	5,712,131	1,950,700	3,267,656	493,775	Construction in progress.	Jun-26
BP047 HVAC/MEP West 2	7,969,206	7,969,206	244,687	313,941	7,410,578	Procurement Phase in progress.	
BP048 HVAC/MEP West 3	6,925,087	6,925,087	306,820	195,214	6,423,053	Procurement Phase in progress.	
BP049 HVAC/MEP	6,071,384	6,071,384	986,496	3,232,905	1,851,983	Construction in progress.	Jul-26
BP050 Drinking Fountains	3,230,000	3,230,000	133,587	947,527	2,148,886	Construction phase II in progress; Phase II -SC scheduled 10/2026	
BP051 Cameras & Monitors	546,849	546,849	21,000	9,000	516,849	Procurement Phase in progress.	
BP052 Life Safety Systems	6,610,337	6,299,512	100,505	135,995	6,063,012	100% Construction Documents Phase in progress	
BP053 Stage Curtains	435,086	435,086	10,000	277,092	147,994	Financial Closeout in progress.	
BP054 Exterior Lighting	3,307,487	3,307,487	118,875	160,943	3,027,669	Job Order Contract proposal review in progress.	
BP055 Sound System Package	2,000,700	2,000,700	31,196	72,792	1,896,712	Job Order Contract proposal review in progress.	
BP0098	12,250,000	31,646,103	314,469	1,813,462	29,518,172		
D&C Space Planning		-	-	-	-		
Facilities Power Correction		750,000	-	750,000	-		
Fine Arts Instruments		2,000,000	314,469	1,063,462	622,069		
Life Safety Upgrades		500,000	-	-	500,000		
2023 Bond Program Contingency		26,504,027	-	-	26,504,027	Interest earned on bond proceed investments	
2023 Interest Inc Contingency	-	1,892,076	-	-	1,892,076		
BP0099	15,370,000	15,370,000	1,020,337	10,448,379	3,901,285		
Security Cameras		3,050,000	632,079	520,616	1,897,305	65 of 200 interior cameras installed; contractor to change out 53 exterior cameras	
Police Vehicles		1,190,000	-	1,188,628	1,372		
Floor Mounted Door Locks		200,000	-	-	200,000		
Std Weapons & Response Kits		200,000	68,258	67,058	64,684	Order has been placed and expected 1st quarter 2026	
Emergency Notification System		175,000	-	-	175,000		
Safety & Security Contingency		830,000	-	-	830,000		

FORT BEND ISD - BOND FUNDS
Interim Statement of Budget and Expenses
December 31, 2025

2023 BOND FUND:	Original Budget	Bond Proceeds	Encumbrances	Expenses	Unspent Proceeds	Status & Comments	Est Compl Date
Buses		4,350,000	-	4,154,944	195,056	SPED buses ordered; 90 - 120 days for delivery	
Transportation Vehicles		320,000	320,000	-	0	6 Transportation vehicles; estimated April 2026 delivery	
District Wide - White Fleet		4,055,000	-	3,602,163	452,837		
Transportation Smart Tag		1,000,000	-	914,969	85,031	Transfinder tablets ordered; estimated March 2026 delivery	
Contingency							
Special Ed Trans Center		8,238,324	464,631	-	7,773,694		
Technology Support	66,908,000	66,908,000	72,908	33,631,970	33,203,121		
Colocation Data Center		1,512,000	-	1,293,580	218,420	Cloud DR/BC in progress. PeopleSoft now fully backed up to Azure.	
Secondary Firewall		2,040,375	-	301,000	1,739,375	2025 refresh plan. SLCGP grant being applied for to assist with this project.	
UPS Refresh		3,034,500	-	49,065	2,985,435	2025 refresh plan	
SIP Migration		1,840,480	47,434	38,544	1,754,503	Project underway	
Phone Refresh		606,900	-	267,661	339,239	Project underway	
Analog Line Replacement		10,500	-	-	10,500	2025 refresh plan	
Districtwide Network Refresh		55,092,245	25,475	30,576,313	24,490,457	In Progress. ES LAN gear ordered. Last months balance was \$35.5M	Spring 2027
DC Network Refresh		1,713,748	-	996,681	717,067	In Progress	
DC Server/Storage Refresh		939,252	-	-	939,252		
DC UPS Refresh		118,000	-	109,126	8,874	Project completed 2/6/2025. Working on close out.	
2023- Proposition B	52,470,000	53,171,708	4,175,684	25,904,794	23,091,230		
Classroom Toolset Refresh		42,447,000	2,568,172	24,350,189	15,528,639	In Progress	Spring 2027
Classroom Toolset-CTE Refresh		5,666,000	1,592,513	478,790	3,594,697	Planning to start during 2025-26 SY	
Staff Refresh - AIO		416,977	-	-	416,977		
Staff Refresh - Laptop/Desktop		3,940,023	15,000	1,075,814	2,849,209	Planning to start during 2026-2027 SY	
Interest Income		701,708	-	-	701,708		
2023 BOND TOTAL:	1,256,200,000	1,262,457,265	287,741,703	535,341,451	439,374,111		
CONTINGENCY CURRENTLY AVAILABLE:							
2023 Bond Construction Savings		26,504,027					
2023 Bond Interest Income		1,892,076					
2023 Proposition B Interest Income		701,708					
		29,097,811					
UNISSUED DEBT							

Note: Currently there is \$815,700,000 of unissued bond proceeds

FORT BEND ISD
EXTENDED LEARNING PROGRAM
Interim Statement of Revenues and Expenditures
December 31, 2025

Current Year, YTD
July 2025 - December 2025

Prior Year, YTD
July 2024 - December 2024

		Current Year, YTD				Prior Year, YTD			
		Adjusted Budget	Actual	Remaining Budget	Percentage Recognized/ Expended	Adjusted Budget	Actual	Percentage Recognized/ Expended	
REVENUE									
57xx	Local revenue	\$ 10,675,000	\$ 6,410,059	\$ 4,264,941	60%	\$ 10,125,100	\$ 5,324,226	53%	
	Total Revenue	10,675,000	6,410,059	4,264,941	60%	10,125,100	5,324,226	53%	
EXPENDITURES BY FUNCTION									
	Plant, maintenance & operation	68,515	36,970	31,545	54%	71,000	29,122	41%	
	Community Services	9,297,676	4,369,377	4,928,299	47%	8,419,899	3,892,489	46%	
		9,366,191	4,406,347	4,959,844	47%	8,490,899	3,921,611	46%	
	Excess (Deficiency) of Revenues Over (Under) Expenditures	1,308,809	2,003,712			1,634,201	1,402,615		
7xxx	Other financing sources	31,000	12,761	18,239	41%	20,000	3,498	17%	
8xxx	(Other financing uses)	(1,500,000)	(1,250,000)	(250,000)	83%	(1,600,000)	-	0%	
	Net Change	(160,191)	766,473			54,201	1,406,113		
	Fund Balance - Beginning 06/30/2025		702,318						
	Fund Balance - Ending 12/31/2025		\$ 1,468,791						
EXPENDITURES BY MAJOR OBJECT									
61xx	Payroll Costs	\$ 6,630,356	\$ 3,476,157	\$ 3,154,199	52%	\$ 6,005,911	\$ 2,987,773	50%	
62xx	Purchased and contracted services	2,055,140	613,574	1,441,566	30%	1,825,115	651,263	36%	
63xx	Supplies and Materials	208,845	41,680	167,165	20%	184,228	73,688	40%	
64xx	Other operating expenditures	471,850	274,935	196,914	58%	475,646	208,887	44%	
	Total Expenditures	\$ 9,366,191	\$ 4,406,347	\$ 4,959,844	47%	\$ 8,490,899	\$ 3,921,611	46%	

**FORT BEND ISD
FACILITY RENTAL**

Interim Statement of Revenues and Expenditures
December 31, 2025

**Current Year, YTD
July 2025 - December 2025**

**Prior Year, YTD
July 2024 - December 2024**

	Current Year, YTD July 2025 - December 2025				Prior Year, YTD July 2024 - December 2024		
	Adjusted Budget	Actual	Remaining Budget	Percentage Recognized/ Expended	Adjusted Budget	Actual	Percentage Recognized/ Expended
REVENUE							
57xx Local revenue	\$ 994,200	\$ 736,027	\$ 258,173	74%	\$ 909,200	\$ 457,233	50%
Total Revenue	994,200	736,027	258,173	74%	909,200	457,233	50%
EXPENDITURES BY FUNCTION							
Co curricular extracurricular	-	41,349	(41,349)		-	-	
General administration	2,750	1,955	795	71%	37,962	37	0%
Plant, maintenance & operation	120,000	93,326	26,674	78%	113,570	68,620	60%
Community Services	592,950	208,736	384,214	35%	376,168	199,388	53%
Facilities acquisition	-	-	-		700,000	287,627	41%
	715,700	345,366	370,334	48%	1,227,700	555,672	45%
Excess (Deficiency) of Revenues Over (Under) Expenditures	278,500	390,661			(318,500)	(98,439)	
7xxx Other financing sources	100,500	38,377	62,123	38%	-	76,509	
8xxx (Other financing uses)	(1,000,000)	-	(1,000,000)	0%	(1,250,000)	(1,250,000)	100%
Net Change	(621,000)	429,038			(1,568,500)	(1,271,930)	
Fund Balance - Beginning 06/30/2025		2,585,823					
Fund Balance - Ending 12/31/2025		\$ 3,014,861					

