



Regular Board Meeting

Wednesday, February 11, 2026 at 5:30 PM
John F. Barron Administration Building - Board Room
240 N. Crockett Street
San Benito, Texas 78586

This shall provide general notice that, during the course of the meeting, the Board may elect to discuss any item on the agenda in closed session in accordance with the Texas Open Meetings Act, Government Code, Chapter 551, Subchapters D and E.

Please note that members of the Board may participate remotely, pursuant to Texas Government Code 551.127 by video conference at this meeting. However, a physical quorum of the Board shall be present at the meeting location.

This shall also provide notice that any item listed as a closed session agenda item may be moved to open session.

1. Opening of Meeting

1.1. Roll Call, Establish Quorum

- _____ Dr. Ariel Cruz-Vela, Board President
- _____ Crystal Hernandez, Board Vice-President
- _____ Israel Villarreal, III, Board Secretary
- _____ Rudy Corona, Board Trustee
- _____ Frutoso M. Gomez, Jr., Board Trustee
- _____ Orlando López, Board Trustee
- _____ Alex Reyna, Board Trustee
- _____ Alfredo Perez, Superintendent of Schools
- _____ Tony Torres, Board Attorney

1.2. Pledge of Allegiance to the United States and the Texas Flags

1.3. Invocation

2. Special Recognition

2.1. San Benito High School - Superintendent's Hi-5 Students

2.2. Dr. C.M. Cash Elementary, Ed Downs Fine Art Academy, and La Encantada Elementary - Educational Results Partnership Honor Roll in Texas

2.3. Assistant Superintendent of Academic Services - Region One ESC, The Texas Elementary Principals and Supervisors Association (TEPSA) of the Year

2.4. Communities In Schools — Partnership in Education

3. Public Comment

4. Board Report

5. Superintendent's Report

6. Reports/Presentations

6.1. Presentation by Matthew Monteymayor, CPA for Carr, Riggs & Ingram on the 2024-2025 District Audit

6.2. Presentation on School Buses and Senate Bill 546
Fernando Rosa, Transportation Director

7. Consent Agenda: Academics Services

In order to promote efficient meetings, the Board may act upon more than one item by a single vote through the use of consent agenda. Consent items placed on the agenda shall be marked with an asterisk (). Consent items are items for which no Board discussion is anticipated and for which the Superintendent recommends approval. Prior to the time which approval of consent agenda is had, at the request of any member of the Board of Trustees, any item on the consent agenda shall be removed and given individual consideration.*

7.1. *Request for Approval of the Clinical Education Affiliation Agreement between San Benito CISD and Dr. Lourdes B. Concha, MD for the 2026–2028 School Years

7.2. *Request for Approval of the Targeted Improvement Plans (TIP) for Fred Booth Global Leadership Academy, La Paloma Elementary, Miller Jordan Middle School, Riverside Middle School, GO Academy, and the Local Improvement Plan (LIP) for San Benito High School for the 2026-2027 School Year

8. Consent Agenda: Finance & Operations

8.1. *Request for Approval of Cash Account Report for January 2026

8.2. *Request for Approval of Comparison of Revenue and Expenditures to Budget Report for January 2026

8.3. *Request for Approval of Tax Collection Report for January 2026

8.4. *Request for Approval of Check Disbursements Report for January 2026

8.5. *Request for Approval of Gifts/Bequests for the 2025-2026 School Year

8.6. *Request for Approval of Budget Amendments for the 2025-2026 School Year

8.7. *Request for Approval of Purchases over \$50,000

8.8. *Request for Approval of May 2, 2026, Order of Election for the Purpose of Electing to the Board of Trustees of the San Benito CISD Members to Fill Place 4, Place 5, Place 6, and Place 7

8.9. *Request for Approval on Contracting with Cameron County Elections Department for the May 2, 2026, School Board Election

8.10. *Request for Approval of Joint Election Resolution between San Benito CISD and the City of San Benito for the May 2, 2026, School Board Election

8.11. *Request for Approval of the Notice of Election Polling sites for the May 2, 2026, School Board Election

8.12. *Request for Approval of Four-Year Lease Agreement with Apple, Inc. for 1:1 Initiative

8.13. *Request for Approval to Award Bid Proposal of RFP-0126-CNPKE-Child Nutrition Program Kitchen Equipment as recommended by Administration

9. **Consent Agenda: Administration**

9.1. *Request for Approval of Revisions to the 2025-2026 Texas Teacher Evaluation and Support System (T-TESS) Appraisers

9.2. *Request for Approval of Revisions to the 2025-2026 Texas Principal Evaluation and Support System (T-PESS) Appraisers

9.3. *Request for Approval of Revisions to the 2025-2026 Compensation Plan

9.4. *Request for Approval of Board Minutes

- Regular Board Meeting — January 21, 2026

10. **Action Agenda**

10.1. Discussion and Possible Approval of the 2024-2025 San Benito CISD District Audit

10.2. Discussion and Possible Approval of GMP 1 Site Package for the Performing Arts Center as presented by D. Wilson

10.3. Consideration and Possible Action on Senate Bill 11 Resolution regarding Period of Prayer and Reading of Bible or other religious text.

11. **Closed Meeting**

In accordance with Texas Government Code (Open Meetings Act) the Board may move into closed session for the following reasons:

Section 551.071 - For the purpose of a private consultation with the Board's attorney on any or all subjects or matters authorized by law.

Section 551.074 - For the purpose of considering the appointment, employment, evaluation, reassignment, duties, discipline or dismissal of a public officer or employee or to hear complaints or charges against a public officer or employee.

11.1. Employment, Resignation(s), Retirement(s), and Termination(s)

11.2. Discussion of 3-Year School Safety Audit

11.3. Discussion and Consideration to Renew Term Contracts for Administrators for the 2026-2027 School Year

11.4. Discussion and Consideration on Probationary Contracts for Administrators for the 2026-2027 School Year

11.5. Discussion and Consideration of the Proposed Non-Renewal of the 2025-2026 Chapter 21 Contract of Employee L.H.

11.6. Level III Grievance - M.L.

12. **Reconvene into Open Session**

Reconvene Into Open Session, and Possible Action on Matters Considered in Closed Session, if necessary

12.1. Employment, Resignation(s), Retirement(s), and Termination(s)

12.2. Consideration and Possible Action to Renew Term Contracts for Administrators for the 2026-2027 School Year

12.3. Consideration and Possible Action to Renew Probationary Contracts for Administrators for the 2026-2027 School Year

12.4. Discussion and Possible Action on the Proposed Non-Renewal of the 2025-2026 Chapter 21 Contract of Employee L.H.

12.5. Discussion and Possible Action regarding Level III — M. L.

13. Closing of Meeting

13.1. Adjournment

This notice for this meeting was posted in compliance with the Texas Open Meeting Act.



San Benito Consolidated Independent School District

PLEDGE OF ALLEGIANCE

For the Regular Meeting of the Board of Trustees

(PLEASE TYPE)

Meeting Date: February 18, 2026

Campus: Dr. Cash Elementary | Esequiel Rodriguez, Principal

Student's Name: Jesus A. Vela

Please include the following information in the student's biography:

- Student's name
- Favorite Subject
- Parents' Names
- Grade
- Hobbies
- Other pertinent information
- Age
- Accomplishments

STUDENT BIOGRAPHY:

Jesus Vela is a 10-year-old fourth-grade student at Dr. C. M. Cash Elementary. He is the son of Ruben and Cynthia Garcia. His favorite subject is science because he finds it fun and enjoys doing different experiments. Jesus has achieved many accomplishments, including earning good grades and being a member of the National Junior Honor Society. He is also proud to serve as a Student Ambassador representing his school with responsibility and pride. Additionally, he participates in clubs such as band and soccer, where he continues to develop his skills and teamwork. In his free time, Jesus enjoys playing baseball, soccer and going fishing. Jesus would like to thank his parents for choosing Dr. Cash Elementary and for always supporting him. He also wants to thank his principal, Mr. Rodriguez, for giving giving students opportunities to participate in special events like this one.

RETURN COMPLETED FORM TO: Luis D. Gonzales, Jr., Director of Public Relations
 San Benito CISD Communications Department / KSBG TV
 (956) 276-6030 • lgonzales@sbcisd.net



INVOCATION

For the Regular Meeting of the Board of Trustees

(PLEASE TYPE)

Meeting Date: February 18, 2026

Campus: Dr. Cash Elementary | Esequiel Rodriguez, Principal

Student's Name: Ysabella Esparza

Please include the following information in the student's biography:

- Student's name
- Favorite Subject
- Parents' Names
- Grade
- Hobbies
- Other pertinent information
- Age
- Accomplishments

STUDENT BIOGRAPHY:

Ysabella is a 10-year-old fifth grader at Dr. C.M. Cash Elementary. Her favorite subject is math because she enjoys working with numbers and solving equations. Math challenges her and helps her think in various ways. In her free time, Ysabella likes to take dance classes, where she can express herself and have fun. She has also participated in cheerleading, and one of her proudest moments was being named co-captain. Being a leader has taught her the importance of responsibility and teamwork. Additionally, she participates in the soccer and running clubs, which help her stay active and learn to work well with others. Throughout her school years, Ysabella has earned all A's, reflecting her dedication and hard work. None of this would be possible without the love and support of her parents, Elizabeth Quezada and Alfredo Esparza, who have always encouraged her to do her best. Ysabella would also like to thank the teachers at Dr. Cash Elementary and everyone who has helped shape her into the person she is today.

RETURN COMPLETED FORM TO: Luis D. Gonzales, Jr., Director of Public Relations
 San Benito CISD Communications Department / KSBG TV
 (956) 276-6030 • lgonzales@sbcisd.net



SPECIAL RECOGNITION

For the Regular Meeting of the Board of Trustees

(PLEASE TYPE)

Campus: San Benito High School
Activity/Event(s): Class of 2026 Hi-5 Superintendents List
Achievement(s): These students ranked in the top 5% of their class every semester in grades 9-11.

NOTE: Teacher/sponsor(s) will be responsible for notifying the students' parents/guardians regarding the date/time of the relevant board meeting.

NAME	GRADE	CAMPUS
1. Aries Aguilar	12	San Benito HS
2. Aldair Arguelles Abreu	12	San Benito HS
3. Nirel Arratia	12	San Benito HS
4. Briana Castillo	12	San Benito HS
5. Joanna Davila	12	San Benito HS
6. Jonathan Davila	12	San Benito HS
7. Jocelyn Marie Flores De Leon	12	San Benito HS
8. Brisa Garcia	12	San Benito HS
9. Alan Mauricio Larralde, Jr.	12	San Benito HS
10. Crystal Neveah Linan	12	San Benito HS
11. Gabriel Lopez	12	San Benito HS
12. Mariela Mancillas	12	San Benito HS

Teacher/Sponsors(s):
Mrs. Manuela Lopez, SBHS Principal
Ms. Sandra Romeros, Director of Counseling & Advanced Academics

What? • When? • Where?
These students ranked in the top 5% of their class every semester in grades 9-11.

RETURN COMPLETED* FORM TO: Luis D. Gonzales, Jr., Director of Public Relations
San Benito CISD Communications Department / KSBG TV
(956) 276-6030 • lgonzales@sbcisd.net

* Form must be submitted two (2) weeks prior to the regularly scheduled board meeting.



San Benito Consolidated Independent School District

SPECIAL RECOGNITION

For the Regular Meeting of the Board of Trustees

(PLEASE TYPE)

Campus: San Benito High School

Activity/Event(s): Class of 2026 Hi-5 Superintendents List

Achievement(s): These students ranked in the top 5% of their class every semester in grades 9-11.

NOTE: Teacher/sponsor(s) will be responsible for notifying the students' parents/guardians regarding the date/time of the relevant board meeting.

NAME	GRADE	CAMPUS
1. Dana Larissa Martinez	12	San Benito HS
2. Katalina Morales	12	San Benito HS
3. Jose Javier Munoz	12	San Benito HS
4. Savannah Rose Ramirez	12	San Benito HS
5. Shaila Renae Sosa	12	San Benito HS
6.		
7.		
8.		
9.		
10.		
11.		
12.		

Teacher/Sponsors(s):
Mrs. Manuela Lopez, SBHS Principal
Ms. Sandra Romeros, Director of Counseling & Advanced Academics

What? • When? • Where?
These students ranked in the top 5% of their class every semester in grades 9-11.

RETURN COMPLETED* FORM TO: Luis D. Gonzales, Jr., Director of Public Relations
 San Benito CISD Communications Department / KSBG TV
 (956) 276-6030 • lgonzaless@sbcisd.net

* Form must be submitted two (2) weeks prior to the regularly scheduled board meeting.

The San Benito Consolidated Independent School District does not discriminate on the basis of race, color, national origin, sex or handicap in its educational and vocational programs, services or activities as required by Title VI of the Civil Rights Act of 1964, as amended; Title IX of the Education Amendments of 1972; and Section 504 of the Rehabilitation Act of 1973, as amended.



San Benito Consolidated Independent School District

SPECIAL RECOGNITION

For the Regular Meeting of the Board of Trustees

(PLEASE TYPE)

Campus: Dr. C.M. Cash Elementary, Ed Downs Academy and La Encantad

Activity/Event(s): Educational Results Honor Roll

Achievement(s): Recognized as a 2025 Honor Roll School

NOTE: Teacher/sponsor(s) will be responsible for notifying the students' parents/guardians regarding the date/time of the relevant board meeting.

NAME	GRADE	CAMPUS
1. <u>Dr. C.M. Cash Elementary</u>	<u>Esequiel Rodriguez , Principa</u>	<u></u>
2. <u>Ed Downs Fine Arts Academy</u>	<u>Ashley Camacho-Garza, Principa</u>	<u></u>
3. <u>La Encantada Elementary</u>	<u>Sylvia C. Garcia, Principa</u>	<u></u>
4. <u></u>	<u></u>	<u></u>
5. <u></u>	<u></u>	<u></u>
6. <u></u>	<u></u>	<u></u>
7. <u></u>	<u></u>	<u></u>
8. <u></u>	<u></u>	<u></u>
9. <u></u>	<u></u>	<u></u>
10. <u></u>	<u></u>	<u></u>
11. <u></u>	<u></u>	<u></u>
12. <u></u>	<u></u>	<u></u>

Teacher/Sponsors(s):

What? • When? • Where?

ERP uses student achievement data to identify and recognize successful schools, districts, and chart management organizations. Schools that receive the ERP Honor Roll distinction have demonstrate consistently high levels of student academic achievement, improvement in achievement levels over time, and a reduction in achievement gaps among student populations.

RETURN COMPLETED* FORM TO: Luis D. Gonzales, Jr., Director of Public Relations
San Benito CISD Communications Department / KSBG TV
(956) 276-6030 • lgonzales@sbcisd.net

* Form must be submitted two (2) weeks prior to the regularly scheduled board meeting.



San Benito Consolidated Independent School District

SPECIAL RECOGNITION

For the Regular Meeting of the Board of Trustees

(PLEASE TYPE)

Campus: _____

Activity/Event(s): _____

Achievement(s): _____

NOTE: Teacher/sponsor(s) will be responsible for notifying the students' parents/guardians regarding the date/time of the relevant board meeting.

NAME	GRADE	CAMPUS
1. _____	_____	_____
2. _____	_____	_____
3. _____	_____	_____
4. _____	_____	_____
5. _____	_____	_____
6. _____	_____	_____
7. _____	_____	_____
8. _____	_____	_____
9. _____	_____	_____
10. _____	_____	_____
11. _____	_____	_____
12. _____	_____	_____

Teacher/Sponsors(s): _____

What? • When? • Where?

RETURN COMPLETED* FORM TO: Luis D. Gonzales, Jr., Director of Public Relations
San Benito CISD Communications Department / KSBG TV
(956) 276-6030 • lgonzales@sbcisd.net

* Form must be submitted two (2) weeks prior to the regularly scheduled board meeting.



San Benito Consolidated Independent School District

SPECIAL RECOGNITION

For the Regular Meeting of the Board of Trustees

(PLEASE TYPE)

Campus: _____

Activity/Event(s): _____

Achievement(s): _____

NOTE: Teacher/sponsor(s) will be responsible for notifying the students' parents/guardians regarding the date/time of the relevant board meeting.

NAME	GRADE	CAMPUS
1. _____	_____	_____
2. _____	_____	_____
3. _____	_____	_____
4. _____	_____	_____
5. _____	_____	_____
6. _____	_____	_____
7. _____	_____	_____
8. _____	_____	_____
9. _____	_____	_____
10. _____	_____	_____
11. _____	_____	_____
12. _____	_____	_____

Teacher/Sponsors(s): _____

What? • When? • Where?

RETURN COMPLETED* FORM TO: Luis D. Gonzales, Jr., Director of Public Relations
San Benito CISD Communications Department / KSBG TV
(956) 276-6030 • lgonzales@sbcisd.net

* Form must be submitted two (2) weeks prior to the regularly scheduled board meeting.



San Benito Consolidated Independent School District

Report to the Board of Trustees

Overview of the Annual Comprehensive Financial
Report 2025

Presented by: Matthew Montemayor, CPA, Partner

This report is intended solely for the use of the Board of Trustees and management.

Introduction



- Matthew Montemayor, CPA, Engagement Partner
- Oversee all activities including:
 - Development of audit plan
 - Execution of audit procedures
 - Review of fieldwork
 - Final report issuance
- Engagement Quality Control reviewer

Overview of Annual Comprehensive Financial Report



Contents:

- Transmittal letter
- Management's Discussion and Analysis
- Government-wide financial statements
- Fund financial statements
- Notes to Financial Statements
- Required Supplementary Information
- Other Supplementary Information
- Statistical Section
- Compliance Section

GFOA Certificate



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**San Benito Consolidated Independent School District
Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2024

Christopher P. Morill

Executive Director/CEO

CARR, RIGGS & INGRAM, LLC

Executive Summary



- Audit process consists of two components: Financial Statement Audit and Audit of Federal Awards (Single Audit)

Financial Statement Audit

- We have audited the basic financial statements of the:
 - Governmental activities, each major fund, and the aggregate remaining fund information
 - Audit performed in accordance with *Government Auditing Standards*

Audit of Federal Awards

- We have audited compliance with the compliance requirements described in the OMB Compliance supplement for the District's major federal programs in accordance with Uniform Guidance
 - Three major programs during the current year
 - 84.010 Title I, Part A-Improving Basic
 - 84.027/84.173 Special Education Cluster (IDEA)
 - 84.287 Twenty-First Century Community Learning Centers

CARR, RIGGS & INGRAM, LLC

Reports Issued



We issued three reports this audit year

Financial Statement Audit:

1. Independent Auditor's Report (Page 17)

- Opinion on the fair presentation of the financial statements
- Unmodified

2. Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters in Accordance with Government Auditing Standards (Yellow Book) (Page 177)

- Describes the scope and results of our testing of internal controls over financial reporting and compliance with laws, regulations, contracts, and grant agreements.
- Did not identify any material weaknesses

Audit of Federal Awards:

3. Independent Auditors' Report on Compliance for Each Major Program and Internal Control Over Compliance (Uniform Guidance) (Page 181)

- Opinion on compliance for major programs
- Describes the scope and results of our testing of internal controls over compliance
- Unmodified
- Major program: 84.010 Title I, Part A-Improving Basic (\$6.02M), 84.027/84.173 Special Education Cluster (IDEA) (\$2.12M), 84.287 Twenty-First Century Community Learning Centers (\$2.9M)

Fiscal Year 2025 Financial Highlights

Net Position Summary



TABLE I
Net Position Summary

	Governmental Activities	
	June 30, 2025	June 30, 2024
Assets		
Current and other assets	\$ 82,685,423	\$ 77,586,014
Capital assets	74,173,773	91,359,727
Total assets	156,859,196	168,945,741
Deferred outflows of resources	18,850,998	22,873,419
Liabilities		
Current liabilities	10,348,908	12,049,169
Long-term liabilities	80,374,553	85,337,281
Net pension liabilities	34,832,969	40,388,686
Net OPEB liabilities	24,436,495	18,752,903
Total liabilities	149,992,925	156,528,039
Deferred inflows of resources	28,154,908	34,725,197
Net position		
Net investment in capital assets	24,980,044	23,361,145
Restricted	8,827,310	7,338,945
Unrestricted	(36,244,993)	(30,134,166)
Total net position (deficit)	\$ (2,437,639)	\$ 565,924

CARR, RIGGS & INGRAM, LLC



Government-wide Financials

Net Position: Total assets and deferred outflows of resources minus total liabilities and deferred inflows of resources

- Over time, serves as an indicator of overall financial health.
- Total net position decreased from \$565 thousand to (\$2.4) million.
- Total assets and deferred outflows of resources decreased by \$16.1 million or 8.3%.
 - \$17.2M decrease in capital assets, net of accumulated depreciation
 - \$5.1M increase in current assets
 - \$4.0M decrease in deferred outflows of resources related to pension and OPEB



Government-wide Financials

Net Position: Total assets and deferred outflows of resources minus total liabilities and deferred inflows of resources- Continued

- Total liabilities and deferred inflows of resources decreased by \$13.1 million or 6.8%.
 - \$1.7 million overall decrease in current liabilities.
 - Payments and amortization of LT debt of \$5.0M reduced LT debt balances.
 - Deferred inflows related to TRS net pension/OPEB liability decreased by \$6.5M

Changes in Net Position



TABLE III
Changes in Net Position

	Governmental Activities	
	June 30, 2025	June 30, 2024
Revenues		
Program revenues		
Charges for services	\$ 800,709	\$ 1,159,614
Operating grants and contributions	30,793,781	38,631,761
Capital grants and contributions	71,583	179,994
General revenues		
Property taxes	15,498,933	14,175,502
State and other grants	85,657,122	82,644,385
Investment earnings	2,928,122	3,191,856
Other	210,656	435,754
Special Item - (Use)	(2,380,631)	-
	\$ 133,580,275	\$ 140,418,866
Expenses		
Instruction	\$ 67,851,634	\$ 71,644,039
Instruction resources and media services	1,874,993	2,143,623
Curriculum and staff development	1,852,814	2,464,822
Instructional leadership	4,007,939	4,344,621
School leadership	5,690,811	6,120,859
Guidance, counseling and evaluation services	4,190,360	4,292,812
Social work services	594,601	582,378
Health services	1,345,035	1,435,855
Student (pupil) transportation	3,931,970	4,106,460
Food services	9,448,597	9,430,722
Extracurricular activities	4,120,836	4,158,228
General administration	6,899,362	5,775,999
Facilities maintenance and operations	15,218,680	15,843,408
Security and monitoring services	3,459,663	4,430,179
Data processing services	2,411,469	2,636,782
Community services	880,787	825,548
Debt service		
Interest on long-term debt	2,798,187	2,956,631
Payments to Juvenile Justice Alternative Ed. Prg.	6,100	2,900
Total expenses	136,583,838	143,195,866
Change in net position	(3,003,563)	(2,777,000)
Net position - beginning as previously reported	(6,746,932)	(3,969,932)
Adjustment - change in accounting principle	7,312,856	-
Net position - beginning, as adjusted	565,924	(3,969,932)
Net position - ending	\$ (2,437,639)	\$ (6,746,932)

CARR, RIGGS & INGRAM, LLC



Government-wide Financials

Change in Net Position – Governmental Activities:

Total revenues of the governmental activities decreased by \$6.8 million. Decrease is due primarily to:

- Negative special item of \$2.4M
- Decrease in operating and capital grants of \$7.9M
- Increase in State Aid grants of \$3.0M

Total expenditures of the governmental activities decreased by \$6.6M. Decrease is due primarily to:

- Decrease in instructional expense of \$3.8M
- Decrease in security and monitoring services of \$970K
- Decrease in facilities maintenance and operations of \$625K
- Increase in general administration \$1.1M

Capital Assets



	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental Activities					
Capital assets, not being depreciated					
Land	\$ 9,459,231	\$ 34,043	\$ -	\$ -	\$ 9,493,274
Construction-in-progress	21,397,739	3,389,811	(15,727,131)	(8,990,888)	69,531
Total capital assets not being depreciated	30,856,970	3,423,854	(15,727,131)	(8,990,888)	9,562,805
Capital assets, being depreciated					
Building and improvements	198,528,323	729,114	-	8,990,888	208,248,325
Furniture and equipment	18,151,472	242,158	-	-	18,393,630
Vehicles	10,655,701	331,274	(181,942)	-	10,805,033
Equipment under financing agreements	2,920,412	-	-	-	2,920,412
Total capital assets, being depreciated	230,255,908	1,302,546	(181,942)	8,990,888	240,367,400
Less accumulated depreciation for					
Building and improvements	(148,160,944)	(6,719,781)	-	-	(154,880,725)
Furniture and equipment	(14,053,617)	(563,580)	-	-	(14,617,197)
Vehicles	(8,593,157)	(447,074)	180,213	-	(8,860,018)
Total accumulated depreciation	(170,807,718)	(7,730,435)	180,213	-	(178,357,940)
Total capital assets being depreciated, net	59,448,190	(6,427,889)	(1,729)	8,990,888	62,009,460
Right to use lease assets, being amortized					
Equipment	1,581,440	-	-	-	1,581,440
Right to use lease assets, being amortized	1,581,440	-	-	-	1,581,440
Less accumulated amortization for					
Equipment	(829,545)	(347,730)	-	-	(1,177,275)
Total accumulated amortization	(829,545)	(347,730)	-	-	(1,177,275)
Right to use lease assets being amortized, net	751,895	(347,730)	-	-	404,165
Right to use SBITA assets, being amortized					
SBITAs	2,004,697	2,474,056	-	-	4,478,753
Right to use SBITAs, being amortized	2,004,697	2,474,056	-	-	4,478,753
Less accumulated amortization for					
SBITAs	(1,702,025)	(579,385)	-	-	(2,281,410)
Total accumulated amortization	(1,702,025)	(579,385)	-	-	(2,281,410)
Right to use SBITAs being amortized, net	302,672	1,894,671	-	-	2,197,343
Governmental activities capital assets, net	\$ 91,359,727	\$ (1,457,094)	\$ (15,728,860)	\$ -	\$ 74,173,773

CARR, RIGGS & INGRAM, LLC

Long Term Debt



Governmental Activities	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Unlimited Tax School Refunding Bonds - Series 2014	\$ 1,750,000	\$ -	\$ 1,750,000	\$ -	\$ -
Unlimited Tax School Refunding Bonds - Series 2016	22,360,000	-	1,185,000	21,175,000	1,245,000
Unlimited Tax School Building Bonds - Series 2019	27,200,000	-	80,000	27,120,000	605,000
Unlimited Tax School Building Bonds - Series 2020	8,070,000	-	100,000	7,970,000	275,000
Unlimited Tax School Building Bonds - Series 2021B	18,180,000	-	1,600,000	16,580,000	1,635,000
Lease Revenue Bonds 2006	675,000	-	330,000	345,000	345,000
Total general obligation bonds	78,235,000	-	5,045,000	73,190,000	4,105,000
Financing agreements					
Frost Bank	1,216,893	-	226,792	990,101	234,798
Total financing agreements	1,216,893	-	226,792	990,101	234,798
Premium on Bonds	4,777,346	-	403,178	4,374,168	-
	4,777,346	-	403,178	4,374,168	-
Total governmental activities	\$ 84,229,239	\$ -	\$ 5,674,970	\$ 78,554,269	\$ 4,339,798

CARR, RIGGS & INGRAM, LLC



Governmental Fund Financials

- Government-wide reporting provides information on current and long-term obligations, including capital assets and long-term liabilities – Useful in assessing the District’s overall financial health.
- Governmental Fund reporting provides information on near term inflow, outflows and balances of spendable resources – Useful in assessing the District’s ability to meet short term requirements.

General Fund- Statement of Revenues, Expenditures and Changes in Fund Balances



General Fund

Balances for the year ended June 30, 2025

Revenues	\$112.7M
Expenditures and other financing sources (uses)	\$121.8M
Net change in fund balance	(\$ 9.05M)

Unassigned Fund balance/Expenditures 26.2%

Prior year- June 30, 2024

Revenues	\$108.8M
Expenditures and other financing sources (uses)	\$115.2M
Net change in fund balance	(\$ 6.4M)

Unassigned Fund balance/Expenditures 36.3%

Most significant changes:

- Increase in health services expenditures of \$1.2M.
- Increase in instructional expenditures of \$1.5M
- Increase in facilities acquisition and construction of \$1.8M.
- Increase in facilities maintenance and operations of \$1.03M.



Single Audit



Summary of Independent Auditors' Results

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? yes no
- Significant deficiencies identified that are not considered to be material weaknesses? yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major programs:

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

Type of auditor's report issued on compliance for major programs: Unmodified

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

Total federal funds expended for the year ended June 30, 2025 were \$24.1M compared to \$32.1M for the year ended June 30, 2024.

<i>Assistance Listing Number(s)</i>	<i>Name of Federal Program or Cluster</i>
84.010	Title I, Part A-Improving Basic
84.027/84.173	Special Education Cluster (IDEA)
84.287	Twenty-First Century Community Learning Centers

CARR, RIGGS & INGRAM, LLC



Required Communications

Significant difficulties- None

Disagreements with management- None

Significant Estimates- Depreciation, other post-employment benefits (OPEB), TRS Pension, Insurance claims IBNR, Investments, etc.

Corrected and uncorrected misstatements- posted and reflected in summary of audit adjustments.

Written representations obtained from management

Advisory comments- discussed and provided to management



TODAY'S PRESENTER

Matthew C. Montemayor, CPA, Partner
Harlingen, Texas
(956) 423-3765
mmontemayor@criadv.com



Request Approval of the Clinical Education Affiliation Agreement between San Benito CISD and Dr. Lourdes B. Concha, MD for the 2026-2028 School Years

Superintendent's Recommendation:

The Superintendent recommends to the Board of Trustees to approve to the Clinical Education Affiliation Agreement between San Benito CISD and Dr. Lourdes B. Concha, MD, to be effective January 19, 2026- May 26, 2028 school years.

Rationale:

The affiliation agreement serves students enrolled in the Medical Assistant Program, as part of the Practicum of Health Science II high school course. Senior level students are enrolled in this program. Senior level students are enrolled in this program.

Paperwork Impact:

Minimal

Budget:

Local Budget

Resource Personnel:

Manuela Lopez, Principal, San Benito High School
Alan Larralde, Director of Career and Technical Education
Dilia Cornett, Assistant Superintendent of Academics
Alfredo Perez, Superintendent of Schools

Board Policy Reference and Compliance:

N/A

**Clinical Education
Affiliation Agreement**

WHEREAS, the *San Benito Consolidated Independent School District*, and *Dr. Lourdes B. Concha, MD* intend to enter into an agreement to support student education and training that shall begin on *January 19, 2026 and end on May 26, 2028*; and WHEREAS, Facility operates facilities located at 1821 Hale Avenue Suite 9 Harlingen, TX 78550 ; and WHEREAS, School and Facility desire to implement the provision of such Affiliation Agreement by providing Institute students enrolled in the *San Benito High School Medical Assistant Certification Program* with the opportunity to gain educational experience utilizing the personnel, equipment, and facilities of Facility.

NOW, THEREFORE, subject to the terms, conditions, and provision of such Affiliation Agreement, the Parties agree as follows:

1. Program.

A representative from *Dr. Lourdes B. Concha, MD* (*Sarah Perez*) and *SBCISD* (*Roxanna Hernandez*) will be appointed to oversee and design an educational experience program for Students enrolled in the *San Benito High Medical Assistant Certification Program* and shall ensure that:

- a. The duration of the Program will be consistent with the curriculum requirements of School and with the standards of the accrediting entity for the Program of the School in which the students are enrolled.
- b. The Program will be reviewed periodically by the Facility Liaison and School Representative and, when appropriate, will be revised to meet the School curriculum requirements and the standards of the accrediting entity.
- c. The Program will be an integral part of the services provided by Facility. Students will be under the direct supervision of School Instructors and/or Facility personnel who are licensed or otherwise qualified to perform such services.
- d. All Notices that are provided by Facility to School pursuant to this Agreement Party shall be mailed or faxed to the School Representative designated by the School for the Program. All Notices that are provided by School to Facility pursuant to this Agreement shall be mailed or faxed to the Facility Liaison designated by the Facility for the Program.

2. School Obligations

- a. Assure that all the students selected for participants in the Clinical Program have satisfactorily completed all portions of the School curriculum that are a prerequisite for participation in the Program.
- b. Develop criteria for the evaluation of the performance of School students participating in the Clinical Program and provide those criteria, with appropriate reporting forms, to the Facility personnel and School Instructors who are responsible for the supervising of the students.

- c. Assign grades to Students participating in the Program on the basis of the performance evaluations submitted in the reporting forms.
- d. Inform all Students and School Instructors who will be onsite at the Facility as part of the Program that they are required to comply with the rules and regulations of Facility while on premises of Facility and to comply with the requirements of federal and state laws and regulations regarding the confidentiality of information in records maintained by Facility.
- e. Provide information requested by Facility related to Students necessary for Program purposes unless prohibited by federal or state law.
- f. Remove a Student from the Program when the Facility determines that the student has violated the rules and regulations of the Facility; has engaged in conduct that disrupts the activities carried on the Facility; or threatens the safety of Facility personnel or patients.

3. Facility Obligations

- a. Assign appropriate space, if School Instructors will be assigned to maintain an on-site presence at Facility, on Facility premises for offices, lectures, and other non-experience related activities of the Program to be conducted at the Facility site.
- b. Provide the equipment, supplies, qualified personnel, and supervised access to patients or clients required for the experience related activities of the Program.
- c. Obtain and maintain all licenses required for Facility and assure that all Facility personnel are appropriately licensed.
- d. Assume sole responsibility for the quality for patient or client care.
- e. Provide orientation sessions to inform School students and personnel concerning the rules and regulations of Facility.
- f. Permit representatives of the accrediting entity of School in which students participating in the Program are enrolled to have reasonable access to premises of Facility for purposes related to the accreditation process.
- g. Cooperate fully with School in matters related to academic performance and student conduct related to the Program experience.

4. General Provisions

- a. School Students and School Instructors will be responsible for their own transportation, meals, and health care while participating in the Program.
- b. This Program Agreement and the Affiliation Agreement constitute the entire agreements between the parties, with respect to the subject matter and no prior or contemporaneous agreement, written or oral, will be effective to vary the terms of those Agreements. No amendment to this Program

Agreement shall be effective unless reduced to writing and signed by an authorized representative of each party.

c. School and Facility will comply with all applicable federal, state, and local laws, ordinances, and regulations in the performance of this Program agreement.

d. The Program and all related activities shall be conducted in a manner that does not discriminate against any person on a basis prohibited by applicable law, including but not limited to: race, color, national origin, religion, sex, age, veteran status, or disability.

e. The initial Program shall begin on **January 19, 2026 and end on May 26, 2028**. Subsequent, Programs shall begin and end on dates determined by written agreement of Facility Liaison and School Representative. Either party may terminate this Program Agreement effective with the end of a Program by giving one hundred eighty (180) days written notice to the other party; otherwise this Program Agreement will terminate upon the termination of the Affiliation Agreement between the parties.

5. Insurance

a. **STUDENTS:** School shall obtain and maintain in force, for each Student throughout the duration of the participation of the Student in the Program, professional liability insurance with a minimum coverage of \$1,000,000 per individual occurrence and \$5,000,000 in the aggregate covering School which shall name as the insured each Student. Such insurance shall be with an insurance company reasonably acceptable to the Facility in accordance with the provisions and requirements of any applicable laws of the State of Texas. The School shall provide the Facility as of the date hereof and at least annually thereafter an acceptable certificate of insurance for the benefit of the Facility evidencing such coverage which shall include an endorsement if available from School's carrier which shall provide that such insurance not be modified, non-renewed or canceled except upon thirty (30) days prior written notice to the Facility.

b. **SCHOOL FACULTY/INSTRUCTORS:** School will provide defense and indemnification to its Faculty/Instructors assigned to Facility under this Agreement, for damages, attorney's fees, and court costs adjudged against them when the damages are based on an act of omission in the course and scope of the Faculty's/Instructor's employment by School.

6. HIPAA. The parties agree that:

a. the Facility is a covered entity for purposes of the Health Insurance Portability and Accountability Act (HIPAA) and subject to 45 CFR Parts 160 and 164 ("the HIPAA Privacy Regulation");

b. to the extent that Students are participating in the Program and School Instructors are providing supervision at the Facility as part of the Program all such Students and Instructors shall:

1) be considered part of the Facility's workforce for HIPAA compliance purposes in accordance with 45 CFR 164.103, but shall not be construed to be employees of the Facility;

2) receive training by the Facility on, and be subject to compliance with, all of Facility's privacy policies adopted pursuant to the HIPAA Privacy Regulations; and

3) not disclose any Protected Health Information, as that term is defined by 45 CFR 160.103, to School which a Student has accessed through Program participation of a School Instructor has accessed through the provision of supervision to a Student at the Facility that has not first been de-identified as provided in 45 CFR 164.514(a);

c. School shall never access or seek to access any Protected Health Information held or collected by or on behalf of the Facility from a Student or Instructor who is acting as a part of the Facility's workforce as set forth in subsection (b) (l) of this section or any other source, that has not first been de-identified as provided in 45 CFR 164.514(a); and

d. no services are being provided to the Facility by the School pursuant to this agreement and therefore this Agreement does not create a "Business Associate" relationship between Facility and School as that term is defined in 45 CFR 160.103.

