Fort Bend Seniors

Financial Statements
and Single Audit Reports
for the year ended December 31, 2025

Fort Bend Seniors

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Independent Auditors' Report

To the Board of Directors of
Fort Bend Seniors:

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Fort Bend Seniors, which comprise the statements of financial position as of December 31, 2025 and 2024, and the related statements of activities, of functional expenses, and of cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Fort Bend Seniors as of December 31, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Fort Bend Seniors' ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. 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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the

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override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Fort Bend Seniors' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Fort Bend Seniors' ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information included in the schedule of expenditures of federal awards for the year ended December 31, 2025 as required by Title 2 U. S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purposes of additional analysis and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Report Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2026 on our consideration of Fort Bend Seniors' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Fort Bend Seniors' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Fort Bend Seniors' internal control over financial reporting and compliance.

Blazek & Vetterling

June 26, 2026

Fort Bend Seniors

Statements of Financial Position as of December 31, 2025 and 2024

	2025	2024
ASSETS		
Cash	$ 1,184,587	$ 1,842,826
Contributions receivable for operations *(Note 3)*:		
Government grants	208,280	474,073
United Way allocation	52,500	61,620
Other	976,000	74,000
Prepaid expenses and other assets	40,145	22,702
Certificates of deposit	2,686,193	1,865,066
Property and equipment, net *(Note 4)*	738,218	838,998
TOTAL ASSETS	$ 5,885,923	$ 5,179,285
LIABILITIES AND NET ASSETS		
Liabilities:		
Accounts payable	$ 183,647	$ 189,620
Accrued salaries and benefits	34,734	27,483
Refundable advance – government grant	50,242	39,559
Total liabilities	268,623	256,662
Contingencies *(Note 8)*		
Net assets:		
Without donor restrictions *(Note 6)*	4,620,119	4,767,287
With donor restrictions *(Note 7)*	997,181	155,336
Total net assets	5,617,300	4,922,623
TOTAL LIABILITIES AND NET ASSETS	$ 5,885,923	$ 5,179,285

See accompanying notes to financial statements.

Fort Bend Seniors

Statement of Activities for the year ended December 31, 2025

	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	TOTAL
REVENUE:			
Contributions:			
Government grants *(Note 8)*		$ 1,607,489	$ 1,607,489
Nonfinancial assets *(Note 9)*	$ 432,845		432,845
Other	1,216,649	1,541,906	2,758,555
Special events:			
Cash and other financial assets	100,666		100,666
Proceeds from contributed auction items *(Note 9)*	7,125		7,125
Direct donor benefit costs of special events	(19,904)		(19,904)
Interest and other income	112,924		112,924
Total revenue	1,850,305	3,149,395	4,999,700
Net assets released from restrictions:			
Program expenditures	2,088,430	(2,088,430)	
Expiration of time restrictions	219,120	(219,120)	
Total	4,157,855	841,845	4,999,700
EXPENSES:			
Program services:			
Meals on Wheels	2,290,671		2,290,671
Senior centers	677,969		677,969
Transportation services	346,370		346,370
Total program services	3,315,010		3,315,010
Management and general	570,366		570,366
Fundraising	419,647		419,647
Total expenses	4,305,023		4,305,023
CHANGES IN NET ASSETS	(147,168)	841,845	694,677
Net assets, beginning of year	4,767,287	155,336	4,922,623
Net assets, end of year	$ 4,620,119	$ 997,181	$ 5,617,300

See accompanying notes to financial statements.

Fort Bend Seniors

Statement of Activities for the year ended December 31, 2024

	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	TOTAL
REVENUE:			
Contributions:			
Government grants *(Note 8)*		$ 2,177,928	$ 2,177,928
Nonfinancial assets *(Note 9)*	$ 370,877		370,877
Other	989,136	559,408	1,548,544
Special events	167,215		167,215
Direct donor benefit costs of special events	(46,843)		(46,843)
Interest and other income	119,528		119,528
Total revenue	1,599,913	2,737,336	4,337,249
Net assets released from restrictions:			
Program expenditures	2,647,426	(2,647,426)	
Expiration of time restrictions	246,486	(246,486)	
Total	4,493,825	(156,576)	4,337,249
EXPENSES:			
Program services:			
Meals on Wheels	2,437,721		2,437,721
Senior centers	669,112		669,112
Transportation services	293,702		293,702
Total program services	3,400,535		3,400,535
Management and general	515,783		515,783
Fundraising	364,261		364,261
Total expenses	4,280,579		4,280,579
CHANGES IN NET ASSETS	213,246	(156,576)	56,670
Net assets, beginning of year	4,554,041	311,912	4,865,953
Net assets, end of year	$ 4,767,287	$ 155,336	$ 4,922,623

See accompanying notes to financial statements.