EXPENDITURES BY MAJOR OBJECT

61xx Payroll Costs	\$ 548,900	\$ 244,246	\$ 304,654	44%	\$ 337,368	\$ 207,686	62%
62xx Purchased and contracted services	125,300	53,117	72,183	42%	173,922	58,306	34%
63xx Supplies and Materials	7,500	3,811	3,689	51%	7,810	-	0%
64xx Other operating expenditures	34,000	44,192	(10,192)	130%	13,600	2,053	15%
66xx Capital Outlay	-	-	-		695,000	287,627	41%
Total Expenditures	\$ 715,700	\$ 345,366	\$ 370,334	48%	\$ 1,227,700	\$ 555,672	45%

FORT BEND ISD
INTERNAL SERVICE FUNDS

Interim Statement of Revenues, Expenditures and Changes in Net Position
December 31, 2025

	Current Year, YTD July 2025 - December 2025					Prior Year, YTD July 2024 - December 2024				
	Print Shop Fund	Health Insurance Fund	Workers Comp. Fund	Unemploy- ment Fund	Technology Fund	Print Shop Fund	Health Insurance Fund	Workers Comp. Fund	Unemploy- ment Fund	Technology Fund
REVENUE										
57xx Local revenue	\$ 262,850	\$ 51,006,175	\$ 1,300,386	\$ 827,179	\$ 550,041	\$ 280,402	\$ 35,671,339	\$ 1,290,494	\$ 822,758	\$ 588,220
Total Revenue	<u>262,850</u>	<u>51,006,175</u>	<u>1,300,386</u>	<u>827,179</u>	<u>550,041</u>	<u>280,402</u>	<u>35,671,339</u>	<u>1,290,494</u>	<u>822,758</u>	<u>588,220</u>
EXPENDITURES BY MAJOR OBJECT										
61xx Payroll costs	203,230	373,243	139,568	27,345	-	194,195	518,608	129,925	27,116	-
62xx Purchased and contracted services	94,082	3,280,083	98,800	-	1	96,654	3,132,421	120,450	-	21,341
63xx Supplies and materials	74,347	44,943	-	-	-	54,652	14,876	-	-	-
64xx Other operating expenditures	64,080	41,588,966	929,269	12,963	22,920	64,729	44,355,291	910,305	-	12,318
65xx Debt service	-	-	-	-	-	8,741	-	-	-	-
Total Expenditures	<u>435,739</u>	<u>45,287,235</u>	<u>1,167,637</u>	<u>40,308</u>	<u>22,921</u>	<u>418,971</u>	<u>48,021,196</u>	<u>1,160,680</u>	<u>27,116</u>	<u>33,659</u>
Operating Income (Loss)	<u>(172,889)</u>	<u>5,718,940</u>	<u>132,749</u>	<u>786,871</u>	<u>527,120</u>	<u>(138,569)</u>	<u>(12,349,857)</u>	<u>129,814</u>	<u>795,642</u>	<u>554,561</u>
Earnings from investments	-	14,380	23,231	15,064	14,824	-	21,739	47,281	4,958	10,718
Transfers in (out)	-	-	-	-	-	-	500,000	-	(500,000)	-
Change in Net Position	<u>(172,889)</u>	<u>5,733,320</u>	<u>155,980</u>	<u>801,935</u>	<u>541,944</u>	<u>(138,569)</u>	<u>(11,828,118)</u>	<u>177,095</u>	<u>300,600</u>	<u>565,279</u>
Total Net Position - Beginning	19,712	(16,469,538)	619,553	1,166,800	974,269	28,219	(265,560)	82,884	151,104	140,604
Total Net Position - Ending	<u>\$ (153,177)</u>	<u>\$ (10,736,218)</u>	<u>\$ 775,533</u>	<u>\$ 1,968,735</u>	<u>\$ 1,516,213</u>	<u>\$ (110,350)</u>	<u>\$ (12,093,678)</u>	<u>\$ 259,979</u>	<u>\$ 451,704</u>	<u>\$ 705,883</u>

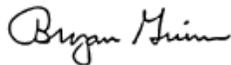
The Internal Service Funds do not have a budget

**Fort Bend ISD
Investment Report
7/1/2025 - 12/31/2025**

This report summarizes the investment position of Fort Bend ISD for the period 7/1/2025 - 12/31/2025

	7/1/2025	12/31/2025
Book Value	\$508,981,890	\$319,918,287
Market Value	\$508,981,890	\$319,918,287

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



Bryan Guinn, Chief Financial Officer



Kelly Schlacks, Executive Director of Finance



JUAN ZAMORA (Jan 13, 2026 08:29:34 CST)

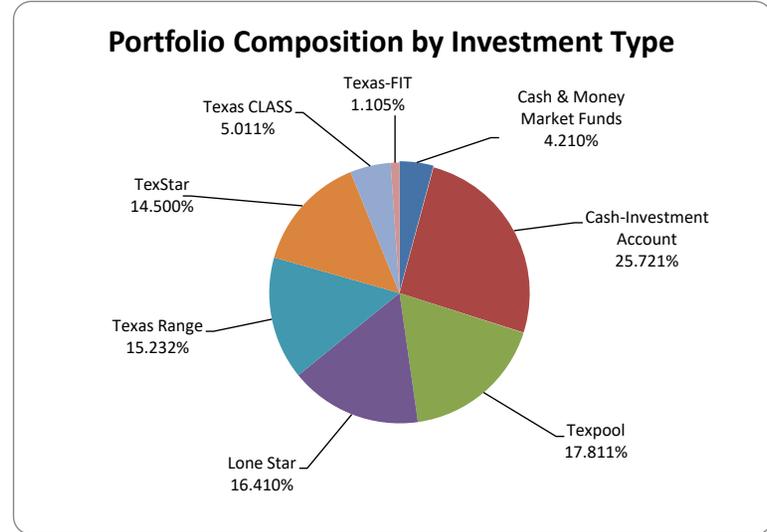
Juan Zamora, Director of Finance



Suzanne K. Owen, District Treasurer

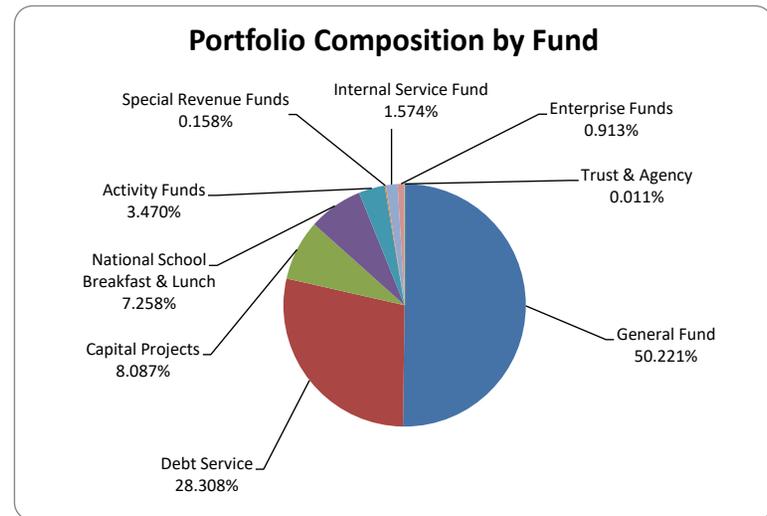
**Fort Bend ISD
Portfolio Composition by Investment Type
December 31, 2025**

<u>Description</u>	<u>Market Value</u> <u>Amount</u>
Cash & Money Market Funds	\$ 13,469,648
Cash-Investment Account	82,287,496
Texpool	56,979,669
Lone Star	52,498,564
Texas Range	48,729,522
TexStar	46,386,663
Texas CLASS	16,031,452
Texas-FIT	3,535,273
	<u>\$ 319,918,287</u>



**Fort Bend ISD
Portfolio Composition by Fund
December 31, 2025**

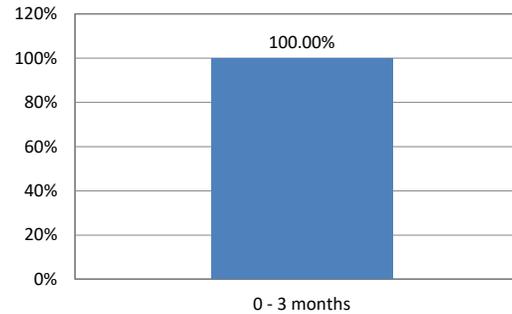
<u>Description</u>	<u>Market Value</u> <u>Amount</u>
General Fund	\$ 160,665,976
Debt Service	90,561,683
Capital Projects	25,870,739
Non-Governmental Funds	
National School Breakfast & Lunch	23,220,493
Activity Funds	11,099,804
Special Revenue Funds	507,041
Internal Service Fund	5,036,430
Enterprise Funds	2,921,618
Trust & Agency	34,503
	<u>\$ 319,918,287</u>