7. FERPA

For purposes of this Agreement, pursuant to the Family Educational Rights and Privacy Act of 1974 (FERPA), the School hereby designates the Facility as a school official with a legitimate educational interest in the educational records of the Students who participate in the Program to the extent that access to the records are required by the Facility to carry out the Program. Facility agrees to maintain the confidentiality records in accordance with the provisions of FERPA.

FACILITY BY

SIGNATURE: 

NAME: Dr. DONALD C POFF

TITLE: President

DATE: 12/11/2025

SCHOOL BY

SIGNATURE: _____

NAME: _____

TITLE: San Benito CISD Superintendent

DATE: _____



Request Approval of the Targeted Improvement Plan (TIP) for Fred Booth Global Leadership Academy, La Paloma Elementary, Miller Jordan Middle School, Riverside Middle School, GO Academy, and approval of Local Improvement Plan (LIP) for San Benito High School.

Superintendent’s Recommendation:

The Superintendent recommends to the Board of Trustees to approve the Targeted Improvement Plans (TIP) for the campuses identified as needing Targeted Support and Improvement (TSI) by the Texas Education Agency (TEA) for the 2026-2027 school year: Fred Booth Global Leadership Academy, La Paloma Elementary, Miller Jordan Middle School, Riverside Middle School, and GO Academy. In addition, a Local Improvement Plan (LIP) is submitted for approval for campuses identified as needing additional targeted support: San Benito High School.

Rationale:

The Targeted Improvement Plan (TIP) is required for campuses identified by the Texas Education Agency (TEA) as needing Targeted Support and Improvement (TSI). Fred Booth Global Leadership Academy, La Paloma Elementary, Miller Jordan Middle School, Riverside Middle School, and GO Academy have been identified based on state accountability data, including performance gaps in student groups. The TIP includes targeted strategies and actions to address these gaps, focusing on improving student performance, closing achievement gaps, and ensuring equitable access to high-quality education. The plan outlines evidence-based interventions, resources, and professional development opportunities aimed at supporting teachers and students in these areas of need. A Local Improvement Plan (LIP) is required to support campuses at the district level who have been identified as needing additional targeted support: San Benito High School.

Paperwork Impact:

Medium

Budgetary Information:

Resource Personnel:

Campus Principals of Targeted Support Campuses
Diana Atkinson, Director of Elementary Education
JoAnn Fernandez, Director of Secondary Education
Dilia Cornett, Assistant Superintendent of Academic Services
Alfredo Perez, Superintendent of Schools

Board Policy Reference and Compliance:

This plan is developed in compliance with the Texas Education Agency (TEA) requirements for campuses identified for Targeted Support and Improvement (TSI) under the state’s accountability system. The district will ensure all actions align with the Texas Education Code and TEA guidelines for school improvement, including required monitoring and reporting of progress toward improvement goals.



TAP-TIP Development Support Guide

San Benito CISD

Campus Name(s):

La Paloma Elementary

Fred Booth Global Leadership Academy

Riverside Middle School

Miller Jordan Middle School

Case Manager

Diana Atkinson

Joann Fernandez

Date of Revision

October 14, 2025

1.0 School System Information	2
2.0 Plan Type	2
3.0 NA and Stakeholder Information	2
TIP Specific Assurances	3
TAP Specific Assurances	3
4.0 Student Outcome Goals	4
5.0 School Improvement Strategy	5
6.0 Curriculum and Instruction	6
7.0 ACE	7
8.0 Closure and Reassignment	9
Reassignment Landscape Analysis	9
Receiving Campuses	9
9.0 Graduation Rate	10
10.0 School Model Change	10
11.0 Texas Partnerships	11
12.0 Capacity Building	12
13.0 Milestones	13
14.0 Performance Management	14
15.0 Resources	15
16.0 Additional Information	16

1.0 SCHOOL SYSTEM INFORMATION

01.01 School District Name	San Benito CISD
01.02 Name of the staff member employed by the school system completing this plan submission	Diana Atkinson Joann Fernandez
01.03 Email	jfernandez@sbcisd.net ; datkinson@sbcisd.net
01.04 What role applies to the person completing this submission? (Please type one of the following: Superintendent, District Coordinator of School Improvement (DCSI), Other (if other, please specify))	DCSI Secondary; DCSI Elementary

2.0 PLAN TYPE

02.01 Please enter the type of plan you are submitting (Targeted Improvement Plan for one or more campuses; Turnaround Plan for one or more campuses)	Targeted Improvement Plan for all campuses listed: La Paloma Elementary Fred Booth Global Leadership Academy Riverside Middle School Miller Jordan Middle School
---	--

3.0 NA AND STAKEHOLDER INFORMATION

Did the LEA meet statutory requirements for stakeholder engagement, and has the board approved the plan?

- The district assures that the Campus Intervention Team (CIT) conducted a public meeting at each campus identified for school improvement with the campus principal, the members of the campus-level planning and decision-making committee, parents of students attending the campus, and community members residing in the school district to review the campus performance rating and solicit input for the development of the targeted improvement plan.
- The district assures that written notice of all public meetings was provided to parents and students of each impacted campus, notice of the meeting was posted on each campus website, and this notice included the date, time, and place of the meeting.
- The board conducted a hearing regarding the plans for each campus identified for school improvement.
- The board posted the plan on the district website prior to the hearing.
- The plan is approved by the board.
- Written comments from stakeholders, if any, are attached.

Question: LA PALOMA	Response
03.01a SI - Identified Campus Name	La Paloma Elementary
03.02a Please indicate the type of needs assessment conducted for each SI-identified campus in the school system following the release of 2025 preliminary state and federal ratings. (Choose one of the following: ESF Diagnostic and Local Classroom Review, Locally Conducted Needs Assessment, Texas Strategic Leadership Landscape Analysis)	Campus Needs Assessment- La Paloma
03.03a TIP Board Approval Date (Record the board approval date for each campus)	TBD

Question: FRED BOOTH	Response
03.01a SI - Identified Campus Name	Fred Booth Global Leadership Academy
03.02a Please indicate the type of needs assessment conducted for each SI-identified campus in the school system following the release of 2025 preliminary state and federal ratings. (Choose one of the following: ESF Diagnostic and Local Classroom Review, Locally Conducted Needs Assessment, Texas Strategic Leadership Landscape Analysis)	Locally Conducted Needs Assessment
03.03a TIP Board Approval Date (Record the board approval date for each campus)	TBD

Question: MILLER JORDAN	Response
03.01a SI - Identified Campus Name	Miller Jordan Middle School
03.02a Please indicate the type of needs assessment conducted for each SI-identified campus in the school system following the release of 2025 preliminary state and federal ratings. (Choose one of the following: ESF Diagnostic and Local Classroom Review, Locally Conducted Needs Assessment, Texas Strategic Leadership Landscape Analysis)	MJMS CNA 25-26
03.03a TIP Board Approval Date (Record the board approval date for each campus)	TBD

Question: RIVERSIDE	Response
03.01a SI - Identified Campus Name	Riverside Middle School
03.02a Please indicate the type of needs assessment conducted for each SI-identified campus in the school system following the release of 2025 preliminary state and federal ratings. (Choose one of the following: ESF Diagnostic and Local Classroom Review, Locally Conducted Needs Assessment, Texas Strategic Leadership Landscape Analysis)	RMS CNA
03.03a TIP Board Approval Date (Record the board approval date for each campus)	TBD

Duplicate the table above for each campus

TIP SPECIFIC ASSURANCES

I assure that all locally conducted needs assessments met the requirements in Section 39A.053 of the Texas Education Code, and the results of the local needs assessment are available upon request.	(For locally conducted assessments only) [You will give this assurance at the time of submission through the Qualtrics Survey.] YES
I assure that the Campus Intervention Team (CIT) conducted a public meeting at each campus required to submit a Targeted Improvement Plan with the campus principal, the members of the campus-level planning and decision-making committee, parents of students attending the campus, and community members residing in the school district to review the campus performance rating and solicit input for the development of the plan.	(Yes or No) [You will give this assurance at the time of submission through the Qualtrics Survey.] YES
I assure that written notice of all public meetings was provided to parents and students of each impacted campus, notice of the meeting was posted on each campus website, and this notice included the date, time, and place of the meeting.	(Yes or No) [You will give this assurance at the time of submission through the Qualtrics Survey.] YES
I assure that the board conducted a hearing regarding the plans for each campus identified for school improvement to notify the public of the insufficient performance of the campus, the improvements in performance expected by the agency, and the intervention measures or sanctions that may be imposed if the performance does not improve within a designated period, the board solicited public comment on each targeted improvement plan, and the board posted the plan(s) on the district website prior to the hearing.	(Yes or No) [You will give this assurance at the time of submission through the Qualtrics Survey.] YES

TAP SPECIFIC ASSURANCES

I assure that all locally conducted needs assessments met the requirements in Section 39A.053 of the Texas Education Code, and the results of the local needs assessment are available upon request.	(For locally conducted assessments only) [You will give this assurance at the time of submission through the Qualtrics Survey.] YES
I assure that the district provided notice to parents, the community, and stakeholders that each campus received an unacceptable performance rating for two consecutive years and is required to submit a campus turnaround plan and requested assistance from parents, the community, and stakeholders in developing the campus turnaround plan(s).	(Yes or No) [You will give this assurance at the time of submission through the Qualtrics Survey.] YES
I assure that the board conducted a hearing regarding the plans for each campus identified for school improvement to notify the public of the insufficient performance of the campus, the improvements in performance expected by the agency, and the intervention measures or sanctions that may be imposed if the performance does not improve within a designated period, the board solicited public comment on each turnaround plan, and the board posted the plan(s) on the district website prior to the hearing.	(Yes or No) [You will give this assurance at the time of submission through the Qualtrics Survey.] YES

*Be prepared to upload written comments received from stakeholders

4.0 STUDENT OUTCOME GOALS: LA PALOMA

Question: LA PALOMA	Response
04.01a SI - Identified Campus Name	La Paloma Elementary
04.02a Enter the campus-wide goal for the All Grades ELA/Reading Meets Grade Level or Above STAAR Performance rate for the 2025-2026 school year.	3rd- (56) 60% 4th-(46) 60% 5th-(48) 60%
04.03a Enter the campus-wide goal for the All Grades Math Meets Grade Level or Above STAAR Performance rate for the 2025-2026 school year.	3rd- (42) 60% 4th-(48) 60% 5th-(52) 60%
04.04a Enter the 2025-2026 Component Points campus goal for the Academic Achievement Component of Domain III.	Academic Achievement: 22/24 Points (92%)
04.05a Enter the 2025-2026 Component Points campus goal for the Growth Status Component of Domain III.	24/24 Points (100%)
04.06a Enter the 2025-2026 Component Points campus goal for the ELP Status Component of Domain III.	TELPAS : 4 out of 4
04.07a Enter the 2025-2026 Component Points campus goal for the Student Success Status Component of Domain III.	11/12 Points (92%)

4.0 STUDENT OUTCOME GOALS: FRED BOOTH

Question: FRED BOOTH	Response
04.01a SI - Identified Campus Name	Fred Booth
04.02a Enter the campus-wide goal for the All Grades ELA/Reading Meets Grade Level or Above STAAR Performance rate for the 2025-2026 school year.	3rd-(22) 30% 4th-(52) 60% 5th-(45) 50%
04.03a Enter the campus-wide goal for the All Grades Math Meets Grade Level or Above STAAR Performance rate for the 2025-2026 school year.	3rd - 5th Reading Goal = 50% 3rd-(21) 30% 4th-(36) 40% 5th- (33) 40% 3rd - 5th Math Goal = 40%
04.04a Enter the 2025-2026 Component Points campus goal for the Academic Achievement Component of Domain III.	20/24=83%
04.05a Enter the 2025-2026 Component Points campus goal for the Growth Status Component of Domain III.	24/24=100%
04.06a Enter the 2025-2026 Component Points campus goal for the ELP Status Component of Domain III.	TELPAS: 4 out of 4
04.07a Enter the 2025-2026 Component Points campus goal for the Student Success Status Component of Domain III.	10/12=83%

4.0 STUDENT OUTCOME GOALS: MILLER JORDAN

Question: MILLER JORDAN	Response
04.01a SI - Identified Campus Name	Miller Jordan Middle School
04.02a Enter the campus-wide goal for the All Grades ELA/Reading Meets Grade Level or Above STAAR Performance rate for the 2025-2026 school year.	50%
04.03a Enter the campus-wide goal for the All Grades Math Meets Grade Level or Above STAAR Performance rate for the 2025-2026 school year.	40%
04.04a Enter the 2025-2026 Component Points campus goal for the Academic Achievement Component of Domain III.	20/24 possible points = 83%
04.05a Enter the 2025-2026 Component Points campus goal for the Growth Status Component of Domain III.	20/24 possible points = 83%
04.06a Enter the 2025-2026 Component Points campus goal for the ELP Status Component of Domain III.	3/4 possible points = 75%
04.07a Enter the 2025-2026 Component Points campus goal for the Student Success Status Component of Domain III.	8/12 possible points = 67%

4.0 STUDENT OUTCOME GOALS: RIVERSIDE

Question: RIVERSIDE	Response
04.01a SI - Identified Campus Name	San Benito Riverside Middle School
04.02a Enter the campus-wide goal for the All Grades ELA/Reading Meets Grade Level or Above STAAR Performance rate for the 2025-2026 school year.	52%
04.03a Enter the campus-wide goal for the All Grades Math Meets Grade Level or Above STAAR Performance rate for the 2025-2026 school year.	50%
04.04a Enter the 2025-2026 Component Points campus goal for the Academic Achievement Component of Domain III.	(18/24 Points) 75%
04.05a Enter the 2025-2026 Component Points campus goal for the Growth Status Component of Domain III.	(18/24 Points) 75%

04.06a Enter the 2025-2026 Component Points campus goal for the ELP Status Component of Domain III.	
04.07a Enter the 2025-2026 Component Points campus goal for the Student Success Status Component of Domain III.	

5.0 School Improvement Strategy

Is the proposed strategy likely to move the campus to a C or better OR CSI exit in two years or less?

- The school improvement strategy selected would reasonably improve student outcomes quickly enough that the campus would not be escalated to a sanction under Texas Education Code (TEC), Section 39A.111.
- There is appropriate support dedicated to strategy implementation and capacity building:
 - There is a team/organization with a track record of success in systems building and rapidly improving student outcomes dedicated to supporting the campus in strategy implementation (an ESC, SAPL vendor, program-vetted vendor, etc.); OR
- +If district or campus staff members are named as the capacity builder, there is evidence that these staff members:
 - Have a track record of success in school turnaround
 - At least 50% of their role is dedicated to the implementation of the strategy on the campus (cannot be current principal or AP, unless role was added specifically to support SI)

Question- LA PALOMA	Response
05.01a SI - Identified Campus Name	
05.02a Please enter the strategy or strategies you will implement for this campus/these campuses <i>Please write one of the following:</i> Accelerating Campus Excellence (ACE) Model Closure/reassign Improve Graduation Rate Intensive Curriculum & Instruction Improvements School Model Change (excluding ACE) Turnaround Partnership (SB 1882)	Intensive Curriculum and Instruction Improvements Who is responsible, funding, etc. Strengthen core instruction by implementing Bluebonnet Learning as the district's Tier 1 curriculum to ensure all students receive high-quality, aligned, and data-driven instruction across grade levels in the area of Math.
05.03a Which, if any, grants has your school system been awarded to support this strategy? <i>Strong Foundations Implementation, SFI PLC Support, Instructional Leadership Pathways, School Action Fund Planning (Restart), School Action Fund Implementation (Restart), School Action Fund Planning (Reassign), School Action Fund Implementation (Reassign), School Action Fund Planning (Redesign), School Action Fund Implementation (Redesign), School Action Fund Planning (Create New), School Action Fund Implementation (Create New), Effective Schools Framework Focused Support Grant 24-26, Our school system has not been awarded a grant to support this strategy, Other (must enter grant into text box)</i>	Strong Foundations Implementation (LASO 3) for Math K-Algebra 1 Strong Foundations Planning K - 5 for RLA
05.04a Which, if any, grants has your school system applied for (or intends to apply for) to support this strategy? <i>LIFT, LIFT PLC Support, School Improvement Curriculum and Instruction Support Grant, School Action Fund Planning (Restart), School Action Fund Implementation (Restart), School Action Fund Planning (Reassign), School Action Fund Implementation (Reassign), School Action Fund Implementation (Redesign), School Action Fund Planning (Create New), School Action Fund Implementation (Create New), Effective Schools Framework Focused Support Grant 24-26, Our school system has not been awarded a grant to support this strategy, Other (must enter grant into text box)</i>	LASSO 4
05.05a Please name any organizations you are currently working with to build capacity and support strategy implementation. <i>SAPL list, ESCs, District Staff, Campus Staff, Other (must include name)</i>	ESC1
05.06a What are the names and roles of district and campus staff members responsible for capacity building, and what percent of their role is dedicated to supporting implementation of the school improvement strategy? <i>[ONLY COMPLETE IF DISTRICT OR CAMPUS STAFF NAMED in 5.5 above]</i>	Superintendent- Fred Perez Assistant Superintendent of Academics - Dilia Cornett DCSI - Diana Atkinson SBCISD Math Instructional Coach - Melissa Rodriguez SBCSID Math Instructional Coach - Stacey Snavely Principal- Dr. Lucas Gomez Assistant Principal- Enequina Sanchez RTI- Claudia Silva Special Education Resource- Maribel Carrillo
05.07a Please describe the organization's or staff member's experience and track record in school turnaround (moving a campus from failing to meet standards to meeting and/or exceeding standards). <i>[ONLY COMPLETE IF THE ORGANIZATION NAMED in 5.5 above IS NOT AN ESC OR ON THE STATE APPROVED PROVIDER LIST (SAPL).]</i>	2024 - F 2025 - B

Question: FRED BOOTH	Response
05.01a SI - Identified Campus Name	
<p>05.02a Please enter the strategy or strategies you will implement for this campus/these campuses</p> <p style="text-align: center;"><i>Please write one of the following:</i> <i>Accelerating Campus Excellence (ACE) Model</i> <i>Closure/reassign</i> <i>Improve Graduation Rate</i> <i>Intensive Curriculum & Instruction Improvements</i> <i>School Model Change (excluding ACE)</i> <i>Turnaround Partnership (SB 1882)</i></p>	<p>Intensive Curriculum and Instruction Improvements</p> <p>To improve mathematics instruction and enhance uniform performance levels throughout the district, while providing layered instruction for every child.</p>
<p>05.03a Which, if any, grants has your school system been awarded to support this strategy?</p> <p><i>Strong Foundations Implementation, SFI PLC Support, Instructional Leadership Pathways, School Action Fund Planning (Restart), School Action Fund Implementation (Restart), School Action Fund Planning (Reassign), School Action Fund Implementation (Reassign), School Action Fund Planning (Redesign), School Action Fund Implementation (Redesign), School Action Fund Planning (Create New), School Action Fund Implementation (Create New), Effective Schools Framework Focused Support Grant 24-26, Our school system has not been awarded a grant to support this strategy, Other (must enter grant into text box)</i></p>	<p>Strong Foundations Implementation</p>
<p>05.04a Which, if any, grants has your school system applied for (or intends to apply for) to support this strategy?</p> <p><i>LIFT, LIFT PLC Support, School Improvement Curriculum and Instruction Support Grant, School Action Fund Planning (Restart), School Action Fund Implementation (Restart), School Action Fund Planning (Reassign), School Action Fund Implementation (Reassign), School Action Fund Implementation (Redesign), School Action Fund Planning (Create New), School Action Fund Implementation (Create New), Effective Schools Framework Focused Support Grant 24-26, Our school system has not been awarded a grant to support this strategy, Other (must enter grant into text box)</i></p>	<p>LASSO 4:</p>
<p>05.05a Please name any organizations you are currently working with to build capacity and support strategy implementation.</p> <p><i>SAPL list, ESCs, District Staff, Campus Staff, Other (must include name)</i></p>	<p>ESC1</p>

<p>05.06a What are the names and roles of district and campus staff members responsible for capacity building, and what percent of their role is dedicated to supporting implementation of the school improvement strategy?</p> <p><i>[ONLY COMPLETE IF DISTRICT OR CAMPUS STAFF NAMED in 5.5 above]</i></p>	<p>Superintendent- Fred Perez Assistant Superintendent of Academics-Mrs.Dilia Cornett DCSI-Mrs. Diana Atkinson SBCISD Math Instructional Coach - Melissa Rodriguez SBCSID Math Instructional Coach - Stacey Snavely Principal- Mrs. Gabrielle Ocumarez Assistant Principal- Mrs. Larissa Leal-Rivas RTI-Mrs. Melissa A. Gonzalez Special Education Resource-Mrs. Isaura Garza Include any district content specialists that participate in staff development and roll-out</p>
<p>05.07a Please describe the organization's or staff member's experience and track record in school turnaround (moving a campus from failing to meet standards to meeting and/or exceeding standards).</p> <p><i>[ONLY COMPLETE IF THE ORGANIZATION NAMED in 5.5 above IS NOT AN ESC OR ON THE STATE APPROVED PROVIDER LIST (SAPL).]</i></p>	

Question: MILLER JORDAN	Response
<p>05.01a SI - Identified Campus Name</p> <p>05.02a Please enter the strategy or strategies you will implement for this campus/these campuses</p> <p style="text-align: center;"><i>Please write one of the following:</i> <i>Accelerating Campus Excellence (ACE) Model</i> <i>Closure/reassign</i> <i>Improve Graduation Rate</i> <i>Intensive Curriculum & Instruction Improvements</i> <i>School Model Change (excluding ACE)</i> <i>Turnaround Partnership (SB 1882)</i></p>	<p>Miller Jordan Middle School</p> <p>Intensive Curriculum and Instruction Improvements Who is responsible, funding, etc.</p> <p>Intensive Curriculum & Instruction Improvements</p>
<p>05.03a Which, if any, grants has your school system been awarded to support this strategy?</p> <p><i>Strong Foundations Implementation, SFI PLC Support, Instructional Leadership Pathways, School Action Fund Planning (Restart), School Action Fund Implementation (Restart), School Action Fund Planning (Reassign), School Action Fund Implementation (Reassign), School Action Fund Planning (Redesign), School Action Fund Implementation (Redesign), School Action Fund Planning (Create New), School Action Fund Implementation (Create New), Effective Schools Framework Focused Support Grant 24-26, Our school system has not been awarded a grant to support this strategy, Other (must enter grant into text box)</i></p>	<p>Strong Foundations Implementation</p>
<p>05.04a Which, if any, grants has your school system applied for (or intends to apply for) to support this strategy?</p> <p><i>LIFT, LIFT PLC Support, School Improvement Curriculum and Instruction Support Grant, School Action Fund Planning (Restart), School Action Fund Implementation (Restart), School Action Fund Planning (Reassign), School Action Fund Implementation (Reassign), School Action Fund Implementation (Redesign), School Action Fund Planning (Create New), School Action Fund Implementation (Create New), Effective Schools Framework Focused Support Grant 24-26, Our school system has not been awarded a grant to support this strategy, Other (must enter grant into text box)</i></p>	<p>LASO 4:</p>
<p>05.05a Please name any organizations you are currently working with to build capacity and support strategy implementation.</p> <p><i>SAPL list, ESCs, District Staff, Campus Staff, Other (must include name)</i></p>	<p>ESC-Jackie Escobedo Principal Manager-JoAnne Fernandez--- Principal Carlos Lainez Dean of Instruction Idalia Cornejo Asst. Principal Crystal Jacquez</p>

<p>05.06a What are the names and roles of district and campus staff members responsible for capacity building, and what percent of their role is dedicated to supporting implementation of the school improvement strategy?</p> <p><i>[ONLY COMPLETE IF DISTRICT OR CAMPUS STAFF NAMED in 5.5 above]</i></p>	<p>PRINCIPAL: Carlos Lainez ASSISTANT PRINCIPAL: Crystal Jacquez DEAN OF INSTRUCTION: Idalia Cornejo RTI: Karla Ortiz SUPERINTENDENT: Fred Perez ASSISTANT SUPERINTENDENT: Dilia Cornett DCSI: JoAnne Fernandez CONTENT SPECIALIST: Stacey Snavely</p>
<p>05.07a Please describe the organization's or staff member's experience and track record in school turnaround (moving a campus from failing to meet standards to meeting and/or exceeding standards).</p> <p><i>[ONLY COMPLETE IF THE ORGANIZATION NAMED in 5.5 above IS NOT AN ESC OR ON THE STATE APPROVED PROVIDER LIST (SAPL).]</i></p>	<p>REMOVED</p>

Question: RIVERSIDE	Response
05.01a SI - Identified Campus Name	
<p>05.02a Please enter the strategy or strategies you will implement for this campus/these campuses</p> <p style="text-align: center;"><i>Please write one of the following:</i> Accelerating Campus Excellence (ACE) Model Closure/reassign Improve Graduation Rate Intensive Curriculum & Instruction Improvements School Model Change (excluding ACE) Turnaround Partnership (SB 1882)</p>	Intensive Curriculum and Instruction Improvements
<p>05.03a Which, if any, grants has your school system been awarded to support this strategy?</p> <p><i>Strong Foundations Implementation, SFI PLC Support, Instructional Leadership Pathways, School Action Fund Planning (Restart), School Action Fund Implementation (Restart), School Action Fund Planning (Reassign), School Action Fund Implementation (Reassign), School Action Fund Planning (Redesign), School Action Fund Implementation (Redesign), School Action Fund Planning (Create New), School Action Fund Implementation (Create New), Effective Schools Framework Focused Support Grant 24-26, Our school system has not been awarded a grant to support this strategy, Other (must enter grant into text box)</i></p>	Strong Foundations Implementation
<p>05.04a Which, if any, grants has your school system applied for (or intends to apply for) to support this strategy?</p> <p><i>LIFT, LIFT PLC Support, School Improvement Curriculum and Instruction Support Grant, School Action Fund Planning (Restart), School Action Fund Implementation (Restart), School Action Fund Planning (Reassign), School Action Fund Implementation (Reassign), School Action Fund Implementation (Redesign), School Action Fund Planning (Create New), School Action Fund Implementation (Create New), Effective Schools Framework Focused Support Grant 24-26, Our school system has not been awarded a grant to support this strategy, Other (must enter grant into text box)</i></p>	LASSO 4
<p>05.05a Please name any organizations you are currently working with to build capacity and support strategy implementation.</p> <p><i>SAPL list, ESCs, District Staff, Campus Staff, Other (must include name)</i></p>	ESC1
<p>05.06a What are the names and roles of district and campus staff members responsible for capacity building, and what percent of their role is dedicated to supporting implementation of the school improvement strategy?</p> <p><i>[ONLY COMPLETE IF DISTRICT OR CAMPUS STAFF NAMED in 5.5 above]</i></p>	PRINCIPAL - Rodolfo Ramirez ASSISTANT PRINCIPAL: Lorena Valdez ASSISTANT PRINCIPAL: Patricia Rodriguez DEAN OF INSTRUCTION: Crystal De La Fuente RTI: Cassandra Fell SUPERINTENDENT: Alfredo Perez ASSISTANT SUPERINTENDENT: Dilia Cornet DCSI: Joann Fernandez District Content Specialists: Martha Cervantes Content Specialist: Stacey Snavely Librarian: Adriana Tovar
<p>05.07a Please describe the organization's or staff member's experience and track record in school turnaround (moving a campus from failing to meet standards to meeting and/or exceeding standards).</p> <p><i>[ONLY COMPLETE IF THE ORGANIZATION NAMED in 5.5 above IS NOT AN ESC OR ON THE STATE APPROVED PROVIDER LIST (SAPL).]</i></p>	REMOVED

Does the plan increase the quality of instructional materials to be used at the campus and provide adequate time and support for teachers to internalize materials and reflect on student performance?

- The campus will increase the quality of the instructional materials to be used at the campus (if not already implementing SBOE-approved HQIM or OER).
- The district has allocated sufficient instructional time for delivery of HQIM and has a calendar with a minimum of 165 instructional days.
- The campus will have weekly (at a minimum) high-quality PLCs to support instructional delivery and respond to student outcomes
- The PLC protocol includes time for lesson internalization and student work analysis.

COMPLETE THE TABLE BELOW ONLY IF YOU SELECTED C&I, ACE, SCHOOL MODEL CHANGE, OR 1882 AS YOUR SCHOOL IMPROVEMENT STRATEGY

Question: FRED BOOTH	Response
06.01a SI - Identified Campus Name <i>(excluding Texas Partnership schools)</i>	Fred Booth Global Leadership Academy
06.02a Please enter the adopted curriculum	Strong Foundations-Bluebonnet Math HMH Reading
06.03a Is this the curriculum that will be implemented for the duration of the plan? <i>Yes or No Entered yes, go to 6.7 Entered no, go to 6.4</i>	YES
06.04a What new curriculum will be adopted?	Bluebonnet Math
06.05a When will the district adopt the new curriculum?	August 2025
06.06a How many instructional minutes per week are required/recommended for implementation of this curriculum?	K - 5 RLA has 450 required minutes Math K - 5 has 300 required minutes
06.07a How many instructional minutes per week are in master schedule for curriculum delivery, and does this amount of minutes meet the required/recommended number of minutes?	Kinder - 5th Grade has 420 instructional minutes daily - Bluebonnet Math requires 60. K - 2 RLA - 120 Math- 90 Science - 45 Social Studies - 45 3 - 5 RLA - 90 Math - 90 Science - 90 Social Studies - 45 This time meets the minimum requirement.
06.08a How many instructional days are included in the 2025-2026 calendar?	176
06.09a If there are fewer than 165 instructional days in the 2025-2026 calendar, what steps will the district take to ensure a 165-day calendar is adopted and implemented in 2026-2027?	N/A
06.10a Please describe the assessment plan for the impacted campus(es)	The campus assessment plan is designed to provide timely, accurate and reliable data to help us inform instruction, target interventions, and monitor student progress. Foundational Assessments: mClass and NWEA Map for all K - 2 <ul style="list-style-type: none"> • Identity skill gaps and create growth goals • Administered three times per year at Beginning, Middle and End of Year. Formative Assessments: <ul style="list-style-type: none"> • Common Formative Assessments at the end of each 9 week period in Reading and Science • Bluebonnet Module Assessments are administered at the end of each module, with larger modules containing a mid module assessment. <ul style="list-style-type: none"> ○ Inform small group instruction ○ Exit tickets • Interim Assessments <ul style="list-style-type: none"> ○ Interim for all 3rd - 5th students in the areas of Reading and Math in the Fall

	<ul style="list-style-type: none"> ○ STAAR Release for 3rd - 5th students in the Spring <ul style="list-style-type: none"> ■ This drives our 20 day STAAR review
06.11a Will the campus(es) implement a PLC structure?	<p>YES, the campus will implement a structured PLC focused on improving instruction and student outcomes. Our PLCs emphasize data driven collaboration, lesson internalizations, and instructional rehearsals to strengthen Tier I instruction.</p> <p>This ensures clarity, rigor and alignment in every lesson.</p>
06.12a How will PLCs be organized (by grade level, content area, etc.)?	<p>Our PLCs occur weekly by content area to ensure ongoing monitoring of student progress and alignment of instruction with assessment expectations.</p> <p>K-2 PLCs</p> <ul style="list-style-type: none"> ● Meet biweekly by grade-level band (K, 1, 2). ● Review recent assessment data and student work to identify trends and instructional priorities. ● Discuss additional factors impacting learning, such as attendance and behavior. ● Plan upcoming instruction using a backwards-planning approach to ensure units align with end goals. <p>3-5 Reading PLC – Mondays</p> <ul style="list-style-type: none"> ● Meet biweekly to review the most recent assessment data to identify strengths, gaps, and instructional priorities. ● Check in on student progress in Sirius Learning, using digital rosters and prior data to look for trends toward growth. ● Examine additional indicators such as attendance and behavior that may be impacting performance. ● Discuss upcoming assessments and use a backwards-planning approach, beginning with the end in mind, to map out the next unit. <p>3-5 Math PLC</p> <ul style="list-style-type: none"> ● Same weekly structure as reading. ● Since grades 3-5 are departmentalized, each teacher attends only one PLC every other week for their assigned content area. ● Data review and backward planning follow the same cycle to ensure alignment and instructional focus.
06.13a How frequently will PLCs occur?	<p>Our PLCs meet every other week and are calendared in at the beginning of the year. They take place first thing in the morning for all belgrade level Teachers.</p> <p>This structure ensures that all teachers are engaged in ongoing, content specific, collaboration and coaching that strengthens tier 1 curriculum, promotes aligned lesson execution and accelerates student outcomes. Lesson internalization is the focus of our PLCs every other week.</p> <p>They also participate in District Led PLCs that take place once per month during common planning times set forth by the district.</p>
06.14a Who will facilitate PLCs?	<p>Principal Assistant Principal Response to Intervention Teacher Special Education Teacher</p>
06.15a Who is required to attend PLCs?	<p>All teachers including the following: Response to Intervention Teacher Special Education Teacher Teacher Leads Principal and/ or Assistant Principal</p>
06.16a Please describe the PLC protocol to be used	<p>FBGLA begins PLC's with celebrations by content area and then review data, challenges and identify next steps. 2nd grade PLC - 10-29-25 Data Protocols are also discussed for Reading, Math and Science.</p> <p>Internalization Review - Teachers will calibrate a common lesson using the internalization process to ensure consistency in instruction and understanding of key concepts.</p>

	<p>Mid-Module Data Review</p> <ul style="list-style-type: none"> - Review student data to identify students of concern. -Analyze the lowest and highest-performing TEKS to guide instruction. -Administrators and teachers will ensure students are on track for benchmarks at 30/60/90-day checkpoints.
--	--

Question: LA PALOMA	Response
06.01a SI - Identified Campus Name <i>(excluding Texas Partnership schools)</i>	La Paloma
06.02a Please enter the adopted curriculum	Strong Foundations-Bluebonnet
06.03a Is this the curriculum that will be implemented for the duration of the plan? <i>Yes or No</i> <i>Entered yes, go to 6.7</i> <i>Entered no, go to 6.4</i>	YES
06.04a What new curriculum will be adopted?	Bluebonnet Math
06.05a When will the district adopt the new curriculum?	SKIP
06.06a How many instructional minutes per week are required/recommended for implementation of this curriculum?	K - 5 RLA has 450 required minutes Math K - 5 has 300 required minutes
06.07a How many instructional minutes per week are in master schedule for curriculum delivery, and does this amount of minutes meet the required/recommended number of minutes?	Kinder - 5th Grade has 420 instructional minutes daily - Bluebonnet Math requires 60. K - 2 RLA - 120 Math- 90 Science - 45 Social Studies - 45 3 - 5 RLA - 90 Math - 90 Science - 90 Social Studies - 45 This time meets the
06.08a How many instructional days are included in the 2025-2026 calendar?	176
06.09a If there are fewer than 165 instructional days in the 2025-2026 calendar, what steps will the district take to ensure a 165-day calendar is adopted and implemented in 2026-2027?	N/A
06.10a Please describe the assessment plan for the impacted campus(es)	<p>The campus assessment plan is designed to provide timely, accurate and reliable data to help us inform instruction, target interventions, and monitor student progress.</p> <p>Foundational Assessments: mClass and NWEA Map for all K - 2</p> <ul style="list-style-type: none"> ● Identity skill gaps and create growth goals ● Administered three times per year at Beginning, Middle and End of Year. <p>Formative Assessments:</p> <ul style="list-style-type: none"> ● Common Formative Assessments at the end of each 9 week period in Reading and Science ● Bluebonnet Module Assessments are administered at the end of each module, with larger modules containing a mid module assessment. <ul style="list-style-type: none"> ○ Inform small group instruction ○ Exit tickets ● Interim Assessments <ul style="list-style-type: none"> ○ RLA, Math and Science for all 3rd - 5th students in the Fall and Spring ○ STAAR Release for 3rd - 5th students in the Spring <ul style="list-style-type: none"> ■ This drives our 20 day STAAR review
06.11a Will the campus(es) implement a PLC structure?	YES
06.12a How will PLCs be organized (by grade level, content area, etc.)?	Content level meeting: LINK Grade level meeting: LINK
06.13a How frequently will PLCs occur?	Weekly by grade level (Tuesday) and by content area (Friday).
06.14a Who will facilitate PLCs?	Principal - Dr. Gomez Assistant Principal - Enedina Sanchez

06.15a Who is required to attend PLCs?	All classroom teachers, including Special Education and Response to Intervention Teachers, Principal and/or Assistant Principal
06.16a Please describe the PLC protocol to be used	<p>Internalization Review - Teachers will calibrate a common lesson using the internalization process to ensure consistency in instruction and understanding of key concepts.</p> <p>Mid-Module Data Review - Review student data to identify students of concern. -Analyze the lowest and highest-performing TEKS to guide instruction. -Administrators and teachers will ensure students are on track for benchmarks at 30/60/90-day checkpoints.</p>

Question: MILLER JORDAN	Response
06.01a SI - Identified Campus Name <i>(excluding Texas Partnership schools)</i>	Miller Jordan Middle School
06.02a Please enter the adopted curriculum	Strong Foundations-Bluebonnet
06.03a Is this the curriculum that will be implemented for the duration of the plan? <i>Yes or No</i> <i>Entered yes, go to 6.7</i> <i>Entered no, go to 6.4</i>	YES
06.04a What new curriculum will be adopted?	Bluebonnet Math
06.05a When will the district adopt the new curriculum?	August 11, 2025
06.06a How many instructional minutes per week are required/recommended for implementation of this curriculum?	
06.07a How many instructional minutes per week are in master schedule for curriculum delivery, and does this amount of minutes meet the required/recommended number of minutes?	265 minutes/week for Math Curriculum delivery-meets the minimum requirement
06.08a How many instructional days are included in the 2025-2026 calendar?	176
06.09a If there are fewer than 165 instructional days in the 2025-2026 calendar, what steps will the district take to ensure a 165-day calendar is adopted and implemented in 2026-2027?	No fewer than 165 Instructional Days
06.10a Please describe the assessment plan for the impacted campus(es)	<p>The campus assessment plan is structured to deliver timely, accurate, and reliable data that informs instruction, targets interventions, and monitors student progress throughout the year.</p> <p>Foundational Assessments:</p> <ul style="list-style-type: none"> • Beginning-, Middle-, and End-of-Year • Used to identify skill gaps and establish individual growth goals. • Assessment windows align with the district pacing guide and instructional calendar. <p>Formative Assessments:</p> <ul style="list-style-type: none"> • Common Formative Assessments in Reading and Science are administered at the end of each nine-week grading period to measure mastery of standards taught during that timeframe. • Bluebonnet Module Assessments are given at the end of each instructional module, with mid-module assessments included for extended units. • Results are used to inform small-group instruction and immediate instructional adjustments. • Exit Tickets are used daily or weekly, depending on the lesson, to gather quick checks of understanding.