Fort Bend Seniors

Statement of Functional Expenses for the year ended December 31, 2025

	MEALS ON WHEELS	SENIOR CENTERS	TRANSPORTATION SERVICES	MANAGEMENT AND GENERAL	FUNDRAISING	TOTAL
Food	$ 1,446,335	$ 220,354				$ 1,666,689
Salaries and related expenses	535,930	209,027	$ 35,504	$ 387,726	$ 201,374	1,369,561
Transportation			309,278			309,278
Supplies	19,654	8,040		5,399	167,275	200,368
Occupancy	34,054	158,563	12	359	136	193,124
Depreciation	92,444	12,335	1,079	35,318	13,605	154,781
Professional fees and contract services	16,707	1,115	100	98,352	14,217	130,491
Insurance	42,085	6,291	178	10,423	1,720	60,697
Travel	32,698	8,168		13,198	1,956	56,020
Rental and maintenance of equipment	39,923	5,911	52	2,459	1,678	50,023
Utilities	10,452	1,083	131	4,718	2,061	18,445
Postage and shipping	8,822			324	3,260	12,406
Other	11,567	47,082	36	12,090	12,365	83,140
Total expenses	$ 2,290,671	$ 677,969	$ 346,370	$ 570,366	$ 419,647	4,305,023
Direct donor benefit costs of special events						19,904
Total						$ 4,324,927

See accompanying notes to financial statements.

Fort Bend Seniors

Statement of Functional Expenses for the year ended December 31, 2024

	MEALS ON WHEELS	SENIOR CENTERS	TRANSPORTATION SERVICES	MANAGEMENT AND GENERAL	FUNDRAISING	TOTAL
Food	$ 1,592,171	$ 252,749				$ 1,844,920
Salaries and related expenses	539,322	204,178	$ 33,963	$ 362,455	$ 174,201	1,314,119
Transportation			258,165			258,165
Supplies	11,469	5,352	3	3,364	139,815	160,003
Occupancy	36,631	128,900	12	359	136	166,038
Depreciation	96,712	9,608	1,079	35,259	13,709	156,367
Professional fees and contract services	14,000	2,070	130	80,332	11,067	107,599
Insurance	38,870	2,646	145	9,183	1,545	52,389
Travel	31,853	9,619		9,043	1,682	52,197
Rental and maintenance of equipment	45,792	6,669	57	2,040	1,489	56,047
Utilities	9,734	1,500	126	4,585	2,062	18,007
Postage and shipping	9,238			279	3,438	12,955
Other	11,929	45,821	22	8,884	15,117	81,773
Total expenses	$ 2,437,721	$ 669,112	$ 293,702	$ 515,783	$ 364,261	4,280,579
Direct donor benefit costs of special events						46,843
Total						$ 4,327,422

See accompanying notes to financial statements.

Fort Bend Seniors

Statements of Cash Flows for the years ended December 31, 2025 and 2024

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES:		
Changes in net assets	$ 694,677	$ 56,670
Adjustments to reconcile changes in net assets to net cash provided by operating activities:		
Depreciation	154,781	156,367
Changes in operating assets and liabilities:		
Contributions receivable	(627,087)	(62,038)
Prepaid expenses and other assets	(17,443)	(3,003)
Accounts payable	(5,973)	31,471
Accrued salaries and benefits	7,251	8,613
Refundable advance – government grant	10,683	39,559
Net cash provided by operating activities	216,889	227,639
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchases of certificates of deposit	(2,686,193)	(1,865,066)
Sale of certificates of deposit	1,865,066	1,787,111
Purchase of property and equipment	(54,001)	(48,037)
Net cash used by investing activities	(875,128)	(125,992)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from capital campaign debt – retirement contributions		100,000
Repayment of note payable to Fort Bend County		(18,753)
Net cash provided by financing activities		81,247
NET CHANGE IN CASH	(658,239)	182,894
Cash, beginning of year	1,842,826	1,659,932
Cash, end of year	$ 1,184,587	$ 1,842,826

See accompanying notes to financial statements.