**Fort Bend ISD
Maturity Schedule
December 31, 2025**

<u>Investment Period</u>	<u>% of Portfolio</u>	<u>Par Value</u>
0 - 3 months	100.00%	\$ 319,918,287

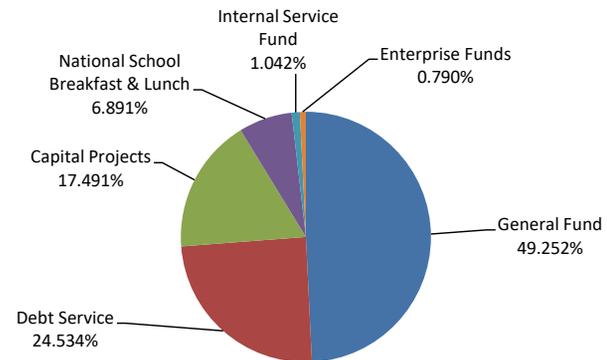
Maturity Schedule at Par Value



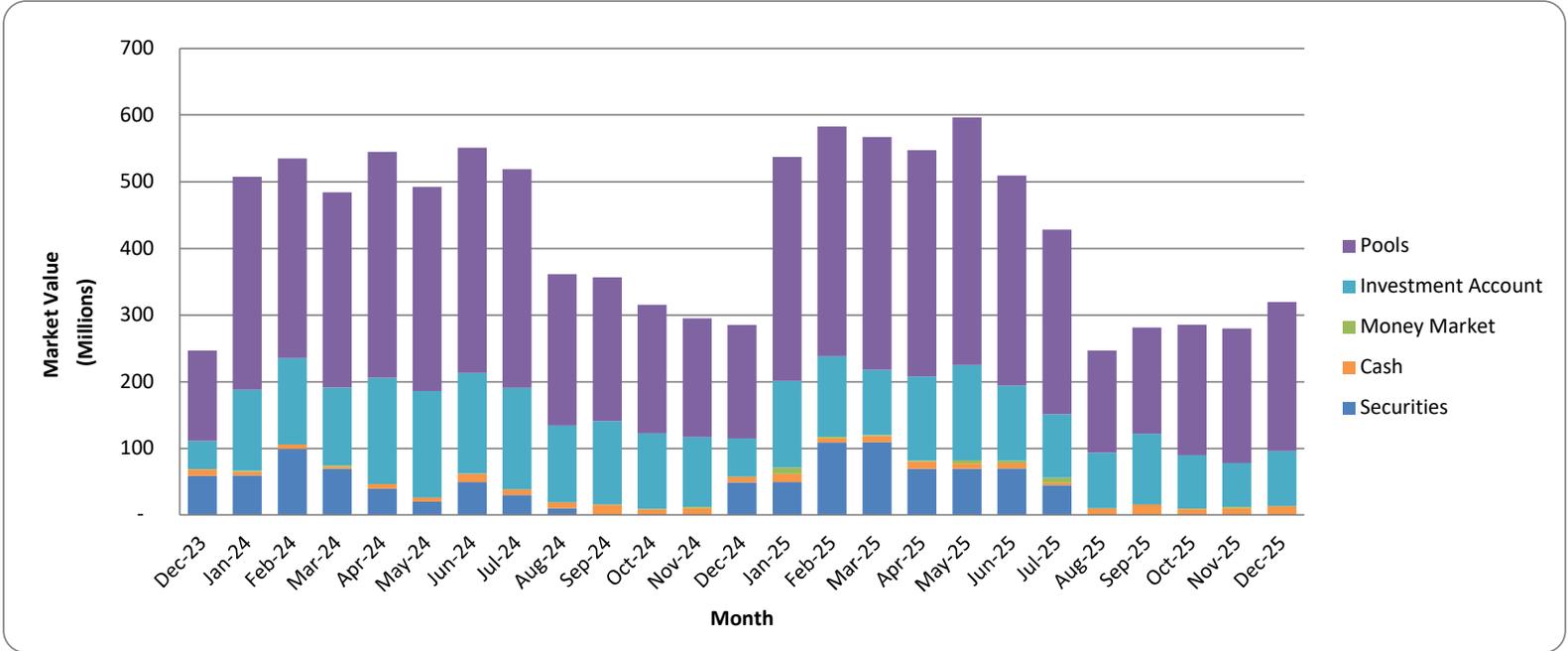
**Fort Bend ISD
Investment Income (YTD)
December 31, 2025**

<u>Description</u>	<u>Interest Income (YTD)</u>
General Fund	\$ 3,189,613
Debt Service	1,588,850
Capital Projects	1,132,719
National School Breakfast & Lunch	446,253
Internal Service Fund	67,499
Enterprise Funds	51,138
	<u>\$ 6,476,072</u>

Interest Income (YTD)



Fort Bend ISD - Portfolio Value by Type December 31, 2025



**FBISD Portfolio Position
December 31, 2025**

Fund	CUSIP/Description	Type	Rating	Institution or Broker	Purchase Date	Market Value 6/30/2025	Par Value 12/31/2025	Total Cost Purchased	Book Value 12/31/2025	Market Value 12/31/2025	Yield Earned	Maturity Date	Days to Maturity	Int Accr to Date
GENERAL OPERATING FUND														
	Prosperity Bank	Cash		Prosperity Bank	05/31/12	\$ 4,254,872	\$ 7,120,290	\$ 7,120,290	\$ 7,120,290	\$ 7,120,290	0.4500	Open	1	\$ -
	Investment Account	Investment Account		Prosperity Bank	12/31/17	112,042,755	82,287,496	82,287,496	82,287,496	82,287,496	3.7600	Open	1	-
	Fund 199 - Money Mkt	Money Market		Prosperity Bank	03/19/20	362,169	99,190	99,190	99,190	99,190	1.6500	Open	1	-
CASH AND DEPOSITS TOTAL						116,659,796	89,506,976	89,506,976	89,506,976	89,506,976				-
	Fund 199 - LoneStar	Investment Pool	AAAm	LoneStar	09/01/01	3,459,646	19,207,757	19,207,757	19,207,757	19,207,757	3.9400	02/01/26	32	-
	Fund 199 - TexFIT	Investment Pool	AAAm	Texas FIT	01/01/24	1,928,222	1,968,251	1,968,251	1,968,251	1,968,251	3.7000	02/01/26	32	-
	Fund 199 - TexPool	Investment Pool	AAAm	TexPool	09/01/01	22,853,419	8,329,201	8,329,201	8,329,201	8,329,201	3.7600	02/05/26	36	-
	Fund 199 - TexStar	Investment Pool	AAAm	TexStar	04/26/10	10,023,318	18,335,027	18,335,027	18,335,027	18,335,027	3.7900	02/12/26	43	-
	Fund 199 - Texas Range	Investment Pool	AAAm	Texas Range	10/07/09	2,124,700	14,389,859	14,389,859	14,389,859	14,389,859	3.7700	02/01/26	32	-
	Fund 199 - TexasCLASS	Investment Pool	AAAm	TexasCLASS	07/01/16	15,656,207	8,928,905	8,928,905	8,928,905	8,928,905	3.9093	02/15/26	46	-
INVESTMENT POOL TOTAL						56,045,513	71,159,000	71,159,000	71,159,000	71,159,000	3.8133		37	-
GENERAL OPERATING FUND TOTALS						172,705,309	160,665,976	160,665,976	160,665,976	160,665,976	3.6935		16	-