	<p>Interim Assessments:</p> <ul style="list-style-type: none"> • RLA, Math, and Science interim assessments are administered once in the Fall and once in the Spring to measure progress toward grade-level expectations. • STAAR Released Assessments are administered in the Spring. • Data gathered from these assessments directly informs the 20-day STAAR review and ensures alignment to the curriculum pacing guide. <p>Unit assessments are administered at the end of each instructional unit, six-weeks exams evaluate mastery of standards covered during that grading period, and benchmark assessments, based on STAAR-released items, are administered once per semester.</p> <p>All assessments—foundational, formative, and interim—are intentionally scheduled to align with the campus pacing guide and instructional calendar to ensure that content being measured reflects what has been taught and allows teachers to adjust instruction in real time.</p>
06.11a Will the campus(es) implement a PLC structure?	YES
06.12a How will PLCs be organized (by grade level, content area, etc.)?	PLCs are organized by departments/content areas
06.13a How frequently will PLCs occur?	1 time per week on Tuesdays PLC Agendas
06.14a Who will facilitate PLCs?	Dean of Instruction, Principal, Asst. Principal
06.15a Who is required to attend PLCs?	Math Department Teachers, Principal, Asst. Principal, RTI, Counselor
06.16a Please describe the PLC protocol to be used	<p>Professional Learning Community (PLC) Protocol</p> <p>The campus PLC structure is designed to support consistent collaboration, data-informed decision-making, and aligned instructional practices across all grade levels and content areas.</p> <p>Structure and Frequency: PLCs meet weekly during designated collaborative planning time. Each meeting follows a consistent protocol to ensure efficiency, clarity, and a focus on student learning.</p> <p>Focus Areas:</p> <ol style="list-style-type: none"> 1. Reviewing Student Data: <ul style="list-style-type: none"> ○ Teachers analyze student performance on classroom assessments, common formative assessments, and major district assessments as they occur. ○ Data discussions identify trends, pinpoint misconceptions, and highlight students who need intervention or enrichment. 2. Planning Interventions and Extensions: <ul style="list-style-type: none"> ○ Based on data, teams plan targeted interventions for students who need additional support and design extension opportunities for students who have mastered the content. ○ Intervention plans include specific instructional strategies, small-group structures, and progress-monitoring checkpoints. 3. Monitoring Student Progress:

	<ul style="list-style-type: none"> ○ Teams review ongoing progress toward mastery of essential standards. ○ Adjustments to instruction and intervention plans are made as needed, ensuring alignment with the curriculum pacing guide and responding to student needs in real time. <p>4. Collaborative Planning:</p> <ul style="list-style-type: none"> ○ Teachers align lesson plans, instructional strategies, and assessments to ensure consistency within and across grade levels. ○ PLCs confirm that upcoming lessons match district pacing expectations and incorporate effective practices. <p>Outcomes: The PLC protocol ensures that instruction is responsive, collaborative, and aligned to shared goals. Weekly meetings provide a structured process for using data to guide instruction, address student needs, and monitor learning over time.</p> <p>All Things PLC: Data Protocol/Data Conversations- by Solution Tree PLC Meetings revolve around data where we partake in discussions on clarifying what the target focus is for our students regarding what it is they should know or will be able to do at the end of every progress measure. Data will show whether students are on track or if intervention is needed. When students have shown enough growth, we collaborate on discussions that pertain to double plans to ensure students are moving along and are not stagnant waiting for the rest of the students. For students who have not yet mastered the curriculum, intentional planning revolves on adding the students to attending after school tutorials as the Bluebonnet Curriculum is place and although some standards will repeat, teachers want to ensure the students are exposed to as much repetition and spiraling as possible.</p>
--	--

Question: RIVERSIDE	Response
06.01a SI - Identified Campus Name <i>(excluding Texas Partnership schools)</i>	Riverside Middle School
06.02a Please enter the adopted curriculum	Strong Foundations-Bluebonnet
06.03a Is this the curriculum that will be implemented for the duration of the plan? <i>Yes or No</i> <i>Entered yes, go to 6.7</i> <i>Entered no, go to 6.4</i>	YES
06.04a What new curriculum will be adopted?	Bluebonnet Math
06.05a When will the district adopt the new curriculum?	SKIP
06.06a How many instructional minutes per week are required/recommended for implementation of this curriculum?	SKIP
06.07a How many instructional minutes per week are in master schedule for curriculum delivery, and does this amount of minutes meet the required/recommended number of minutes?	275 minutes
06.08a How many instructional days are included in the 2025-2026 calendar?	176 days
06.09a If there are fewer than 165 instructional days in the 2025-2026 calendar, what steps will the district take to ensure a 165-day calendar is adopted and implemented in 2026-2027?	NA
06.10a Please describe the assessment plan for the impacted campus(es)	Blue Bonnet Module Assessments are administered at the conclusion of each instructional unit; administration varies by grade level, but on average are given every 2 weeks. District Common Formative assessments are administered periodically (roughly twice a semester) which are composed of STAAR-released items and are aligned to the curriculum pacing guide and instructional calendar.

	State Interim Assessments (STAAR) are also administered once a semester.
06.11a Will the campus(es) implement a PLC structure?	YES
06.12a How will PLCs be organized (by grade level, content area, etc.)?	Math Department PLCs Common Planning Period: 3rd Period Daily Regular Department PLC: Every Thursday Grade Level Partners 7th Period: Tuesdays 6th Grade, Wednesdays 8th Grade, and Thursdays 7th Grade
06.13a How frequently will PLCs occur?	Once per week with additional sessions as needed.
06.14a Who will facilitate PLCs?	Dean of Instruction: Crystal De La Fuente Principal: Rodolfo Ramirez
06.15a Who is required to attend PLCs?	Math Department Teachers: 6th Grade - Jose Lopez and Nadia Vela 7th Grade - Tania Mendez and Sylvia Aguirre 8th Grade - Terry Garcia and Patricia Valadez Special Education Resource Teachers: Liz Quezada, Olga Batarse, and Christiane Escandon
06.16a Please describe the PLC protocol to be used	The protocol used in the RMS PLCs will focus on the Essential 4 Questions: 1. What do we want all students to know and be able to do? This question focuses on identifying the essential knowledge, skills, and standards that are critical for students to learn at a given level. 2. How will we know if they have learned it? This involves developing common assessments to gauge student understanding and create evidence of learning. 3. What will we do if they don't learn it? This question addresses how the team will respond to students who have not met the learning goals, focusing on timely interventions and re-teaching. 4. What will we do if they already know it? This question focuses on how to extend learning for students who have already demonstrated proficiency, such as through enrichment activities or advanced projects. To ensure our PLCs are evidence-based, our communities will focus on Student Performance Data (Bluebonnet Math Assessments). By way of the protocol teachers and administrators will identify strengths and weaknesses in Performance on TEKS and common misconceptions. From the protocol we will also derive evolving needs for trainings, professional development and organizational support.

*Duplicate the table above for each campus

7.0 ACE **SKIP THIS PART**

Does the plan meet the requirements outlined in Texas Education Code, Section 39A.105(b)?

- The plan provides for the assignment of a principal to the campus who has demonstrated a history of improvement in student academic growth at campuses in which the principal has previously worked and gives the principal final authority over personnel decisions at the campus.
- The plan provides that at least 60 percent of the classroom teachers assigned to the campus are teachers who demonstrated instructional effectiveness during the previous school year, with instructional effectiveness determined by:
 - for a teacher who taught in the district during the previous school year:
 - the teacher's impact on student growth as determined using a locally developed value added model that measures student performance on at least one assessment selected by the district.
 - an evaluation of the teacher based on classroom observation.
 - for a teacher who did not teach in the district during the previous school year, data and other evidence indicating that if the teacher had taught in the district during the previous school year, the teacher would have performed in the top half of teachers in the district.
- The plan includes a detailed description of the employment and compensation structures for the principal and classroom teachers, which must include:
 - significant incentives for a high-performing principal or teacher to remain at the campus.
 - a three-year commitment by the district to continue incentives for the principal and teachers.
- The plan includes policies and procedures for the implementation of best practices on the campus, including:
 - data-driven instructional practices

- a system of observation of and feedback for classroom teachers
- positive student culture on the campus
- family and community engagement, including partnerships with parent and community groups
- extended learning opportunities for students, which may include service or workforce learning opportunities
- providing student services before or after the instructional day that improve student performance, which may include tutoring, extracurricular activities, counseling services, and offering breakfast, lunch, and dinner to all students at the campus
- The plan includes assistance by a third-party provider that is approved by the commissioner in the development and implementation of the district's plan.

COMPLETE THE TABLE BELOW ONLY IF YOU SELECTED ACE AS YOUR SCHOOL IMPROVEMENT STRATEGY

Question	Response
07.01a SI - Identified Campus Name	NONE
07.02a Has this campus (or this set of campuses) completed a planning year for the SAF grant for the ACE model?	
07.03a (Optional) Did you upload your school design plan? This plan must meet the criteria in TEC Section 39A.105(b).	
07.04a Would you like to provide more detail about the implementation of your ACE model? (Enter yes if your School Design Plan does not meet the criteria in TEC Section 39A.105(b).)	
07.05a Please describe the system the district will use to track teacher and administrator effectiveness at campuses implementing the ACE model.	
07.06a What targets will the district set to identify which teachers and administrators are highly effective?	
07.07a Please describe the incentives the district will offer to high-performing principal or teacher to remain at the campus.	
07.08a Has the district made a minimum three-year commitment to continue incentives for the principal and teachers?	
07.09a How will the district ensure that the principal assigned to each ACE campus has demonstrated a history of improvement in student academic growth at campuses in which the principal has previously worked?	
07.10a Will the principal have final authority over personnel decisions at each campus implementing the ACE model?	
07.11a How will the district ensure that at least 60 percent of the classroom teachers assigned to the campus are teachers who demonstrated instructional effectiveness during the previous school year?	
07.12a Describe how the campus will implement research-based instructional strategies.	
07.13a Describe how the campus will implement data-driven instructional practices.	
07.14a Describe how the campus will implement positive student culture on the campus.	
07.15a Describe how the campus will implement family and community engagement, including any partnerships with parent and community groups.	
07.16a Describe how the campus will implement extended learning opportunities for students, which may include service or workforce learning opportunities.	
07.17a Describe how the campus will provide student services before or after the instructional day that improve student performance (for example, tutoring, extracurricular activities, counseling services, and offering breakfast, lunch, and dinner to all students at the campus).	

*Duplicate the table above for each campus.

SKIP THIS PART

8.0 CLOSURE AND REASSIGNMENT

Does the plan ensure that students are assigned to a higher performing campus?

- All students from the closing campus are assigned to a campus with an acceptable (C or better) performance rating.
- All receiving campuses will increase the quality of the instructional materials to be used at the campus (if not already implementing SBOE-approved HQIM or OER).

- All receiving campuses have a capacity building plan that includes upfront training and ongoing coaching for campus leaders and teachers.
- The capacity building/professional development (PD) plan for all receiving campuses matches the state of talent at each receiving campus after the reassignment of staff is complete.
 - There is a plan to differentiate and/or increase support for teachers, administrators, and principal managers that are new (in their first two years) to their role.
 - There is a plan to differentiate and/or increase support for teachers, administrators, and principal managers that do not have a demonstrated track record of success.
 - There is a plan to differentiate and/or increase support for uncertified teachers.
- Teachers and administrators receive capacity building support related to supporting students in special populations that is aligned with the student population at the campus.

REASSIGNMENT LANDSCAPE ANALYSIS

Question	Campus #1
08.01 Campus Name	
08.02 Campus CDCN	
08.03 Most recent state accountability rating	
08.04 Current enrollment of the campus	
08.05 Maximum enrollment for the campus	
08.06 Distance from the campus to the closing campus	
08.07 % of students from the closing campus that will be assigned to this campus	
08.08 % of teachers from the closing campus that will be assigned to this campus	
08.09 % of administrators from the closing campus that will be assigned to this campus	

*Duplicate the campus name column for multiple reassigned campuses.

RECEIVING CAMPUSES

Question	Campus #1
08.10 Campus Name	N/A
08.11 Please type the adopted curriculum for each receiving campus.	
08.12 Is this the curriculum that will be implemented for the duration of the plan?	
08.13 What new curriculum will be adopted?	
08.14 When will the district adopt the new curriculum?	
08.15 How will the district ensure that each campus meets the minimum instructional minutes required to implement the curriculum?	
08.16 Please describe your planned training/PD sessions (and who delivers and attends) for: Principal manager, Principal, Other campus admin (assistant principals, instructional coaches), Teachers	
08.17 How will you differentiate training for inexperienced (less than 2 years in role) and/or ineffective teachers/leaders?	
08.18 What tool will be used to evaluate implementation of the training (for example, classroom walkthrough tool, leadership coaching tools)? What look fors will be included in this tool?	
08.19 How frequently will each teacher receive an observation from an instructional leader or coach, and receive feedback?	
8.20 What capacity building supports related to supporting students in special populations will teachers and administrators receive?	

*Duplicate the campus name column for multiple receiving campuses.

9.0 GRADUATION RATE: ONLY FOR HIGH SCHOOL LIP

How will the campus provide individualized supports to students at risk of dropping out?

- The campus and district track individual, student-level data including, at a minimum, absences, grade retention, and academic outcomes.
- Individual, student-level data is reviewed at least once per semester.
- Campus staff or mentors assigned to students receive training related to the needs of students who are at risk of dropping out.
- The plan includes strategies to improve student attendance.

ONLY COMPLETE THIS SECTION IF YOU NAMED IMPROVE GRADUATION RATE AS YOUR SCHOOL IMPROVEMENT STRATEGY

Question	Response
09.01a SI - Identified Campus Name using "improve graduation rate" as a school improvement strategy	Only applies to SBHS - May be included in the LIP for HS
09.02a Please describe the overall strategy to improve the graduation rate at this campus.	
09.03a What student level data points will the campus track?	
09.04a How frequently will student level data be reviewed and who will review the data?	
09.05a What training will campus staff or mentors receive?	
09.06a What is the attendance rate at the campus?	
09.07a What strategies will the district implement to improve student attendance?	

*From section 5, duplicate the table above for each campus using "improve graduation rate" as a school improvement strategy.

10.0 SCHOOL MODEL CHANGE: SKIP

ONLY COMPLETE THIS SECTION IF YOU NAMED SCHOOL MODEL CHANGE AS YOUR SCHOOL IMPROVEMENT STRATEGY FROM SECTION 5.

Question	Response
10.01a SI - Identified Campus Name using "ACE" as a school improvement strategy below	N/A
10.02a Please provide a brief overview (2-3 sentences) of your school model change.	

*From section 5, duplicate the table above for each campus using "ACE" as a school improvement strategy.

11.0 TEXAS PARTNERSHIPS: SKIP

Is the district preparing to engage in quality authorizing?

- A representative from the district has attended or is signed up for TEA-approved authorizer training.
- The district has adopted a local charter authorizing board policy.
- The district is in the process of applying for or has received approval for Texas Partnerships (SB 1882) benefits.
- The operating partner of the campus has a track record of successful school turnaround.

Question	Response
11.01a SI - Identified Campus Name using "Texas Partnerships" as a school improvement strategy.	N/A
11.02a Please share the name and role of any district staff members that have completed TEA-approved authorizer training.	
11.03a Please share the name and role of any district staff members that are signed up for or are currently enrolled in TEA-approved authorizer training.	
11.04a Has the district adopted a local charter authorizing board policy?	
11.05a Date the board approved or will vote on approving partnership	
11.06a Has the district been approved for Texas Partnerships benefits?	
11.07a Please describe the proposed or approved operating partner's track record of successful school turnaround.	

*From section 5, duplicate the table above for each campus using "Texas Partnerships" as a school improvement strategy.

Does the plan ensure that administrators and teachers receive appropriate job-embedded training?

- Administrators responsible for the campus (including the principal and principal manager) receive upfront/initial training on key elements of the school improvement strategy.
- Teachers receive upfront/initial training on key elements of the school improvement strategy.
- Teachers receive an observation-and-feedback round from an instructional leader or coach at least biweekly.
- The observation tool includes research-based instructional strategies (RBIS) look fors.
- The observation tool includes look fors related to implementation of approved curriculum.
- The capacity building/professional development (PD) plan matches the current state of talent at the campus.
 - There is a plan to differentiate and/or increase support for teachers, administrators, and principal managers that are new (in their first two years) to their role.
 - There is a plan to differentiate and/or increase support for teachers, administrators, and principal managers that do not have a demonstrated track record of success.
 - There is a plan to differentiate and/or increase support for uncertified teachers.

**DO NOT INCLUDE TEXAS PARTNERSHIP STRATEGY, ACE, OR GRADUATION RATE STRATEGY
CAMPUSES***Ensure everyone has a role or responsibility*

Question: LA PALOMA	Response
12.01a SI - Identified Campus Name, excluding Texas Partnership, ACE, or Graduation Rate	La Paloma Elementary
12.02a Campus Principal Name	Dr. Lucas Gomez
12.03a Years of experience as a campus principal	4 years
12.04a Campus principal turnaround experience	<p>During the 2023–2024 school year, La Paloma Elementary received an accountability score of “F” (59%).</p> <p>In the 2024–2025 school year, La Paloma Elementary implemented the Effective Schools Framework and achieved an accountability score of “B” (87%).</p>
12.05a Principal Manager name	Diana Atkinson
12.06a Years of experience as a Principal manager	2
12.07a Principal manager turn around experience	N/A
12.08a % of teachers on the campus who have more than 2 years experience	100%
12.09a % of teachers on the campus who are certified	100%
12.10a % of teachers on the campus who are TIA designated teachers	88% of K - 5 Teachers are TIA-designated. (16 of 18)
12.11a Please describe your planned training/PD sessions (and who delivers and attends) for Principal manager	<p>Bluebonnet: Each Training will consist of: instructional coaches DCSI All planned PD will be conducted by Region One.</p>
12.12a Please describe your planned training/PD sessions (and who delivers and attends) for Principal	At the start of the 25-26 school year the campus administration at SBCISD attended training on topics such as Bluebonnet, RBIS, and Strong Foundations Implementations. Presenters included district administrators, directors, and region one staff.
12.13a Please describe your planned training/PD sessions (and who delivers and attends) for other campus admin (assistant principals, instructional coaches)	At the start of the 25-26 school year the campus administration at SBCISD attended training on topics such as Bluebonnet, RBIS, and Strong Foundations Implementations. Presenters included district administrators, directors, and region one staff.
12.14a Please describe your planned training/PD sessions (and who delivers and attends) for Teachers	<p>At the start of the 25-26 school year the campus teachers at SBCISD attended training on topics such as Bluebonnet, RBIS, and Strong Foundations Implementations. Presenters included district administrators, directors, and region one staff. Teachers also received training on TELPAS strategies and bilingual education.</p> <p>2025 - 2026 SBCISD LASO Strong Foundations Grant Bluebonnet Math & RLA Implementation</p>

12.15a How will you differentiate training for inexperienced (less than 2 years in role) and/or ineffective teachers/leaders?	Observation and feedback cycles will be increased for new teachers and teachers who need extra support. This means they will receive more frequent check-ins, classroom visits, and coaching conversations. The purpose is to provide timely guidance, help strengthen instructional skills, and ensure they have the support needed to improve and be successful in the classroom
12.16a What tool will be used to evaluate implementation of the training (for example, classroom walkthrough tool, leadership coaching tools)? What look fors will be included in this tool?	The Strong Foundations Walkthrough Form will be used to assess proficiency in Bluebonnet Math and RBIS, while the local district walkthrough form will be used weekly to monitor overall instruction. To ensure consistent and accurate use of these tools, administrators will participate in regular calibration sessions where they review expectations, observe classrooms together, compare ratings, and align on what evidence looks like across different walkthrough types. This process ensures that all administrators provide clear, consistent feedback and maintain fidelity to instructional implementation across the district.
12.17a How frequently will each teacher receive an observation from an instructional leader or coach, and receive feedback?	Classroom walkthroughs will be conducted weekly, and TTESS walkthroughs will occur monthly. In implementing Bluebonnet Math under the Strong Foundations Implementation (SFI) grant, administrators will use the SFI Learning Walk/HQIM tool to observe instruction. Feedback will be provided weekly, using the tool's specific language to highlight strengths and identify actionable next steps for teachers. This ensures that observations, feedback, and follow-up support are aligned with the grant's goals for high-quality, research-based math instruction and consistent instructional implementation across the district.
12.18a What capacity building supports related to supporting students in special populations will teachers and administrators receive?	La Paloma Elementary has a high bilingual population and receives ongoing support to strengthen instruction for English Learners. Our Bilingual Director provides frequent coaching and professional development on TELPAS strategies, bilingual best practices, and individualized teacher support. In addition, Dr. Trevino, Bilingual Consultant, conducts regular professional development sessions for all 2nd–5th grade teachers with TELPAS students, ensuring consistent, targeted training. To monitor implementation and progress, the campus instructional team uses Summit K-12 to track student data and classroom application. Progress monitoring reports are reviewed regularly, and feedback is provided to teachers with actionable steps to refine instruction and ensure strategies are being applied effectively in the classroom. This combination of ongoing training, data monitoring, and targeted feedback ensures that bilingual instruction is supported and continually improved

Question: FRED BOOTH	Response
12.01a SI - Identified Campus Name, excluding Texas Partnership, ACE, or Graduation Rate	Fred Booth GLA
12.02a Campus Principal Name	Gabrielle Ocumarez
12.03a Years of experience as a campus principal	4
12.04a Campus principal turnaround experience	During the 2023-2024 school year FBGLA received a rating of a "D" During the 2024 - 2025 school year FBGLA received a rating of a "B"
12.05a Principal Manager name	Mrs. D. Atkinson
12.06a Years of experience as a Principal manager	2
12.07a Principal manager turn around experience	N/A
12.08a % of teachers on the campus who have more than 2 years experience	96
12.09a % of teachers on the campus who are certified	100%
12.10a % of teachers on the campus who are TIA designated teachers	7 (27%)
12.11a Please describe your planned training/PD sessions (and who delivers and attends) for Principal manager	Bluebonnet: Each Training will consist of: instructional coaches DCSI All planned PD will be conducted by Region One.
12.12a Please describe your planned training/PD sessions (and who delivers and attends) for Principal	At the start of the 25-26 school year the campus administration at SBCISD attended training on topics such as Bluebonnet, RBIS, and Strong Foundations Implementations. Presenters included district administrators, directors, and region one staff.

<p>12.13a Please describe your planned training/PD sessions (and who delivers and attends) for other campus admin (assistant principals, instructional coaches)</p>	<p>At the start of the 25-26 school year the campus administration at SBCISD attended training on topics such as Bluebonnet, RBIS, and Strong Foundations Implementations. Presenters included district administrators, directors, and region one staff.</p>
<p>12.14a Please describe your planned training/PD sessions (and who delivers and attends) for Teachers</p>	<p>At the start of the 25-26 school year the campus teachers at SBCISD attended training on topics such as Bluebonnet, RBIS, and Strong Foundations Implementations. Presenters included district administrators, directors, and region one staff. Teachers also received training on TELPAS strategies and bilingual education. Accountability Overview with a Rating overview was done for all teachers to help them understand all the Domains of Accountability with an emphasis on Domain IIB. Teachers also participated in an intense session on how to Unpack the TEKS.</p> <p>2025 - 2026 SBCISD LASO Strong Foundations Grant Bluebonnet Math & RLA Implementation</p>
<p>12.15a How will you differentiate training for inexperienced (less than 2 years in role) and/or ineffective teachers/leaders?</p>	<p>Observation and feedback cycles will be increased for new teachers and teachers who need extra support. This means they will receive more frequent check-ins, classroom visits, and coaching conversations. The purpose is to provide timely guidance, help strengthen instructional skills, and ensure they have the support needed to improve and be successful in the classroom</p>
<p>12.16a What tool will be used to evaluate implementation of the training (for example, classroom walkthrough tool, leadership coaching tools)? What look fors will be included in this tool?</p>	<p>The Strong Foundations Walkthrough Form will be used to assess proficiency in Bluebonnet Math and RBIS, while the local district walkthrough form will be used weekly to monitor overall instruction. To ensure consistent and accurate use of these tools, administrators will participate in regular calibration sessions where they review expectations, observe classrooms together, compare ratings, and align on what evidence looks like across different walkthrough types. This process ensures that all administrators provide clear, consistent feedback and maintain fidelity to instructional implementation across the district.</p>
<p>12.17a How frequently will each teacher receive an observation from an instructional leader or coach, and receive feedback?</p>	<p>Classroom walkthroughs will be conducted weekly, and TTESS walkthroughs will occur monthly. In implementing Bluebonnet Math under the Strong Foundations Implementation (SFI) grant, administrators will use the SFI Learning Walk/HQIM tool to observe instruction. Feedback will be provided weekly, using the tool's specific language to highlight strengths and identify actionable next steps for teachers. This ensures that observations, feedback, and follow-up support are aligned with the grant's goals for high-quality, research-based math instruction and consistent instructional implementation across the district.</p>
<p>12.18a What capacity building supports related to supporting students in special populations will teachers and administrators receive?</p>	<p>Fred Booth Global Leadership Academy has a high bilingual population and receives ongoing support to strengthen instruction for English Learners. Our Bilingual Director provides frequent coaching and professional development on TELPAS strategies, bilingual best practices, and individualized teacher support. In addition, Dr. Trevino, Bilingual Consultant, conducts regular professional development sessions for all 2nd–5th grade teachers with TELPAS students, ensuring consistent, targeted training. To monitor implementation and progress, the campus instructional team uses Summit K-12 to track student data and classroom application. Progress monitoring reports are reviewed regularly, and feedback is provided to teachers with actionable steps to refine instruction and ensure strategies are being applied effectively in the classroom. This combination of ongoing training, data monitoring, and targeted feedback ensures that bilingual instruction is supported and continually improved. 3 Lead4Ward Trainings were provided by our bilingual department in Engaging Learners, Connecting Language and Learning, and Accountability and Instruction. The campus also implements a Bilingual Strategy of the Week to Help support our English Language Learners.</p>

Question: MILLER JORDAN	Response
12.01a SI - Identified Campus Name, excluding Texas Partnership, ACE, or Graduation Rate	Miller Jordan
12.02a Campus Principal Name	Carlos Lainez
12.03a Years of experience as a campus principal	2
12.04a Campus principal turnaround experience	2
12.05a Principal Manager name	JoAnne Fernandez
12.06a Years of experience as a Principal manager	2
12.07a Principal manager turn around experience	2
12.08a % of teachers on the campus who have more than 2 years experience	Straight from the TAPR report % of teachers with XX years
12.09a % of teachers on the campus who are certified	100%
12.10a % of teachers on the campus who are TIA designated teachers	12.5%
12.11a Please describe your planned training/PD sessions (and who delivers and attends) for Principal manager	Bluebonnet Training provided by ESC Each Training: ESC 1 Staff-J. Escobedo, Maricella Garcia, Principal Manager- JoAnne Fernandez,
12.12a Please describe your planned training/PD sessions (and who delivers and attends) for Principal	Bluebonnet Training provided by ESC Each Training: ESC 1 Staff-J. Escobedo, Maricella Garcia, Principal Manager- JoAnne Fernandez
12.13a Please describe your planned training/PD sessions (and who delivers and attends) for other campus admin (assistant principals, instructional coaches)	PD Session/Planned trainings with Region One with Maricella Garcia and Eunice Zambrano are scheduled by Ms. Marlene Araiza. These are trainings and Observations that are scheduled for Deans/Instructional Coaches. During these training sessions, insight is provided on how to guide teachers to navigate the Bluebonnet Curriculum and assists in identifying the "To Do's" of each Module. Training Dates: August 7, 2025 September 10, 2025 September 23, 2025 October 20,2025 November 13, 2025 February 12, 2026 March 25,2026
12.14a Please describe your planned training/PD sessions (and who delivers and attends) for Teachers	Planned training/PD Sessions with Region One with Maricella Garcia entail teachers engaging in hands-on workshops in which Ms. Garcia models and guides teachers to complete internalizations as the year progresses. During these sessions, teachers are given the much needed time to work collectively as a department and ensure there is alignment in their internalizations. During these workshops, Ms. Garcia also assists teachers one on one and is able to answer any questions, concerns, and clarifies misconceptions teachers may have regarding the implementation of the Bluebonnet Curriculum. Region One Training Dates: August 7, 2025 September 10, 2025 September 23, 2025 October 20,2025 November 13, 2025 February 12, 2026 March 25,2026 All campus math teachers will attend the training.
12.15a How will you differentiate training for inexperienced (less than 2 years in role) and/or ineffective teachers/leaders?	Modeled lesson from ICs-Peer Observations, Instructional Rounds Feedback Dean of Instruction will also meet with teachers routinely to ensure there is alignment in the delivery of instruction with veteran teachers.
12.16a What tool will be used to evaluate implementation of the training (for example, classroom walkthrough tool, leadership coaching tools)? What look fors will be included in this tool?	What tool will be used? Classroom walk through tool: Name (Bluebonnet tool#___) San Benito CISD Fidelity of Implementation etc. Classroom walk through tool developed by SBCISD.

	Bluebonnet Learning Observation Tool
12.17a How frequently will each teacher receive an observation from an instructional leader or coach, and receive feedback?	<p>This one goes back to the actual coaching. Will it be weekly feedback or daily?</p> <p>Look fors: Aligning with curriculum (almost like walkthrough focus) Fluency with materials and lesson sequence Application and problem-solving Concept development Problem set practice Student debrief and reflection Support for all learners</p>
12.18a What capacity building supports related to supporting students in special populations will teachers and administrators receive?	<p><i>Special Populations: EXAMPLE: Be specific that special pop teachers attend every staff development, PLC, etc. Include names of bilingual director, sped director, etc.</i></p> <p>Teachers and administrators will engage in ongoing capacity-building supports focused on meeting the diverse needs of students in special populations, including English Learners, students receiving Special Education services, and those identified under Section 504. These supports will include:</p> <ul style="list-style-type: none"> • Targeted professional development on differentiation strategies, scaffolding techniques, and instructional accommodations aligned with the Bluebonnet Math Curriculum. • Collaborative planning sessions to integrate supports for diverse learners within lesson internalization and the district lesson cycle. • Coaching and modeling from instructional specialists and intervention staff to demonstrate best practices in inclusive instruction and progress monitoring. • Data-driven reflection meetings to analyze student performance and adjust instructional practices to ensure equitable access to rigorous content. • Ongoing guidance from district and Region 1 specialists to strengthen implementation fidelity and ensure compliance with expectations for special populations. <p>These supports are designed to ensure that all educators are equipped to provide high-quality, inclusive instruction that promotes growth and success for every student.</p>

Question: RIVERSIDE	Response
12.01a SI - Identified Campus Name, excluding Texas Partnership, ACE, or Graduation Rate	Riverside Middle School
12.02a Campus Principal Name	Rodolfo Ramirez
12.03a Years of experience as a campus principal	6 Years

12.04a Campus principal turnaround experience	
12.05a Principal Manager name	Joann Fernandez
12.06a Years of experience as a Principal manager	2
12.07a Principal manager turn around experience	N/A
12.08a % of teachers on the campus who have more than 2 years experience	90%
12.09a % of teachers on the campus who are certified	100%
12.10a % of teachers on the campus who are TIA designated teachers	14%
12.11a Please describe your planned training/PD sessions (and who delivers and attends) for Principal manager	Bluebonnet: Monthly trainings and/or classroom observations provided by Region One Each Training: July 16, 2025, August 7, 2025, September 10, 2025, September 23, 2025, October 20,2025, November 13, 2025, February 12, 2026, March 25,2026 Principal, instructional coaches, etc. Go all the way back to August Who will deliver the PD and who will attend DCSI Principal ,AP ,Teacher
12.12a Please describe your planned training/PD sessions (and who delivers and attends) for Principal	July 16, 2025, September 10, 2025, November 13, 2025, February 12, 2026, March 25, 2026
12.13a Please describe your planned training/PD sessions (and who delivers and attends) for other campus admin (assistant principals, instructional coaches)	August 7, 2025, September 10, 2025, September 23, 2025, October 20,2025, November 13, 2025, February 12, 2026, March 25,2026
12.14a Please describe your planned training/PD sessions (and who delivers and attends) for Teachers	Region One Each Training: August 7, 2025, September 10, 2025, September 23, 2025, October 20,2025, November 13, 2025, February 12, 2026, March 25,2026
12.15a How will you differentiate training for inexperienced (less than 2 years in role) and/or ineffective teachers/leaders?	Modeled lesson from ICs Assign a coaching and cadence they will receive the coaching. Will receive instructional coaching during PLC's, may receive individual coaching cycles as needed. Coaching will be conducted weekly.
12.16a What tool will be used to evaluate implementation of the training (for example, classroom walkthrough tool, leadership coaching tools)? What look fors will be included in this tool?	What tool will be used? Classroom walk through tool: Bluebonnet Learning Observation Tool, to be used during classroom observation and walk throughs. San Benito CISD Fidelity of Implementation etc.
12.17a How frequently will each teacher receive an observation from an instructional leader or coach, and receive feedback?	This one goes back to the actual coaching. Will it be weekly feedback or daily? Each teacher will receive an observation on a weekly basis. We participate in formal and informal coaching conversations where feedback is given. Look fors: Aligning with curriculum (almost like walkthrough focus) Fluency of materials and sequence of lessons. Application Processes. Concept Development. Problem Set. Student Debrief. Support for all learners.
12.18a What capacity building supports related to supporting students in special populations will teachers and administrators receive?	<i>Inclusion Math teachers attend Bluebonnet staff development sessions. Teacher assistants provide help during math classes. Specialized instruction for Emergent Bilingual students. Developing reading strategies for analyzing word problems.</i> <i>Special Populations: EXAMPLE:Be specific that special pop teachers attend every staff development, PLC, etc. Include names of bilingual director, sped director, etc.</i>

*Duplicate the table above for each campus that does not have Texas Partnership, ACE, or Graduation Rate as a school improvement strategy.

13.0 MILESTONES

How will the strategy be implemented?

- Milestones include all activities needed to fully implement the program or strategy, covering planning and implementation stages.
- Milestones include all upfront capacity building, implementation action steps, and ongoing support and coaching touchpoints, and student assessment cycles.
- Milestones cover, at a minimum, the two school years that the campus is required to implement the plan.