NOTE 1 – ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

Organization – Fort Bend Seniors, Meals on Wheels & Much Much More, Inc., d.b.a. Fort Bend Meals on Wheels & Fort Bend Seniors (Fort Bend Seniors) was organized as a Texas nonprofit corporation in 1976, and is located in Rosenberg, Texas. Fort Bend Seniors helps seniors throughout Fort Bend and Waller Counties maintain their health and independence by providing home-delivered meals to homebound senior citizens through its Meals on Wheels program and also provides nutritious meals and activities at eleven centers.

Federal income tax status – Fort Bend Seniors is exempt from federal income tax under §501(c)(3) of the Internal Revenue Code and is classified as a public charity under §509(a)(1) and §170(b)(1)(A)(vi).

Contributions receivable that are expected to be collected within one year are reported at net realizable value. Amounts expected to be collected in more than one year are discounted, if material, to estimate the present value of future cash flows. Discounts are computed using risk-free interest rates applicable to the years in which the promises are received. Amortization of discounts is included in contribution revenue.

An allowance for uncollectible receivables is provided when it is believed balances may not be collected in full. The adequacy of the allowance at the end of each period is determined using a combination of historical loss experience and a donor-by-donor analysis of balances.

Certificates of deposit are non-negotiable, six-month bank time deposits reported at face value plus accrued interest.

Property and equipment are reported at cost, if purchased, and at estimated fair value at the date of gift, if donated. Property and equipment purchases over $500 and with an estimated useful life of more than one year are capitalized. Depreciation is calculated on a straight-line basis over estimated useful lives of 5 to 15 years.

Net asset classification – Net assets, revenue, gains, and losses are classified based on the existence or absence of donor-imposed restrictions, as follows:

- *Net assets without donor restrictions* are not subject to donor-imposed restrictions even though their use may be limited in other respects such as by contract or board designation.
- *Net assets with donor restrictions* are subject to donor-imposed restrictions. Restrictions may be temporary in nature, such as those that will be met by the passage of time or use for a purpose specified by the donor, or may be perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Net assets are released from restrictions when the stipulated time has elapsed, or purpose has been fulfilled, or both. Contributions of long-lived assets and of assets restricted for acquisition of long-lived assets are released when those assets are placed in service.

Contributions are recognized as revenue at fair value when an unconditional commitment is received from a government agency or donor. Contributions received with donor stipulations that limit their use are classified as *with donor restrictions*. Conditional grants and contributions are subject to one or more barriers that must be overcome before Fort Bend Seniors is entitled to receive or retain funding. Conditional contributions are recognized as revenue at fair value when the conditions have been met. Funding received before conditions are met is reported as a refundable advance.

Contributed materials, use of facilities and services are recognized as revenue at fair value when an unconditional commitment is received from the donor. The related expense is recognized as the item is used or when the service is provided. Contributions of services are recognized when services received (a) create or enhance nonfinancial assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation.

A substantial number of volunteers have contributed significant amounts of time in connection with programs, administration and fundraising for which no amount has been recorded in the financial statements because the services did not meet the criteria for recognition under generally accepted accounting principles.

Special events revenue is the total amount paid by sponsors and attendees of an event and includes elements of both contributions and exchange transactions. Special events revenue is recognized when the event occurs. Direct donor benefit costs represent the cost of goods and services provided to attendees of the special events. Amounts received for future events represent conditional contributions and are reported as a refundable advance.