DEBT SERVICE FUND

	Prosperity Bank	Cash		Prosperity Bank	05/31/12	62	204	204	204	204	0.4500	Open	1	-
	Fund 599 - Money Mkt	Money Market		Prosperity Bank	05/31/12	3,551,622	100,878	100,878	100,878	100,878	2.1500	Open	1	-
CASH AND DEPOSITS TOTAL						3,551,684	101,082	101,082	101,082	101,082				-
	Fund 599 - LoneStar	Investment Pool	AAAm	LoneStar	09/01/01	26,871,685	23,454,732	23,454,732	23,454,732	23,454,732	3.7464	02/01/26	32	-
	Fund 599 - TexFIT	Investment Pool	AAAm	Texas FIT	01/01/24	1,535,154	1,567,022	1,567,022	1,567,022	1,567,022	3.7000	02/01/26	32	-
	Fund 599 - TexPool	Investment Pool	AAAm	TexPool	09/01/01	17,712,199	13,390,891	13,390,891	13,390,891	13,390,891	3.7800	02/05/26	36	-
	Fund 599 - TexStar	Investment Pool	AAAm	TexStar	04/27/10	17,205,728	21,482,583	21,482,583	21,482,583	21,482,583	3.7900	02/12/26	43	-
	Fund 599 - Texas Range	Investment Pool	AAAm	Texas Range	02/09/17	20,460,889	23,462,826	23,462,826	23,462,826	23,462,826	3.9100	02/01/26	32	-
	Fund 599 - TexasCLASS	Investment Pool	AAAm	TexasCLASS	01/04/10	8,618,459	7,102,547	7,102,547	7,102,547	7,102,547	3.9093	02/15/26	46	-
INVESTMENT POOL TOTAL						92,404,112	90,460,601	90,460,601	90,460,601	90,460,601	3.8115		36	-
	313385HZ2	FHLB Discount Note		Hilltop Securities	12/20/24	9,984,000	-	-	-	-		07/11/25		-
	313385JW7	FHLB Discount Note		FHN Financial	12/20/24	9,959,000	-	-	-	-		08/01/25		-
	313385KD7	FHLB Discount Note		FHN Financial	02/12/25	9,951,000	-	-	-	-		08/08/25		-
FHLB Discount Note Total						29,894,000	-	-	-	-				-
	912797MG9	Treasury Bill		Hilltop Securities	12/20/24	14,934,000	-	-	-	-		08/07/25		-
	912797MG9	Treasury Bill		Hilltop Securities	02/13/25	9,956,000	-	-	-	-		08/07/25		-
	91282CHN4	Treasury Bill		FHN Financial	12/20/24	15,004,500	-	-	-	-		07/31/25		-
Treasury Total						39,894,500	-	-	-	-				-
AGENCY SECURITIES TOTAL						69,788,500	-	-	-	-				-
DEBT SERVICE FUND TOTALS						165,744,297	90,561,683	90,561,683	90,561,683	90,561,683	3.7461		36	-

CAPITAL PROJECTS FUNDS

	Prosperity Bank	Cash		Prosperity Bank	05/31/12	50,603	67,073	67,073	67,073	67,073	0.4500	Open	1	-
CASH AND DEPOSITS TOTAL						50,603	67,073	67,073	67,073	67,073	0.4500			-
	Fund 601 - TexPool	Investment Pool	AAAm	TexPool	10/20/25	-	257,404	257,404	257,404	257,404	3.7800	02/05/26	36	-
	Fund 666 - TexPool	Investment Pool	AAAm	TexPool	10/11/23	-	3,159,046	3,159,046	3,159,046	3,159,046	3.7800	02/05/26	36	-
	Fund 666 - TexStar	Investment Pool	AAAm	TexStar	05/08/24	337,325	344,391	344,391	344,391	344,391	3.7900	02/12/26	43	-
	Fund 667 - TexPool	Investment Pool	AAAm	TexPool	11/30/24	1,244,959	39,721	39,721	39,721	39,721	3.7800	02/05/26	36	-
	Fund 668 - TexPool	Investment Pool	AAAm	TexPool	05/01/25	2,016,074	29,270	29,270	29,270	29,270	3.7800	02/05/26	36	-
	Fund 669 - TexPool	Investment Pool	AAAm	TexPool	10/20/25	-	5,619,241	5,619,241	5,619,241	5,619,241	3.7800	02/05/26	36	-
	Fund 674 - TexPool	Investment Pool	AAAm	TexPool	11/30/24	134,542	625,113	625,113	625,113	625,113	3.7800	02/05/26	36	-
	Fund 675 - TexPool	Investment Pool	AAAm	TexPool	05/01/25	873,755	766,911	766,911	766,911	766,911	3.7800	02/05/26	36	-
	Fund 681 - TexPool	Investment Pool	AAAm	TexPool	09/28/23	-	189,687	189,687	189,687	189,687	3.7800	02/05/26	36	-
	Fund 682 - TexPool	Investment Pool	AAAm	TexPool	06/26/24	-	108,681	108,681	108,681	108,681	3.7800	02/05/26	36	-
	Fund 683 - TexPool	Investment Pool	AAAm	TexPool	06/26/24	-	220,893	220,893	220,893	220,893	3.7800	02/05/26	36	-
	Fund 684 - TexPool	Investment Pool	AAAm	TexPool	06/26/24	4,680,448	581,736	581,736	581,736	581,736	3.7800	02/05/26	36	-

**FBISD Portfolio Position
December 31, 2025**

Fund	CUSIP/Description	Type	Rating	Institution or Broker	Purchase Date	Market Value 6/30/2025	Par Value 12/31/2025	Total Cost Purchased	Book Value 12/31/2025	Market Value 12/31/2025	Yield Earned	Maturity Date	Days to Maturity	Int Accr to Date
Fund 684 - Texas Range		Investment Pool	AAAm	Texas Range	06/28/24	2,647,140	1,348,794	1,348,794	1,348,794	1,348,794	3.7700	02/01/26	32	-
Fund 685 - TexPool		Investment Pool	AAAm	TexPool	02/21/25	31,112	2,143	2,143	2,143	2,143	3.7800	02/05/26	36	-
Fund 685 - TexStar		Investment Pool	AAAm	TexStar	04/04/25	807,157	177	177	177	177	3.7900	02/12/26	43	-
Fund 686 - LoneStar		Investment Pool	AAAm	LoneStar	05/21/25	31,022,187	1,444	1,444	1,444	1,444	3.7464	02/01/26	32	-
Fund 686 - TexPool		Investment Pool	AAAm	TexPool	05/21/25	10,153,124	1,419	1,419	1,419	1,419	3.7800	02/05/26	36	-
Fund 686 - TexStar		Investment Pool	AAAm	TexStar	05/21/25	32,857,586	78,431	78,431	78,431	78,431	3.7900	02/12/26	43	-
Fund 686 - Texas Range		Investment Pool	AAAm	Texas Range	05/21/25	32,958,448	21	21	21	21	3.7700	02/01/26	32	-
Fund 686 - TexasCLASS		Investment Pool	AAAm	TexasCLASS	05/21/25	16,165,308	-	-	-	-	3.9093	02/15/26	46	-
Fund 687 - TexPool		Investment Pool	AAAm	TexPool	05/01/25	49,147	39,997	39,997	39,997	39,997	3.7800	02/05/26	36	-
Fund 687 - TexStar		Investment Pool	AAAm	TexStar	05/13/25	801,869	110,515	110,515	110,515	110,515	3.7900	02/12/26	43	-
Fund 688 - TexPool		Investment Pool	AAAm	TexPool	10/20/25	-	12,278,631	12,278,631	12,278,631	12,278,631	3.7800	02/05/26	36	-
INVESTMENT POOL TOTAL						136,780,179	25,803,666	25,803,666	25,803,666	25,803,666	3.7799		36	-
CAPITAL PROJECTS FUNDS TOTALS						136,830,782	25,870,739	25,870,739	25,870,739	25,870,739	3.7512		36	-
<hr/>														
NON-MAJOR GOVERNMENTAL FUNDS														
NATIONAL SCHOOL BREAKFAST AND LUNCH														
	Prosperity Bank	Cash		Prosperity Bank	05/31/12	367,117	329,167	329,167	329,167	329,167	0.4500	Open	1	-
CASH AND DEPOSITS TOTAL						367,117	329,167	329,167	329,167	329,167	0.4500			-
Fund 240 - TexPool		Investment Pool	AAAm	TexPool	09/01/01	7,395,123	7,358,398	7,358,398	7,358,398	7,358,398	3.7800	02/05/26	36	-
Fund 240 - TexStar		Investment Pool	AAAm	TexStar	12/13/23	4,682,466	6,035,481	6,035,481	6,035,481	6,035,481	3.7900	02/12/26	43	-
Fund 240 - Texas Range		Investment Pool	AAAm	Texas Range	02/08/23	9,344,697	9,497,447	9,497,447	9,497,447	9,497,447	3.7700	02/01/26	32	-
INVESTMENT POOL TOTAL						21,422,286	22,891,326	22,891,326	22,891,326	22,891,326	3.7787		36	-
NATIONAL SCHOOL BREAKFAST AND LUNCH TOTALS						21,789,402	23,220,493	23,220,493	23,220,493	23,220,493	3.7184		36	-
<hr/>														
ACTIVITY FUNDS														
	Prosperity Bank	Cash		Prosperity Bank	02/28/15	1,042,053	913,490	913,490	913,490	913,490	0.4500	Open	1	-
CASH AND DEPOSITS TOTAL						1,042,053	913,490	913,490	913,490	913,490	0.4500			-
Fund 461 - TexPool		Investment Pool	AAAm	TexPool	09/01/01	348,322	355,652	355,652	355,652	355,652	3.7800	02/05/26	36	-
Fund 461 - LoneStar		Investment Pool	AAAm	LoneStar	12/12/12	2,854,338	4,643,622	4,643,622	4,643,622	4,643,622	3.7464	02/01/26	32	-
Fund 465 - LoneStar		Investment Pool	AAAm	LoneStar	12/12/12	3,885,557	5,187,040	5,187,040	5,187,040	5,187,040	3.7464	02/01/26	32	-
INVESTMENT POOL TOTAL						7,088,218	10,186,314	10,186,314	10,186,314	10,186,314	3.7476		32	-
ACTIVITY FUNDS TOTALS						8,130,271	11,099,804	11,099,804	11,099,804	11,099,804	3.4227		29	-
<hr/>														
SPECIAL REVENUE FUNDS														
	Prosperity Bank	Cash		Prosperity Bank	07/01/24	1,886,661	507,041	507,041	507,041	507,041	0.4500	Open	1	-
CASH AND DEPOSITS TOTAL						1,886,661	507,041	507,041	507,041	507,041	0.4500			-
SPECIAL REVENUE FUNDS TOTALS						1,886,661	507,041	507,041	507,041	507,041	0.4500		1	-
CASH AND DEPOSITS TOTAL						3,295,831	1,749,698	1,749,698	1,749,698	1,749,698				-
INVESTMENT POOL TOTAL						28,510,503	33,077,640	33,077,640	33,077,640	33,077,640				-
NON-MAJOR GOVERNMENTAL FUNDS TOTALS						31,806,334	34,827,338	34,827,338	34,827,338	34,827,338				-
<hr/>														
INTERNAL SERVICE FUNDS														
	Prosperity Bank	Cash		Prosperity Bank	05/31/12	166,483	3,683,776	3,683,776	3,683,776	3,683,776	0.4500	Open	1	-
CASH AND DEPOSITS TOTAL						166,483	3,683,776	3,683,776	3,683,776	3,683,776	0.4500			-
Fund 753 - TexPool		Investment Pool	AAAm	TexPool	02/27/14	119	1,002,726	1,002,726	1,002,726	1,002,726	3.7800	02/05/26	36	-
Fund 753 - TexStar		Investment Pool	AAAm	TexStar	09/30/13	1,269	58	58	58	58	3.7900	02/12/26	43	-
Fund 753 - Texas Range		Investment Pool	AAAm	Texas Range	10/28/14	91	93	93	93	93	3.7700	02/01/26	32	-
Fund 771 - TexPool		Investment Pool	AAAm	TexPool	02/21/14	4,079	181,432	181,432	181,432	181,432	3.7800	02/05/26	36	-
Fund 774 - TexPool		Investment Pool	AAAm	TexPool	02/21/14	7,853	162,651	162,651	162,651	162,651	3.7800	02/05/26	36	-
Fund 780 - LoneStar		Investment Pool	AAAm	LoneStar	10/29/14	2,324	3,969	3,969	3,969	3,969	3.7464	02/01/26	32	-