Question: FRED BOOTH	Response
13.01a SI - Identified Campus Name	Fred Booth Global Leadership Academy
<p>13.02a Please share the key milestones for this strategy (Timeframe is, at minimum, through end of SY 26-27 for TIP and through end of SY 27-28 for TAP.)</p>	<p>Beginning August PD for product academy (create a timeline on how we are rolling it all out) Be very explicit here June 25 - June 26</p> <p>SBCISD Strong Foundations Implementation Playbook</p> <p>August 2025 – Launch & Baseline</p> <ul style="list-style-type: none"> • HQIM & Observation/Feedback Systems <ul style="list-style-type: none"> ○ Establish the HQIM (Bluebonnet Math) observation and feedback schedule. ○ Conduct initial instructional walkthroughs to establish a baseline. • Progress Monitoring <ul style="list-style-type: none"> ○ Administer BOY assessments (district assessments, Bluebonnet diagnostic items as available). • Curriculum Implementation <ul style="list-style-type: none"> ○ Begin full implementation of the Bluebonnet Math Curriculum, with a focus on internalizing lessons and aligning instruction to TEKS. • PLCs <ul style="list-style-type: none"> ○ Review BOY data and identify priority standards. ○ Set initial intervention and extension plans. <p>September 2025 – Instructional Alignment & Early Adjustments</p> <ul style="list-style-type: none"> • Conduct weekly PLCs to analyze lesson internalizations and ensure alignment to the district lesson cycle. • Use early formative assessment data to adjust small-group instruction. • Admin/admin teams conduct ongoing HQIM-aligned walkthroughs with immediate feedback. • Teachers refine implementation based on coaching and observed trends. <p>October 2025 – Formative Data Review</p> <ul style="list-style-type: none"> • Review Bluebonnet module assessment results. • PLC focus: Identify gaps between lesson internalizations, instruction, and assessment performance. • Adjust intervention cycles accordingly.

- Continue HQIM-focused coaching and feedback loops.

November 2025 – Deepening Implementation

- Analyze student work samples for evidence of TEKS-aligned thinking and problem-solving.
- PLCs revisit pacing and internalizations to ensure alignment with unit expectations.
- Walkthroughs monitor fidelity to the Bluebonnet lesson cycle.

December 2025 – Mid-Semester Progress Check

- Review mid-semester Bluebonnet assessments and any district interim data.
- Evaluate effectiveness of interventions implemented since October.
- Plan reteach strategies for December and January based on data trends.
- Conduct mid-year HQIM implementation check-in with staff.

January 2026 – Reboot & Intensify

- Refresh internalization practices as new units begin.
- Administrators conduct targeted walkthroughs focusing on trends from fall data.
- PLCs examine alignment between internalizations, assessments, and student misconceptions.

February 2026 – Data-Driven Adjustments

- Analyze STAAR Interim data and Bluebonnet module assessments.
- Identify high-priority TEKS for reteach before spring benchmarks.
- Adjust small-group instruction and intervention pathways.
- Continue to refine HQIM lesson delivery based on walkthrough feedback.

March 2026 – Pre-STAAR Alignment

- Conduct final round of Bluebonnet and district formative assessments before STAAR.
- PLCs examine alignment across:
 - Lesson internalizations
 - Assessment expectations
 - Walkthrough feedback

	<ul style="list-style-type: none"> • Prepare targeted Tier I and intervention plans for the April review cycle. <p>April 2026 – STAAR Readiness</p> <ul style="list-style-type: none"> • Implement 20-day STAAR readiness plans informed by prior months of data. • Monitor student progress weekly using exit tickets, quizzes, and targeted skills checks.
--	--

Question: LA PALOMA	Response
13.01a SI - Identified Campus Name	La Paloma Elementary
13.02a Please share the key milestones for this strategy <i>(Timeframe is, at minimum, through end of SY 26-27 for TIP and through end of SY 27-28 for TAP.)</i>	<p>Beginning August PD for product academy (create a timeline on how we are rolling it all out) Be very explicit here June 25 - June 26</p> <p>SBCISD Strong Foundations Implementation Playbook</p>

Question: MILLER JORDAN	Response
13.01a SI - Identified Campus Name	Miller Jordan Middle School
13.02a Please share the key milestones for this strategy <i>(Timeframe is, at minimum, through end of SY 26-27 for TIP and through end of SY 27-28 for TAP.)</i>	<p>August 2025 – Launch & Baseline</p> <ul style="list-style-type: none"> • HQIM & Observation/Feedback Systems <ul style="list-style-type: none"> ○ Establish the HQIM (Bluebonnet Math) observation and feedback schedule. ○ Conduct initial instructional walkthroughs to establish a baseline. • Progress Monitoring <ul style="list-style-type: none"> ○ Administer BOY assessments (district assessments, Bluebonnet diagnostic items as available). • Curriculum Implementation <ul style="list-style-type: none"> ○ Begin full implementation of the Bluebonnet Math Curriculum, with a focus on internalizing lessons and aligning instruction to TEKS. • PLCs <ul style="list-style-type: none"> ○ Review BOY data and identify priority standards. ○ Set initial intervention and extension plans. <p>September 2025 – Instructional Alignment & Early Adjustments</p> <ul style="list-style-type: none"> • Conduct weekly PLCs to analyze lesson internalizations and ensure alignment to the district lesson cycle. • Use early formative assessment data to adjust small-group instruction.

- Admin/admin teams conduct ongoing HQIM-aligned walkthroughs with immediate feedback.
- Teachers refine implementation based on coaching and observed trends.

October 2025 – Formative Data Review

- Review first major district assessment or Bluebonnet module assessment results.
- PLC focus: Identify gaps between lesson internalizations, instruction, and assessment performance.
- Adjust intervention cycles accordingly.
- Continue HQIM-focused coaching and feedback loops.

November 2025 – Deepening Implementation

- Analyze student work samples for evidence of TEKS-aligned thinking and problem-solving.
- PLCs revisit pacing and internalizations to ensure alignment with unit expectations.
- Walkthroughs monitor fidelity to the Bluebonnet lesson cycle.

December 2025 – Mid-Semester Progress Check

- Review mid-semester Bluebonnet assessments and any district interim data.
- Evaluate effectiveness of interventions implemented since October.
- Plan reteach strategies for December and January based on data trends.
- Conduct mid-year HQIM implementation check-in with staff.

January 2026 – Reboot & Intensify

- Refresh internalization practices as new units begin.
- Administrators conduct targeted walkthroughs focusing on trends from fall data.
- PLCs examine alignment between internalizations, assessments, and student misconceptions.

February 2026 – Data-Driven Adjustments

- Analyze STAAR Interim data and Bluebonnet module assessments.
- Identify high-priority TEKS for reteach before spring benchmarks.
- Adjust small-group instruction and intervention pathways.

- Continue to refine HQIM lesson delivery based on walkthrough feedback.

March 2026 – Pre-STAAR Alignment

- Conduct final round of Bluebonnet and district formative assessments before STAAR.
- PLCs examine alignment across:
 - Lesson internalizations
 - Assessment expectations
 - Walkthrough feedback
- Prepare targeted Tier I and intervention plans for the April review cycle.

April 2026 – STAAR Readiness

- Implement 20-day STAAR readiness plans informed by prior months of data.
- Monitor student progress weekly using exit tickets, quizzes, and targeted skills checks.
- Walkthroughs focus on high-leverage instructional moves and TEKS alignment.

May 2026 – Summative Review & Reflection

- Administer EoY assessments to capture growth across the year.
- PLCs review yearly Bluebonnet assessment data, STAAR Interim trends, and walkthrough patterns.
- Reflect on HQIM implementation effectiveness and plan adjustments for the next school year.

Ongoing Throughout the Year

- Weekly PLCs: Analyze student data, review Bluebonnet lesson internalizations, plan interventions/extensions, and monitor progress.
- Regular Walkthroughs: Provide feedback aligned to HQIM indicators and the district lesson cycle.
- Continuous Data Review: Bluebonnet module assessments, STAAR Interims, mid-unit checks, and exit tickets drive instructional adjustments.

Question: RIVERSIDE	Response
13.01a SI - Identified Campus Name	Riverside Middle School
13.02a Please share the key milestones for this strategy (Timeframe is, at minimum, through end of SY 26-27 for TIP and through end of SY 27-28 for TAP.)	Bluebonnet Implementation

*Duplicate the table above for each campus.

14.0 PERFORMANCE MANAGEMENT

Has the district outlined a performance management plan that ensures the strategy will be implemented with fidelity?

- There is a plan for plan performance management, including superintendent and other key leadership review of metrics and progress at a semesterly cadence.
- The response describes:
 - Who will review progress towards milestones,
 - How frequently progress is reviewed,
 - How progress data will be collected, and
 - How it is shared with district leadership and other relevant stakeholders.

Question: FRED BOOTH	Response
14.01a SI - Identified Campus Name	
14.02a Please describe how district and campus leaders will monitor the successful implementation of this plan.	The principal and assistant principles will conduct walks weekly - this needs to align with what we said above.
14.03a Who will be responsible for reviewing progress towards the milestones described in the previous section?	Superintendent, Alfredo Perez - provided feedback via weekly SLT Updates Assistant Superintendent of Academics, Mrs. Dilia Cornett - Director of Elementary Instructional Implementation / DCSI, Diana Atkinson and Director of Secondary Instructional Implementation / DCSI, JoAnn Fernandez - conduct biweekly campus visits focused on milestone progress and fidelity of Bluebonnet Implementation and all district adopted HQIM. Principal and Assistant Principal / Dean of Instruction - conduct weekly instructional walks and lead reflection and planning.
14.05a How frequently will progress toward milestones be reviewed?	Supt. monthly Asst supt. Monthly DCSI - weekly Principal - weekly AP - weekly
14.06a How will milestone progress data be collected?	Monthly milestones will be collected at monthly leadership meetings.
14.07a How will milestone progress data be shared with district leadership and other relevant stakeholders?	Progress reports to parents / family nights Curriculum nights District leadership meetings

○

Question: LA PALOMA	Response
14.01a SI - Identified Campus Name	La Paloma Elementary
14.02a Please describe how district and campus leaders will monitor the successful implementation of this plan.	The principal will conduct walks weekly - this needs to align with what we said above. How are we measuring that the milestones have been met?

14.03a Who will be responsible for reviewing progress towards the milestones described in the previous section?	The Assistant Principal reviews internalization from teachers, which is in Google Drive. The Principal and Assistant Principal conduct weekly walkthroughs and utilize the Bluebonnet Walkthrough Form. Data from all module assessments is reviewed during PLC meetings. Superintendent, Alfredo Perez Assistant Superintendent of Academics, Mrs. Dilia Cornett Director of Elementary Instructional Implementation / DCSI, Diana Atkinson Director of Secondary Instructional Implementation / DCSI, JoAnn Fernandez
14.05a How frequently will progress toward milestones be reviewed?	Supt. monthly Asst supt. Monthly DCSI - weekly Principal - weekly AP - weekly
14.06a How will milestone progress data be collected?	Internalizations are submitted weekly through Google Drive. Walkthrough data is recorded in Eduphoria each week. Module assessment data is collected in Eduphoria after each unit.
14.07a How will milestone progress data be shared with district leadership and other relevant stakeholders?	Progress reports to parents / family nights Curriculum nights District leadership meetings

○

Question: MILLER JORDAN	Response
14.01a SI - Identified Campus Name	
14.02a Please describe how district and campus leaders will monitor the successful implementation of this plan.	The principal will conduct walks weekly - this needs to align with what we said above. How are we measuring that the milestones have been met?
14.03a Who will be responsible for reviewing progress towards the milestones described in the previous section?	Superintendent, Alfredo Perez Assistant Superintendent of Academics, Mrs. Dilia Cornett Director of Elementary Instructional Implementation / DCSI, Diana Atkinson Director of Secondary Instructional Implementation / DCSI, JoAnn Fernandez Campus Leadership Team: Campus Principal Assistant Principal Dean of Instruction RTI Teacher Math Teachers
14.05a How frequently will progress toward milestones be reviewed?	Supt. monthly Asst supt. Monthly DCSI - weekly Principal - weekly AP - weekly
14.06a How will milestone progress data be collected?	Milestone data for assessments will be collected via Eduphoria. This data will then be analyzed during PLC Meetings to ensure alignment is evident and students are showing growth. Appropriate interventions will be put in place for students who are not at their designated progress measure. Walkthrough data is collected via Eduphoria Strive where teachers receive immediate feedback over Instructional Walkthroughs.
14.07a How will milestone progress data be shared with district leadership and other relevant stakeholders?	Progress reports to parents / family nights Curriculum nights District leadership meetings

○

Question: RIVERSIDE	Response
14.01a SI - Identified Campus Name	Riverside Middle School
14.02a Please describe how district and campus leaders will monitor the successful implementation of this plan.	The principal will conduct walks weekly - this needs to align with what we said above. How are we measuring that the milestones have been met?

	We will assess that milestones have been met by monitoring Bluebonnet weekly internalizations, assessment data and student artifacts. We will ensure that teachers are following the scope and sequence as outlined in the curriculum.
14.03a Who will be responsible for reviewing progress towards the milestones described in the previous section?	Superintendent, Alfredo Perez Assistant Superintendent of Academics, Mrs. Dilia Cornett Director of Elementary Instructional Implementation / DCSI, Diana Atkinson Director of Secondary Instructional Implementation / DCSI, JoAnn Fernandez The Campus Instructional Leadership Team, comprised of the Principal, Dean of Instruction, Assistant Principals and the Math Department Teachers.
14.05a How frequently will progress toward milestones be reviewed?	Supt. monthly Asst supt. Monthly DCSI - weekly Principal - weekly AP - weekly
14.06a How will milestone progress data be collected?	Student Progress will be monitored on Eduphoria. Data will be collected utilizing Bluebonnet Assessments to monitor improvement of student performance. Eduphoria Strive will be utilized to collect walkthrough data from all of our administrators for walkthroughs conducted on a weekly basis.
14.07a How will milestone progress data be shared with district leadership and other relevant stakeholders?	Progress reports to parents / family nights Curriculum nights District leadership meetings

*Duplicate the table above for each campus.

15.0 RESOURCES

Has the district identified all resources needed to implement the SI strategy?

-The description lists all additional costs associated with implementing the school improvement strategy (e.g., stipends, instructional materials, training/professional development costs, costs for additional staff positions created to implement the strategy, etc.)

-Each cost described includes the source of funds.

Question: FRED BOOTH	Response
15.01a SI - Identified Campus Name	Fred Booth Global Leadership Academy
15.02a Please share the required costs to implement plan and source of funds	How much did we spend for printing Link the sheet with LASO budget info 2025 - 2026 LASO Grant Budget
15.03a If the strategy is contingent on a grant funding source, what is your alternative funding or implementation plan if you do not receive the grant? How would your district still support and execute this strategy?	What will happen when we no longer have the grant funds? We will continue to utilize state and or federal funds for the materials that are necessary in order to effectively implement the program.

Question: LA PALOMA	Response
15.01a SI - Identified Campus Name	La Paloma Elementary
15.02a Please share the required costs to implement plan and source of funds	How much did we spend for printing Link the sheet with LASO budget info 2025 - 2026 LASO Grant Budget
15.03a If the strategy is contingent on a grant funding source, what is your alternative funding or implementation plan if you do not receive the grant? How would your district still support and execute this strategy?	What will happen when we no longer have the grant funds?? We will continue to utilize state and or federal funds for the materials that are necessary in order to effectively implement the program.

Question: MILLER JORDAN	Response
15.01a SI - Identified Campus Name	
15.02a Please share the required costs to implement plan and source of funds	How much did we spend for printing Link the sheet with LASO budget info 2025 - 2026 LASO Grant Budget LASO Grant will be used to implement the new OER Bluebonnet Math Curriculum. Fifty percent (50%) of grant funds to contract with a single, approved provider, per instructional material from the LASO Cycle 3 approved provider list for SFI to support grant activities (it is highly recommended that LEAs contract with the same provider for all instructional materials).
15.03a If the strategy is contingent on a grant funding source, what is your alternative funding or implementation plan if you do not receive the grant? How would your district still support and execute this strategy?	What will happen when we no longer have the grant funds?? We will continue to utilize state and or federal funds for the materials that are necessary in order to effectively implement the program.

Question: RIVERSIDE	Response
15.01a SI - Identified Campus Name	Riverside Middle School
15.02a Please share the required costs to implement plan and source of funds	How much did we spend for printing 2025 - 2026 LASO Grant Budget
15.03a If the strategy is contingent on a grant funding source, what is your alternative funding or implementation plan if you do not receive the grant? How would your district still support and execute this strategy?	What will happen when we no longer have the grant funds?? We will continue to utilize state and or federal funds for the materials that are necessary in order to effectively implement the program.

*Duplicate the table above for each campus.

Example: Include percent: 30% for printing, % for Staff development, etc.

16.0 ADDITIONAL INFORMATION

Question	Response
16.01a SI - Identified Campus Name	
(Optional) Please share any additional information about your strategy that was not included in the prior sections. You may also upload documents.	

*Duplicate the table above for each campus.

Resource Links:

[LASO Strong Foundations Implementation Math Grant](#)

Response Summary:



Targeted Improvement Plan Resubmission Form 25-26: School Year 2025-26

Before you begin, please ensure:

- You've completed the **Targeted Improvement Plan and Turnaround Plan Form: Student Outcome Goal Form for School Year 25–26** for all campuses required to submit a Targeted Improvement Plan.

Before you continue, please ensure that all statutory requirements for on-site needs assessment are complete for the campus(es) you are submitting the Targeted Improvement Plan (TIP) for.

Note: All stakeholder engagement requirements and board-approval for the TIP(s) are due board approval by March 31, 2026.

Please complete this form by **5 pm on January 16, 2026**. The survey should take approximately **30-90 minutes to complete**. To avoid losing progress, please set aside enough time to complete the submission in one sitting. If you have questions, please contact the School Improvement Division at SIDivision@TEA.Texas.Gov. Thank you for taking the time to engage in this submission and provide the requested information.

TEA will upload your responses into ISAM on the submissions table for your campus(es).

Reminder:

- Maximize your browser window for the best experience
 - Complete the form in one sitting to avoid losing progress.
- Targeted Improvement Plan Form: School Year 2025-26

1. School System Information

1.1. Please select the campus for this submission.

If the campus is not available in this list, please select 'Campus Not Available' and you will be directed to a page for CDCN entry.

Region	01
District	01 ~ SAN BENITO CISD-031912
Campus	01 ~ SAN BENITO CISD-031912 ~ GREYHOUNDS ONLINE ACADEMY-031912203

1.2. Please enter your first and last name.

Dilia Cornett

1.3. Please enter your email.

dcornett@sbcisd.net

1.4. Please select your role:

- Other:
Asst. Superintendent

2. Needs Assessment and Stakeholder Engagement

NOTICE:

To proceed with this submission, some Needs Assessment and Stakeholder Engagement assurances (items 2.1–2.2) must be marked "Yes."

2.1. I assure that all campuses named in this plan have conducted an on-site needs assessment that meets the requirements in [Section 39A.053](#) of the Texas Education Code. (For example: Texas Strategic Leadership Landscape Analysis, Effective Schools Framework Diagnostic, or a local needs assessment.)

- Yes

2.2. I assure that all locally conducted needs assessments met the requirements in [Section 39A.053](#) of the Texas Education Code, and the results of the local needs assessment are available upon request.

- Yes

2. Needs Assessment and Stakeholder Engagement

2.3. I assure that the Campus Intervention Team (CIT) conducted a public meeting at each campus required to submit a Targeted Improvement Plan/Turnaround Plan with the campus principal, the members of the campus-level planning and decision-making committee, parents of students attending the campus, and community members residing in the school district to review the campus performance rating and solicit input for the development of the plan.

- Yes

2. Needs Assessment and Stakeholder Engagement

2.4. I assure that written notice of all public meetings was provided to parents and students of each impacted campus, notice of the meeting was posted on each campus website, and this notice included the date, time, and place of the meeting.

- Yes

2. Needs Assessment and Stakeholder Engagement

2.5. I assure that the board conducted a hearing regarding the plans for each campus identified for school improvement to notify the public of the insufficient performance of the campus, the improvements in performance expected by the agency, and the intervention measures or sanctions that may be imposed if the performance does not improve within a designated period, the board solicited public comment on each plan, and the board posted the plan(s) on the district website prior to the hearing.

- Yes

2. Needs Assessment and Stakeholder Engagement

2.6. Has the board approved this plan(s)?

- No

2. Needs Assessment and Stakeholder Engagement

4. School Improvement Strategy

4.1. Please select the option that best describes your overall school improvement strategy for this campus/these campuses for the 2025-2026 school year.

- Closure/reassign

4.2. Which, if any, grants has your school system been awarded to support this strategy?

- Strong Foundations Implementation (LASO 3)

4.3. Which, if any, grants has your school system applied for (or intends to apply for) to support this strategy?

- Our school system does not intend to apply for a grant to support this strategy

4.4. Please name any organizations you are currently working with to build capacity and support strategy implementation.

[SAPL List for LASO 3](#)

[SAPL List for LASO 4](#)

- ESCs

12. Milestones

12.1. Please share the key milestones for this strategy from August 2025 to August 2026 for TIP. Be sure to include milestones related to capacity building efforts, resources/tool deployment, implementation checkpoints, coaching touchpoints, and assessment cycles.

Go Academy 2025-2026 EOY Enrollment 64

Elementary K-5 33

Secondary 6-12 31

GO Academy San Benito zoned (78550) students 26

Elementary K-5 5

Secondary 6-8 10

Secondary 9-12 11
GO Academy Students enrolled in SBCISD 2025-2026 23
Elementary K-5 3
Secondary 6-8 9
Secondary 9-12 11
February 2025 - Campus Needs Assessment
District Leadership Review of GO Academy Data - enrollment, attendance, student success, staffing
March 2025 -
District Leadership Meet with GO Academy Staff - to discuss school closure and next steps
District Leadership Meet with GO Academy Parents - to discuss school closure and next steps
April 2025 -
District Leadership presents for board approval closure of GO Academy
TEA informed of intent not to renew virtual school application
May 2025 -
Facilitate GO Academy student enrollment for 2025-2026
June 2025
Plan resources and services for GO Academy student transition for traditional in-person instruction.
July 2025
Create the GO Academy student transition action plan (Attachement #1)
Point of contact for each campus students are attending
Academics - course scheduling to meet student academic needs
Behavioral/Social Supports - student support contact and scheduled check-ins
August 2025 - Launch and Baseline
Verify enrollment for 2025-2026
Create GO Academy student tracker (Attachments #2)
HQIM & Observation/Feedback Systems
Establish the HQIM (Bluebonnet Math) observation and feedback schedule.
Conduct initial instructional walkthroughs to establish a baseline.
PLCs
Review BOY data and identify priority standards.
Set initial intervention and extension plans.
September 2025 - Instructional Alignment & Early Adjustments
Monitor student data (GO Academy Student Tracker)
Adjust instructional supports accordingly per student
October 2025 - Formative Data Review
Review student Quarter 1 data (GO Academy Student Tracker)
PLC focus: Identify gaps between lesson internalizations, instruction, and assessment performance.
November 2025 - Deepening Implementation
Analyze student work samples for evidence of TEKS-aligned thinking and problem-solving.
PLCs revisit pacing and internalizations to ensure alignment with unit expectations.
Adjust services as needed (tutorials, counselor check-ins, etc.)
December 2025 - Mid-Semester Progress
Review student Quarter 2 data (GO Academy Student Tracker)
Review mid-semester Bluebonnet assessments and any district interim data.
Evaluate the effectiveness of interventions implemented since October.
January 2026 - Reboot & Intensify
Review Student History to monitor progress (See attachment 3)
Refresh internalization practices as new units begin.
Submit GO Academy TIP (GO Academy Student Tracker)
February 2026 - Data-Driven Adjustments
Identify high-priority TEKS for reteach before spring benchmarks.
Adjust small-group instruction and intervention pathways.
Present GO Academy TIP for Board Approval
March 2026 - Pre-STAAR Alignment
Review student Quarter 3 data (GO Academy Student Tracker)
PLCs examine alignment across:
Lesson internalizations
Assessment expectations
April 2026 - STAAR Readiness

Submit AskTED request for official school closure
Monitor student progress weekly using exit tickets, quizzes, and targeted skills checks.
May 2026 - Confirm Student Success and GO Academy School Closure

13. Performance Management

13.1. Please describe how district and campus leaders will monitor the successful implementation of this plan.

District leadership will conduct campus and classroom walkthroughs, participate in campus PLCs, and review data at every quarter to verify implementation.

13.2. Who will be responsible for reviewing progress towards the milestones described in the previous section?

Elementary Director of Instructional Implementation, Secondary Director of Instructional Implementation, and Assistant Superintendent of Academics

13.3. How frequently will progress toward milestones be reviewed?

- Monthly (Does not Meet Expectation)

13.4. How will milestone progress data be collected?

We will utilize Eduphoria and our student tracker to monitor progress.

13.5. How will milestone progress data be shared with district leadership and other relevant stakeholders?

Yes, we will provide an updated data report during with our TIP board presentation.

14. Resources

14.1. Please share the required costs to implement plan and source of funds:

We will be utilizing local district funds and LASO grant funds.

14.2. If the strategy is contingent on a grant funding source, what is your alternative funding or implementation plan if you do not receive the grant? How would your district still support and execute this strategy?

We will utilize local funds.

15. Additional Information

15.1. Please share any additional information about your strategy that was not included in the prior sections. You may also upload documents. (Optional)

N/A

15.2. Please share any additional information about your strategy that was not included in the prior sections. You may also upload documents. (Optional)

[\[Click here\]](#)

LIP

San Benito CISD

Campus Name(s):

San Benito High School

Case Manager

Joann Fernandez

Date of Revision

October 14, 2025

CONTENTS

1.0 School System Information	2
2.0 Plan Type	2
3.0 NA and Stakeholder Information	2
TIP Specific Assurances	3
TAP Specific Assurances	3
4.0 Student Outcome Goals	4
5.0 School Improvement Strategy	5
6.0 Curriculum and Instruction	6
7.0 ACE	7
8.0 Closure and Reassignment	9
Reassignment Landscape Analysis	9
Receiving Campuses	9
9.0 Graduation Rate	10
10.0 School Model Change	10
11.0 Texas Partnerships	11
12.0 Capacity Building	12
13.0 Milestones	13
14.0 Performance Management	14
15.0 Resources	15
16.0 Additional Information	16

1.0 SCHOOL SYSTEM INFORMATION

01.01 School District Name	San Benito CISD
01.02 Name of the staff member employed by the school system completing this plan submission	Joann Fernandez
01.03 Email	jfernandez@sbcisd.net ; datkinson@sbcisd.net
01.04 What role applies to the person completing this submission? (Please type one of the following: Superintendent, District Coordinator of School Improvement (DCSI), Other (if other, please specify))	DCSI Secondary

2.0 PLAN TYPE

02.01 Please enter the type of plan you are submitting (Targeted Improvement Plan for one or more campuses; Turnaround Plan for one or more campuses)	Local Improvement Plan for all campuses listed: San Benito High School
---	---

3.0 NA AND STAKEHOLDER INFORMATION

Did the LEA meet statutory requirements for stakeholder engagement, and has the board approved the plan?

- The district assures that the Campus Intervention Team (CIT) conducted a public meeting at each campus identified for school improvement with the campus principal, the members of the campus-level planning and decision-making committee, parents of students attending the campus, and community members residing in the school district to review the campus performance rating and solicit input for the development of the targeted improvement plan.
- The district assures that written notice of all public meetings was provided to parents and students of each impacted campus, notice of the meeting was posted on each campus website, and this notice included the date, time, and place of the meeting.
- The board conducted a hearing regarding the plans for each campus identified for school improvement.
- The board posted the plan on the district website prior to the hearing.
- The plan is approved by the board.
- Written comments from stakeholders, if any, are attached.

Question	Response
03.01a SI - Identified Campus Name	San Benito High School
03.02a Please indicate the type of needs assessment conducted for each SI-identified campus in the school system following the release of 2025 preliminary state and federal ratings. (Choose one of the following: ESF Diagnostic and Local Classroom Review, Locally Conducted Needs Assessment, Texas Strategic Leadership Landscape Analysis)	District meetings, School Leadership Meetings, Faculty Meetings SBDM Meetings, Department Head Leadership Meetings. Locally Conducted Needs Assessment
03.03a TIP Board Approval Date (Record the board approval date for each campus)	

Duplicate the table above

TIP SPECIFIC ASSURANCES

I assure that all locally conducted needs assessments met the requirements in Section 39A.053 of the Texas Education Code, and the results of the local needs assessment are available upon request.	(For locally conducted assessments only) [You will give this assurance at the time of submission through the Qualtrics Survey.]
I assure that the Campus Intervention Team (CIT) conducted a public meeting at each campus required to submit a Targeted Improvement Plan with the campus principal, the members of the campus-level planning and decision-making committee, parents of students attending the campus, and community members residing in the school district to review the campus performance rating and solicit input for the development of the plan.	(Yes or No) [You will give this assurance at the time of submission through the Qualtrics Survey.]
I assure that written notice of all public meetings was provided to parents and students of each impacted campus, notice of the meeting was posted on each campus website, and this notice included the date, time, and place of the meeting.	(Yes or No) [You will give this assurance at the time of submission through the Qualtrics Survey.]

I assure that the board conducted a hearing regarding the plans for each campus identified for school improvement to notify the public of the insufficient performance of the campus, the improvements in performance expected by the agency, and the intervention measures or sanctions that may be imposed if the performance does not improve within a designated period, the board solicited public comment on each targeted improvement plan, and the board posted the plan(s) on the district website prior to the hearing.	(Yes or No) [You will give this assurance at the time of submission through the Qualtrics Survey.]
---	---

TAP SPECIFIC ASSURANCES

I assure that all locally conducted needs assessments met the requirements in Section 39A.053 of the Texas Education Code, and the results of the local needs assessment are available upon request.	(For locally conducted assessments only) [You will give this assurance at the time of submission through the Qualtrics Survey.]
I assure that the district provided notice to parents, the community, and stakeholders that each campus received an unacceptable performance rating for two consecutive years and is required to submit a campus turnaround plan and requested assistance from parents, the community, and stakeholders in developing the campus turnaround plan(s).	(Yes or No) [You will give this assurance at the time of submission through the Qualtrics Survey.]
I assure that the board conducted a hearing regarding the plans for each campus identified for school improvement to notify the public of the insufficient performance of the campus, the improvements in performance expected by the agency, and the intervention measures or sanctions that may be imposed if the performance does not improve within a designated period, the board solicited public comment on each turnaround plan, and the board posted the plan(s) on the district website prior to the hearing.	(Yes or No) [You will give this assurance at the time of submission through the Qualtrics Survey.]

*Be prepared to upload written comments received from stakeholders

4.0 STUDENT OUTCOME GOALS:

Question	Response
04.01a SI - Identified Campus Name	San Benito High School
04.02a Enter the campus-wide goal for the All Grades ELA/Reading Meets Grade Level or Above STAAR Performance rate for the 2025-2026 school year.	85% of students will achieve academic growth on STAAR English II 48% of students will achieve Meets on STAAR English II 7% of students will achieve Masters on STAAR English II
04.03a Enter the campus-wide goal for the All Grades Math Meets Grade Level or Above STAAR Performance rate for the 2025-2026 school year.	70% of students will achieve academic growth on STAAR Algebra 1 5% of students will achieve Meets on STAAR Algebra 1 2% of students will achieve Masters on STAAR Algebra 1
04.04a Enter the 2025-2026 Component Points campus goal for the Academic Achievement Component of Domain III.	Academic achievement goal is 15 out of 24.
04.05a Enter the 2025-2026 Component Points campus goal for the Growth Status Component of Domain III.	Growth Status goal is 9 out of 12.
04.06a Enter the 2025-2026 Component Points campus goal for the ELP Status Component of Domain III.	ELP Status goal is 6 out of 12.
04.07a Enter the 2025-2026 Component Points campus goal for the Student Success Status Component of Domain III.	Student Success goal is 3 out of 12.

5.0 SCHOOL IMPROVEMENT STRATEGY

Is the proposed strategy likely to move the campus to a C or better OR CSI exit in two years or less?

- The school improvement strategy selected would reasonably improve student outcomes quickly enough that the campus would not be escalated to a sanction under Texas Education Code (TEC), Section 39A.111.
- There is appropriate support dedicated to strategy implementation and capacity building:
There is a team/organization with a track record of success in systems building and rapidly improving student outcomes dedicated to supporting the campus in strategy implementation (an ESC, SAPL vendor, program-vetted vendor, etc.); OR
- +If district or campus staff members are named as the capacity builder, there is evidence that these staff members:
Have a track record of success in school turnaround
At least 50% of their role is dedicated to the implementation of the strategy on the campus (cannot be current principal or AP, unless role was added specifically to support SI)

Question	Response
05.01a SI - Identified Campus Name	San Benito High School
05.02a Please enter the strategy or strategies you will implement for this campus/these campuses <i>Please write one of the following:</i> <i>Accelerating Campus Excellence (ACE) Model</i> <i>Closure/reassign</i> <i>Improve Graduation Rate</i> <i>Intensive Curriculum & Instruction Improvements</i> <i>School Model Change (excluding ACE)</i> <i>Turnaround Partnership (SB 1882)</i>	Intensive Curriculum and Instruction Improvements in English II Dean of Instruction, Assistant Principals, Principal, and Campus Staff.
05.03a Which, if any, grants has your school system been awarded to support this strategy? <i>Strong Foundations Implementation, SFI PLC Support, Instructional Leadership Pathways, School Action Fund Planning (Restart), School Action Fund Implementation (Restart), School Action Fund Planning (Reassign), School Action Fund Implementation (Reassign), School Action Fund Planning (Redesign), School Action Fund Implementation (Redesign), School Action Fund Planning (Create New), School Action Fund Implementation (Create New), Effective Schools Framework Focused Support Grant 24-26, Our school system has not been awarded a grant to support this strategy, Other (must enter grant into text box)</i>	No grants awarded
05.04a Which, if any, grants has your school system applied for (or intends to apply for) to support this strategy? <i>LIFT, LIFT PLC Support, School Improvement Curriculum and Instruction Support Grant, School Action Fund Planning (Restart), School Action Fund Implementation (Restart), School Action Fund Planning (Reassign), School Action Fund Implementation (Reassign), School Action Fund Implementation (Redesign), School Action Fund Planning (Create New), School Action Fund Implementation (Create New), Effective Schools Framework Focused Support Grant 24-26, Our school system has not been awarded a grant to support this strategy, Other (must enter grant into text box)</i>	No grants awarded
05.05a Please name any organizations you are currently working with to build capacity and support strategy implementation. <i>SAPL list, ESCs, District Staff, Campus Staff, Other (must include name)</i>	District Staff Campus Staff Dr. Maria Moreno
05.06a What are the names and roles of district and campus staff members responsible for capacity building, and what percent of their role is dedicated to supporting implementation of the school improvement strategy? <i>[ONLY COMPLETE IF DISTRICT OR CAMPUS STAFF NAMED in 5.5 above]</i>	Dean of Instruction 90% Campus Principal 70% Assistant Principals 50% Instructional Coach 10%
05.07a Please describe the organization's or staff member's experience and track record in school turnaround (moving a campus from failing to meet standards to meeting and/or exceeding standards). <i>[ONLY COMPLETE IF THE ORGANIZATION NAMED in 5.5 above IS NOT AN ESC OR ON THE STATE APPROVED PROVIDER LIST (SAPL).]</i>	0%

Does the plan increase the quality of instructional materials to be used at the campus and provide adequate time and support for teachers to internalize materials and reflect on student performance?

- The campus will increase the quality of the instructional materials to be used at the campus (if not already implementing SBOE-approved HQIM or OER).
- The district has allocated sufficient instructional time for delivery of HQIM and has a calendar with a minimum of 165 instructional days.
- The campus will have weekly (at a minimum) high-quality PLCs to support instructional delivery and respond to student outcomes
- The PLC protocol includes time for lesson internalization and student work analysis.

COMPLETE THE TABLE BELOW ONLY IF YOU SELECTED C&I, ACE, SCHOOL MODEL CHANGE, OR 1882 AS YOUR SCHOOL IMPROVEMENT STRATEGY

Question	Response
06.01a SI - Identified Campus Name <i>(excluding Texas Partnership schools)</i>	San Benito High School
06.02a Please enter the adopted curriculum	TCMPC
06.03a Is this the curriculum that will be implemented for the duration of the plan? <i>Yes or No</i> <i>Entered yes, go to 6.7</i> <i>Entered no, go to 6.4</i>	Yes
06.04a What new curriculum will be adopted?	Teachers will align SAVVAS HQIM for English II to Assessed Curriculum for STAAR English II
06.05a When will the district adopt the new curriculum?	Beginning of the Year
06.06a How many instructional minutes per week are required/recommended for implementation of this curriculum?	450 Minutes a Week
06.07a How many instructional minutes per week are in master schedule for curriculum delivery, and does this amount of minutes meet the required/recommended number of minutes?	450 Minutes a Week Yes
06.08a How many instructional days are included in the 2025-2026 calendar?	187 Instructional Days
06.09a If there are fewer than 165 instructional days in the 2025-2026 calendar, what steps will the district take to ensure a 165-day calendar is adopted and implemented in 2026-2027?	
06.10a Please describe the assessment plan for the impacted campus(es)	The campus assessment plan is designed to provide timely, actionable data that guides instruction, targets learning gaps, monitors student progress, and ensures accountability for student growth. This approach supports our commitment to using data-driven practices to improve student outcomes and inform classroom instruction throughout the year. Fall 2025 Testing Plan Spring 2025 Testing Plan Data Report
06.11a Will the campus(es) implement a PLC structure?	Yes
06.12a How will PLCs be organized (by grade level, content area, etc.)?	The PLCs will be organized by content area and teachers conference period.
06.13a How frequently will PLCs occur?	Weekly PLC Agendas during teachers' conference period
06.14a Who will facilitate PLCs?	The Deans of Instruction send calendar invites to the teachers.
06.15a Who is required to attend PLCs?	All Core Content Area Teachers: English, Mathematics, Science, and Social Studies
06.16a Please describe the PLC protocol to be used	Solution Tree

*Duplicate the table above for each campus

9.0 GRADUATION RATE

How will the campus provide individualized supports to students at risk of dropping out?