Functional allocation of expenses – Expenses are reported by their functional classification. Program services are the direct conduct or supervision of activities that fulfill the purposes for which the organization exists. Fundraising activities include the solicitation of contributions of money, securities, materials, facilities, other assets, and time. Management and general activities are not directly identifiable with specific program or fundraising activities. Expenses that are attributable to more than one activity are allocated among the activities benefitted. Salaries and related costs are allocated on the basis of estimated time and effort expended. Contributed facility space for decentralized congregate centers is reported directly as Senior Center occupancy expense. Other than the certain vehicles and equipment which are reported directly, depreciation, interest, and other occupancy costs are allocated based on square footage.

Estimates – Management must make estimates and assumptions to prepare financial statements in accordance with generally accepted accounting principles. These estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, the amounts of reported revenue and expenses, and the allocation of expenses among various functions. Actual results could vary from the estimates that were used.

NOTE 2 – LIQUIDITY AND AVAILABILITY OF RESOURCES

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use within one year of December 31 comprise the following:

	2025	2024
Financial assets:		
Cash	$ 1,184,587	$ 1,842,826
Contributions receivable	1,236,780	609,693
Certificates of deposit	2,686,193	1,865,066
Total financial assets	5,107,560	4,317,585
Less financial assets not available for general expenditure:		
Board-designated for emergency reserve fund	(1,750,000)	(1,750,000)
Purpose-restricted assets for use beyond one year	(546,000)	
Total financial assets available for general expenditure	$ 2,811,560	$ 2,567,585

For purposes of analyzing resources available to meet general expenditures over a 12-month period, Fort Bend Seniors considers all expenditures related to its ongoing activities, as well as the conduct of services undertaken to support those activities, to be general expenditures. Capital expenditures and debt retirement are not considered general expenditures.

As part of the organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations become due. Fort Bend Seniors' Board of Directors has designated a portion of its resources without donor restrictions as board-designated for emergency reserves. Although Fort Bend Seniors does not intend to spend from the board-designated fund, amounts from the board-designated fund could be made available, if necessary. The fund is invested in certificates of deposit with terms of three to six months.

Fort Bend Seniors is substantially supported by government awards and other contributions, and regularly monitors liquidity required to meet its operating needs while striving to maximize the interest income of available funds. Management expects the conditional government grant contributions of approximately $840,000 to be recognized within one year.

NOTE 3 – CONTRIBUTIONS RECEIVABLE

Contributions receivable are comprised of the following:

	2025	2024
Contributions receivable for operations	$ 1,265,780	$ 609,693
Discount to net present value at 3.48%	(29,000)	
Contributions receivable, net	$ 1,236,780	$ 609,693

Contributions receivable at December 31, 2025 are expected to be collected as follows:

Receivable in one year	$ 690,780
Receivable in one to five years	575,000
Total contributions receivable	$ 1,265,780

Concentration – Two donors represent 79% of the contributions receivable balance outstanding at December 31, 2025.

Conditional contributions from government agencies – At December 31, 2025, Fort Bend Seniors has approximately $840,000 of conditional contributions from various government agencies, which have not been recognized in the accompanying financial statements because the conditions have not been met. Fort Bend Seniors will recognize these grants as qualifying grant expenditures are incurred and/or performance requirements are met.

NOTE 4 – PROPERTY AND EQUIPMENT

Property and equipment consists of the following:

	2025	2024
Vehicles	$ 363,596	$ 374,220
Furniture and equipment	234,641	223,288
Leasehold improvement	1,669,105	1,669,105
Total property and equipment, at cost	2,267,342	2,266,613
Accumulated depreciation	(1,529,124)	(1,427,615)
Property and equipment, net	$ 738,218	$ 838,998

NOTE 5 – OCCUPANCY AGREEMENT

In December 2013, Fort Bend Seniors entered into an occupancy agreement with Fort Bend County (the County) for an administrative building and a distribution center near the Bud O'Shieles Community Center. The lease term is 10 years with an option to renew for an additional total of 15 years. In December 2023, Fort Bend Seniors entered into a 3-year renewal with the County. The lease agreement is cancelable by either party with notice.

Additionally, in accordance with a separate agreement, Fort Bend Seniors pays annual rent to the County of $1 and recognizes in-kind contributions of approximately $26,000 for use of non-administrative buildings in the Bud O'Shieles Community Center.