**FBISD Portfolio Position
December 31, 2025**

Fund	CUSIP/Description	Type	Rating	Institution or Broker	Purchase Date	Market Value 6/30/2025	Par Value 12/31/2025	Total Cost Purchased	Book Value 12/31/2025	Market Value 12/31/2025	Yield Earned	Maturity Date	Days to Maturity	Int Accr to Date
Fund 780 - TexPool		Investment Pool	AAAm	TexPool	10/29/14	43	1,725	1,725	1,725	1,725	3.7700	02/05/26	36	-
INVESTMENT POOL TOTAL						15,778	1,352,654	1,352,654	1,352,654	1,352,654	3.7735		36	-
INTERNAL SERVICE FUNDS TOTALS						182,261	5,036,430	5,036,430	5,036,430	5,036,430	2.4918		10	-
ENTERPRISE FUNDS														
ENT - Prosperity Bank		Cash		Prosperity Bank	06/30/15	225,067	252,384	252,384	252,384	252,384	0.4500	Open	1	-
EXTL - Prosperity Bank		Cash		Prosperity Bank	05/31/12	234,582	361,652	361,652	361,652	361,652	0.4500	Open	1	-
CASH AND DEPOSITS TOTAL						459,649	614,036	614,036	614,036	614,036	0.4500			-
Fund 711- Texas Range		Investment Pool	AAAm	Texas Range	03/21/16	589,618	30,482	30,482	30,482	30,482	3.7700	02/01/26	32	-
Fund 712- TexPool		Investment Pool	AAAm	TexPool	07/11/18	399,148	2,047,100	2,047,100	2,047,100	2,047,100	3.7800	02/05/26	36	-
Fund 713- TexPool		Investment Pool	AAAm	TexPool	07/11/18	230,000	230,000	230,000	230,000	230,000	3.7800	02/05/26	36	-
INVESTMENT POOL TOTAL						1,218,767	2,307,582	2,307,582	2,307,582	2,307,582	3.7784		36	-
ENTERPRISE FUNDS TOTALS						1,678,417	2,921,618	2,921,618	2,921,618	2,921,618	3.2126		28	-
FIDUCIARY FUNDS (TRUST & AGENCY FUNDS)														
Prosperity Bank		Cash		Prosperity Bank	05/31/12	34,490	34,503	34,503	34,503	34,503	0.4500	Open	1	-
CASH AND DEPOSITS TOTAL						34,490	34,503	34,503	34,503	34,503	0.4500			-
FIDUCIARY FUNDS (TRUST & AGENCY FUNDS) TOTALS						34,490	34,503	34,503	34,503	34,503	0.4500		1	-
TOTAL PORTFOLIO						\$ 508,981,890	\$ 319,918,287	\$ 319,918,287	\$ 319,918,287	\$ 319,918,287	3.6609		25	\$ -
											Portfolio %	Policy %		
		Cash				\$ 8,261,989	\$ 13,269,580	\$ 13,269,580	\$ 13,269,580	\$ 13,269,580	4.15%			
		Investment Account				112,042,755	82,287,496	82,287,496	82,287,496	82,287,496	25.72%			
		Money Market				3,913,791	200,068	200,068	200,068	200,068	0.06%			
		TOTAL CASH AND DEPOSITS				124,218,536	95,757,144	95,757,144	95,757,144	95,757,144	29.93%	60.00%		
		Investment Pool				314,974,854	224,161,143	224,161,143	224,161,143	224,161,143	70.07%			
		TOTAL INVESTMENT POOLS				314,974,854	224,161,143	224,161,143	224,161,143	224,161,143	70.07%	75.00%		
		FHLB Discount Note				29,894,000	-	-	-	-	0.00%			
		Treasury Bill				39,894,500	-	-	-	-	0.00%			
		TOTAL AGENCY SECURITIES				69,788,500	-	-	-	-	0.00%	60.00%		
		TOTAL PORTFOLIO				\$ 508,981,890	\$ 319,918,287	\$ 319,918,287	\$ 319,918,287	\$ 319,918,287				

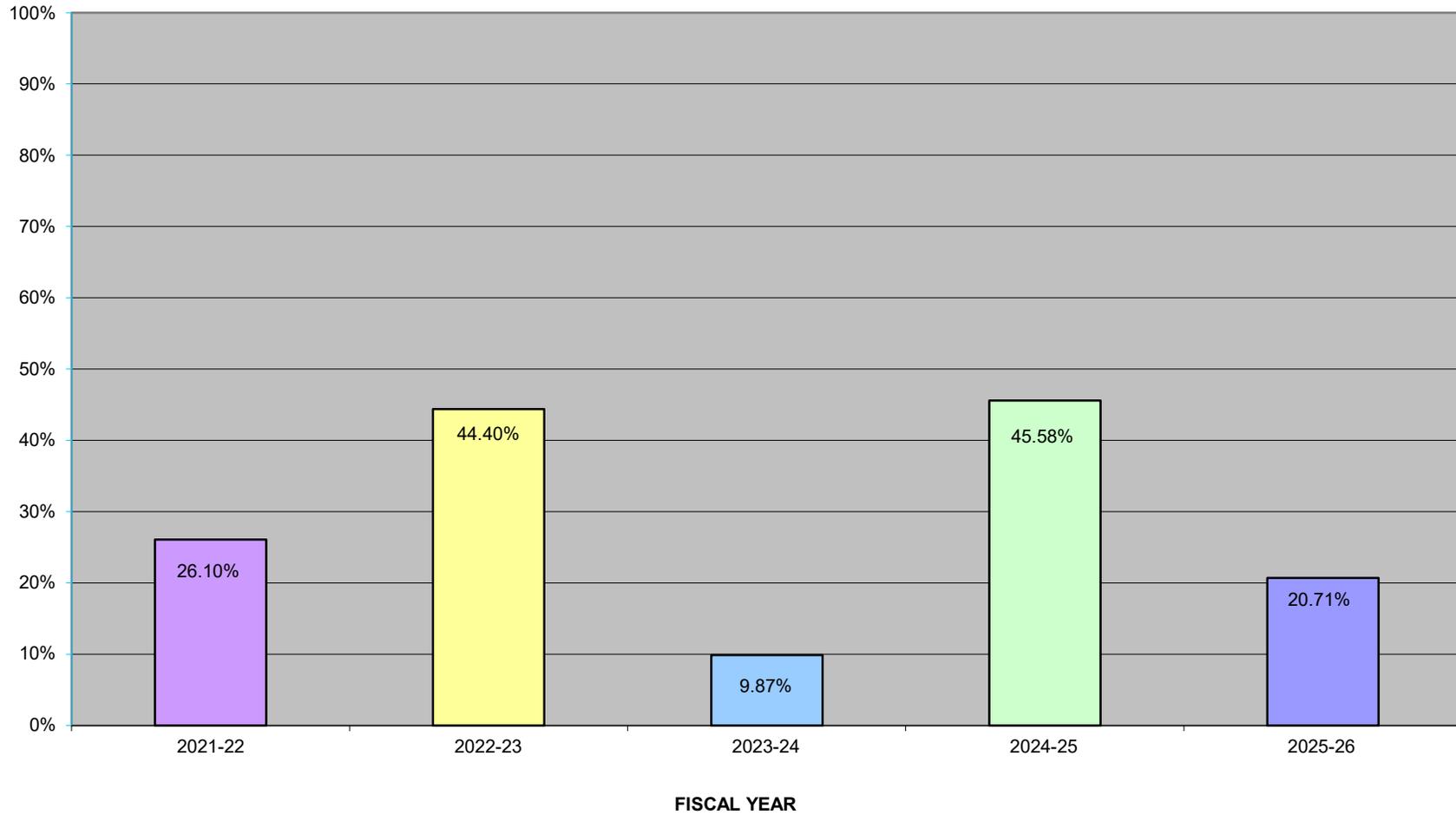
Notes:

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

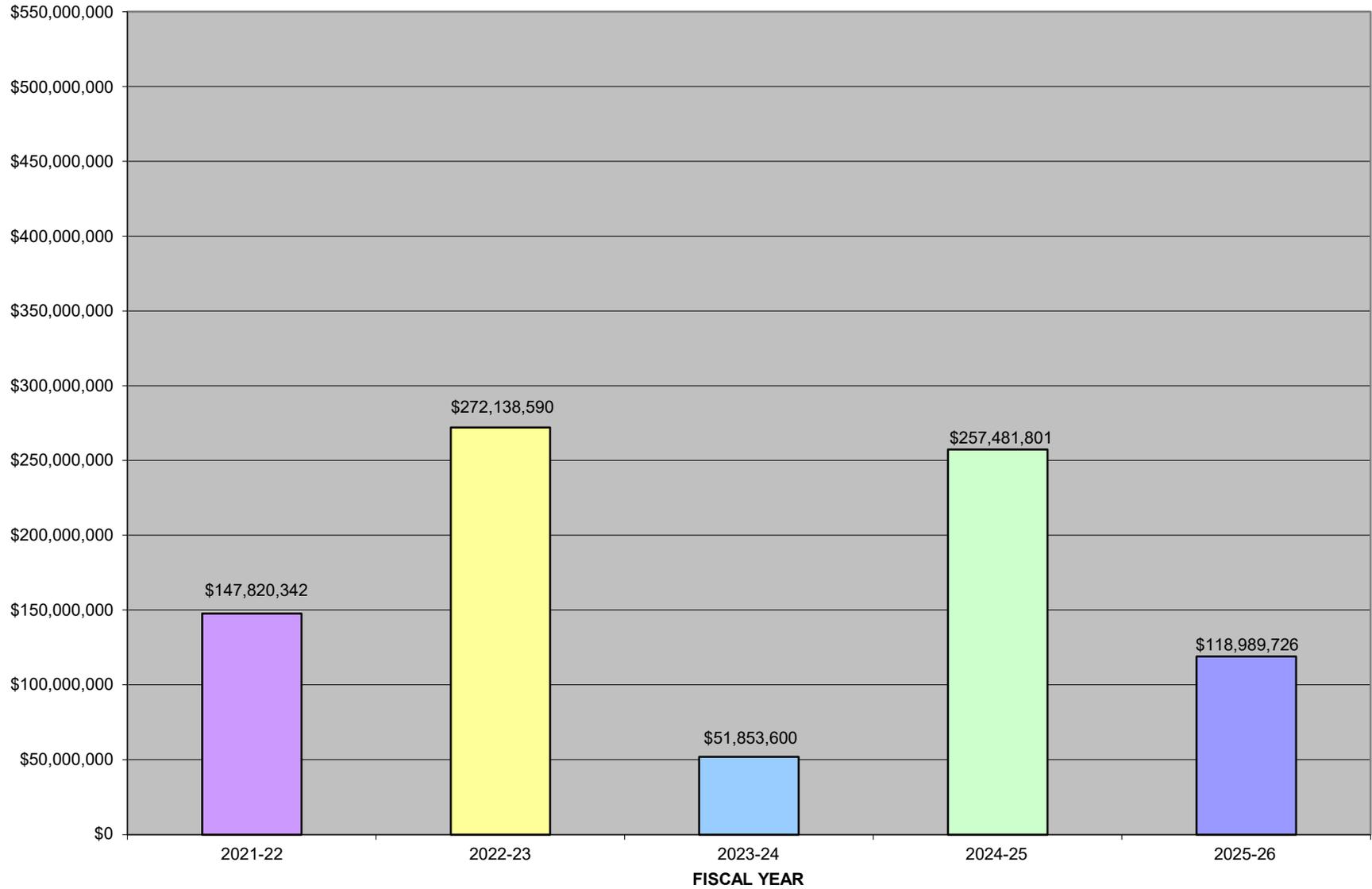
**Fort Bend Independent School District
Tax Collection Report**

As Of December 31st:	2025		2024			
CURRENT YEAR LEVY	TAX YEAR:		2025		2024	
ORIGINAL TAX LEVY	\$623,719,269.71		\$	573,460,558.83		
ADJUSTMENTS YEAR-TO DATE	-\$48,656,283.79	-7.80%	\$	(8,559,185.63)	-1.49%	
ADJUSTED TAX LEVY	\$575,062,985.92		\$	564,901,373.20		
CURRENT COLLECTIONS YEAR-TO-DATE	\$118,989,725.85	20.69%	\$	257,481,800.84	45.58%	
CURRENT TAXES OUTSTANDING	\$456,073,260.07	79.31%	\$	307,419,572.36	54.42%	
PRIOR YEARS LEVY:						
REMAINING PRIOR YEARS TAX LEVY	\$15,521,741.82		\$	19,070,025.29		
REMAINING PRIOR YEARS ADJUSTMENT YEAR-TO-DATE	-\$1,469,761.42		\$	(5,185,212.83)		
PRIOR YEARS ADJUSTED TAX LEVY	\$14,051,980.40		\$	13,884,812.46		
PRIOR YEARS COLLECTIONS YEAR-TO-DATE	-\$295,608.30	-2.10%	\$	970,803.97	6.99%	
PRIOR YEARS OUTSTANDING YEAR-TO-DATE	\$14,347,588.70	102.10%	\$	12,914,008.49	93.01%	
PENALTY & INTEREST COLLECTED:						
CURRENT COLLECTED YEAR-TO-DATE	\$0.00			\$0.00		
DELINQUENT COLLECTED YEAR-TO-DATE	\$419,330.78			\$995,843.69		