- The campus and district track individual, student-level data including, at a minimum, absences, grade retention, and academic outcomes.
- Individual, student-level data is reviewed at least once per semester.
- Campus staff or mentors assigned to students receive training related to the needs of students who are at risk of dropping out.
- The plan includes strategies to improve student attendance.

ONLY COMPLETE THIS SECTION IF YOU NAMED IMPROVE GRADUATION RATE AS YOUR SCHOOL IMPROVEMENT STRATEGY

Question	Response
09.01a SI - Identified Campus Name using "improve graduation rate" as a school improvement strategy	San Benito High School
09.02a Please describe the overall strategy to improve the graduation rate at this campus.	Understand the current students' graduation rate and identify key problem areas: The campus will improve graduation rates by creating a data-driven, student-centered system that supports persistence, academic success, and timely graduation completion.
09.03a What student level data points will the campus track?	The campus will consistently monitor specific student-level data to support academic progress and behavioral accountability. Key areas of focus include discipline of offense, truancy reports, absence reports, and failure reports. Tracking these data points will help ensure early identification of challenges and timely intervention for student success. Data Point Report(s) <ul style="list-style-type: none"> • Discipline by Offense • Truancy Report • Absence Report • Failure Report
09.04a How frequently will student level data be reviewed and who will review the data?	Quarterly audits will be reviewed by the following staff: Principal, Assistant Principals, Deans of Instruction, Counseling Department, FACE Department, and CIS Department.
09.05a What training will campus staff or mentors receive?	Professional Development: IXL, GT Refresher, CKH's, Newline Interactive Boards, Quality Scripting, Writable, TCMPC
09.06a What is the attendance rate at the campus?	Attendance rate is 88%
09.07a What strategies will the district implement to improve student attendance?	The campus will implement targeted strategies to strengthen student attendance and engagement. Utilizing historical attendance data, campuses will set realistic goals and identify students who may need additional support. Increased communication with parents and guardians will foster collaboration, while a multi-tiered support system will address both academic and non-academic barriers. Additionally, reward systems such as recognition programs and incentives will be implemented to celebrate and encourage improved attendance across all grade levels. Attendance Strategic Plan

*From section 5, duplicate the table above for each campus using "improve graduation rate" as a school improvement strategy.

12.0 CAPACITY BUILDING

Does the plan ensure that administrators and teachers receive appropriate job-embedded training?

- Administrators responsible for the campus (including the principal and principal manager) receive upfront/initial training on key elements of the school improvement strategy.
- Teachers receive upfront/initial training on key elements of the school improvement strategy.
- Teachers receive an observation-and-feedback round from an instructional leader or coach at least biweekly.
- The observation tool includes research-based instructional strategies (RBIS) look fors.

- The observation tool includes look fors related to implementation of approved curriculum.
- The capacity building/professional development (PD) plan matches the current state of talent at the campus.
 - There is a plan to differentiate and/or increase support for teachers, administrators, and principal managers that are new (in their first two years) to their role.
 - There is a plan to differentiate and/or increase support for teachers, administrators, and principal managers that do not have a demonstrated track record of success.
 - There is a plan to differentiate and/or increase support for uncertified teachers.

DO NOT INCLUDE TEXAS PARTNERSHIP STRATEGY, ACE, OR GRADUATION RATE STRATEGY CAMPUSES

Question	Response
12.01a SI - Identified Campus Name, excluding Texas Partnership, ACE, or Graduation Rate	San Benito High School
12.02a Campus Principal Name	Manuela Lopez
12.03a Years of experience as a campus principal	9 Years
12.04a Campus principal turnaround experience	0
12.05a Principal Manager name	Joann Fernandez
12.06a Years of experience as a Principal manager	2
12.07a Principal manager turn around experience	2
12.08a % of teachers on the campus who have more than 2 years experience	95%
12.09a % of teachers on the campus who are certified	90%
12.10a % of teachers on the campus who are TIA designated teachers	3%
12.11a Please describe your planned training/PD sessions (and who delivers and attends) for Principal manager	Dr. Moreno-The Write Path: Guiding Students to Success Through ELA Dr. Moreno-Ready, Set, GO! Speaking and Writing Strategies to Break the TELPAS Code. Tosh McGaughy-EOC Customized Training
12.12a Please describe your planned training/PD sessions (and who delivers and attends) for Principal	September 2, 2025 The School Improvement Plan for Comprehensive Support by Region One September 24, 2025 CCMR Guidebook Training by Region 1 October 1, 2025 TTESS Observation Overview Focus Domain II for adminpart 1 by Region One October 24, 2025 STAAR General Training by Mrs. C Abrego October 30, 2025 TTESS HQ Scripting, Focus Domain II for admin part 2 by Region One November 14, 2025 FLIPS by Region One
12.13a Please describe your planned training/PD sessions (and who delivers and attends) for other campus admin (assistant principals, instructional coaches)	July 21, 2025 Academic Leadership Retreat Day 1 by OAS July 22, 2025 Academic Leadership Retreat Day 2 by OAS August 6, 2025 Instructional Deans "Train the Trainers for IXL" by IXL rep September 1, 2025 Master Scheduling by Mr. Ruben Martinez September 5, 2025 Accountability Training by Mrs. C Abrego October 1, 2025 TTESS Observation Overview Focus Domain II for admin part 1 by Region One October 30, 2025 TTESS HQ Scripting, Focus Domain II for admin part 2 by Region One
12.14a Please describe your planned training/PD sessions (and who delivers and attends) for Teachers	August 6 - 7, 2025 BOY Teacher Professional Development organized by PD director August 2025 Driven by Pride, Defined by Excellence by Campus Admin August 8, 2025 Club Organization Finance PD by Finance Dept August 19, 2025 IXL part 1 by Mrs. A Jimenez & Deans September 1, 2025 Class Dojo by Mrs. A Jimenez September 5, 2025 Accountability Training by Mrs. C Abrego September 16, 2025 IXL part 2 by Mrs. A Jimenez & Deans October 6, 2025 Newline interactive board by Mrs. A Jimenez & Deans November 7, 2025 Nurturing the Nurterer -SBHS by Region One
12.15a How will you differentiate training for inexperienced (less than 2 years in role) and/or ineffective teachers/leaders?	PLCs provide structured opportunities for novice teachers to collaborate regularly with experienced colleagues to discuss curriculum, share teaching methods, and address classroom challenges. Through common planning, data analysis, and reflective dialogue, new teachers gain lesson planning skills, classroom management, and instructional strategies. In addition, individualized conferencing with teachers after PLCs and/or Walk-Throughs will be conducted as needed. Teachers with 0-2 years of experience will also be assigned a mentor to provide more individualised support.

12.16a What tool will be used to evaluate implementation of the training (for example, classroom walkthrough tool, leadership coaching tools)? What look fors will be included in this tool?	Classroom Walk-Throughs (T-TESS/Instructional Walk-Throughs)
12.17a How frequently will each teacher receive an observation from an instructional leader or coach, and receive feedback?	Teachers will receive a Bi-Weekly observation from a team leader: Eval Report
12.18a What capacity building supports related to supporting students in special populations will teachers and administrators receive?	Dr. Moreno training (The Write Path) was utilized for teachers, dean of instruction, and administration support of the EB population.

*Duplicate the table above for each campus that does not have Texas Partnership, ACE, or Graduation Rate as a school improvement strategy.13.0 Milestones

13.0 MILESTONES

How will the strategy be implemented?

- Milestones include all activities needed to fully implement the program or strategy, covering planning and implementation stages.
- Milestones include all upfront capacity building, implementation action steps, and ongoing support and coaching touchpoints, and student assessment cycles.
- Milestones cover, at a minimum, the two school years that the campus is required to implement the plan.

Question	Response
13.01a SI - Identified Campus Name	San Benito High School
13.02a Please share the key milestones for this strategy (Timeframe is, at minimum, through end of SY 26-27 for TIP and through end of SY 27-28 for TAP.)	Key Milestones

*Duplicate the table above for each campus.

14.0 PERFORMANCE MANAGEMENT

Has the district outlined a performance management plan that ensures the strategy will be implemented with fidelity?

- There is a plan for plan performance management, including superintendent and other key leadership review of metrics and progress at a semesterly cadence.
- The response describes:
 - Who will review progress towards milestones,
 - How frequently progress is reviewed,
 - How progress data will be collected, and
 - How it is shared with district leadership and other relevant stakeholders.

Question	Response
14.01a SI - Identified Campus Name	San Benito High School
14.02a Please describe how district and campus leaders will monitor the successful implementation of this plan.	Principals, Assistant Principals, Deans of Instruction will conduct 5 to 8 walkthroughs of English and Math classrooms bi-weekly
14.03a Who will be responsible for reviewing progress towards the milestones described in the previous section?	Principal, Assistant Principal, Deans of Instruction
14.05a How frequently will progress toward milestones be reviewed?	Supt. Monthly Asst. Supt.-Monthly DCSI-every 3 weeks Assistant Principals and Deans of Instructionl-Bi-weekly Principal-Bi-weekly
14.06a How will milestone progress data be collected?	Student data and walk-through data will be collected and analyzed via Eduphoria Platform

14.07a How will milestone progress data be shared with district leadership and other relevant stakeholders?	Progress Reports and Report Cards to parents, District Leadership Meetings, School Leadership Meetings, and Parent Meetings.
--	--

*Duplicate the table above for each campus. 15.0 Resources

15.0 RESOURCES

Has the district identified all resources needed to implement the SI strategy?

-The description lists all additional costs associated with implementing the school improvement strategy (e.g., stipends, instructional materials, training/professional development costs, costs for additional staff positions created to implement the strategy, etc.)

-Each cost described includes the source of funds.

Question	Response
15.01a SI - Identified Campus Name	San Benito High School
15.02a Please share the required costs to implement plan and source of funds	500,000.00 will be used to purchase IPADS for student IXL progress monitoring and Newline Interactive TV's will be purchased to increase student engagement in the classrooms.
15.03a If the strategy is contingent on a grant funding source, what is your alternative funding or implementation plan if you do not receive the grant? How would your district still support and execute this strategy?	Federal Funds

*Duplicate the table above for each campus.

16.0 ADDITIONAL INFORMATION

Question	Response
16.01a SI - Identified Campus Name	San Benito High School
(Optional) Please share any additional information about your strategy that was not included in the prior sections. You may also upload documents.	N/A

*Duplicate the table above for each campus.



Request for Approval of Cash Account Report for January 2026

Superintendent's Recommendation:

The Superintendent recommends to the Board of Trustees to approve the Cash Account Report for the Month of January 2026 as presented

Rationale:

Presenting the Cash Account Report for January 2026

Paperwork Impact:

N/A

Budgetary Information:

N/A

Resource Personnel:

Victoria N. Perez, Assistant Superintendent of Finance & Operations

Board Policy Reference and Compliance:

(CFA) Local

San Benito CISD Cash & Investment Balances January 2026

<u>CASH ACCOUNT</u>	<u>BALANCE</u>
First Community Bank Accounts	
General Operating #8078	\$2,996,398.84
Escrow Tax Fund #3289	\$22,359.77
Payroll Fund #3262	\$2,967,465.27
Student Activity #3270	\$209,286.93
Interest and Sinking #8086	\$290,053.69
Scholarship Fund #3327	\$39,810.94
CTE Account #8329	\$4,208.47
Construction Project #8337	\$22,247.54
<i>Cash Accounts Balance</i>	\$6,551,831.45
 <u>INVESTMENT ACCOUNTS</u>	
First Public Investment Account	
Student/Campus Activity	\$487,817.44
Employee Group Health Insurance	\$155.89
General Fund Corporate Overnight Plus Fund	\$236.21
General Fund Corporate Overnight Fund	\$31,796,561.32
San Benito CISD Construction Corporate Overnight Fund	\$30,473,112.26
Scholarship	\$16,883.31
 Texas Class Investment Account	
Construction Fund #0001	\$51.94
Debt Service Fund #0002	\$8,049,405.30
General Fund #0005	\$107,159.23
Falligant Trust #0008	\$7,461.98
Group Health Insurance #0010	\$342,644.76
 Schwab Investments-Value Changes with Market	
General Fund	\$5,806,328.14
 <i>Investment Accounts Balance</i>	 \$77,087,817.78
 TOTAL CASH AND INVESTMENT BALANCE	 \$83,639,649.23



Request for Approval of Comparison of Revenue and Expenditures to Budget Report for January 2026

Superintendent's Recommendation:

The Superintendent recommends to the Board of Trustees to approve the Comparison of Revenue and Expenditures to Budget Report for the Month of January 2026 as presented

Rationale:

Presenting the Comparison of Revenue and Expenditures to Budget Report for January 2026

Paperwork Impact:

N/A

Budgetary Information:

N/A

Resource Personnel:

Victoria N. Perez, Assistant Superintendent of Finance & Operations

Board Policy Reference and Compliance:

(CFA) Local

SAN BENITO CISD

Comparison of Revenues to Budget as of January 2026

GENERAL OPERATING FUND	Revenue Budget	Current Realized	YTD Realized	Balance	%age
101 - Child Nutrition Program Revenue	10,222,916.00	806,215.12	4,790,776.18	5,432,139.82	46.86%
161 - Athletics Revenue	907,150.00	15,554.74	183,283.90	723,866.10	20.20%
162 - Band Revenue	398,568.00	0.00	144.40	398,423.60	0.04%
163 - Choir Revenue	140,291.00	0.00	0.00	140,291.00	0.00%
199 - Local Maintenance Revenue	113,579,519.00	10,477,507.83	68,467,749.73	45,111,769.27	60.28%
Total General Operating Funds	125,248,444.00	11,299,277.69	73,441,954.21	51,806,489.79	58.64%
INTEREST AND SINKING FUND					
598 - Lease Escrow - LED	269,749.00	0.00	0.00	269,749.00	0.00%
599 - Debt Service Fund Revenue	6,663,172.00	395,680.28	7,021,620.17	(358,448.17)	105.38%
Total Interest & Sinking Funds	6,932,921.00	395,680.28	7,021,620.17	(88,699.17)	101.28%
GRAND TOTAL ALL REVENUES	132,181,365.00	11,694,957.97	80,463,574.38	51,717,790.62	60.87%
CAPITAL PROJECTS					
626 - Capital Projects Fund Revenues	0.00	99,488.26	749,714.19	(749,714.19)	
626 - Capital Projects Fund Fund Balance	29,745,697.55	0.00	29,745,697.55	-	100.00%
Total Capital Projects Funds	29,745,697.55	99,488.26	30,495,411.74	(749,714.19)	102.52%

**** Prior Years Interest Revenue Earned = \$ 3,543,194.36**

SAN BENITO CISD

Comparison of Expenditures to Budget as of January 2026

GENERAL OPERATING FUND	Budget	Encumbrance	Current Expenditure	YTD Expenditure*	Balance	%age
101 - Child Nutrition Program	11,789,668.00	1,445,327.59	807,405.16	5,165,258.77	5,179,081.64	56.07%
161 - Athletics	937,150.00	196,723.02	49,288.86	470,490.48	269,936.50	71.20%
162 - Band	398,568.00	27,271.99	27,222.44	206,025.16	165,270.85	58.53%
163 - Choir	140,251.00	16,749.65	15,647.65	63,814.90	59,686.45	57.44%
199 - Local Maintenance	117,221,965.53	5,125,016.25	8,602,743.62	52,418,399.56	59,678,549.72	49.09%
Total General Operating Funds	130,487,602.53	6,811,088.50	9,502,307.73	58,323,988.87	65,352,525.16	49.92%
INTEREST AND SINKING FUND						
598 - Lease Escrow - LED	269,749.00	269,749.00	0.00	0.00	-	100.00%
599 - Debt Service Fund	6,663,172.00	5,187,586.12	3,826.42	1,463,793.27	11,792.61	99.82%
Total Interest & Sinking Funds	6,932,921.00	5,457,335.12	3,826.42	1,463,793.27	11,792.61	99.83%
GRAND TOTAL EXPENSES	137,420,523.53	12,268,423.62	9,506,134.15	59,787,782.14	65,364,317.77	52.43%
CAPITAL PROJECTS FUND						
626 - Capital Projects Fund	30,877,772.74	1,890,446.00	21,900.00	382,361.00	30,495,411.74	1.24%
Total Capital Project Fund	30,877,772.74	1,890,446.00	21,900.00	382,361.00	30,495,411.74	1.24%



Request for Approval of Tax Collection Report for January 2026

Superintendent's Recommendation:

The Superintendent recommends to the Board of Trustees to approve the Tax Collection Report for the Month of January 2026 as presented

Rationale:

Presenting the Tax Collection Report for January 2026

Paperwork Impact:

N/A

Budgetary Information:

N/A

Resource Personnel:

Victoria N. Perez, Assistant Superintendent of Finance & Operations

Board Policy Reference and Compliance:

(CFA) Local

**SAN BENITO CISD
2025-2026 TAX COLLECTIONS REPORT
AS OF January 2026**

	2026 January COLLECTIONS	YTD CURRENT YEAR 2025-2026	2025 January COLLECTIONS	YTD PRIOR YEAR 2024-2025
TAX LEVY		\$ 17,543,803.88		\$ 16,935,061.33
YTD LEVY ADJUSTMENTS		(217,854.05)		(358,180.83)
ADJUSTED TAX LEVY		<u>17,325,949.83</u>		<u>16,576,880.50</u>
CURRENT TAX COLLECTIONS	\$1,638,519.00	\$13,795,027.80	\$1,314,882.78	\$12,994,375.37
PENALTY & INTEREST	\$1,742.18	\$82,673.83	\$1,891.81	\$64,198.03
DISCOUNT	(486.97)	(316,540.47)	(\$434.90)	(311,644.95)
NET CURRENT TAX COLLECTIONS	<u>\$1,639,774.21</u>	<u>13,561,161.16</u>	<u>\$1,316,339.69</u>	<u>\$12,746,928.45</u>
DELINQUENT	\$46,061.59	\$232,697.93	\$33,569.06	\$190,771.00
PENALTY & INTEREST	\$20,470.01	\$154,821.25	\$44,718.40	\$163,608.70
DISCOUNT	0.00	0.00	\$0.00	0.00
CC TAX COLLECTION FEES	(18,085.02)	(144,443.70)	(15,410.89)	(134,584.12)
NET DELINQUENT TAX COLLECTIONS	<u>48,446.58</u>	<u>243,075.48</u>	<u>62,876.57</u>	<u>\$219,795.58</u>
TOTAL COLLECTIONS				
PROPERTY TAXES	\$1,684,580.59	14,027,725.73	\$1,348,451.84	\$13,185,146.37
PENALTY & INTEREST	\$22,212.19	237,495.08	\$46,610.21	\$227,806.73
DISCOUNT	(486.97)	(316,540.47)	(\$434.90)	(311,644.95)
CC TAX COLLECTION FEES	(18,085.02)	(144,443.70)	(15,410.89)	(134,584.12)
TOTAL CURRENT & DELINQUENT	<u>1,688,220.79</u>	<u>13,804,236.64</u>	<u>1,379,216.26</u>	<u>\$12,966,724.03</u>
DISTRIBUTIONS BY FUNDS		BASE ONLY		
MAINTENANCE & OPERATION		\$10,332,360.98		
INTEREST & SINKING		\$3,471,875.66		
TOTAL MONIES COLLECTED BY FUNDS		<u>\$13,804,236.64</u>		
Percent of collections to levy as of January 31, 2026 (FIRST Indicator)				77.66%
Percent of collections to levy as of January 31, 2025 (FIRST Indicator)				76.43%



Request for Approval of Check Disbursements Report for January 2026

Superintendent's Recommendation:

The Superintendent recommends to the Board of Trustees to approve the Check Disbursements Report for the Month of January 2026 as presented

Rationale:

Presenting the Check Disbursements Report for January 2026

Paperwork Impact:

N/A

Budgetary Information:

N/A

Resource Personnel:

Victoria N. Perez, Assistant Superintendent of Finance & Operations

Board Policy Reference and Compliance:

(CFA) Local



CHECK REGISTER
January 2026

General Fund AP Checks	\$2,351,014.41
Student Activity Checks	\$109,101.47
Construction Projects	\$21,900.00
Scholarship Checks	\$42,500.00
Payroll Checks	\$6,726,972.22
Payroll Liability Checks	\$1,715,766.60
TOTAL OF ALL CHECKS	\$10,967,254.70

Checks Issued

Bank Account: **General**

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800089	Boswell-Elliff Ford	CNP Food Service Routine Vehicle Maintenance	01/08/2026	01/08/2026	629.80
800090	H E B Food Store	Purchase of Food and Non Food items for Catering	01/08/2026	01/08/2026	39.84
800091	Hiland Dairy Foods Co. LLC-Conroe Plant	Milk Orders for all District Cafeterias for Jan 5-30,2026	01/08/2026	01/08/2026	30,406.49
800092	Labatt Food Service	Grocery Order (ADD-ON'S) FOR ALL CAFETERIAS	01/08/2026	01/08/2026	111,287.73
800093	Nicho Produce Company	Produce Orders for all District Cafeterias 2025-2026 For	01/08/2026	01/08/2026	9,296.73
800094	PortionPac Chemical Corporation	2025-2026 Open Po for Sanitation & Safety	01/08/2026	01/08/2026	2,892.96
800095	Sam's Club Direct Commercial	PURCHASE OF FOOD ITEMS AND NON FOOD ITEMS	01/08/2026	01/08/2026	420.03
800096	SYSCO Central Texas Inc	PAPER AND PLASTIC PRODUCTS FOR A SCHOOL	01/08/2026	01/08/2026	1,090.80
800097	Terra Cooling, LLC	Board Approved August 13, 2025	01/08/2026	01/08/2026	3,721.97
800098	GUILHERMO AGUILAR	MILEAGE REIMBURSEMENT FORA TWO WAY TRIP	01/08/2026	01/08/2026	600.78
800099	STEPHANIE AGUILAR	MONTHLY MILEAGE EXPENSE	01/08/2026	01/08/2026	61.32

Checks Issued

Bank Account: General

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800100	ALYSSA MARIE ALVAREZ	Mileage reimbursement (monthly): travel to student job	01/08/2026	01/08/2026	25.90
800101	American Express	BOARD APPROVED 06/25/2025 LEASE AGREEMENT	01/08/2026	01/08/2026	32,272.11
800102	DIANA ATKINSON	Per Diem for TASA Midwinter Conference 2026; January	01/08/2026	01/08/2026	602.52
800103	JAYME CHAVEZ	MONTHLY MILEAGE EXPENSE	01/08/2026	01/08/2026	120.82
800104	City Of San Benito	ENCUMBRANCE WATER SERVICE JULY 2025 - JUNE	01/08/2026	01/08/2026	13,600.21
800105	DILIA CORNETT	Mileage Reimbursement for 2025-2026 School Year	01/08/2026	01/08/2026	39.37
800106	DILIA CORNETT	Mileage Reimbursement for attendance to Region One	01/08/2026	01/08/2026	66.29
800107	DILIA CORNETT	Per Diem and UBER/LYFT Fees	01/08/2026	01/08/2026	546.41
800108	MELISSA VALERIE DE LEON	SCHOOL BUSINESS TRAVEL MILEAGE	01/08/2026	01/08/2026	132.48
800109	ZELICA ARACELY ESPINOZA SIERRA	MONTHLY MILEAGE EXPENSE	01/08/2026	01/08/2026	135.45
800110	RUBEN ESQUIVEL JR	Meals for cadets and NJROTC Instructors attending the	01/08/2026	01/08/2026	1,485.00

American Express**Check #800101**

Purchase Order Number	Full Name	Description	Amount
0412600084	Xerox Corporation	Overage charges on office copier 25-26 YROMNIA-R#191104Attn: D. Garcia, pri	21.16
0422600003	Xerox Corporation	BILLABLE PRINTS COLOR COPIES MARCH, JULY THRU DECEMBER 2025 MILLER .	80.81
1012600039	Xerox Corporation	XEROX USAGE CHARGES FOR COLOR COPIESVENDOR#006752REGION 4 ECS-T	248.58
1032600120	Xerox Corporation	purchase order being submitted for cost of Xerox Color Copier overages OMNI.	126.69
1092600044	Xerox Corporation	To Purchase Ink Supplies Instructional Supplies RFP # 00811-FEB2020G 1: Frank	14.19
1122600026	Xerox Corporation	Color PrintsDIR-CPO-5425GOAL 1 - Will increase student academic achievemen	291.76
1162600004	Xerox Corporation	COLOR COPIER OVERAGESXEROX RFP 22-7446CO.P1: SBCISD WILL DESIGN AN	17.34
1172600013	Xerox Corporation	Xerox Overage ChargesOMNIA Contract Number: R241205G1: By June 2026, AC	180.81
2032600020	Xerox Corporation	Collegiate Academy-Color CopiesContract Number: R241205Goal 1:SBCISD/Col	191.92
7012600010	Xerox Corporation	Charges for colored copiesTCPN #R241205Strategic Plan: 3. Improve public rela	19.56
7012600103	Positive Promotions Inc	Promotional items for officeBuyBoard Contract #771-25/RFP-1025-GMSStrategi	2,618.38
7022600032	AIM Media Texas Operating LLC	Public Hearing Notices for SY 2025-2026Strategic Plan:Strategic Priorities: 3-Impr	635.00
7252600006	Xerox Corporation	Color Billable Prints	11.89
7262600034	Xerox Corporation	Color Copies Overage for Business Office & Payroll2024-2025 SCHOOL YEARTC	87.17
7262600034	Xerox Corporation	Color Copies Overage for Business Office & Payroll2024-2025 SCHOOL YEARTC	0.53
7272600001	Xerox Corporation	Overages TCPN#R241205HR Dept./Risk Management 2025-2026 School YearFI.	32.35
7282600011	Xerox Corporation	BOARD APPROVED 06/25/2025 LEASE AGREEMENT FOR 48 MONTHSFOR DISTI	434.84
7282600011	Xerox Corporation	BOARD APPROVED 06/25/2025 LEASE AGREEMENT FOR 48 MONTHSFOR DISTI	170.08
7282600011	Xerox Corporation	BOARD APPROVED 06/25/2025 LEASE AGREEMENT FOR 48 MONTHSFOR DISTI	299.81
7282600011	Xerox Corporation	BOARD APPROVED 06/25/2025 LEASE AGREEMENT FOR 48 MONTHSFOR DISTI	170.08
7282600011	Xerox Corporation	BOARD APPROVED 06/25/2025 LEASE AGREEMENT FOR 48 MONTHSFOR DISTI	150.92
7282600011	Xerox Corporation	BOARD APPROVED 06/25/2025 LEASE AGREEMENT FOR 48 MONTHSFOR DISTI	150.92
7282600011	Xerox Corporation	BOARD APPROVED 06/25/2025 LEASE AGREEMENT FOR 48 MONTHSFOR DISTI	149.95
7282600011	Xerox Corporation	BOARD APPROVED 06/25/2025 LEASE AGREEMENT FOR 48 MONTHSFOR DISTI	149.95
7282600011	Xerox Corporation	BOARD APPROVED 06/25/2025 LEASE AGREEMENT FOR 48 MONTHSFOR DISTI	150.92
7282600011	Xerox Corporation	BOARD APPROVED 06/25/2025 LEASE AGREEMENT FOR 48 MONTHSFOR DISTI	155.10
7282600011	Xerox Corporation	BOARD APPROVED 06/25/2025 LEASE AGREEMENT FOR 48 MONTHSFOR DISTI	150.92
7282600011	Xerox Corporation	BOARD APPROVED 06/25/2025 LEASE AGREEMENT FOR 48 MONTHSFOR DISTI	169.23
7282600011	Xerox Corporation	BOARD APPROVED 06/25/2025 LEASE AGREEMENT FOR 48 MONTHSFOR DISTI	169.23
7282600011	Xerox Corporation	BOARD APPROVED 06/25/2025 LEASE AGREEMENT FOR 48 MONTHSFOR DISTI	150.92
7282600011	Xerox Corporation	BOARD APPROVED 06/25/2025 LEASE AGREEMENT FOR 48 MONTHSFOR DISTI	174.26
7282600011	Xerox Corporation	BOARD APPROVED 06/25/2025 LEASE AGREEMENT FOR 48 MONTHSFOR DISTI	299.81

7282600011	Xerox Corporation	BOARD APPROVED 06/25/2025 LEASE AGREEMENT FOR 48 MONTHSFOR DISTI	149.50
7282600011	Xerox Corporation	BOARD APPROVED 06/25/2025 LEASE AGREEMENT FOR 48 MONTHSFOR DISTI	170.08
7282600011	Xerox Corporation	BOARD APPROVED 06/25/2025 LEASE AGREEMENT FOR 48 MONTHSFOR DISTI	169.82
7282600024	Xerox Corporation	COLOR COPY OVERAGES FOR THE PURCHASING DEPARTMENT 2025-2026 SCH	50.72
8012600005	Xerox Corporation	Academics Department - Color CopiesOMINIA Partners - Contract Number: 202	98.77
8012600005	Xerox Corporation	Academics Department - Color CopiesOMINIA Partners - Contract Number: 202	236.08
8032600027	Xerox Corporation	Printing Services OMNIA purchasing method; Goal 1 SBCISD will increase stude	63.96
8072600005	Xerox Corporation	COLOR COPY OVERAGESTCPN #R191104Goal 1: SBCISD will increase student ac	47.40
8722600013	Xerox Corporation	Purchase order to pay for the Xerox color print overage charges throughout the	431.25
8732600013	Xerox Corporation	Xerox copier overages/color copiesGoal 1: SBCISD will increase student academ	7.87
9222600030	Xerox Corporation	Re-Current Montly Fees for color Billable Prints for the police departmtent GOAL	60.93
9352600040	Xerox Corporation	Color copies 2025 - 2026 for Child Nutrition ProgramGOAL: 1 FI.2SBCISD WILL I	37.11
9502600120	Xerox Corporation	Color copies for 2025 - 2026FACE Dept.	205.33
			32,272.11

Checks Issued

Bank Account: **General**

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800111	JOANN FERNANDEZ	Per Diem for TASA Midwinter Conference 2026; January	01/08/2026	01/08/2026	602.52
800112	RENE FLORES JR	For: Rene Flores	01/08/2026	01/08/2026	178.43
800113	Foy Moody High School NJRotc	Registration fee for the NJROTC Coastal Bend Classic at	01/08/2026	01/08/2026	700.00
800114	ABBYGALE HELENE GARCIA	Mileage Reimbursement	01/08/2026	01/08/2026	69.24
800115	LUZ ESTRELLA GONZALEZ	MONTHLY MILEAGE EXPENSE	01/08/2026	01/08/2026	88.13
800116	MELISSA MARIE HELLEVIK-RAMOS	MONTHLY MILEAGE EXPENSE	01/08/2026	01/08/2026	103.88
800117	JESSICA MORALES LARA	MONTHLY MILEAGE EXPENSE	01/08/2026	01/08/2026	223.09
800118	ALAN M LARRALDE-CASTRO	Meal per diem for TASA Midwinter Conference 2026,	01/08/2026	01/08/2026	241.50
800119	ALAN M LARRALDE-CASTRO	Meal per diem for CTAT Winter Leadership Conference	01/08/2026	01/08/2026	241.50
800120	Magic Valley Electric Coop Inc	ENCUMBRANCE ELECTRICITY BILLS JULY 2025-	01/08/2026	01/08/2026	25,220.95
800121	Military Highway Water Supply Corpo	ENCUMBRANCE WATER SERVICE 2025-26	01/08/2026	01/08/2026	5,477.86

Checks Issued

Bank Account: General

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800122	MARIBEL C PARTIDA	MONTHLY MILEAGE EXPENSE	01/08/2026	01/08/2026	150.36
800123	Pender's Music Company	SBHS Band Dept. - Music for MJMS Band Dept. Use	01/08/2026	01/08/2026	45.00
800124	ALFREDO FREDRICO PEREZ JR	2026 TASA/TASB Midwinter Conference	01/08/2026	01/08/2026	615.41
800125	Perry Mechanical Systems	PARTS/SUPPLYS FOR HVAC WAREHOUSE	01/08/2026	01/08/2026	1,117.11
800126	Pizza Properties, Inc.	Traveling/Students Meals/Christmas Caroling	01/08/2026	01/08/2026	1,265.00
800127	Allison Petro	SBHS Band Dept. - Contracted Services for SBHS Band	01/08/2026	01/08/2026	2,500.00
800128	Pinnacle Medical Management Corp	REQUIRED POST ACCIDENT DRUG & ALCOHOL	01/08/2026	01/08/2026	970.00
800129	CYNTHIA PUENTE	MONTHLY MILEAGE EXPENSE	01/08/2026	01/08/2026	144.06
800130	Raising Cane's Restaurants LLC	Student Meals for December 15th, 2025, JV Light Boys	01/08/2026	01/08/2026	205.80
800131	ANNA IRENE RAMIREZ	MONTHLY MILEAGE EXPENSE	01/08/2026	01/08/2026	106.47
800132	Reach for the Sky Bake Shop LLC	2nd Annual Shop With a Cop event for Officers,	01/08/2026	01/08/2026	1,310.00

Checks Issued

Bank Account: **General**

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800133	REE Inc McDonald's	Student meals for December 15th, 2025, 9th dark & light	01/08/2026	01/08/2026	284.58
800134	Republic Services Inc	Board Approved June 25, 2025	01/08/2026	01/08/2026	10,333.36
800135	Republic Services Inc	Board Approved June 25, 2025	01/08/2026	01/08/2026	3,414.92
800136	Republic Services Inc	Board Approved June 25, 2025	01/08/2026	01/08/2026	5,694.90
800137	Republic Services Inc	Board Approved June 25, 2025	01/08/2026	01/08/2026	14,976.96
800138	Republic Services Inc	OPEN PURCHASE ORDER- DISPOSAL OF TRASH	01/08/2026	01/08/2026	2,009.93
800139	Responsive Learning LP	Gifted and Talented Hours of Training for GT Teachers	01/08/2026	01/08/2026	14,480.00
800140	RUBEN REZA	MONTHLY MILEAGE EXPENSE	01/08/2026	01/08/2026	201.46
800141	Riverside Insights	Gifted and Talented Testing	01/08/2026	01/08/2026	6,160.00
800142	PATRICIA MARGARITA RODRIGUEZ	Mileage Reimbursement	01/08/2026	01/08/2026	69.24
800143	FERNANDO ROSA	MILEAGE REIMBURSEMENT FOR STAPT MEETING -	01/08/2026	01/08/2026	39.14

Checks Issued

Bank Account: **General**

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800144	Round Rock Independent School District	ANNUAL MEMBERSHIP DUES FOR CENTRAL TEXAS	01/08/2026	01/08/2026	150.00
800145	Smartcom Telephone LLC	Telecommunication Services	01/08/2026	01/08/2026	3,857.88
800146	AMY LEE TOBIAS	MONTHLY MILEAGE EXPENSE	01/08/2026	01/08/2026	50.61
800147	DIANA ZUNIGA	Mileage Reimbursement	01/08/2026	01/08/2026	113.86
800148	A Sign Language Company	SIGN LANGUAGE INTERPRETER SERVICES 25-26 SY	01/08/2026	01/08/2026	160.00
800149	ACE Promotions	Promotional Items for District-Wide Events (any and all	01/08/2026	01/08/2026	937.50
800150	Advance Auto Parts	OIL BARREL - MAINT DEPT - MECHANIC SHOP	01/08/2026	01/08/2026	1,454.13
800151	Amazon Capital Services	the following is being purchased for student classroom	01/08/2026	01/08/2026	1,102.79
800152	American Express	Maintenance Janitorial Restock Inventory (Foam Soap,	01/08/2026	01/08/2026	49,959.72
800153	Apple Inc	BOARD APPROVED 11/12/25. computer devices for	01/08/2026	01/08/2026	36,700.50
800154	Best Impression Engraving	NJROTC Uniform Name Tags for cadets. Quote, 3-	01/08/2026	01/08/2026	78.00