NOTE 6 – NET ASSETS WITHOUT DONOR RESTRICTIONS

Net assets without donor restrictions consist of the following:

	2025	2024
Undesignated	$ 2,131,901	$ 2,178,289
Board-designated for emergency reserve fund	1,750,000	1,750,000
Invested in property and equipment	738,218	838,998
Total net assets without donor restrictions	$ 4,620,119	$ 4,767,287

NOTE 7 – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted as follows:

	2025	2024
Subject to expenditure for specified purpose:		
Fort Bend County meal programs	$ 916,000	
Waller County meal programs		$ 40,000
Vehicle		30,000
Other	28,681	23,716
Total subject to expenditure for specified purpose	944,681	93,716
Subject to passage of time:		
Contributions receivable that are not restricted by donors, but which are unavailable for expenditures until due	52,500	61,620
Total net assets with donor restrictions	$ 997,181	$ 155,336

NOTE 8 – GOVERNMENT GRANTS

Fort Bend Seniors is a party to agreements with government agencies. Should these agreements not be renewed, a replacement for this source of support may not be forthcoming and related expenses would not be incurred. Sources of significant government revenue recognized include the following:

	2025	2024
Federal government grants:		
U. S. Department of Health and Human Services:		
Passed through Houston-Galveston Area Council	$ 1,054,217	$ 1,638,184
Passed through Department of Aging and Disability Services	3,411	8,928
U. S. Department of Housing and Urban Development:		
Passed through Fort Bend County	97,710	90,197
Total federal government grants	1,155,338	1,737,309
State and local government grants:		
Texas Department of Agriculture	340,553	348,251
Texas Veterans Commission	101,598	82,368
Fort Bend County	10,000	10,000
Total state and local government grants	452,151	440,619
Total government grants	$ 1,607,489	$ 2,177,928

Fort Bend Seniors receives grants from federal and state funding sources that require fulfillment of certain conditions as set forth in the grant contracts and are subject to review and audit by the awarding agencies. Such reviews and audits could result in the discovery of unallowable activities and unallowable costs. Consequently, any of the funding sources may, at their discretion, request reimbursement for expenses or return of funds as a result of non-compliance by Fort Bend Seniors with the terms of the contracts. Management believes such disallowances, if any, would not be material to Fort Bend Seniors' financial position or changes in net assets.

NOTE 9 – CONTRIBUTED NONFINANCIAL ASSETS

Contributed nonfinancial assets and associated expenditures were recognized as follows:

CONTRIBUTED NONFINANCIAL ASSETS	UTILIZED IN PROGRAMS/ACTIVITIES	DONOR RESTRICTIONS	VALUATION TECHNIQUES AND INPUTS	2025 REVENUE RECOGNIZED	2024 REVENUE RECOGNIZED
Transportation	Program activities	None	Fair value estimated based on prevailing rates for similar services.	$ 233,338	$ 203,386
Rent	Program activities	None	Fair value estimated using recent comparable rental rates for the area.	191,923	164,836
Auction items	Monetized in auction	None	Gross sales price received.	7,125	
Supplies	Program, administrative, and fundraising activities	None	Fair value at the date of receipt based on current rates for similar items.	5,220	1,626
Professional fees and contract services	Program and administrative activities	None	Fair value estimated based on prevailing rates for similar services.	2,364	1,029
Total contributed nonfinancial assets				$ 439,970	$ 370,877

NOTE 10 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through June 26, 2026, which is the date that the financial statements were available for issuance. As a result of this evaluation, no events were identified that are required to be disclosed or would have a material impact on reported net assets or changes in net assets.