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



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



**FORT BEND ISD
CASH FLOW PROJECTIONS 2025-2026
GENERAL OPERATING FUND**

	July '25 Actuals	August '25 Actuals	September '25 Actuals	October '25 Actuals	November '25 Actuals	December '25 Actuals	January '26 Projected	February '26 Projected	March '26 Projected	April '26 Projected	May '26 Projected	June '26 Projected	FY2025-26 TOTALS
Beginning Cash Balance in Bank & Pools	\$ 172,705,308	\$ 128,899,792	\$ 97,552,326	\$ 178,149,561	\$ 186,161,982	\$ 163,453,697	\$ 160,665,976	\$ 343,800,278	\$ 372,532,132	\$ 312,953,996	\$ 254,864,800	\$ 173,697,572	\$ 172,705,308
RECEIPTS													
Tax Collections	1,417,945	594,360	(1,466,160) ^(b)	257,284	6,971,730	62,696,003	247,079,817	93,465,764	6,390,228	2,951,421	1,222,684	603,395	422,184,470
Interest Earnings - Investments	551,767	394,180	343,629	619,255	550,404	550,242	875,972	954,726	804,946	641,869	526,873	415,404	7,229,268
Other Revenue	123,542	577,572	876,812	704,696	1,298,269	644,575	250,000	250,000	250,000	250,000	250,000	250,000	5,725,466
State Revenue	32,075,749	40,256,613	146,586,742 ^(c)	74,161,020	40,503,433	3,134,943	3,137,164	2,747,066	2,747,066	22,115,418	15,579,054	28,465,468	411,509,737
Federal Revenue	121,131	2,297,732	424,082	451,391	578,537	731,908	500,000	500,000	500,000	500,000	500,000	400,000	7,504,781
Total Receipts	34,290,134	44,120,457	146,765,105	76,193,647	49,902,373	67,757,671	251,842,953	97,917,557	10,692,240	26,458,708	18,078,611	30,134,267	854,153,723
DISBURSEMENTS													
Gross Payroll	53,911,645	54,590,557	59,127,717	60,883,138	66,492,865 ^(d)	60,892,762	59,615,900	59,615,900	59,615,900	59,615,900	59,615,900	62,615,900	716,594,083
Payables Checks	15,054,216 ^(a)	9,460,488	8,983,172	10,365,959	8,573,869	7,513,820	9,092,751	9,514,803	7,369,476	7,705,005	7,729,939	9,600,000	110,963,497
Total Disbursements	68,965,860	64,051,045	68,110,889	71,249,097	75,066,734	68,406,582	68,708,651	69,130,703	66,985,376	67,320,905	67,345,839	72,215,900	827,557,580
OTHER USES / TRANSFERS													
Transfer to Health Fund	(14,393,712)	-	-	-	-	-	-	-	-	-	-	-	(14,393,712)
Transfer from Enterprise Funds	-	-	-	625,000	-	625,000	-	-	625,000	-	-	625,000	2,500,000
Loan to/from Child Nutrition	-	29,437	180,777	(20,848)	2,935,024	(3,162,903)	-	-	-	-	-	-	(38,512)
Loan to/from Debt Service Fund	8,000,000	(8,000,000)	-	-	-	-	-	-	-	-	-	-	-
Loan to/from Enterprise Funds	-	29,863	12,213	25,635	26,334	10,559	-	-	-	-	-	-	104,605
Loan to/from Activity Funds	-	77,619	161,654	78,641	60,301	(9,133)	-	-	-	-	-	-	369,083
Loan to/from Internal Service Funds Loan to/from Capital Project Funds Loan to/from Special Revenue Funds	(7,559)	591,871	(44,041)	(36,305)	(17,780)	(16,940)	-	(55,000)	(680,000)	(1,555,000)	(55,000)	(2,140,000)	(4,008,195)
	(2,728,519)	(3,632,474)	(67,035)	311,606	61,673	32,798	-	-	(3,230,000) ^(e)	(15,672,000)	(31,845,000)	50,747,000 ^(f)	(181,712)
Total Other Uses / Transfers	(9,129,790)	(11,416,878)	1,943,019	3,067,870	2,456,076	(2,138,811)	-	(55,000)	(3,285,000)	(17,227,000)	(31,900,000)	49,232,000	(18,453,512)
Net Change in Cash	(43,805,516)	(31,347,466)	80,597,236	8,012,421	(22,708,285)	(2,787,722)	183,134,302	28,731,854	(59,578,136)	(58,089,197)	(81,167,228)	7,150,367	8,142,630
Total Cash & Investments Available	\$ 128,899,792	\$ 97,552,326	\$ 178,149,561	\$ 186,161,982	\$ 163,453,697	\$ 160,665,976	\$ 343,800,278	\$ 372,532,132	\$ 312,953,996	\$ 254,864,800	\$ 173,697,572	\$ 180,847,939	\$ 180,847,939

NOTES:

- ^(a) JUL 2025 - Includes \$7.6 million property insurance premium in Payables Checks
- ^(b) SEPT 2025 - Negative amount due to large refunds issued by Ft Bend County Tax office in Tax Collections
- ^(c) SEPT 2025 - Includes \$26.5 million for FY2023-24 property value appeal and \$28.9 million for FY2024-25 near final settle-up in State Revenue
- ^(d) NOV 2025 - Includes \$13 million for one-time retention supplemental pay in Gross Payroll
- ^(e) MAR 2026 - General Operating Fund will begin loaning cash to Capital Projects Funds for bond fund projects in order to save costs on issuing debt for multiple transactions.
- The amounts will change each month depending on actual expenses paid during the month.
- ^(f) JUN 2026 - Total loan to Capital Projects Funds is estimated to be \$68 million through the end of June at which time it will be repaid in full.

FORT BEND ISD
CASH FLOW PROJECTIONS 2025-2026
NATIONAL SCHOOL BREAKFAST AND LUNCH

	July '25 Actuals	August '25 Actuals	September'25 Actuals	October '25 Actuals	November '25 Actuals	December '25 Actuals	January '26 Projected	February '26 Projected	March '26 Projected	April '26 Projected	May '26 Projected	June '26 Projected	TOTALS
Beginning Cash Balance in Bank & Pools	\$ 21,789,403	\$ 23,938,758	\$ 23,257,613	\$ 20,749,629	\$ 19,937,428	\$ 20,787,248	\$ 23,220,492	\$ 24,010,229	\$ 24,229,098	\$ 25,005,318	\$ 25,609,557	\$ 22,263,475	\$ 21,789,403
RECEIPTS													
Investment Earnings	81,716	86,058	75,843	70,030	65,167	67,439	37,617	31,303	25,888	24,112	26,193	23,501	614,866
Other Revenue (Incl Athletics)	-	5,857	316,535	129,757	82,445	6,795	11,058	39,401	2,838	44,287	37,835	419	677,226
Meal Sales (Incl EXTL Invoices)	16,019	1,103,114	1,070,356	1,044,248	927,651	808,447	933,024	1,059,128	907,157	1,173,363	928,183	76,802	10,047,490
State Revenue	-	-	-	-	-	-	-	-	195,000	-	-	-	195,000
Federal Revenue	3,218,864	172,512	3,270	2,072,820	6,273,815	2,330,456	2,543,187	2,481,683	2,820,643	2,481,683	50,000	2,990,123	27,439,056
Total Receipts	3,316,599	1,367,541	1,466,004	3,316,856	7,349,077	3,213,137	3,524,886	3,611,515	3,951,525	3,723,445	1,042,211	3,090,845	38,973,639
DISBURSEMENTS													
Payroll	1,085,894	499,003	1,320,251	1,546,303	2,186,654 ^(a)	1,618,105	1,346,141	1,442,345	1,508,779	1,591,062	1,520,931	1,588,382	17,253,851
Accounts Payable	81,349	1,562,116	2,455,994	2,600,810	1,378,799	2,338,602	1,389,009	1,950,300	1,666,526	1,528,145	2,867,361	2,732,444	22,551,455
Total Disbursements	1,167,243	2,061,119	3,776,245	4,147,113	3,565,454	3,956,707	2,735,149	3,392,645	3,175,306	3,119,206	4,388,292	4,320,827	39,805,306
OTHER USES / TRANSFERS													
Intercompany Transactions-Activity Funds	-	-	3,225	1,663	3,802	13,946	-	-	-	-	-	-	22,636
Intercompany Transactions-Internal Service Fund	-	(4,742)	(20,190)	(4,456)	(2,718)	(35)	-	-	-	-	-	-	(32,140)
Intercompany Transactions-Enterprise Funds	-	46,612	-	-	138	-	-	-	-	-	-	-	46,750
Temporary Loan from/(repay) GOF	-	(29,437)	(180,777)	20,848	(2,935,024)	3,162,903	-	-	-	-	-	-	38,512
Total Other Uses / Transfers	-	12,433	(197,743)	18,055	(2,933,803)	3,176,814	-	-	-	-	-	-	75,757
Net Change in Cash	2,149,355	(681,145)	(2,507,984)	(812,202)	849,821	2,433,244	789,736	218,870	776,220	604,239	(3,346,082)	(1,229,982)	(755,910)
Total Cash & Investments Available	\$ 23,938,758	\$ 23,257,613	\$ 20,749,629	\$ 19,937,428	\$ 20,787,248	\$ 23,220,492	\$ 24,010,229	\$ 24,229,098	\$ 25,005,318	\$ 25,609,557	\$ 22,263,475	\$ 21,033,493	\$ 21,033,493

(a) NOV 2025 - Includes \$128,400 for one-time retention supplemental pay in Payroll