American Express**Check #800152**

Purchase Order Number	Full Name	Description	Amount
0012600394	Gateway Printing	SUPPLIES FOR INSTRUCTIONAL USE REQUESTDE BY SCIENCE TEACHER SELEN	54.22
0012600394	Gateway Printing	SUPPLIES FOR INSTRUCTIONAL USE REQUESTDE BY SCIENCE TEACHER SELEN	50.40
0012600426	Gateway Printing	SUPPLIES FOR OFFICE REQUESTED BY HS ADMINISTRATIONRFP-0724-GMS A	93.00
0222600030	Matheson Tri-Gas Inc	Cylinder rental/content for instructional use in welding shops, SBHS & SBA. Ju	389.11
0222600030	Matheson Tri-Gas Inc	Cylinder rental/content for instructional use in welding shops, SBHS & SBA. Ju	184.88
0222600253	Ewing Irrigation	Items for use in SBHS greenhouse for ag science use.Buyboard 706-23DIP goa	161.50
0412600176	Magazine Subscriptions PTP Austin	Assorted magazines for BCMS libraryBuybd#702-23/Quote attachedG#1: SBCI	198.63
1012600016	Gateway Printing	OFFICE CAMPUS SUPPLIESRFP-1224-GMSGOAL 1: SBCISD/FRED BOOTH ELEM	403.91
1012600079	Gateway Printing	CLASSROOM SUPPLIES (ECSE, LIFE SKILLS, PRE-K3)RFP-1224-GMSGOAL 1: SBCI	389.24
1012600092	Gateway Printing	CLASSROOM SUPPLIES (ECSE, PRE-K3, PRE-K4, KINDER, LIFE SKILLS)RFP-1224	21.38
1012600092	Gateway Printing	CLASSROOM SUPPLIES (ECSE, PRE-K3, PRE-K4, KINDER, LIFE SKILLS)RFP-1224	14.37
1102600084	Gateway Printing	BILINGUAL CLASSROOM INSTRUCTIONAL MATERIALRFP-0724-GMSSBCISD v	780.80
1152600069	ECS Learning Systems Inc	INSTRUCTIONAL MATERIALBuyBoard 748-24Goal: STEAM Academy will increa	2,241.25
8072600164	FASTSIGNS	ITEM REQUESTED FOR SPECIAL SERVICES DEPTBUYBOARD #777-25ESTIMATE	685.20
9332600079	O'REILLY AUTOMOTIVE STORES #159819	OPEN PO FOR FOR IN HOUSE MECHANIC FOR BUS FLEETRFP 0724-GMSFI.2.5	24.24
9332600079	O'REILLY AUTOMOTIVE STORES #159819	OPEN PO FOR FOR IN HOUSE MECHANIC FOR BUS FLEETRFP 0724-GMSFI.2.5	113.25
9332600079	O'REILLY AUTOMOTIVE STORES #159819	OPEN PO FOR FOR IN HOUSE MECHANIC FOR BUS FLEETRFP 0724-GMSFI.2.5	-113.25
9332600079	O'REILLY AUTOMOTIVE STORES #159819	OPEN PO FOR FOR IN HOUSE MECHANIC FOR BUS FLEETRFP 0724-GMSFI.2.5	124.72
9332600079	O'REILLY AUTOMOTIVE STORES #159819	OPEN PO FOR FOR IN HOUSE MECHANIC FOR BUS FLEETRFP 0724-GMSFI.2.5	124.53
9332600079	O'REILLY AUTOMOTIVE STORES #159819	OPEN PO FOR FOR IN HOUSE MECHANIC FOR BUS FLEETRFP 0724-GMSFI.2.5	-124.53
9332600079	O'REILLY AUTOMOTIVE STORES #159819	OPEN PO FOR FOR IN HOUSE MECHANIC FOR BUS FLEETRFP 0724-GMSFI.2.5	551.60
9332600079	O'REILLY AUTOMOTIVE STORES #159819	OPEN PO FOR FOR IN HOUSE MECHANIC FOR BUS FLEETRFP 0724-GMSFI.2.5	-551.60
9332600079	O'REILLY AUTOMOTIVE STORES #159819	OPEN PO FOR FOR IN HOUSE MECHANIC FOR BUS FLEETRFP 0724-GMSFI.2.5	613.61
9332600079	O'REILLY AUTOMOTIVE STORES #159819	OPEN PO FOR FOR IN HOUSE MECHANIC FOR BUS FLEETRFP 0724-GMSFI.2.5	27.60
9332600079	O'REILLY AUTOMOTIVE STORES #159819	OPEN PO FOR FOR IN HOUSE MECHANIC FOR BUS FLEETRFP 0724-GMSFI.2.5	148.91
9332600079	O'REILLY AUTOMOTIVE STORES #159819	OPEN PO FOR FOR IN HOUSE MECHANIC FOR BUS FLEETRFP 0724-GMSFI.2.5	327.67
9332600079	O'REILLY AUTOMOTIVE STORES #159819	OPEN PO FOR FOR IN HOUSE MECHANIC FOR BUS FLEETRFP 0724-GMSFI.2.5	-176.62
9332600079	O'REILLY AUTOMOTIVE STORES #159819	OPEN PO FOR FOR IN HOUSE MECHANIC FOR BUS FLEETRFP 0724-GMSFI.2.5	-142.37
9332600079	O'REILLY AUTOMOTIVE STORES #159819	OPEN PO FOR FOR IN HOUSE MECHANIC FOR BUS FLEETRFP 0724-GMSFI.2.5	-141.19
9332600079	O'REILLY AUTOMOTIVE STORES #159819	OPEN PO FOR FOR IN HOUSE MECHANIC FOR BUS FLEETRFP 0724-GMSFI.2.5	-462.08
9332600079	O'REILLY AUTOMOTIVE STORES #159819	OPEN PO FOR FOR IN HOUSE MECHANIC FOR BUS FLEETRFP 0724-GMSFI.2.5	23.53
9332600079	O'REILLY AUTOMOTIVE STORES #159819	OPEN PO FOR FOR IN HOUSE MECHANIC FOR BUS FLEETRFP 0724-GMSFI.2.5	285.18

9332600103	Dealers Electrical Supply	SUPPLIES FOR COMPRESSOR INSTALLMENT FOR MECHANICS TO WORK ON :	571.87
9362600457	Gulf Coast Paper -Adm Maint #4442500	Maintenance Janitorial Restock Inventory (Foam Soap, Breakdown, Mild Acid	38,024.25
9362600469	Fairway Supply, Inc	Maintenance Warehouse Inventory (Restock)BUY BOARD 756-24Targeted Goa	2,819.10
9362600489	Dealers Electrical Supply	ELECTRICAL SUPPLIES - ADMIN BLDGRFP-0724-GMSFA.1 - STRATEGIC PRIORI	290.95
9362600490	Dealers Electrical Supply	ELECTRICAL SUPPLIES - DR. CASH ELEM.RFP-0724-GMSFA.1 STRATEGIC PRIOR	149.98
9362600493	Dealers Electrical Supply	ELECTRICAL SUPPLIES - DR. GARZA STEAM ACADEMYRFP-0724-GMSFA.1 - ST	237.50
9362600496	Dealers Electrical Supply	ELECTRICAL SUPPLIES - MILLER JORDAN MIDDLE SCHOOLRFP-0724-GMSFA.1	260.48
9362600512	Dealers Electrical Supply	ELECTRICAL SUPPLIES - FRED BOOTH ELEM.RFP-0724-GMSFA.1 - STRATEGIC F	223.56
9382600165	Dealers Electrical Supply	EXTERIOR WALL LIGHTS FOR REPLACEMENT FOR ENERGY MANAGEMENT & I	149.98
9382600179	Dealers Electrical Supply	SUPPLIES FOR HVAC EQUIPMENT INSTALLATION AT SBCISD POLICE DEPARTM	802.29
9382600179	Dealers Electrical Supply	SUPPLIES FOR HVAC EQUIPMENT INSTALLATION AT SBCISD POLICE DEPARTM	108.67
			49,959.72

Checks Issued

Bank Account: **General**

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800155	Auto Zone Stores Inc	OPEN PO FOR FOR IN HOUSE MECHANIC	01/08/2026	01/08/2026	16.15
800156	B & H Photo Video	Sound equipment for student award	01/08/2026	01/08/2026	6,907.92
800157	B S N Sports, LLC	ProMax Medicine Ball,, 14lb for Athletics	01/08/2026	01/08/2026	140.00
800158	B&H Distributors	Network equipment	01/08/2026	01/08/2026	1,226.17
800159	Bio-Ops LLC	BIOHAZARD DISPOSAL - REGULATED MEDICAL	01/08/2026	01/08/2026	914.00
800160	Blanquitas Mexican Restaurant	Meals for Panel Staff Conducting Interviews	01/08/2026	01/08/2026	16.20
800161	Boswell-Elliff Ford	DEPARTMENT VEHICLE MAINTENANCE	01/08/2026	01/08/2026	57.99
800162	Brownsville Tennis Center	Entry fees for January 10th, 2026, Miller Jordan Boys 7th	01/08/2026	01/08/2026	200.00
800163	Brownsville Tennis Center	Entry Fee for January 10th, 2026, Berta Cabaza 7th &	01/08/2026	01/08/2026	224.00
800164	Burton Auto Supply Inc	OPEN PO FOR FOR IN HOUSE MECHANIC FOR BUS	01/08/2026	01/08/2026	256.61
800165	C D W - Government Inc #1967652	Singe Gang Wall Plate - White	01/08/2026	01/08/2026	231.36

Checks Issued

Bank Account: **General**

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800166	Cambridge Educational Service Inc	Items for Gear Up Coordinator - TSIA2 Materials	01/08/2026	01/08/2026	1,233.34
800167	Cameron County Juvenile Probation	Probation Officer at HS & VMA 1 year 25/26; MOU Board	01/08/2026	01/08/2026	4,166.67
800168	Cameron County Tax Office	vehicle/trailer registration renewal of CTE vehicle/trailers.	01/08/2026	01/08/2026	7.50
800169	Cameron County Tax Office	vehicle/trailer registration renewal of CTE vehicle/trailers.	01/08/2026	01/08/2026	7.50
800170	Cameron County Tax Office	vehicle/trailer registration renewal of CTE vehicle/trailers.	01/08/2026	01/08/2026	7.50
800171	Cameron County Tax Office	vehicle/trailer registration renewal of CTE vehicle/trailers.	01/08/2026	01/08/2026	7.50
800172	Cameron County Tax Office	vehicle/trailer registration renewal of CTE vehicle/trailers.	01/08/2026	01/08/2026	7.50
800173	Cameron County Tax Office	OPEN PO FOR VEHICLE REGISTRATIONS -	01/08/2026	01/08/2026	22.00
800174	Cameron County Tax Office	OPEN PO FOR VEHICLE REGISTRATIONS -	01/08/2026	01/08/2026	22.00
800175	Carr, Riggs, & Ingram LLC	Board Approved June 25, 2025	01/08/2026	01/08/2026	3,150.00
800176	Carrier Enterprise, LLC -SC	PARTS/SUPPLIES FOR HVAC SYSTEM AT OLD BC	01/08/2026	01/08/2026	288.80

Checks Issued

Bank Account: **General**

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800177	CB Sportswear	Department shirts for 2 new hires(Pedro Avila and Pedro	01/08/2026	01/08/2026	74.50
800178	Central Plumbing & Electric Supply	Maintenance Inventory Restock	01/08/2026	01/08/2026	390.38
800179	Central Ready Mix Concrete Co	SBHS (Sidewalk Broken)	01/08/2026	01/08/2026	800.00
800180	CHICK-FIL-A SAN BENITO	ASP Chess Tournament Student Meals 12/13 - JODLF	01/08/2026	01/08/2026	488.25
800181	Chuys Custom Sports	SBHS Band Dept. - Uhaul Rental for RVMS Band	01/08/2026	01/08/2026	300.88
800182	Cielo Office Products, LLC	Office Supplies: Correction tape, Clasp envelopes,	01/08/2026	01/08/2026	410.72
800183	Communities In Schools	Board Approved: May 14, 2025	01/08/2026	01/08/2026	126,000.00
800184	Crisis Prevention Institute Inc	ANNUAL MEMBERSHIP FEE	01/08/2026	01/08/2026	400.00
800185	DELTA TEMP SERVICES LLC	SHEET METAL WORK FOR HVAC EQUIPMENT	01/08/2026	01/08/2026	4,863.44
800186	Domino's	Chess Tournament-Riverside(12-8-25)	01/08/2026	01/08/2026	80.16
800187	Economy Awards Company	Trophies for districtwide Science Fair January 6, 2026	01/08/2026	01/08/2026	448.89

Checks Issued

Bank Account: **General**

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800188	El Gallito Mexican Restaurant	Rice & Beans for Volunteer Appreciation Luncheon	01/08/2026	01/08/2026	1,387.50
800189	Everon, LLC	FIRE ALARM SERVICE AND REPAIRS: ARGUS	01/08/2026	01/08/2026	840.00
800190	Fleetpride	BOARD APPROVED 6/25/2025	01/08/2026	01/08/2026	4,273.70
800191	Forde-Ferrier, LLC	To purchase student tutorials workbooks for 3rd, 4th, and	01/08/2026	01/08/2026	840.00
800192	Generation Genius, Inc.	Educational Streaming Video and lesson	01/08/2026	01/08/2026	2,790.00
800193	H E B Food Store	Food Items for RDA Meeting Jan5, 2026	01/08/2026	01/08/2026	34.46
800194	Harlingen High School	Entry fee for January 17th, 2026, Miller Jordan Boys &	01/08/2026	01/08/2026	200.00
800195	Henry Schein, Inc.	VACCINE CLINIC SUPPLIES	01/08/2026	01/08/2026	295.20
800196	High Quality Customs LLC	MERCHANDISE REQUESTED FOR SPECIAL	01/08/2026	01/08/2026	30.00
800197	Holt Truck Centers of Texas LLC	BOARD APPROVED 6/25/2025	01/08/2026	01/08/2026	4,519.66
800198	Insco Distributing Inc	SUPPLIES FOR HVAC EQUIPMENT INSTALLATION	01/08/2026	01/08/2026	522.02

Checks Issued

Bank Account: **General**

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800199	M F Athletic Company	Starting Blanks 032 Caliber for Spring Track	01/08/2026	01/08/2026	375.00
800200	Mares Tires	MD-11 TRAILER TIRES - MAINT DEPT	01/08/2026	01/08/2026	250.00
800201	HARLEY MASSEY	SBHS Band Dept. - Contracted Services for SBHS	01/08/2026	01/08/2026	200.00
800202	Maxi-Aids Catalogue	INSTRUCTIONAL MATERIALS REQUESTED BY I.	01/08/2026	01/08/2026	105.65
800203	Mc Coy's Building Supply	OPEN PO FOR IN HOUSE MECHANIC FOR SCHOOL	01/08/2026	01/08/2026	137.74
800204	Mobile Relays Partners LTD	OPEN PO FOR FOR MONTHLY AIRTIME RADIO	01/08/2026	01/08/2026	990.00
800205	ODP Business Solutions, LLC	TONER FOR SECRETARIES PRINTER	01/08/2026	01/08/2026	1,891.15
800206	Onward Learning	SHARS MONTHLY BILLING FOR 2024-2025 SY	01/08/2026	01/08/2026	3,038.18
800207	OTC Brands, Inc.	the following items are being purchased for instructional	01/08/2026	01/08/2026	531.41
800208	American Express	TASBO Renewal Membership Dues	01/09/2026	01/09/2026	25,941.24
800209	J W Pepper & Son, Inc	General Supplies/RFP-1224-GMS/Quotes #52103790	01/09/2026	01/09/2026	513.24

8362600096	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by pro	599.75
8362600096	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by pro	10.87
8362600100	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by pro	163.44
8362600100	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by pro	1,930.42
8362600103	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by pro	906.46
8362600103	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by pro	508.67
8362600104	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by pro	1,086.49
8362600104	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by pro	328.64
8362600105	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by pro	328.64
8362600105	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by pro	1,086.49
8362600106	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by pro	949.94
8362600106	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by pro	465.19
9312600242	Jason's Deli	Student meals for December 13th, 2025, Tomas Garces Invitational- Weslaco High	176.04
9362600346	Tops the Outdoor Power Store	TRIMMER PART - MAINT DEPTRFP-0724-GMSFA.1 - STRATEGIC PRIORITY 1: SBCI	106.20
9362600484	Tops the Outdoor Power Store	BLOWER FOR YARD CREW REPAIRS - MAINT DEPTRFP-0724-GMSFA.1 - STRATEGI	70.34
9362600500	Tops the Outdoor Power Store	Maintenance Yard Crew - (Tractor Parts)Targeted Goal: Goal 6: SBCISD will provide	640.56
9382600108	Superior Alarms	FIRE ALARM AND INTERCOME (PA) SYSTEM REPAIRSBUYBOARD# 751-21GOAL 6	85.00
9382600108	Superior Alarms	FIRE ALARM AND INTERCOME (PA) SYSTEM REPAIRSBUYBOARD# 751-21GOAL 6	127.50
9382600162	Superior Alarms	FIRE ALARM REPAIRS AT BOBBY MORROW FOOTBALL STADIUM, BLDG. CBUYBO/	1,700.00
			25,941.24

Checks Issued

Bank Account: **General**

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800210	Jason's Deli	Breakfast for Science Fair Judges; January 6, 2026	01/09/2026	01/09/2026	1,138.50
800211	Jean's Restaurant Supplies	Supplies for instructional use in Culinary Arts classes,	01/09/2026	01/09/2026	20.00
800212	Kimball Midwest	PARTS FOR SPED BUSES	01/09/2026	01/09/2026	1,899.89
800213	Kubo Print	Shirts for Employee Staff	01/09/2026	01/09/2026	4,000.00
800214	La Especial Bakery	RDA Meeting with Administrators January 5, 2026	01/09/2026	01/09/2026	22.00
800215	La Villa ISD	La Villa ISD Shared Agreement Service	01/09/2026	01/09/2026	9,482.09
800216	Lewis Electric Motors Inc	HVAC HOT WATER PUMP EQUIPMENT REPAIR FOR	01/09/2026	01/09/2026	741.63
800217	Lone Star Glass & Mirror	GLASS REPAIRS - LANDRUM (CNP) COMPLEX	01/09/2026	01/09/2026	97.50
800218	Longhorn Cattle Company Barbecue	Meals for Panel Staff Conducting Interviews	01/09/2026	01/09/2026	98.40
800219	Sam's Club Direct Commercial	Drinks for Volunteer Appreciation Luncheon	01/09/2026	01/09/2026	1,086.32
800220	San Benito CISD	Open PO for student PreKinder Snacks for School Year	01/09/2026	01/09/2026	783.00

Checks Issued

Bank Account: **General**

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800221	San Benito CISD Child Nutrition Pro	PRE-K SNACKS	01/09/2026	01/09/2026	29,140.00
800222	School Health Corporation	AED PADS	01/09/2026	01/09/2026	443.86
800223	School Nurse Supply	Sharps containers for use in ag science.	01/09/2026	01/09/2026	197.67
800224	Sherwin Williams Company	PAINTING SUPPLIES - BERTA CABAZA MIDDLE	01/09/2026	01/09/2026	976.95
800225	South Padre Island Nets Inc	Polyethylene rope hollow braid, black needed for the	01/09/2026	01/09/2026	50.95
800226	South Texas Emergency Care Foundati	Services for Athletic Events at Bobby Morrow, Gym and	01/09/2026	01/09/2026	5,930.00
800227	Staples Business Advantage	Office Supplies For Bilingual Department	01/09/2026	01/09/2026	241.72
800228	Superior Alarms	PA (INTERCOM) REPAIRS AT SAN BENITO HIGH	01/09/2026	01/09/2026	4,380.00
800229	TCG Administrators	Investment Advisory Management Fee:	01/09/2026	01/09/2026	1,250.00
800230	The Home Depot/G E C F	OPEN PURCHASE ORDER	01/09/2026	01/09/2026	127.20
800231	The Longhorn Cattle Company	Lunch for Science Fair Judges; January 6, 2026	01/09/2026	01/09/2026	348.75

Checks Issued

Bank Account: General

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800232	ASHLEIGH MARIE TREVINO	CONTRACTED SERVICES - SPEECH LANGUAGE	01/09/2026	01/09/2026	3,790.00
800233	United States Postal Service	Permit Fee #260 / 2025	01/09/2026	01/09/2026	370.00
800234	TreviPay-Walmart	Items for Office/District events	01/09/2026	01/09/2026	625.96
800235	Whataburger	ASP Chess Tournament Student Meal - 12/13 -	01/09/2026	01/09/2026	1,249.40
800236	CATHY ABREGO	Reimbursement For Toll Charges Reference PO	01/15/2026	01/15/2026	35.29
800237	American Express	BOARD APPROVED JUNE 25, 2025	01/15/2026	01/15/2026	3,862.26
800238	Baltazar Salazar, Attorney at Law, PLLC	Reference PO #7262600002	01/15/2026	01/15/2026	12,500.00
800239	CELIA BANUELOS	2025-2026 Mileage	01/15/2026	01/15/2026	57.49
800240	OMAR BENAVIDEZ	Travel for August 2025 - May 2026	01/15/2026	01/15/2026	45.82
800241	DAHLIA ELIZA BETANCOURT	Travel for August 2025 - May 2026	01/15/2026	01/15/2026	40.67
800242	DALIA G CANTU	Travel for August 2025 - May 2026	01/15/2026	01/15/2026	30.66

American Express

Check #800237

Purchase Order Number	Full Name	Description	Amount
7282600002	AIM Media Texas Operating LLC	Newspaper Ads (Legal) - Encumbrance 2025-2026PREVIOUS PO #7282500097	1,772.50
7282600006	Ricoh USA, Inc	BOARD APPROVED JUNE 25, 2025FOR DISTIRCTWIDE COPIERS;PRIOR PO #7282.	200.00
7282600011	Xerox Corporation	BOARD APPROVED 06/25/2025 LEASE AGREEMENT FOR 48 MONTHSFOR DISTRI	434.84
7282600011	Xerox Corporation	BOARD APPROVED 06/25/2025 LEASE AGREEMENT FOR 48 MONTHSFOR DISTRI	149.95
7282600011	Xerox Corporation	BOARD APPROVED 06/25/2025 LEASE AGREEMENT FOR 48 MONTHSFOR DISTRI	434.84
7282600011	Xerox Corporation	BOARD APPROVED 06/25/2025 LEASE AGREEMENT FOR 48 MONTHSFOR DISTRI	434.84
7282600011	Xerox Corporation	BOARD APPROVED 06/25/2025 LEASE AGREEMENT FOR 48 MONTHSFOR DISTRI	435.29
			3,862.26

Checks Issued

Bank Account: General

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800243	NANCY RAMIREZ CASAS	Per Diem/Mileage for Nancy Casas, CCMR Director	01/15/2026	01/15/2026	615.41
800244	JOSE E CAVAZOS	MILEAGE REIMBURSEMENT FOR MR. EDDIE	01/15/2026	01/15/2026	54.46
800245	CHRISTIN NOEL CERVANTES	TRAVEL REIMBURSMENT FOR TRAINING THROUGH	01/15/2026	01/15/2026	63.42
800246	EUSEBIO CERVANTES JR	Mileage Reimbursement-Migrant Teacher	01/15/2026	01/15/2026	66.56
800247	MARTA NEREIDA CERVANTES	Meals For NABE Conference Chicago February 10-14	01/15/2026	01/15/2026	391.50
800248	City Of San Benito	ENCUMBRANCE WATER SERVICE JULY 2025 - JUNE	01/15/2026	01/15/2026	29,650.51
800249	Commerce Bank Commercial Cards	MISC Business Office Items	01/15/2026	01/15/2026	974.08
800250	Rudy Corona	2026 TASB Texas Federal Advocacy Conference	01/15/2026	01/15/2026	304.50
800251	ARACELY CORREA	MONTHLY MILEAGE EXPENSE	01/15/2026	01/15/2026	192.01
800252	Ariel Cruz	2026 TASB Texas Federal Advocacy Conference	01/15/2026	01/15/2026	304.50
800253	KIMBERLY MARIE CUELLAR	Travel for August 2025 - May 2026	01/15/2026	01/15/2026	117.39

Checks Issued

Bank Account: General

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800254	RUBEN ESQUIVEL JR	Three meals (23 Jan: Lunch and Dinner; 24 Jan:	01/15/2026	01/15/2026	585.00
800255	RUBEN ESQUIVEL JR	Four meals (30 Jan: Breakfast, lunch, dinner; 31 Jan:	01/15/2026	01/15/2026	315.00
800256	RENE FLORES JR	Mileage Reimbursement	01/15/2026	01/15/2026	9.91
800257	IMELDA GAMEZ	MONTHLY MILEAGE EXPENSE	01/15/2026	01/15/2026	109.41
800258	FRANCES GARCIA	Total travel for August 2025 - May 2026	01/15/2026	01/15/2026	48.16
800259	VELMA GARCIA	MONTHLY MILEAGE EXPENSE	01/15/2026	01/15/2026	20.88
800260	AARON JACOB GOMEZ	TRAVEL REIMBURSMENT FOR TRAINING THROUGH	01/15/2026	01/15/2026	63.42
800261	LUIS D GONZALES JR	TASA Midwinter Conference January 2026 for Luis	01/15/2026	01/15/2026	241.50
800262	BETHANY ALEXIS GONZALEZ	Travel for August 2025 - May 2026	01/15/2026	01/15/2026	14.49
800263	EMA B GONZALEZ	Meals For NABE Conference Chicago February 10-14	01/15/2026	01/15/2026	391.50
800264	ADRIANA GUERRA	Travel for Region One Training - 01-12-26	01/15/2026	01/15/2026	151.83

Checks Issued

Bank Account: General

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800265	VERONICA GUERRA	OPEN MILEAGE FOR THE YEAR 2025-2026	01/15/2026	01/15/2026	283.36
800266	NORA JALOMO CORTEZ	TRAVEL REIMBURSEMENT FOR TRAINING THROUGH	01/15/2026	01/15/2026	63.42
800267	Law Office of Tony Torres, PLLC	Reference PO #7262600015	01/15/2026	01/15/2026	8,347.50
800268	ERNESTO LEAL JR	BLANKET - Mileage Reimbursement 2025-2026	01/15/2026	01/15/2026	34.02
800269	CYNTHIA LOPEZ GONZALEZ	MONTHLY MILEAGE EXPENSE	01/15/2026	01/15/2026	106.47
800270	JACOB IAN MARTINEZ	2025-2026 monthly mileage reimbursement	01/15/2026	01/15/2026	67.29
800271	MARA LETICIA MARTINEZ	BLANKET - Mileage Reimbursement 2025-2026	01/15/2026	01/15/2026	10.81
800272	ISELA A MENDOZA	Travel for August 2025 - May 2026	01/15/2026	01/15/2026	58.45
800273	JORGE MUJICA JR	SBHS Band Dept. - Meal money for HS/BC band	01/15/2026	01/15/2026	154.00
800274	UBALDO ADAN OCEGUERA	2025-2026 monthly mileage reimbursement	01/15/2026	01/15/2026	67.27
800275	NORMA PADILLA	Travel for August 2025 - May 2026	01/15/2026	01/15/2026	54.25

Checks Issued

Bank Account: **General**

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800276	Pender's Music Company	SBHS Band Dept. - Music for SBHS Band Dept. Use	01/15/2026	01/15/2026	712.39
800277	ALFREDO FREDRICO PEREZ JR	2026 TASB Texas Federal Advocacy Conference	01/15/2026	01/15/2026	304.50
800278	Perry Mechanical Systems	HVAC REPLACEMENT PART FOR SAN BENITO HIGH	01/15/2026	01/15/2026	835.05
800279	Pizza Properties, Inc.	Student Meals for December 31st, 2025, Varsity Girls	01/15/2026	01/15/2026	302.00
800280	Petroleum Solutions Inc	EMERGENCY PO FOR FUEL PUMP REPAIRS	01/15/2026	01/15/2026	2,780.43
800281	PICO Propane and Fuels	OPEN PO FOR DISTRICT FUEL FOR FLEET	01/15/2026	01/15/2026	26,710.03
800282	Pinnacle Medical Management Corp	REQUIRED POST ACCIDENT DRUG & ALCOHOL	01/15/2026	01/15/2026	80.00
800283	MELINDA PINON	CONTRACTED SERVICES - SPEECH LANGUAGE	01/15/2026	01/15/2026	1,368.00
800284	T - BEC RESTAURANTS INC	Meals for 1st Grade Field Trip (Pirate's Landing)	01/15/2026	01/15/2026	690.00
800285	Platinum Educational Group LLC	EMS Testing/Platinum annual license renewal for use in	01/15/2026	01/15/2026	500.00
800286	Raising Cane Chicken Fingers	Student Meals for December 29th, 2025, Varsity Girls	01/15/2026	01/15/2026	162.00

Checks Issued

Bank Account: **General**

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800287	Raising Cane's Restaurants LLC	Student meals for December 16th, 2025, Varsity Girls	01/15/2026	01/15/2026	2,281.56
800288	ESTEFANA ELENA RAMIREZ	Mileage Region1 Dec 10, SRamirez, SBCISD will	01/15/2026	01/15/2026	66.29
800289	Raymond's Automatic Transmission Service	REBUILD TRANSMISSION - M44 - MAINT DEPT	01/15/2026	01/15/2026	3,450.00
800290	Red Charter Buses, LLC	Charter Buses for BCMS Band field trip	01/15/2026	01/15/2026	4,500.00
800291	REE Inc McDonald's	Student Meals for December 18th, 2025, Berta Cabaza	01/15/2026	01/15/2026	180.06
800292	Renaissance Learning	ACCELERATED READER SUBSCRIPTION	01/15/2026	01/15/2026	1,762.50
800293	JO ANN RENDON	MONTHLY MILEAGE EXPENSE	01/15/2026	01/15/2026	50.19
800294	Republic Services Inc	OPEN PURCHASE ORDER- DISPOSAL OF TRASH	01/15/2026	01/15/2026	208.00
800295	R-5 Eateries Harlingen, LLC	Student Meals for December 4th, 2025, Berta Cabaza	01/15/2026	01/15/2026	300.00
800296	R-5 Eateries, LLC	Student Meals for December 30th, 2025, Girls Basketball	01/15/2026	01/15/2026	250.00
800297	Rochester 100 Inc	Nicky's Homework /Communicator Folders	01/15/2026	01/15/2026	1,680.00

Checks Issued

Bank Account: General

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800298	MARIA ARMINDA RODRIGUEZ	Total travel for August 2025 - May 2026	01/15/2026	01/15/2026	132.68
800299	MELISSA PEREZ RODRIGUEZ	Meals For NABE Conference Chicago February 10-14	01/15/2026	01/15/2026	391.50
800300	NELSON ANUAR RODRIGUEZ	2025-2026 monthly mileage reimbursement	01/15/2026	01/15/2026	92.19
800301	ROBERT RAY RODRIGUEZ	2025-2026 monthly mileage reimbursement	01/15/2026	01/15/2026	214.27
800302	JUANITA ROJAS	Mileage reimbursement (monthly). Travel to RMS,	01/15/2026	01/15/2026	114.94
800303	SANDRA ROMEROS	Per Diem for Travel to TASA Midwinter Conference 2026	01/15/2026	01/15/2026	615.41
800304	FERNANDO ROSA	MILEAGE REIMBURSEMENT FOR STAPT MEETING -	01/15/2026	01/15/2026	60.80
800305	Rush Truck Centers of Texas LP	Re-Current fees 24-Geo Tab- Monthly Pro Plus - GPS	01/15/2026	01/15/2026	464.94
800306	BELINDA SALINAS	MONTHLY MILEAGE EXPENSE	01/15/2026	01/15/2026	9.14
800307	CHARLES LAWRENCE SANDELL	Meal per diem for FCCLA Regional conference, Jan 29-	01/15/2026	01/15/2026	8,513.00
800308	JAMES RYAN SPENCE	SBHS Band Dept. - Dinner Meal Money for BCMS Band	01/15/2026	01/15/2026	1,185.00

Checks Issued

Bank Account: **General**

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800309	STP NJROTC Booster Club	Registration Fee for the Area 18 Orienteering	01/15/2026	01/15/2026	700.00
800310	T-Mobile USA, Inc.	PHONE AND HOTSPOT SERVICES DISTRICTWIDE	01/15/2026	01/15/2026	4,514.75
800311	T-Mobile USA, Inc.	High Capacity Router for KSBG Offsite Productions &	01/15/2026	01/15/2026	59.50
800312	Israel Villarreal III	2026 TASB Texas Federal Advocacy Conference	01/15/2026	01/15/2026	304.50
800313	NORA E VILLARREAL	Travel for August 2025 - May 2026	01/15/2026	01/15/2026	72.87
800314	Vista Ridge HighSchool NJROTC Boost	Registration Fee for the NJROTC Brain Brawl Academic	01/15/2026	01/15/2026	225.00
800315	H E B Food Store	Purchase of Food and Non Food items for Catering	01/15/2026	01/15/2026	297.97
800316	Hiland Dairy Foods Co. LLC-Conroe Plant	Milk Orders for all District Cafeterias for Jan 5-30,2026	01/15/2026	01/15/2026	19,820.98
800317	Kill-A-Bug Pest Control	PEST CONTROL SERVICES FOR ALL SCHOOL	01/15/2026	01/15/2026	400.00
800318	Labatt Food Service	Grocery Orders for District Cafeterias JAN 09,2026	01/15/2026	01/15/2026	118,515.43
800319	Collision Stop	To Cover Repairs for Hino Truck Collision	01/15/2026	01/15/2026	6,282.70

Checks Issued

Bank Account: General

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800320	Nicho Produce Company	Produce Orders for all District Cafeterias 2025-2026 For	01/15/2026	01/15/2026	5,947.06
800321	Terra Cooling, LLC	Board Approved August 13, 2025	01/15/2026	01/15/2026	3,165.88
800322	Advance Auto Parts	Maintenance Warehouse Non-Inventory Items	01/15/2026	01/15/2026	579.27
800323	All Star Trophies	BOYS VARSITY SOCCER, SUPPLIES, COACH	01/15/2026	01/15/2026	600.00
800324	All Valley CPR & First Aid	CPR CERTIFICATION & RECERTIFICATION FOR	01/15/2026	01/15/2026	925.00
800325	Amazon Capital Services	Academic Department Supplies for Administration	01/15/2026	01/15/2026	665.52
800326	American Dance Drill Team	Registration fee for BCMS Silverstars to RGV DANCE	01/15/2026	01/15/2026	670.00
800327	American Express	OPEN PURCHASE ORDER FOR Recurrent Purchases	01/15/2026	01/15/2026	2,759.65
800328	Andy's Auto Air & Supplies Inc	BOARD APPROVED 6/25/2025	01/15/2026	01/15/2026	3,510.21
800329	Apple Inc	ilpads for VMA Students	01/15/2026	01/15/2026	5,441.50
800330	A-Press Express	Uniform Hemming - for Police Officer Omar Garza	01/15/2026	01/15/2026	389.50

American Express**Check #800327**

Purchase Order Number	Full Name	Description	Amount
0012600299	Gateway Printing	OFFICE SUPPLIES NEEDED FOR ASSISANT PRINCIPAL REQUESTED BY RUI	81.90
0012600426	Gateway Printing	SUPPLIES FOR OFFICE REQUESTED BY HS ADMINISTRATIONRFP-0724-GN	28.84
0012600427	Gateway Printing	BLUETOOTH WIRELESS TABLETMOUSE & ADAPTER REQUESTED BY HS AC	138.75
0072600129	Indoff Incorporated	Nurse's Supplies for A. GarzaBID#: RFP-0724-GMSNo DebarmentStrategic	402.10
2122600021	Indoff Incorporated	Migrant Office SuppliesRFP-0724-GMSCI.P1: – SBCISD will design an align	139.98
7182600056	O'REILLY AUTOMOTIVE SERVICES 510939	Battery for KSBG Scissor LiftRFP 0724-GMSCO.3.3	618.10
9222600143	O'REILLY AUTOMOTIVE SERVICES 510939	OPEN PURCHASE ORDER FOR Recurrent Purchases VEHICLE SUPPLIES / I	26.99
9312600740	Ewing Irrigation	Turface 50lb Proline Field marker for all Athletic fieldsBuy board 705-23ge	137.31
9332600079	O'REILLY AUTOMOTIVE STORES #159819	OPEN PO FOR FOR IN HOUSE MECHANIC FOR BUS FLEETRFP 0724-GMSI	-153.88
9332600079	O'REILLY AUTOMOTIVE STORES #159819	OPEN PO FOR FOR IN HOUSE MECHANIC FOR BUS FLEETRFP 0724-GMSI	20.30
9332600079	O'REILLY AUTOMOTIVE STORES #159819	OPEN PO FOR FOR IN HOUSE MECHANIC FOR BUS FLEETRFP 0724-GMSI	327.67
9332600079	O'REILLY AUTOMOTIVE STORES #159819	OPEN PO FOR FOR IN HOUSE MECHANIC FOR BUS FLEETRFP 0724-GMSI	20.06
9332600079	O'REILLY AUTOMOTIVE STORES #159819	OPEN PO FOR FOR IN HOUSE MECHANIC FOR BUS FLEETRFP 0724-GMSI	66.57
9362600513	O'REILLY AUTOMOTIVE STORES	TAILGATE - MAINT -M6RFP-0724-GMSFA.1 - STRATEGIC PRIORITY 1: SBC	456.99
9392600062	Henry Schein, Inc.	VACCINE CLINIC SUPPLIESBUYBOARDGOAL: SBCISD will provide all stude	447.97
			2,759.65