Fort Bend Seniors

Schedule of Expenditures of Federal Awards for the year ended December 31, 2025

FEDERAL GRANTOR Pass-through Grantor Program Title & Period		Assistance Listing Number	Contract Number	Award Amount	Allowable Federal Expenditures
U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Passed through Fort Bend County: Community Development Block Grants/Entitlement Grants (CDBG – Entitlement Grants/Special Purpose Cluster)					
#1	10/24 – 09/25	14.218	B-24-MC-48-0040	$27,256	$ 14,655
#2	01/25 – 12/25	14.218	B-24-UC-48-0004	$70,000	70,000
#3	10/25 – 09/26	14.218	B-25-MC-48-0040	$20,000	13,055
Total U. S. Department of Housing and Urban Development					97,710
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Passed through Houston-Galveston Area Council: Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers (Aging Cluster)					
#4	10/24 – 09/25	93.044	25-13481	$280,540	105,395
#5	10/25 – 09/26	93.044	20086	$243,933	42,027
					147,422
Special Programs for the Aging, Title III, Part C, Nutrition Services (Aging Cluster)					
#6	10/24 – 09/25	93.045	25-13481	$1,116,893	684,860
#7	10/24 – 09/25	93.045	25-13482	$81,884	40,445
#8	10/25 – 09/26	93.045	20086	$638,134	166,071
#9	10/25 – 09/26	93.045	20087	$58,329	15,419
					906,795
Total Aging Cluster					1,054,217
Passed through Department of Aging and Disability Services: Social Services Block Grant					
#10	01/25 – 06/25	93.667	HHS000003300008	$110,854	3,411
Total U. S. Department of Health and Human Services					1,057,628
TOTAL FEDERAL AWARDS					$ 1,155,338

See accompanying note to schedule of expenditures of federal awards.

Fort Bend Seniors

Note to Schedule of Expenditures of Federal Awards for the year ended December 31, 2025

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation – The schedule of expenditures of federal awards (the schedule) is prepared on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U. S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Federal expenditures include allowable costs funded by federal grants. Allowable costs are subject to the cost principles of the Uniform Guidance and include costs that are recognized as expenses in Fort Bend Seniors' financial statements in conformity with generally accepted accounting principles. Fort Bend Seniors has not elected to use the 15% de minimus cost rate for indirect costs and does not have subrecipients.

Because the schedule presents only a selected portion of the operations of Fort Bend Seniors, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Fort Bend Seniors.

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

To the Board of Directors of
Fort Bend Seniors:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Fort Bend Seniors, which comprise the statement of financial position as of December 31, 2025 and the related statements of activities, of functional expenses, and of cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 26, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Fort Bend Seniors' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Fort Bend Seniors' internal control. Accordingly, we do not express an opinion on the effectiveness of Fort Bend Seniors' internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Fort Bend Seniors' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

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Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Blazek & Vetterling

June 26, 2026

Independent Auditors' Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance

To the Board of Directors of
Fort Bend Seniors:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Fort Bend Seniors' 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 Fort Bend Seniors' major federal programs for the year ended December 31, 2025. Fort Bend Seniors' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Fort Bend Seniors 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 December 31, 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; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; 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 *Auditors' Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of Fort Bend Seniors 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 Fort Bend Seniors' 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 Fort Bend Seniors' federal programs.

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Auditors' 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 Fort Bend Seniors' 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 generally accepted auditing standards, *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 Fort Bend Seniors' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 Fort Bend Seniors' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Fort Bend Seniors' 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 Fort Bend Seniors' 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 *Auditors' 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.

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.

Blazek & Vetterling

June 26, 2026

Fort Bend Seniors

Schedule of Findings and Questioned Costs for the year ended December 31, 2025

Section I – Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: ☒ unmodified ☐ qualified ☐ adverse ☐ disclaimer

Internal control over financial reporting:

- Material weakness(es) identified? ☐ yes ☒ no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? ☐ yes ☒ none reported

Noncompliance material to the financial statements noted? ☐ yes ☒ no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? ☐ yes ☒ no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? ☐ yes ☒ none reported

Type of auditors' report issued on compliance for major programs: ☒ unmodified ☐ qualified ☐ adverse ☐ disclaimer

Any audit findings disclosed that are required to be reported in accordance with 2 CFR §200.516(a)? ☐ yes ☒ no

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster
Aging Cluster:	
93.044	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers
93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services

Dollar threshold used to distinguish between Type A and Type B programs: $1,000,000

Auditee qualified as a low-risk auditee? ☒ yes ☐ no

Section II – Financial Statement Findings

There were no findings related to the financial statements which are required to be reported in accordance with *Government Auditing Standards*.

Section III – Federal Award Findings and Questioned Costs

There were no findings for federal awards required to be reported in accordance with 2 CFR §200.516(a).