FORT BEND ISD
CASH FLOW PROJECTIONS 2025-2026
DEBT SERVICE FUND

	July '25 Actuals	August '25 Actuals	September '25 Actuals	October '25 Actuals	November '25 Actuals	December '25 Actuals	January '26 Projected	February '26 Projected	March '26 Projected	April '26 Projected	May '26 Projected	June '26 Projected	FY 2026 TOTALS
<i>Beginning Cash Balance in Bank & Pools</i>	\$ 165,744,298	\$ 149,391,583	\$ 42,983,014	\$ 42,756,319	\$ 42,978,445	\$ 45,511,091	\$ 90,561,685	\$ 173,094,861	\$ 157,076,466	\$ 159,459,047	\$ 160,654,147	\$ 159,231,285	\$ 165,744,298
RECEIPTS													
Tax Collections	521,774	221,275	(207,117) ^(a)	92,704	2,387,581	21,492,310	90,050,956	34,040,266	2,342,279	1,019,834	445,441	245,607	152,652,910
Interest Earnings - Investments	836,678	391,549	149,382	150,922	141,969	215,245	397,508	379,822	380,307	377,881	361,012	356,758	4,139,034
State Revenue	-	-	-	-	-	23,511,512	-	-	-	-	-	-	23,511,512
Total Receipts	1,358,451	612,824	(57,735)	243,626	2,529,550	45,219,067	90,448,464	34,420,089	2,722,587	1,397,715	806,453	602,364	180,303,456
DISBURSEMENTS													
Debt Service	9,702,180	115,020,995	-	-	(22,050)	175,137	7,559,484	50,438,484	191,047	202,615	229,315	-	183,497,207
Payables Checks	8,986	400	168,960	21,500	18,953	(6,663)	355,803	-	148,959	-	2,000,000	150,614	2,867,512
Total Disbursements	9,711,166	115,021,395	168,960	21,500	(3,097)	168,474	7,915,287	50,438,484	340,006	202,615	2,229,315	150,614	186,364,719
OTHER USES / TRANSFERS													
Loan to/(from) General Operating Fund	8,000,000	(8,000,000)	-	-	-	-	-	-	-	-	-	-	-
Total Other Uses / Transfers	8,000,000	(8,000,000)	-	-	-	-	-	-	-	-	-	-	-
<i>Net Change in Cash</i>	(16,352,714)	(106,408,570)	(226,695)	222,126	2,532,647	45,050,593	82,533,177	(16,018,396)	2,382,581	1,195,101	(1,422,862)	451,751	(6,061,263)
Total Cash & Investments Available	\$ 149,391,583	\$ 42,983,014	\$ 42,756,319	\$ 42,978,445	\$ 45,511,091	\$ 90,561,685	\$ 173,094,861	\$ 157,076,466	\$ 159,459,047	\$ 160,654,147	\$ 159,231,285	\$ 159,683,036	\$ 159,683,036

NOTES:

(a) SEPT 2025 - Negative amount due to large refunds issued by Ft Bend County Tax office in Tax Collections

Fort Bend ISD

GENERAL FUND

Interfunction Transfer Details (Month-to-Date)

December 1, 2025 through December 31, 2025

Journal Description	Jrnl Amt (Exps +)
F000114827 - transfer funds to function 11 to keep funding the instructional supplies.	
11 - Instruction	4,950.00
36 - Co Curricular Extracurricular	-4,950.00
F000114828 - transfer funds to function 11 to keep funding the instructional supplies.	
11 - Instruction	4,950.00
36 - Co Curricular Extracurricular	-4,950.00
F000114829 - transfer funds to function 11 to keep funding the instructional supplies.	
11 - Instruction	4,950.00
36 - Co Curricular Extracurricular	-4,950.00
F000114831 - transfer funds to function 11 to keep funding the instructional supplies.	
11 - Instruction	2,780.00
21 - Instructional Leadership	2,170.00
36 - Co Curricular Extracurricular	-4,950.00
F000114832 - transfer funds to function 11 to keep funding the instructional supplies.	
11 - Instruction	2,550.00
13 - Curriculum Development	2,400.00
36 - Co Curricular Extracurricular	-4,950.00
F000114834 - Transfer to create a positive balance in the same budget string.	
11 - Instruction	0.00
12 - Instructional Resources Media	0.00
23 - School Leadership	0.00
F000114841 - MOVE MONEY TAKEN FROM WRONG ACCOUNT	
11 - Instruction	-267.98
13 - Curriculum Development	267.98
F000114851 - Justification for transfer: to reallocate funds	
13 - Curriculum Development	-2,168.00
23 - School Leadership	2,168.00
F000114855 - Need unused funds transferred to a different strand	
11 - Instruction	-2,000.00
13 - Curriculum Development	2,000.00
F000114879 - Funds needed for PD sessions focus on deeping science content understanding	
11 - Instruction	-5,000.00
13 - Curriculum Development	5,000.00
F000114893 - transfer funds to function 11 to keep funding the instructional supplies.	
11 - Instruction	4,999.00
36 - Co Curricular Extracurricular	-4,999.00
F000114894 - transfer funds to function 11 to keep funding the instructional supplies.	
11 - Instruction	4,999.00
36 - Co Curricular Extracurricular	-4,999.00
F000114895 - transfer funds to function 11 to keep funding the instructional supplies.	
11 - Instruction	4,999.00
36 - Co Curricular Extracurricular	-4,999.00
F000114896 - transfer funds to function 11 to keep funding the instructional supplies.	
11 - Instruction	4,999.00
36 - Co Curricular Extracurricular	-4,999.00
F000114897 - transfer funds to function 11 to keep funding the instructional supplies.	

Fort Bend ISD

GENERAL FUND

Interfunction Transfer Details (Month-to-Date)

December 1, 2025 through December 31, 2025

11 - Instruction	4,999.00
36 - Co Curricular Extracurricular	-4,999.00
F000114898 - transfer funds to function 11 to keep funding the instructional supplies.	
11 - Instruction	4,999.00
36 - Co Curricular Extracurricular	-4,999.00
F000114910 - Transfer to cover laminator repair - unexpected cost.	
Transfer to cover clinic items charged to 6319 instead of 6399	
Transfer to cover comp ed charged to 6329 instead of 6399	
11 - Instruction	0.00
33 - Health Services	0.00
F000114913 - Covering negative balances	
11 - Instruction	0.00
13 - Curriculum Development	0.00
F000114928 - Budget transfer to clear negative balance.	
11 - Instruction	-24,726.76
21 - Instructional Leadership	24,726.76
F000114942 - transfer funds to school leadership	
23 - School Leadership	500.00
51 - Plant, Maintenance & Operation	-500.00
52 - Security And Monitoring	0.00
F000114947 - Transfer budget to balance function 31 - Guidance counseling evaluation	
11 - Instruction	266.90
31 - Guidance Counseling Evaluation	-266.90
F000114952 - transfer funds to cover negative	
11 - Instruction	0.00
12 - Instructional Resources Media	0.00
F000114963 - Transfer 276.04 from CTE/(Melvin Lovelace) account to 199.12.6399.00.008.99.008 for CTE career day banners.	
12 - Instructional Resources Media	277.00
13 - Curriculum Development	-277.00
F000114975 - Transfer to create a positive balance in the same budget string.	
11 - Instruction	0.00
23 - School Leadership	0.00
F000115000 - BPO 508919 issued on 8/5/2025 should have been issued from the 61 fund not the 41. Transfer to correct the entry for items paid.	
41 - General Administration	266,550.00
61 - Community Services	-266,550.00
F000115009 - Transfer to Staff Development to cover deficit in 6411 and 6499	
11 - Instruction	-372.00
13 - Curriculum Development	372.00
F000115016 - Budget clean up	
11 - Instruction	0.00
23 - School Leadership	0.00
F000115035 - balance budget strings before semester ends	
11 - Instruction	0.00
23 - School Leadership	0.00
31 - Guidance Counseling Evaluation	0.00

Fort Bend ISD

GENERAL FUND

Interfunction Transfer Details (Month-to-Date)

December 1, 2025 through December 31, 2025

F000115052 - Transfer budget to balance function 11 for materials purchased

11 - Instruction	-4,200.00
23 - School Leadership	4,200.00

F000115059 - Transfer funds to cover deficit

11 - Instruction	-26.59
23 - School Leadership	26.59

F000115073 - Transfer funds to remove negative balance

11 - Instruction	-250.00
33 - Health Services	250.00

F000115091 - Transfer to create a positive balance in the same budget string.

11 - Instruction	0.00
23 - School Leadership	0.00

F000115111 - transferring funds to cover instructional expenses.

11 - Instruction	4,950.00
36 - Co Curricular Extracurricular	-4,950.00

F000115128 - MHS Band - transfer for color guard supplies

11 - Instruction	-3.00
36 - Co Curricular Extracurricular	3.00

F000115131 - CMMS Band and GMS Band - transfers for instrument repairs

11 - Instruction	11.00
36 - Co Curricular Extracurricular	-11.00

F000115132 - BHS Orchestra and DHS Orchestra - transfer for instrument repair

11 - Instruction	850.00
36 - Co Curricular Extracurricular	-850.00

F000115133 - SMS Theatre and CHS Theatre - transfer for supplies

11 - Instruction	2,464.70
36 - Co Curricular Extracurricular	-2,464.70

F000115137 - MHS Band and GMS Band - transfer for clinicians

11 - Instruction	-1,180.00
36 - Co Curricular Extracurricular	1,180.00

F000115138 - FSMS Theatre and EHS Theatre - transfer for scripts

11 - Instruction	-120.00
36 - Co Curricular Extracurricular	120.00

F000115146 - Transfer items moved from incorrect line

11 - Instruction	250.00
23 - School Leadership	-250.00

FNB26-013 - FY26 Caissa from Contingency

11 - Instruction	-235,000.00
61 - Community Services	235,000.00

FNB26-016 - BM-299 Student Affairs to cover 294-PD Overtime for truancy visits replacing Saved by the Bell program

41 - General Administration	-25,000.00
52 - Security And Monitoring	25,000.00

FNB26-017 - BM276-B&F: Rebate for AED purchases SEL 279. Check deposited to 5749

11 - Instruction	-7,100.00
33 - Health Services	7,100.00

Grand Total	0.00
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