Checks Issued

Bank Account: General

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800331	Ariella's Crafts & More Co., LLC	1st- Employee Incentive Staff Jackets w/ embroidaery	01/15/2026	01/15/2026	1,768.00
800332	Armadillo Photo Supply	This PO will be used to purchase vinyl material which will	01/15/2026	01/15/2026	990.33
800333	Auto Zone Stores Inc	OPEN PO FOR FOR IN HOUSE MECHANIC	01/15/2026	01/15/2026	176.56
800334	B S N Sports, LLC	Purple team dry visor, batting practice ball cart,	01/15/2026	01/15/2026	2,796.44
800335	Victor Bailey	Section Tournament Director Services for SBCISD	01/15/2026	01/15/2026	150.00
800336	Boswell-Elliff Ford	Key Replacement for KSBG Truck	01/15/2026	01/15/2026	475.15
800337	Brownsville I S D /Rivera High Scho	Entry Fee for January 16th, 2026, SBHS Boys & Girls	01/15/2026	01/15/2026	600.00
800338	Cameron County Tax Office	JANUARY LICENSE PLATES - MAINT DEPT	01/15/2026	01/15/2026	7.50
800339	Cameron County Tax Office	JANUARY LICENSE PLATES - MAINT DEPT	01/15/2026	01/15/2026	7.50
800340	Cameron County Tax Office	JANUARY LICENSE PLATES - MAINT DEPT	01/15/2026	01/15/2026	7.50
800341	Cameron County Tax Office	OPEN PO FOR VEHICLE REGISTRATIONS -	01/15/2026	01/15/2026	22.00

Checks Issued

Bank Account: General

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800342	Cameron County Tax Office	OPEN PO FOR VEHICLE REGISTRATIONS -	01/15/2026	01/15/2026	22.00
800343	Cameron County Tax Office	OPEN PO FOR VEHICLE REGISTRATIONS -	01/15/2026	01/15/2026	22.00
800344	Cameron County Tax Office	OPEN PO FOR VEHICLE REGISTRATIONS -	01/15/2026	01/15/2026	22.00
800345	Cameron County Tax Office	OPEN PO FOR VEHICLE REGISTRATIONS -	01/15/2026	01/15/2026	22.00
800346	Cameron County Tax Office	OPEN PO FOR VEHICLE REGISTRATIONS -	01/15/2026	01/15/2026	22.00
800347	Cameron County Tax Office	OPEN PO FOR VEHICLE REGISTRATIONS -	01/15/2026	01/15/2026	22.00
800348	Cameron County Tax Office	OPEN PO FOR VEHICLE REGISTRATIONS -	01/15/2026	01/15/2026	22.00
800349	Cameron County Tax Office	OPEN PO FOR VEHICLE REGISTRATIONS -	01/15/2026	01/15/2026	22.00
800350	Cameron County Tax Office	OPEN PO FOR VEHICLE REGISTRATIONS -	01/15/2026	01/15/2026	22.00
800351	Cameron County Tax Office	OPEN PO FOR VEHICLE REGISTRATIONS -	01/15/2026	01/15/2026	22.00
800352	Cameron County Tax Office	RENEWAL OF 2025-2026 TAX EXEMPT LICENSE	01/15/2026	01/15/2026	7.50

Checks Issued

Bank Account: **General**

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800353	Carr, Riggs, & Ingram LLC	Board Approved June 25, 2025	01/15/2026	01/15/2026	6,500.00
800354	Champion Awards and Apparel	Chess Tournament Medals - 1/10/2026	01/15/2026	01/15/2026	332.50
800355	CHICK-FIL-A SAN BENITO	ASP Chess Tournament Student Meals 1/10/2026 -	01/15/2026	01/15/2026	532.12
800356	Chuys Custom Sports	SBHS Band Dept. - Uhaul Rental for BCMS Band	01/15/2026	01/15/2026	716.58
800357	Cielo Office Products, LLC	Teaching Supplies	01/15/2026	01/15/2026	741.33
800358	Comprehensive Training Center	Stronger Connections Assembly Keynote Speaker	01/15/2026	01/15/2026	15,000.00
800359	Connection	Headphones for Bilingual Students	01/15/2026	01/15/2026	2,375.00
800360	Culligan Water Of The RGV	rental payment for three water cooler dispensers on	01/15/2026	01/15/2026	1,440.00
800361	Dairy Queens - Bowen Co, Inc	ASP Chess Tournament-1/10/26	01/15/2026	01/15/2026	158.16
800362	Dell Marketing LP	purchase being made to replace laptop batteries used in	01/15/2026	01/15/2026	1,705.29
800363	Domino's	ASP Chess Tounament-1/10/26	01/15/2026	01/15/2026	328.55

Checks Issued

Bank Account: **General**

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800364	Dr. ET and Company, LLC	TELPAS Boot Camp Teachers January 06,07, 2026	01/15/2026	01/15/2026	4,400.00
800365	Enterprise Rent-A- Car - #TXS0331	Rental Vehicle (1 of 2) for transporting NJROTC cadets	01/15/2026	01/15/2026	1,570.85
800366	Firestone Store #44HF	Emergency PO for Dept. Tire replacements and repairs	01/15/2026	01/15/2026	660.80
800367	JON STEVE FLORES	Section Tournament Director Services for SBCISD In	01/15/2026	01/15/2026	150.00
800368	SAMUEL GARCIA	ASP In House Chess Tournament Director Services	01/15/2026	01/15/2026	125.00
800369	General Insulation Co Inc	SUPPLIES FOR HVAC EQUIPMENT INSTALLATION	01/15/2026	01/15/2026	262.94
800370	ALDRIN GUEVARA LOPEZ	Section Tournament Director Services for SBCISD In	01/15/2026	01/15/2026	350.00
800371	Anastacio Guzman	Section Tournament Director Services for SBCISD In	01/15/2026	01/15/2026	125.00
800372	CRUZ MAXIMILLIANO GUZMAN	Section Tournament Director Services for SBCISD In	01/15/2026	01/15/2026	125.00
800373	H E B Food Store	ASP Cooking Club Culinary Supplies - La Paloma	01/15/2026	01/15/2026	596.74
800374	Harlingen High School	Entry fee for January 17th, 2026, Berta Cabaza 7th & 8th	01/15/2026	01/15/2026	224.00

Checks Issued

Bank Account: **General**

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800375	Holt Truck Centers of Texas LLC	BUS PARTS FOR TRANSPORTATION FLEET	01/15/2026	01/15/2026	2,073.87
800376	Mae Power Equipment	PARTS FOR TRACTOR -HS72 - MAINT DEPT	01/15/2026	01/15/2026	228.83
800377	Mares Tires	Open PO / Blanket for routine maintenance Services to	01/15/2026	01/15/2026	473.92
800378	Anay Mata	Registration fee for BLS instructor training, Christyne	01/15/2026	01/15/2026	425.00
800379	Mc Coy's Building Supply	Police/Security - (Cement Work)	01/15/2026	01/15/2026	83.17
800380	Mobile Relays Partners LTD	Blanket PO for Re- Current Monthly Radio Fees	01/15/2026	01/15/2026	825.00
800381	Nalco Company LLC	HVAC CLOSED LOOP SYSTEMS MONTHLY	01/15/2026	01/15/2026	1,030.70
800382	ODP Business Solutions, LLC	Supplies	01/15/2026	01/15/2026	4,329.78
800383	Optical Image	STUDENT EYE EXAM & GLASSESS	01/15/2026	01/15/2026	760.00
800384	OTC Brands, Inc.	Materials for Spanish class for instructional use in the	01/15/2026	01/15/2026	648.06
800385	American Express	Teacher/TA \$100 Incentive (TA-Trevino) - items are	01/15/2026	01/15/2026	6,737.20

American Express**Check #800385**

Purchase Order Number	Full Name	Description	Amount
1032600086	Lakeshore Learning Materials	Teacher/TA \$100 Incentive (TA-Trevino) - items are being purchased for classroom use	20.89
1032600178	Lakeshore Learning Materials	items/instructional materials being purchased for Bilingual student use in the classroc	371.36
1032600180	Lakeshore Learning Materials	items/instructional materials being purchased for Bilingual student use in the classroc	410.25
1032600181	Lakeshore Learning Materials	items/instructional materials being purchased for Bilingual student use in the classroc	85.47
1032600182	Lakeshore Learning Materials	items/instructional materials being purchased for Bilingual student use in the classroc	328.62
1032600182	Lakeshore Learning Materials	items/instructional materials being purchased for Bilingual student use in the classroc	9.49
1042600072	Lakeshore Learning Materials	Instructional Materials /Supplies needed for ResourceRFP-0724-GMSGGoal 1:SBCISD/E	232.66
1152600025	Lakeshore Learning Materials	Material Utilizing for the teacher'sREP-0821-GMSGGoal: Garza will implement program	12.99
7022600005	Jason's Deli	Meals for Board Meetings, SY 2025-2026Strategic Plan: 4. Implement transparent and	150.99
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 202	48.73
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 202	48.73
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 202	48.73
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 202	48.73
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 202	48.73
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 202	56.87
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 202	56.87
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 202	56.87
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 202	56.87
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 202	56.87
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 202	61.29
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 202	61.29
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 202	61.29
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 202	61.29
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 202	61.29
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 202	66.22
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 202	66.22
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 202	66.22
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 202	66.22
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 202	66.22
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 202	172.66
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 202	172.66
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 202	172.66

7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 202	172.66
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 202	207.52
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 202	207.52
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 202	207.52
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 202	207.52
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 202	207.52
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 202	86.98
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 202	86.98
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 202	86.98
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 202	86.98
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 202	86.98
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 202	86.98
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 202	86.98
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 202	86.98
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 202	86.98
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 202	79.02
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 202	79.02
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 202	79.02
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 202	79.02
8012600118	Jason's Deli	Lunch Preparations for Administrator Training - January 05, 2026RFP-1022-MCSD Stra	819.40
9312600243	Jason's Deli	Student Meals for December 19th, 2025, Lisa Torres Invitational- Sharyland High Scho	115.53
9312600415	Jason's Deli	Student Meals for December 13th, 2025, Boys Varsity wrestling, Tomas Garces Invitatic	156.48
9312600512	Jason's Deli	Student Meals for December 19th, 2025, Boys' Varsity Wrestling, Lisa Torres Invitation:	117.36
			6,737.20

Checks Issued

Bank Account: **General**

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800386	J Maya Designs & Graphics LLC	Student scrub sets for instructional use in Practicum in	01/15/2026	01/15/2026	1,494.80
800387	Jason's Deli	Student Meals for December 18th, 2025, Miller Jordan	01/15/2026	01/15/2026	270.84
800388	Jason's Deli - Brownsville	Student Meals for January 8th, 2026, SBHS Girls Varsity	01/15/2026	01/15/2026	263.25
800389	Johnson Controls Fire Protection LP	TROUBLESHOOT/REPAIRS FIRE ALARM SIMPLEX	01/15/2026	01/15/2026	3,379.25
800390	Johnson Controls, Inc	PARTS/SUPPLIES FOR HVAC WAREHOUSE	01/15/2026	01/15/2026	1,189.20
800391	Johnstone Supply	SUPPLIES FOR HVAC EQUIPMENT REPAIRS AND	01/15/2026	01/15/2026	20.00
800392	JW Pepper & Son Inc	General Supplies/RFP-1224-GMS/Quote #:51812470	01/15/2026	01/15/2026	568.52
800393	Kill-A-Bug Pest Control	OPEN PURCHASE ORDER - MAINT. DEPT	01/15/2026	01/15/2026	1,815.00
800394	Lamar Companies	Billboard (Side by Side) Buss 77 & Dick Dowling	01/15/2026	01/15/2026	1,230.00
800395	Lone Star Glass & Mirror	Door Sweeps KSBG Department	01/15/2026	01/15/2026	1,730.56
800396	Sam's Club Direct Commercial	Supplies for instructional use in Culinary Arts classes,	01/15/2026	01/15/2026	2,658.49

Checks Issued

Bank Account: **General**

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800397	San Benito Animal Hospital Inc	K- 9 Dental Services	01/15/2026	01/15/2026	300.00
800398	School Health Corporation	PILL COUNTER, BANDAGES,	01/15/2026	01/15/2026	16.97
800399	School Nurse Supply	the following items are being purchased for use in the	01/15/2026	01/15/2026	496.51
800400	School Specialty, LLC	Items needed for Counselor's Office	01/15/2026	01/15/2026	108.78
800401	Southeastern Performance Apparel	General Supplies/Buyboard #773-25/order No 482595	01/15/2026	01/15/2026	898.72
800402	Spectrum Reach LLC	Promo - Spectrum Retain & Enroll New Students	01/15/2026	01/15/2026	900.00
800403	Staples Business Advantage	To purchase general supplies for students to provide the	01/15/2026	01/15/2026	706.99
800404	Superior Alarms	FIRE ALARM AND INTERCOME (PA) SYSTEM	01/15/2026	01/15/2026	742.50
800405	T & W TireLLC	TIRES FOR SCHOOL BUSES	01/15/2026	01/15/2026	8,217.28
800406	T A S B O	Board Policies and Administrative Procedures,	01/15/2026	01/15/2026	375.00
800407	T S P R A	TSPRA Conference February 16-19, 2026 for Samuel	01/15/2026	01/15/2026	1,270.00

Checks Issued

Bank Account: General

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800408	Tacos Y Tortas La Vaquita	53-Tacos Meals for Department in-service 1-5-2026	01/15/2026	01/15/2026	695.00
800409	Texas Air Products Ltd	REPLACEMENT PART FOR ANGELA G. LEAL	01/15/2026	01/15/2026	3,595.00
800410	Texas Association Of Secondary	2025-2026 TASSP Membership	01/15/2026	01/15/2026	285.00
800411	Texas Choral Directors Association	Traveling/Auditions Fees	01/15/2026	01/15/2026	500.00
800412	Texas Education Agency-MS	Funds Due to TEA - IDC:	01/15/2026	01/15/2026	12,849.02
800413	Texas Music Educators Association	SBHS Band Dept. - Registration Fees for RVMS	01/15/2026	01/15/2026	70.00
800414	Texas Roadhouse, Inc.	Student Meals for January 2nd, 2026, Buuba's 33, Boys	01/15/2026	01/15/2026	230.00
800415	The Home Depot/G E C F	INSECTICIDES - MAINT DEPT	01/15/2026	01/15/2026	944.62
800416	The Longhorn Cattle Company	Board Meeting Dinner	01/15/2026	01/15/2026	306.55
800417	Tip Top Towing	OPEN PO FOR WRECKER SERVICES-REGULAR	01/15/2026	01/15/2026	295.00
800418	Tops the Outdoor Power Store	TRACTOR PARTS - MAINT DEPT	01/15/2026	01/15/2026	713.61

Checks Issued

Bank Account: General

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800419	Trafera, LLC	STEM BASED CRITICAL THINKING AND PROBLEM	01/15/2026	01/15/2026	42,786.00
800420	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3	01/15/2026	01/15/2026	2,036.92
800421	Valley Shredding Service	Shredding Services for Administration Office	01/15/2026	01/15/2026	280.50
800422	West Music Company Inc	BuyBoard: 712-23	01/15/2026	01/15/2026	977.86
800423	Whataburger	ASP Chess Tournament Student Meal- 1/10/26	01/15/2026	01/15/2026	3,051.31
800424	KAYLA ANN ZAVALA	CONTRACTED SERVICES - SPEECH LANGUAGE	01/15/2026	01/15/2026	608.00
800425	American Express	Renewal Subscription Apple Music, studio, district	01/19/2026	01/19/2026	28,675.83
800426	American Express	BOOKS, LIBRARIAN: MONICA NAVARRO	01/22/2026	01/22/2026	1,048.30
800427	Candido Barrales	Meal per diem for SkillsUSA Electrical Contest, 2/6/26,	01/22/2026	01/22/2026	36.00
800428	MONICA MICHELLE CHAMPION	MONTHLY MILEAGE EXPENSE	01/22/2026	01/22/2026	112.14
800429	City Of San Benito	ENCUMBRANCE WATER SERVICE JULY 2025 - JUNE	01/22/2026	01/22/2026	9,922.74

American Express**Check #800425**

Purchase Order Number	Full Name	Description	Amount
0012600400	American Express	VENDOR: STAGE PARTNERS/ SOLE SOURCE FOR THIS PLAYPLAYBOOK & PLAY SCRIPT	147.42
0222600214	American Express	Supplies for instructional use in Cosmetology classes, Sylvania Wall CTE/HSRFP 1224 GM	357.35
0222600223	American Express	Non-Commissioned Security Officer Level II certification application fee for students c	1,696.50
0222600232	American Express	Student background checks for NonCommissioned Security Officer Level II, David Ort	224.62
0222600256	American Express	Registration fees for FCCLA Regional Competition, Jan 29-30, 2026, Corpus Christi TXR	4,440.00
1032600177	American Express	Gladys Porter Zoo entrance fee for 2nd Grade Field Trip on Wednesday, December 10,	432.00
1032600185	American Express	purchasing lunch meals at Chuck E Cheese for 2nd grade classes going on a Field Trip	935.28
1172600087	American Express	American Express to be used at Dollar TreeThis purchase order is for instructional mat	348.00
5002600036	American Express	Lodging expenses for (8) cadets and (2) staff members attending the Area 18 Marksm	572.97
5002600044	American Express	Lodging expenses for (5) cadets and (2) staff members attending a NJROTC Academic	650.48
7012600089	American Express	Breakfast/Lunch/Dinner for Board Meetings SP: FI.P5: SBICSD shall organize efforts to	267.08
7012600109	American Express	2026 TASB Texas Federal Advocacy ConferenceVendor: Southwest AirlinesFebruary 2-3	1,823.48
7182600012	American Express	Renewal Subscription Apple Music, studio, district functions and presentation used by	18.39
7182600045	American Express	Vimeo Renewal - Premium Yearly PlanCO.3.5	8,662.50
7262600095	American Express	37th Annual Election Seminar - Round Rock, TX Nov. 30- Dec. 3, 2025Hotel/Lodging C	1,588.92
7272600042	American Express	Reimbursement to the Card for TASBO Certification FeesLucy Garcia , Risk Manageme	60.00
7282600055	American Express	KALAHARI HOTEL FEES FOR MR. EDDIE CAVAZOS, DIRECTOR OF PURCHASINGATTENI	304.60
7522600105	American Express	Meals from Just Fresh for TSPRA Gulf Coast Chapter Meeting Wednesday, December	1,326.67
8012600117	American Express	Airfare Fees for Dilia Cornett to attend TXRL Leadership Convening - March 25-26, 202	487.96
8032600037	American Express	ACET Winter VIRTUAL Academy Jan 27 Registration, Stephanie Ramirez,SBCISD will in	212.00
8072600162	American Express	HOTEL EXPENSE FOR ED. DIAGNOSTICIANS WHO WILL BE ATTENDING TEDA CONFER	586.47
8092600299	American Express	Craft Supplies for ASP- JODLFAfter School Program- A. Roque3 Quote Form- Cheer H	82.50
8092600324	American Express	Family Engagement Supplies- RangervilleAfter School Program- J. Hernandez3 Quote	200.00
8092600363	American Express	Chess Tournament Rating December 13, 2025 (In House)After School Program- C. Ban	105.00
8362600131	American Express	Lunch at Peter Piper Pizza for District Wide 2nd & 3rd Grade GT Students Field Trip to	859.50
8362600132	American Express	Camille Playhouse Entry Fee for District Wide 2nd & 3rd Grade GT Students Field Trip;	440.00
9222600145	American Express	Registration Fee Alerrt Conf. 2025- for Police Officer Steven Rodriguez On-Line Regist	300.00
9222600146	American Express	Hotel Fees - Holiday Inn San Marcos Convention Center Steven Rodriguez will be atte	1,002.17
9352600142	American Express	Airline flight for Melissa Quintanilla to attend the School Nutrition Association - Schoc	138.48
9502600113	American Express	McKinney Vento Student's needing clothingOmnia PartnersGoal 3San Benito Consolid	405.49

28,675.83

American Express

Check #800426

Purchase Order Number

0422600095

Full Name

Perma Bound

Description

BOOKS, LIBRARIAN: MONICA NAVARROBUYBOARD 702-23Perma bound quote Q-1785189

Amount

1,048.30

1,048.30

Checks Issued

Bank Account: General

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800430	IGNACIO CRUZ III	Post Season Travel/TMEA Audition	01/22/2026	01/22/2026	60.00
800431	Direct Energy	ENCUMBRANCE ELECTRICITY BILL, JULY 2025-JUNE	01/22/2026	01/22/2026	220,581.41
800432	Embassy Suites Corpus Christi	HOTEL ROOMS FOR DECATHLON APPROVED FIELD	01/22/2026	01/22/2026	463.62
800433	LUIS MANUEL GOMEZ	MEAL MONEY FOR DECATHLON APPROVED FIELD	01/22/2026	01/22/2026	800.00
800434	MARCO A GONZALES	MEAL/MILEAGE EXPENSE REQUESTED FOR MARCO	01/22/2026	01/22/2026	552.30
800435	EMA B GONZALEZ	Mileage for Travel to TABE Annual Conference January	01/22/2026	01/22/2026	118.30
800436	MELANIE FRANCINE GONZALEZ	MONTHLY MILEAGE EXPENSE	01/22/2026	01/22/2026	45.97
800437	Jorge Guerra	Meal per diem for 1st Annual TSTC Regional Welding	01/22/2026	01/22/2026	60.00
800438	CODY LEE HUNT	Mileage reimbursement (monthly). Travel to RMS,	01/22/2026	01/22/2026	168.84
800439	ERNESTO MANRIQUEZ	MONTHLY MILEAGE EXPENSE	01/22/2026	01/22/2026	85.12
800440	ERNESTO MANRIQUEZ	MEAL / MILEAGE EXPENSE FOR ATTENDING TCASE	01/22/2026	01/22/2026	744.52

Checks Issued

Bank Account: **General**

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800441	JORGE MASCORRO	SBHS Band Dept. - OPEN PO for Monthly	01/22/2026	01/22/2026	224.77
800442	ALBERT ORTIZ	SBHS Band Dept. - OPEN PO for Monthly	01/22/2026	01/22/2026	235.34
800443	Pender's Music Company	SBHS Band Dept. - Music for Orchestra Program Use	01/22/2026	01/22/2026	90.98
800444	MARCOS PESINA	SBHS Band Dept. - OPEN PO for Monthly	01/22/2026	01/22/2026	141.60
800445	Pete Robinson & Son Inc	Blanket PO for Department Car Wash Services Police /	01/22/2026	01/22/2026	55.75
800446	Pizza Properties, Inc.	4th GRADE FIELD TRIP STUDENT MEALS	01/22/2026	01/22/2026	357.00
800447	Petroleum Solutions Inc	INSPECTION ON LIFT FOR MECHANIC USE FOR	01/22/2026	01/22/2026	200.95
800448	Pinnacle Medical Management Corp	REQUIRED POST ACCIDENT DRUG & ALCOHOL	01/22/2026	01/22/2026	1,145.00
800449	Raising Cane's Restaurants LLC	Student Meals for December 18th, 2025, Riverside MS	01/22/2026	01/22/2026	277.83
800450	Raymondville Independent School District	Entry fee for SBHS Boys & Girl's Track & field team, 19th	01/22/2026	01/22/2026	200.00
800451	Region One Education Service Center	FOR DISTRICT SAFETY & SECURITY AUDIT	01/22/2026	01/22/2026	15,610.00

Checks Issued

Bank Account: General

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800452	Rio Grande Valley Golf Coaches Asso	Entry Fee for January 23rd & 24th, 2026, SBHS Varsity	01/22/2026	01/22/2026	350.00
800453	MELISSA PEREZ RODRIGUEZ	Mileage Reimbursement for attendance to Region One	01/22/2026	01/22/2026	199.11
800454	STACEY LEE SNAVELY	Monthly Mileage Reimbursement	01/22/2026	01/22/2026	54.25
800455	STACEY LEE SNAVELY	Meal Reimbursement for NABE 2026 Conference;	01/22/2026	01/22/2026	391.50
800456	JUANA IRENE SOSA	MONTHLY MILEAGE EXPENSE	01/22/2026	01/22/2026	26.90
800457	AMANDA DURAN YARRITO	MONTHLY MILEAGE EXPENSE	01/22/2026	01/22/2026	18.20
800458	MICHELLE BELINDA YBARRA	TABE CONFERENCE MICHELLE YBARRA JANUARY	01/22/2026	01/22/2026	59.25
800459	4Imprint, Inc	Buy Board #771-25	01/22/2026	01/22/2026	2,810.21
800460	Advance Auto Parts	Maintenance Roofer - Tools/Supplies for District Signs	01/22/2026	01/22/2026	712.94
800461	Triple-S Steel Supply, LLC	Welding material for use in welding classes, Daniel	01/22/2026	01/22/2026	158.80
800462	All Valley Family Medical PLLC	SHARS PRESCRIPTION SIGNATURES FOR	01/22/2026	01/22/2026	645.00

Checks Issued

Bank Account: General

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800463	Amazon Capital Services	Supplies Math	01/22/2026	01/22/2026	11,876.67
800464	American Dance Drill Team	RGV DANCE SPECATACULAR (PSJA HS PHARR, TX)	01/22/2026	01/22/2026	605.00
800465	American Express	This PO will be used to purchase a cutting blade and	01/22/2026	01/22/2026	9,484.07
800466	Apple Inc	BOARD APPROVED 11/12/25. computer devices for	01/22/2026	01/22/2026	70,942.50
800467	B & H Photo Video	Technology Supplies	01/22/2026	01/22/2026	32.98
800468	Baker Distributing Company #728	2026 SERVICE SEMINAR: MANITOWOC KOOLAIRE	01/22/2026	01/22/2026	352.01
800469	Bell Fence & Galvanizing Co Inc	Pig Rings for tennis courts fence/Athletics	01/22/2026	01/22/2026	38.80
800470	Bob's Band Service	SBHS Band Dept. - Maint. & Repairs of Instruments for	01/22/2026	01/22/2026	650.00
800471	Book Systems Inc	Atrium ASP Support Renewal - Three Month Pro-Rate	01/22/2026	01/22/2026	3,254.74
800472	Brownsville Tennis Center	Entry fee for January 10th, 2026, Riverside Tennis team,	01/22/2026	01/22/2026	240.00
800473	Burton Auto Supply Inc	AUTO PARTS - MAINT DEPT	01/22/2026	01/22/2026	78.32

American Express**Check #800465**

Purchase Order Number	Full Name	Description	Amount
1012600016	Gateway Printing	OFFICE CAMPUS SUPPLIESRFP-1224-GMSGOAL 1: SBCISD/FRED BOOT	73.11
1032600206	Gateway Printing	the following items are being purchased for instructional classroom us	124.74
1032600206	Gateway Printing	the following items are being purchased for instructional classroom us	366.26
1622600312	Gateway Printing	SBHS Band Dept. - Toner for Director of Bands printer for Official Docu	309.96
1622600313	Gateway Printing	SBHS Band Dept. - Supplies for SBHS Band Office and Classroom UseR	54.81
1622600313	Gateway Printing	SBHS Band Dept. - Supplies for SBHS Band Office and Classroom UseR	314.67
8722600024	Fasclampitt Paper Store	This PO will be used to purchase a cutting blade and paper supplies fo	4,574.40
9222600002	O'REILLY AUTOMOTIVE SERVICES 510939	OPEN PURCHASE ORDER FOR EMERGENCY VEHICLE SUPPLIES / Parts	199.99
9222600052	Galls LLC	Equipment - Uniforms - Boots - for police officer J. Rodriguez GOAL 1:	97.86
9222600052	Galls LLC	Equipment - Uniforms - Boots - for police officer J. Rodriguez GOAL 1:	17.99
9222600090	Galls LLC	New- Unifrom for Police FLP2-San Benito CISD will maintain efforts to :	299.20
9222600090	Galls LLC	New- Unifrom for Police FLP2-San Benito CISD will maintain efforts to :	897.60
9222600090	Galls LLC	New- Unifrom for Police FLP2-San Benito CISD will maintain efforts to :	823.15
9222600090	Galls LLC	New- Unifrom for Police FLP2-San Benito CISD will maintain efforts to :	808.73
9222600122	Galls LLC	Double Mag Cover Pouch for Police Officer GomezGOAL 1: F1.2 Strateg	36.00
9222600130	Galls LLC	5-uniform shirt and key holder for Gardian M. ZamoraGOAL 1: F1.2 Stra	49.98
9222600133	Galls LLC	Tactical Boots , handcuffs- for gardian officer Andrew AguilarGOAL 1: F	80.00
9222600143	O'REILLY AUTOMOTIVE SERVICES 510939	OPEN PURCHASE ORDER FOR Recurrent Purchases VEHICLE SUPPLIES	37.63
9222600143	O'REILLY AUTOMOTIVE SERVICES 510939	OPEN PURCHASE ORDER FOR Recurrent Purchases VEHICLE SUPPLIES	10.49
9332600079	O'REILLY AUTOMOTIVE STORES #159819	OPEN PO FOR FOR IN HOUSE MECHANIC FOR BUS FLEETRFP 0724-GM	53.06
9332600079	O'REILLY AUTOMOTIVE STORES #159819	OPEN PO FOR FOR IN HOUSE MECHANIC FOR BUS FLEETRFP 0724-GM	63.74
9332600079	O'REILLY AUTOMOTIVE STORES #159819	OPEN PO FOR FOR IN HOUSE MECHANIC FOR BUS FLEETRFP 0724-GM	11.99
9362600413	Fairway Supply, Inc	TWEAKER HINGE TOOL - MAINT DEPTBUY BOARD 756-24FA.1 - STRAT	126.15
9362600547	O'REILLY AUTOMOTIVE STORES	AUTO PARTS - MAINT DEPTRFP-0724-GMSFA.1 - STRATEGIC PRIORITY	52.56
			9,484.07

Checks Issued

Bank Account: General

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800474	C D W - Government Inc #1967652	ITEMS REQUESTED FOR USE IN THE SPECIAL	01/22/2026	01/22/2026	920.85
800475	Cameron County Tax Office	VEHICLE REGISTRATION RENEWAL- (34) @ 7.50	01/22/2026	01/22/2026	7.50
800476	Cameron County Tax Office	OPEN PO FOR VEHICLE REGISTRATIONS -	01/22/2026	01/29/2026	-22.00
800477	Cameron County Tax Office	OPEN PO FOR VEHICLE REGISTRATIONS -	01/22/2026	01/22/2026	22.00
800478	Cameron County Tax Office	OPEN PO FOR VEHICLE REGISTRATIONS -	01/22/2026	01/22/2026	22.00
800479	Cameron County Tax Office	OPEN PO FOR VEHICLE REGISTRATIONS -	01/22/2026	01/22/2026	22.00
800480	Cameron County Tax Office	OPEN PO FOR VEHICLE REGISTRATIONS -	01/22/2026	01/22/2026	22.00
800481	Cameron County Tax Office	OPEN PO FOR VEHICLE REGISTRATIONS -	01/22/2026	01/22/2026	7.50
800482	Cameron County Tax Office	vehicle/trailer registration renewal of CTE vehicle/trailers.	01/22/2026	01/22/2026	7.50
800483	Cameron County Tax Office	vehicle/trailer registration renewal of CTE vehicle/trailers.	01/22/2026	01/22/2026	7.50
800484	Cameron County Tax Office	vehicle/trailer registration renewal of CTE vehicle/trailers.	01/22/2026	01/22/2026	7.50

Checks Issued

Bank Account: **General**

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800485	Cameron County Tax Office	VEHICLE REGISTRATION RENEWAL FOR	01/22/2026	01/22/2026	7.50
800486	Cameron County Tax Office	VEHICLE REGISTRATION RENEWAL FOR	01/22/2026	01/22/2026	7.50
800487	Cameron County Tax Office	VEHICLE REGISTRATION RENEWAL FOR	01/22/2026	01/22/2026	7.50
800488	CareerSafe LLC	OSHA 10 Hr student certification exam fees. Students in	01/22/2026	01/22/2026	1,050.00
800489	Central Ready Mix Concrete Co	Police/Security (Cement Slab)	01/22/2026	01/22/2026	300.00
800490	Cheer Brands Inc	PARTICIPANT FEE FOR CHEER COMPETITION	01/22/2026	01/22/2026	1,380.00
800491	Chick-fil-A 27th Nolona	Student Meals for January 16th, 2026, SBHS JV/9th	01/22/2026	01/22/2026	179.00
800492	Children's Museum Of Brownsville	January 16, 2026 Field Trip for ACU 1st -5th grade	01/22/2026	01/22/2026	225.00
800493	Chuys Custom Sports	McKinney students needing uniform polo's	01/22/2026	01/22/2026	399.64
800494	Cielo Office Products, LLC	Instructional Supplies	01/22/2026	01/22/2026	2,905.18
800495	Dairy Queens - Bowen Co, Inc	Student Meals for November 21st, 2025, Varsity Girls	01/22/2026	01/22/2026	202.38

Checks Issued

Bank Account: **General**

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800496	Dell Marketing LP	computer supplies for CTE laptops.	01/22/2026	01/22/2026	3,171.38
800497	Demco Inc	Library Materials	01/22/2026	01/22/2026	224.73
800498	Doggett Freightliner of South Tex	214 LABOR TO PERFORM REPAIRS SPED BUS	01/22/2026	01/22/2026	3,438.58
800499	Domino's	Student Meals for chess tournament-1/17/26- SBHS	01/22/2026	01/22/2026	204.45
800500	Economy Awards Company	Trophies for Battle of the Books district-wide Competition	01/22/2026	01/22/2026	374.60
800501	Edcouch Elsa ISD	C/O Juan Aguinaga	01/22/2026	01/22/2026	400.00
800502	Educational Enterprises Recording C	General Supplies/2204-375-281	01/22/2026	01/22/2026	200.00
800503	Eduphorial Incorporated	Texas Test Maker Eduphoria Renewal	01/22/2026	01/22/2026	19,765.85
800504	Ewell Educational Services, Inc.	Registration fee for 1st Annual TSTC Regional Welding	01/22/2026	01/22/2026	150.00
800505	Firestone Store #44HF	PURCHASE OF TIRES FOR 2016 FORD VAN FOR	01/22/2026	01/22/2026	864.19
800506	Fleetpride	BOARD APPROVED 6/25/2025	01/22/2026	01/22/2026	1,080.42

Checks Issued

Bank Account: General

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800507	Gillman Chevrolet BPG	Repairs to 2018 Chevrolet Suburban, TPMS sensors.	01/22/2026	01/22/2026	710.00
800508	Grainger Industrial Supplies	Maintenance Paint Shop - (O-Rings, Pressure Gun &	01/22/2026	01/22/2026	538.31
800509	H E B Food Store	Classroom supplies to support counting and sorting	01/22/2026	01/22/2026	1,012.82
800510	High Quality Customs LLC	STAFF ONE TIME	01/22/2026	01/22/2026	2,250.00
800511	Hobby Lobby Stores Inc	Furniture for the Admin Building	01/22/2026	01/22/2026	378.55
800512	Holt Truck Centers of Texas LLC	BUS PARTS FOR TRANSPORTATION FLEET	01/22/2026	01/22/2026	2,176.19
800513	Math GPS LLC	Math Instructional Supplies	01/22/2026	01/22/2026	11,971.17
800514	Mc Coy's Building Supply	OPEN PO FOR IN HOUSE MECHANIC FOR SCHOOL	01/22/2026	01/22/2026	961.47
800515	Priority Dispatch Corp.	ETC course manual w/certification exam for Dispatch	01/22/2026	01/22/2026	10,183.00
800516	Mr G's Sno Wiz LLC	BREAKFAST TACOS. SATURDAY JAN 17, 2026,	01/22/2026	01/22/2026	93.76
800517	National Notary Association	Veronica A. Martinez	01/22/2026	01/22/2026	200.00

Checks Issued

Bank Account: General

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800518	National Student Clearinghouse	High School StudentTraker one year subscription	01/22/2026	01/22/2026	595.00
800519	ODP Business Solutions, LLC	General supplies for all classrooms	01/22/2026	01/22/2026	15,382.43
800520	OTC Brands, Inc.	Oriental Trading Purchase for Supplies for Fred Booth	01/22/2026	01/22/2026	180.78
800521	American Express	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3	01/22/2026	01/22/2026	24,533.63
800522	J Maya Designs & Graphics LLC	SBHS Varsity Golf, supplies, Coach Henry Valle	01/22/2026	01/22/2026	490.50
800523	J W Pepper & Son, Inc	General Supplies/RFP-1224-GMS	01/22/2026	01/22/2026	30.74
800524	Jason's Deli	Student Meals for January 10th, 2026, Girl's Basketball	01/22/2026	01/22/2026	374.16
800525	KLC Video Security	Monitor Cast Access Control Aiphone For Fred Booth	01/22/2026	01/22/2026	40,243.00
800526	La Especial Bakery	Sweetbread for 2025-2026 i-Ready Trainings	01/22/2026	01/22/2026	11.00
800527	LAMAC INC	Supplies for Dr. Cash ASP Activities	01/22/2026	01/22/2026	239.34
800528	Lewis Electric Motors Inc	HVAC CHILLER MOTOR/PUMP REPAIRS AT	01/22/2026	01/22/2026	2,235.00

American Express**Check #800521**

Purchase Order Number	Full Name	Description	Amount
1012600089	School Specialty, LLC	CLASSROOM SUPPLIES (LIFESKILLS)RFP-0724-GMSGOAL 1: SBCISD / FRED BOOTH I	230.27
1012600089	School Specialty, LLC	CLASSROOM SUPPLIES (LIFESKILLS)RFP-0724-GMSGOAL 1: SBCISD / FRED BOOTH I	144.40
1032600179	Lakeshore Learning Materials	items/instructional materials being purchased for Bilingual student use in the classr	209.40
1122600126	Lakeshore Learning Materials	Teaching Supplies for Bilingual StudentsBuyBoard 750-24GOAL 1 - Will increase stu	2,501.76
1172600096	School Specialty, LLC	Classroom SuppliesReference PO: 1172600021 - Items arrived after yr. 5 accounts cl	155.76
1172600096	School Specialty, LLC	Classroom SuppliesReference PO: 1172600021 - Items arrived after yr. 5 accounts cl	563.26
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 2	61.05
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 2	65.85
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 2	65.85
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 2	65.85
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 2	65.85
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 2	65.85
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 2	65.85
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 2	65.85
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 2	65.85
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 2	65.85
8362600087	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by provic	1,287.23
8362600087	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by provic	260.68
8362600088	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by provic	1,461.58
8362600088	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by provic	86.33
8362600089	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by provic	475.06
8362600089	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by provic	68.61
8362600089	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by provic	86.33
8362600089	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by provic	936.33
8362600090	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by provic	349.28
8362600090	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by provic	91.48
8362600090	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by provic	1,573.75
8362600092	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by provic	961.41
8362600092	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by provic	45.74
8362600092	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by provic	59.91
8362600093	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by provic	1,067.06
8362600102	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by provic	930.38
8362600102	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by provic	4.63

8362600102	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by provic	1,799.05
8362600122	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by provic	163.44
8362600122	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by provic	32.28
8362600122	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by provic	1,832.92
8362600123	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by provic	48.42
8362600123	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by provic	778.61
8362600123	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by provic	1,201.61
8362600124	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by provic	163.44
8362600124	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by provic	1,859.93
8362600124	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by provic	16.14
8362600125	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by provic	1,294.97
8362600125	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by provic	676.91
8362600125	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by provic	48.42
9312600269	Jason's Deli	Student Meals for January 9th, 2026, Girls Varsity Wrestling, Cat Classic Tournament	156.26
9312600270	Jason's Deli	Student Meals for January 15th, 2026, Girls Varsity Wrestling, District Duals-PSJA/ W	185.82
9312600517	Jason's Deli	Student Meals for January 9th, 2026, Boys' Varsity Wrestling, Cat Classic Tournament	136.92
			24,533.63

Checks Issued

Bank Account: **General**

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800529	Los Fresnos CISD	C/O Los Fresnos Athletics ATTN: Rene Morales	01/22/2026	01/22/2026	350.00
800530	Los Fresnos High School	Attn: Becky Garcia	01/22/2026	01/22/2026	300.00
800531	Lowe's Business Acct #1648	PURCHASE OF NETWORK/COMPUTER SUPPLIES-	01/22/2026	01/22/2026	3,151.87
800532	Lube Masters	Rotine Maintenace for Oil Change , Air filter , windshield	01/22/2026	01/22/2026	73.42
800533	Sam's Club Direct Commercial	Refreshments for New Teacher Check-In Meeting on	01/22/2026	01/22/2026	2,458.84
800534	San Benito Animal Hospital Inc	K-9 Medical Services	01/22/2026	01/22/2026	251.50
800535	San Benito CISD	Open PO for student PreKinder Snacks for School Year	01/22/2026	01/22/2026	580.00
800536	San Benito CISD Child Nutrition Pro	TO PURCHASE PK SNACKS	01/22/2026	01/22/2026	3,814.00
800537	Sizzling Caesars, LLC	Student Meals for January 9th, 2026, SBHS JV light	01/22/2026	01/22/2026	262.00
800538	Staples Business Advantage	TO PURCHASE SUPPLIES FOR ADMIN AND OFFICE	01/22/2026	01/22/2026	2,051.00
800539	Superior Alarms	FIRE ALARM AND INTERCOME (PA) SYSTEM	01/22/2026	01/22/2026	912.50

Checks Issued

Bank Account: **General**

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800540	Sweetwater	SBHS Band Dept. - Supplies for RVMS Band Dept.,. Use	01/22/2026	01/22/2026	1,099.38
800541	T A S B Inc	2026 Governance Camp	01/22/2026	01/22/2026	100.00
800542	T S P R A	TSPRA Conference February 16-19, 2026 for Evan	01/22/2026	01/22/2026	635.00
800543	Teacher's Discovery	Social Studies materials for instructional use in the	01/22/2026	01/22/2026	318.63
800544	Texas Roadhouse, Inc.	Student Meals for January 10th, 2026, Bubba's 33,	01/22/2026	01/22/2026	470.00
800545	Texas Southmost College District	Dual Enrollment Stoles DIP: Goal 3: SBCISD will provide	01/22/2026	01/22/2026	66.00
800546	The Home Depot/G E C F	ENVIRONMENTAL SCIENCE (CLASS LESSON	01/22/2026	01/22/2026	2,282.04
800547	THERAPEUTIC RESEARCH CENTER, LLC	Pharmacy Tech annual subscription & exam fees for	01/22/2026	01/22/2026	5,200.00
800548	Tip Top Towing	OPEN PO FOR WRECKER SERVICES-REGULAR	01/22/2026	01/22/2026	450.00
800549	TMEA Region 28 Band	SBHS Band Dept. - Entry Fees for BCMS Band student	01/22/2026	01/22/2026	98.00
800550	TMEA Region 28 Band	SBHS Band Dept. - Entry Fees for RVMS Band student	01/22/2026	01/22/2026	66.00

Checks Issued

Bank Account: General

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800551	Trafera, LLC	Interactive Screens displays interact seamlessly with	01/22/2026	01/22/2026	15,218.00
800552	TreviPay-Walmart	McKinney Vento Student's needing clothing	01/22/2026	01/22/2026	238.22
800553	Whataburger	Student Meals for January 10th, 2026, Boys' Varsity	01/22/2026	01/22/2026	2,154.45
800554	World Wide Imaging Supplies	Ink/Toner for Administration printers	01/22/2026	01/22/2026	458.80
800555	Gulf Coast Paper Co -Food Service #4442499	Paper Products for all District Cafeterias (Janitorial Paper	01/22/2026	01/22/2026	3,093.25
800556	H E B Food Store	Purchase of Food and Non Food items for Catering	01/22/2026	01/22/2026	51.65
800557	Hiland Dairy Foods Co. LLC-Conroe Plant	Milk Orders for all District Cafeterias for Jan 5-30,2026	01/22/2026	01/22/2026	18,283.03
800558	Labatt Food Service	Grocery Orders for District Cafeterias JAN 14,2026	01/22/2026	01/22/2026	116,866.89
800559	Nicho Produce Company	Produce Orders for all District Cafeterias 2025-2026 For	01/22/2026	01/22/2026	14,896.72
800560	Sam's Club Direct Commercial	PURCHASE OF FOOD ITEMS AND NON FOOD ITEMS	01/22/2026	01/22/2026	584.74
800561	SYSCO Central Texas Inc	PAPER AND PLASTIC PRODUCTS FOR A SCHOOL	01/22/2026	01/22/2026	6,624.65

Checks Issued

Bank Account: General

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800562	Terra Cooling, LLC	Board Approved August 13, 2025	01/22/2026	01/22/2026	1,316.42
800563	Brownsville I S D /Rivera High Scho	C/O Greg Blanco	01/22/2026	01/22/2026	600.00
800564	Brownsville ISD - Veterans Memorial ECHS	C/O Pete Lozano	01/22/2026	01/22/2026	300.00
800565	Sam's Club Direct Commercial	ITEMS NEEDED FOR X-MAS LIBRARY SOCIAL	01/23/2026	01/23/2026	4,221.09
800566	ROGERIO MERCADO JR	2024-2025 Wellness Incentive Reimbursement	01/26/2026	06/18/2025	150.00
800567	A-Press Express	Linen Service for CNP Department.	01/29/2026	01/29/2026	22.50
800568	H E B Food Store	Purchase of Food and Non Food items for Catering	01/29/2026	01/29/2026	166.83
800569	Hiland Dairy Foods Co. LLC-Conroe Plant	Milk Orders for all District Cafeterias for Jan 5-30,2026	01/29/2026	01/29/2026	17,795.04
800570	Labatt Food Service	Grocery Order (ADD-ON'S) FOR ALL CAFETERIAS	01/29/2026	01/29/2026	94,747.76
800571	Nicho Produce Company	Produce Orders for all District Cafeterias 2025-2026 For	01/29/2026	01/29/2026	10,493.07
800572	Sam's Club Direct Commercial	PURCHASE OF FOOD ITEMS AND NON FOOD ITEMS	01/29/2026	01/29/2026	323.95

Checks Issued

Bank Account: General

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800573	SYSCO Central Texas Inc	PAPER AND PLASTIC PRODUCTS FOR A SCHOOL	01/29/2026	01/29/2026	3,318.95
800574	Terra Cooling, LLC	TO SERVICE CAFETERIA EQUIPMENT FOR CNP	01/29/2026	01/29/2026	5,222.60
800575	American Express	BLANKET Print Publications San Benito News	01/29/2026	01/29/2026	28,261.85
800576	NANCY RAMIREZ CASAS	Monthly mileage reimbursement for CCMR Director	01/29/2026	01/29/2026	244.14
800577	FERMIN JONATHAN CASTILLO	SBHS Band Dept. - Per Diem and Mileage Reimb. for	01/29/2026	01/29/2026	263.00
800578	MARIELY KEREN CASTILLO	SBHS Band Dept. - Per Diem/Mileage Reimb. Expenses	01/29/2026	01/29/2026	332.00
800579	MANUEL CERDA III	SBHS Band Dept. - Per Diem/Mileage Reimb. Expenses	01/29/2026	01/29/2026	332.00
800580	JOANNE SANCHEZ CISNEROS	Mileage Reimbursement/Region One Workshop-Migrant	01/29/2026	01/29/2026	68.66
800581	IGNACIO CRUZ III	Post Season Travel/Meals Students & Directors	01/29/2026	01/29/2026	800.00
800582	MELISSA VALERIE DE LEON	SCHOOL BUSINESS TRAVEL MILEAGE	01/29/2026	01/29/2026	67.57
800583	Double Tree by Hilton San Antonio	SBHS Band Dept. - Lodging Expenses for Orchestra	01/29/2026	01/29/2026	542.83

American Express**Check #800575**

Purchase Order Number	Full Name	Description	Amount
0422600003	Xerox Corporation	BILLABLE PRINTS COLOR COPIES MARCH, JULY THRU DECEMBER 2025 MILLER JORDAN CAN	15.05
1012600039	Xerox Corporation	XEROX USAGE CHARGES FOR COLOR COPIESVENDOR#006752REGION 4 ECS-TX /OMNIA CC	121.69
1032600216	Xerox Corporation	purchase order being submitted for cost of Xerox Color Copier overages OMNIA: R241205 /	51.54
1092600044	Xerox Corporation	To Purchase Ink Supplies Instructional Supplies RFP # 00811-FEB2020G 1: Frank Roberts Elen	87.82
1122600156	Xerox Corporation	Color PrintsDIR-CPO-5425Goal 1: SBCISD/La Encantada will ensure academic excellence by p	104.63
1162600004	Xerox Corporation	COLOR COPIER OVERAGESXEROX RFP 22-7446CO.P1: SBCISD WILL DESIGN AN ALIGNED, AF	1.60
1172600013	Xerox Corporation	Xerox Overage ChargesOMNIA Contract Number: R241205G1: By June 2026, AG Leal Elem. V	78.84
2032600020	Xerox Corporation	Collegiate Academy-Color CopiesContract Number: R241205Goal 1:SBCISD/Collegiate Acade	88.89
7012600010	Xerox Corporation	Charges for colored copiesTCPN #R241205Strategic Plan: 3. Improve public relations, commu	3.85
7252600006	Xerox Corporation	Color Billable Prints	21.16
7262600034	Xerox Corporation	Color Copies Overage for Business Office & Payroll2024-2025 SCHOOL YEARTCPN #R150302	77.37
7272600001	Xerox Corporation	Overages TCPN#R241205HR Dept./Risk Management 2025-2026 School YearFI.P2: San Benit	13.61
7282600011	Xerox Corporation	BOARD APPROVED 06/25/2025 LEASE AGREEMENT FOR 48 MONTHSFOR DISTRICTWIDE CO	434.84
7282600011	Xerox Corporation	BOARD APPROVED 06/25/2025 LEASE AGREEMENT FOR 48 MONTHSFOR DISTRICTWIDE CO	170.08
7282600011	Xerox Corporation	BOARD APPROVED 06/25/2025 LEASE AGREEMENT FOR 48 MONTHSFOR DISTRICTWIDE CO	299.81
7282600011	Xerox Corporation	BOARD APPROVED 06/25/2025 LEASE AGREEMENT FOR 48 MONTHSFOR DISTRICTWIDE CO	170.08
7282600011	Xerox Corporation	BOARD APPROVED 06/25/2025 LEASE AGREEMENT FOR 48 MONTHSFOR DISTRICTWIDE CO	150.92
7282600011	Xerox Corporation	BOARD APPROVED 06/25/2025 LEASE AGREEMENT FOR 48 MONTHSFOR DISTRICTWIDE CO	150.92
7282600011	Xerox Corporation	BOARD APPROVED 06/25/2025 LEASE AGREEMENT FOR 48 MONTHSFOR DISTRICTWIDE CO	149.95
7282600011	Xerox Corporation	BOARD APPROVED 06/25/2025 LEASE AGREEMENT FOR 48 MONTHSFOR DISTRICTWIDE CO	149.95
7282600011	Xerox Corporation	BOARD APPROVED 06/25/2025 LEASE AGREEMENT FOR 48 MONTHSFOR DISTRICTWIDE CO	150.92
7282600011	Xerox Corporation	BOARD APPROVED 06/25/2025 LEASE AGREEMENT FOR 48 MONTHSFOR DISTRICTWIDE CO	155.10
7282600011	Xerox Corporation	BOARD APPROVED 06/25/2025 LEASE AGREEMENT FOR 48 MONTHSFOR DISTRICTWIDE CO	150.92
7282600011	Xerox Corporation	BOARD APPROVED 06/25/2025 LEASE AGREEMENT FOR 48 MONTHSFOR DISTRICTWIDE CO	169.23
7282600011	Xerox Corporation	BOARD APPROVED 06/25/2025 LEASE AGREEMENT FOR 48 MONTHSFOR DISTRICTWIDE CO	169.23
7282600011	Xerox Corporation	BOARD APPROVED 06/25/2025 LEASE AGREEMENT FOR 48 MONTHSFOR DISTRICTWIDE CO	150.92
7282600011	Xerox Corporation	BOARD APPROVED 06/25/2025 LEASE AGREEMENT FOR 48 MONTHSFOR DISTRICTWIDE CO	174.26
7282600011	Xerox Corporation	BOARD APPROVED 06/25/2025 LEASE AGREEMENT FOR 48 MONTHSFOR DISTRICTWIDE CO	299.81
7282600011	Xerox Corporation	BOARD APPROVED 06/25/2025 LEASE AGREEMENT FOR 48 MONTHSFOR DISTRICTWIDE CO	299.81
7282600011	Xerox Corporation	BOARD APPROVED 06/25/2025 LEASE AGREEMENT FOR 48 MONTHSFOR DISTRICTWIDE CO	321.97
7282600011	Xerox Corporation	BOARD APPROVED 06/25/2025 LEASE AGREEMENT FOR 48 MONTHSFOR DISTRICTWIDE CO	149.95
7282600011	Xerox Corporation	BOARD APPROVED 06/25/2025 LEASE AGREEMENT FOR 48 MONTHSFOR DISTRICTWIDE CO	149.95

7522600002	San Benito News	BLANKET Print Publications San Benito NewsCO.2.4	500.00
8012600005	Xerox Corporation	Academics Department - Color CopiesOMINIA Partners - Contract Number: 2020002686Strat	81.34
8012600005	Xerox Corporation	Academics Department - Color CopiesOMINIA Partners - Contract Number: 2020002686Strat	105.00
8032600027	Xerox Corporation	Printing Services OMNIA purchasing method; Goal 1 SBCISD will increase student academic a	15.38
8722600013	Xerox Corporation	Purchase order to pay for the Xerox color print overage charges throughout the year.TCPN c	207.39
8732600013	Xerox Corporation	Xerox copier overages/color copiesGoal 1: SBCISD will increase student academic achieveme	5.86
9222600030	Xerox Corporation	Re-Current Montly Fees for color Billable Prints for the police deparmtent GOAL 1: F1.2 Strat	45.39
9352600040	Xerox Corporation	Color copies 2025 - 2026 for Child Nutrition ProgramGOAL: 1 FI.2SBCISD WILL MAINTAIN EF	26.77
9502600120	Xerox Corporation	Color copies for 2025 - 2026FACE Dept.	103.81
			28,261.85

Checks Issued

Bank Account: General

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800584	RENE FLORES JR	Mileage Reimbursement	01/29/2026	01/29/2026	38.66
800585	NOE GARCIA III	SBHS Band Dept. - Per Diem/Mileage Reimb. Expenses	01/29/2026	01/29/2026	332.00
800586	RAFAEL GARCIA	SBHS Band Dept. - Lunch/Dinner Meal Money for SBHS	01/29/2026	01/29/2026	638.00
800587	RAFAEL GARCIA	SBHS Band Dept. - Per Diem/Mileage Reimb. Expenses	01/29/2026	01/29/2026	401.00
800588	RAUL GARZA III	SBHS Band Dept. - Per Diem/Mileage Reimb. Expenses	01/29/2026	01/29/2026	401.00
800589	ELIZABETH JARAMILLO GOVEA	Meal and Mileage Reimbursement for attendance to	01/29/2026	01/29/2026	604.25
800590	Grand Hyatt San Antonio	SBHS Band Dept. - Lodging Expenses for Two SBHS	01/29/2026	01/29/2026	907.38
800591	Grand Hyatt San Antonio	SBHS Band Dept. - Lodging Expenses for BCMS Band	01/29/2026	01/29/2026	549.49
800592	GABRIEL HERNANDEZ	SBHS Band Dept. - Per Diem/Mileage Reimb. for SBHS	01/29/2026	01/29/2026	401.00
800593	Holiday InnRiverwalk	SBHS Band Dept. - Lodging Expenses for SBHS Band	01/29/2026	01/29/2026	723.78
800594	ASHLEY LAUREN JACKSON	Meal Reimbursement for attendance to TMEA 2026	01/29/2026	01/29/2026	241.50

Checks Issued

Bank Account: **General**

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800595	DAVID JIMENEZ JR	SBHS Band Dept. - Per Diem/Mileage Reimb. Expenses	01/29/2026	01/29/2026	332.00
800596	JEANA DANIELLE LARA	Meal Reimbursement for attendance to TMEA 2026	01/29/2026	01/29/2026	241.50
800597	Onario Ledezma	Meal Reimbursement for attendance to TMEA 2026	01/29/2026	01/29/2026	241.50
800598	KRISTEN LONGORIA	Student and Staff Meals for Regional Girls Wrestling	01/29/2026	01/29/2026	1,938.00
800599	ALEJANDRO MARTINEZ	SBHS Band Dept. - Per Diem/Mileage Reimb. Expenses	01/29/2026	01/29/2026	332.00
800600	ERADIO MARTINEZ	Traveling/Director Meal & Mileage	01/29/2026	01/29/2026	671.53
800601	DANIEL MENDEZ	Meal per diem for 1st Annual TSTC Regional Welding	01/29/2026	01/29/2026	60.00
800602	NATALIA MONTEZ	Meal Reimbursement for attendance to TMEA 2026	01/29/2026	01/29/2026	241.50
800603	JAVIER MORAN JR	SBHS Band Dept. - Per Diem/Mileage Reimb. Expenses	01/29/2026	01/29/2026	332.00
800604	JORGE MUJICA JR	SBHS Band Dept. - Per Diem/Mileage Reimb. Expenses	01/29/2026	01/29/2026	401.00
800605	Perry Mechanical Systems	REPLACEMENT PART FOR HVAC EQUIPMENT AT	01/29/2026	01/29/2026	53.00

Checks Issued

Bank Account: **General**

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800606	Pizza Properties, Inc.	Student Meals for January 24th, 2026, SBHS Varsity	01/29/2026	01/29/2026	450.00
800607	Petroleum Solutions Inc	EMERGENCY PO FOR FUEL PUMP REPAIRS	01/29/2026	01/29/2026	266.00
800608	PICO Propane and Fuels	OPEN PO FOR DISTRICT FUEL FOR FLEET	01/29/2026	01/29/2026	17,003.06
800609	MELINDA PINON	CONTRACTED SERVICES - SPEECH LANGUAGE	01/29/2026	01/29/2026	1,368.00
800610	NAYELLI QUIROGA	Meal Reimbursement for attendance to TMEA 2026	01/29/2026	01/29/2026	241.50
800611	Raising Canes Restaurants LLC	Student Meals for January 9th, 2026, Boys JV Dark	01/29/2026	01/29/2026	257.25
800612	Raising Cane's Restaurants LLC	Student Meals for January 22nd, 2026, Boys' JV	01/29/2026	01/29/2026	1,295.43
800613	REE Inc McDonald's	Student Meals for January 15th, 2026, Riverside MS	01/29/2026	01/29/2026	317.23
800614	Region One Education Service Center	Consultant Contract T-TESS Trainings and Calibration	01/29/2026	01/29/2026	24,395.00
800615	Renaissance Learning	Board Approved: September 17, 2025	01/29/2026	01/29/2026	59,404.48
800616	Republic Services Inc	OPEN PURCHASE ORDER- DISPOSAL OF TRASH	01/29/2026	01/29/2026	2,156.81

Checks Issued

Bank Account: **General**

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800617	R-5 Eateries Harlingen, LLC	Student Meals for January 23rd, 2026, Boys Varsity	01/29/2026	01/29/2026	300.00
800618	R-5 Eateries, LLC	Student Meals for January 13th, 2026, Girls Varsity	01/29/2026	01/29/2026	434.00
800619	ARTURO AMOS RIVAS	SBHS Band Dept. - Per Diem/Mileage Reimb. Expenses	01/29/2026	01/29/2026	401.00
800620	DANIELLE ROCHA	Meal Reimbursement for attendance to TMEA 2026	01/29/2026	01/29/2026	241.50
800621	DULCE RODRIGUEZ	SBHS Band Dept. - Meal Money Expenses for	01/29/2026	01/29/2026	380.00
800622	MARIA ARMINDA RODRIGUEZ	Travel to Region One Training - 1-23-2026 - Chapter 37	01/29/2026	01/29/2026	68.66
800623	Rush Truck Centers of Texas LP	GEO TAB FOR TRANSPORTATION FLEET	01/29/2026	01/29/2026	4,733.99
800624	San Antonio Marriott Northwest	SBHS Band Dept. - Lodging Expenses for SBHS Band	01/29/2026	01/29/2026	664.44
800625	San Antonio Marriott Rivercenter	SBHS Band Dept. - Lodging Expenses for BCMS Band	01/29/2026	01/29/2026	547.72
800626	San Antonio Marriott Rivercenter	SBHS Band Dept. - Lodging Expenses for MJMS Band	01/29/2026	01/29/2026	547.72
800627	San Antonio Marriott Rivercenter	SBHS Band Dept. - Lodging Expenses for RVMS Band	01/29/2026	01/29/2026	730.30

Checks Issued

Bank Account: **General**

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800628	San Antonio Marriott Riverwalk Hotel	SBHS Band Dept. - Lodging Expenses for	01/29/2026	01/29/2026	1,213.27
800629	San Antonio Marriott Riverwalk Hotel	Post Season Travel/Hotel Advance TMEA ALL State	01/29/2026	01/29/2026	1,897.88
800630	San Antonio Marriott Riverwalk Hotel	Post Season Travel/Hotel Advance TMEA All State	01/29/2026	01/29/2026	4,227.88
800631	JOHN CHRISTIAN SOLIS	MEAL AND MILEAGE MARGARITAVILLE BEACH	01/29/2026	01/29/2026	148.65
800632	JAMES RYAN SPENCE	SBHS Band Dept. - Per Diem/Mileage Reimb. Expenses	01/29/2026	01/29/2026	332.00
800633	JAVIER TAMEZ	SBHS Band Dept. - Per Diem/Mileage Reimb. Expenses	01/29/2026	01/29/2026	263.00
800634	BARBARA JEAN TAPIA	SBHS Band Dept. - Per Diem/Mileage Reimb. Expenses	01/29/2026	01/29/2026	401.00
800635	The Emily Morgan Hotel - a Double Tree by	SBHS Band Dept. - Lodging Expenses for BCMS/RVMS	01/29/2026	01/29/2026	561.12
800636	KARINA JANETH VELA	SBHS Band Dept. - Per Diem and Mileage Reimb. for	01/29/2026	01/29/2026	332.00
800637	Verizon Wireless Services LLC	Monthly Hot Spot Services for KSBG	01/29/2026	01/29/2026	45.00
800638	LESLIE J WHITTEMORE	Meal and Mileage Reimbursement for attendance to	01/29/2026	01/29/2026	604.25

Checks Issued

Bank Account: **General**

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800639	ALEJANDRO YSQUIERDO JR	Student/Staff meals for Boys Regional Wrestling meet	01/29/2026	01/29/2026	1,824.00
800640	AFINA PIANO SERVICES LLC	Contracted Maintenance and Repairs/RFP-1025-PCS	01/29/2026	01/29/2026	1,800.00
800641	AKRONROLS LLC	HVAC BUILDING AUTOMATIONS CONTROLS	01/29/2026	01/29/2026	1,920.00
800642	Amazon Capital Services	Instructional Supplies	01/29/2026	01/29/2026	8,089.92
800643	American Express	Office Supplies	01/29/2026	01/29/2026	4,162.84
800644	Andy's Auto Air & Supplies Inc	BOARD APPROVED 6/25/2025	01/29/2026	01/29/2026	953.86
800645	Apple Inc	iPad Pro for Diana Atkinson, Director of Elementary	01/29/2026	01/29/2026	1,398.00
800646	Auto Zone Stores Inc	OPEN PO FOR FOR IN HOUSE MECHANIC	01/29/2026	01/29/2026	69.19
800647	B & H Photo Video	Microphones needed for Theatre Arts and School	01/29/2026	01/29/2026	2,245.72
800648	Band Shoppe	SBHS Band Dept. - Supplies for SBHS Band	01/29/2026	01/29/2026	188.80
800649	Bench Daddy	Super Duper Foldless King David Silver/Powerlifting,	01/29/2026	01/29/2026	2,000.00

American Express**Check #800643**

Purchase Order Number	Full Name	Description	Amount
0072600156	Indoff Incorporated	urse's Supplies for A. GarzaBID#: RFP-0724-GMSNo DebarmentStrategic	334.45
0072600157	Indoff Incorporated	Supplies for the conference room for staff and parents meetingBID#: RF	25.99
0222600030	Matheson Tri-Gas Inc	Cylinder rental/content for instructional use in welding shops, SBHS & S	389.11
0222600030	Matheson Tri-Gas Inc	Cylinder rental/content for instructional use in welding shops, SBHS & S	184.88
0222600265	Matheson Tri-Gas Inc	Welding supplies for instructional use in Welding classes, SBHS, Daniel M	1,090.83
0222600290	O'Reilly Automotive Stores, Inc	supplies for instructional use in Automotive classesRFP 0724 GMSDIP gc	460.85
0222600290	O'Reilly Automotive Stores, Inc	supplies for instructional use in Automotive classesRFP 0724 GMSDIP gc	-22.00
1122600170	Gateway Printing	Office SuppliesBuyboard 755-24Goal 1: SBCISD/La Encantada will ensure	112.21
1622600331	O'REILLY AUTOMOTIVE STORES	SBHS Band Dept. - Supply parts needed for SBHS Band Tractor/TrailerRF	45.96
9222600002	O'REILLY AUTOMOTIVE SERVICES 510939	OPEN PURCHASE ORDER FOR EMERGENCY VEHICLE SUPPLIES / Parts	19.99
9222600002	O'REILLY AUTOMOTIVE SERVICES 510939	OPEN PURCHASE ORDER FOR EMERGENCY VEHICLE SUPPLIES / Parts	89.77
9332600079	O'REILLY AUTOMOTIVE STORES #159819	OPEN PO FOR FOR IN HOUSE MECHANIC FOR BUS FLEETRF 0724-GM	5.96
9332600079	O'REILLY AUTOMOTIVE STORES #159819	OPEN PO FOR FOR IN HOUSE MECHANIC FOR BUS FLEETRF 0724-GM	167.88
9332600079	O'REILLY AUTOMOTIVE STORES #159819	OPEN PO FOR FOR IN HOUSE MECHANIC FOR BUS FLEETRF 0724-GM	254.95
9332600079	O'REILLY AUTOMOTIVE STORES #159819	OPEN PO FOR FOR IN HOUSE MECHANIC FOR BUS FLEETRF 0724-GM	237.22
9332600079	O'REILLY AUTOMOTIVE STORES #159819	OPEN PO FOR FOR IN HOUSE MECHANIC FOR BUS FLEETRF 0724-GM	13.37
9362600533	Gulf Coast Paper -Adm Maint #4442500	Berta Cabaza MS (Repair of 20 High Speed Buffer)Targeted Goal: Goal 6: SBCISD will provide	93.00
9362600561	Gateway Printing	Maintenance Office (Binders)Targeted Goal: Goal 6: SBCISD will provide	47.36
9362600567	O'REILLY AUTOMOTIVE STORES	Maintenance Parts for Plumbers TrailerTargeted Goal: Goal 6: SBCISD wil	141.40
9362600568	O'REILLY AUTOMOTIVE STORES	Maintenance Parts for Plumbers Mini Excavator Targeted Goal: Goal 6: S	89.36
9362600569	O'REILLY AUTOMOTIVE STORES	Maintenance Parts for TractorsTargeted Goal: Goal 6: SBCISD will provide	204.60
9362600570	O'REILLY AUTOMOTIVE STORES	Maintenance Parts for Truck M35Targeted Goal: Goal 6: SBCISD will prov	101.97
9382600197	Dealers Electrical Supply	PARTS/SUPPLIES FOR LA PALOMA ELEMENTARY, HEAD START RESTROC	73.73
			4,162.84

Checks Issued

Bank Account: General

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800650	Bio-Ops LLC	Medical waste collection (monthly) for disposal,	01/29/2026	01/29/2026	70.00
800651	Breakaway Cruises	Thursday, January 22, 2026La Paloma Elementary 3rd	01/29/2026	01/29/2026	500.00
800652	AARON CANTU	Consultant contract: Program Director for Nurse Aide	01/29/2026	01/29/2026	6,000.00
800653	Carolina Biological Supply Co	OWL PELLETS FOR GEAR UP	01/29/2026	01/29/2026	754.90
800654	Chick-fil-A 27th Nolona	Student Meals for January 16th, 2026, SBHS JV/9th	01/29/2026	01/29/2026	198.05
800655	Chick-fil-A @ Dixieland #02407	Student Meals for January 22nd, 2026, SBHS JV & 9th	01/29/2026	01/29/2026	639.06
800656	Chick-fil-A @ Morrison	Student Meal for Chess Tournament-1/24/26- Riverside	01/29/2026	01/29/2026	90.52
800657	Chuch E Cheese's	January 16, 2026 ACU Field Trip for Grades 1st -5th	01/29/2026	01/29/2026	179.85
800658	Chuys Custom Sports	FACE Department Shirts	01/29/2026	01/29/2026	1,078.04
800659	Cielo Office Products, LLC	Kraft Paper needed for Fine Arts to create Props, Scene	01/29/2026	01/29/2026	2,734.95
800660	Dairy Queens - Bowen Co, Inc	Student Meals for November 12th, 2025, Miller Jordan	01/29/2026	01/29/2026	184.04

Checks Issued

Bank Account: General

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800661	Dell Marketing LP	Battery needed for instructional Laptop for Lessons	01/29/2026	01/29/2026	89.37
800662	Destanie's Creations	Decorations for The Hi-5 Event, January 22, 2026 RFP-	01/29/2026	01/29/2026	265.00
800663	Doggett Freightliner of South Tex	201 IN HOUSE MECHANIC TO FIX STEERING ON	01/29/2026	01/29/2026	3,571.38
800664	Domino's	Chess Tournament Student Meal - 1/24/2026 - Sullivan	01/29/2026	01/29/2026	389.09
800665	Economy Awards Company	Trophies for 9th/JV Track Meets on Jan 29 & Feb 12,	01/29/2026	01/29/2026	2,842.09
800666	Everon, LLC	FIRE ALARM SPRINKLER SYSTEM REPAIRS AT	01/29/2026	01/29/2026	3,050.00
800667	Ewell Educational Services, Inc.	Registration fee for 1st Annual TSTC Regional Welding	01/29/2026	01/29/2026	150.00
800668	FRANCISCO J. FATICATI LUEVANO	Bilingual Trainings Dates For Secondary Dates TBD	01/29/2026	01/29/2026	5,700.00
800669	Firestone Store #44HF	Emergency PO for Dept. Tire replacements and repairs	01/29/2026	01/29/2026	653.04
800670	Flour Bluff High School NJROTC Booster Club	Registration Fee for the Flour Bluff NJROTC Sea Hornet	01/29/2026	01/29/2026	35.00
800671	Flour Bluff High School NJROTC Booster Club	Registration Fee for the Flour Bluff NJROTC Sea Hornet	01/29/2026	01/29/2026	35.00

Checks Issued

Bank Account: **General**

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800672	Gimkit, Inc	Interactive digital instructional license platform for all	01/29/2026	01/29/2026	1,000.00
800673	Grainger Industrial Supplies	Maintenance Warehouse Non-Inventory Restock	01/29/2026	01/29/2026	3,121.30
800674	H E B Food Store	Food items for instructional use in Culinary Arts, Jeanette	01/29/2026	01/29/2026	525.59
800675	Hanna Early College High School	C/O Jesus Ontiveros	01/29/2026	01/29/2026	150.00
800676	Hinojosa Beauty Supplies, LLC	Beauty supplies for instructional use in Cosmetology	01/29/2026	01/29/2026	642.55
800677	Holt Truck Centers of Texas LLC	BOARD APPROVED 6/25/2025	01/29/2026	01/29/2026	3,567.74
800678	Mares Tires	OPEN PURCHASE ORDER	01/29/2026	01/29/2026	1,008.00
800679	Mc Coy's Building Supply	OPEN PO FOR IN HOUSE MECHANIC FOR SCHOOL	01/29/2026	01/29/2026	719.94
800680	Melhart Music Center	SBHS Band Dept. - Supplies for MJMS Band Dept. Use	01/29/2026	01/29/2026	362.70
800681	Maria De Jesus Moreno	Consultant Contract for VMA Bilingual Students	01/29/2026	01/29/2026	7,000.00
800682	MOZNA CHOCOLATE	TO PURCHASE ENTRANCE FEES FOR 4TH GRADE	01/29/2026	01/29/2026	720.00

Checks Issued

Bank Account: General

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800683	National Center for Competency	Interactive review for instructional use in Phlebotomy	01/29/2026	01/29/2026	1,748.75
800684	ODP Business Solutions, LLC	the following purchase is being made for instructional	01/29/2026	01/29/2026	2,488.73
800685	Cynthia Nereyda Ortiz	Cookies for districtwide Science Fair January 6, 2026	01/29/2026	01/29/2026	390.00
800686	American Express	Victoria N. Perez, Assistant Superintendent of Finance &	01/29/2026	01/29/2026	21,247.28
800687	J Maya Designs & Graphics LLC	Shirts for Spelling Bee Participants and Coaches	01/29/2026	01/29/2026	1,286.00
800688	JML Consulta, LLC	Counseling and Mentorship Sessions at SBHS, BCMS	01/29/2026	01/29/2026	6,120.00
800689	La Especial Bakery	Sweetbread for 2025-2026 Texas Reading Academies	01/29/2026	01/29/2026	8.00
800690	La Villa ISD	La Villa ISD Shared Agreement Service	01/29/2026	01/29/2026	8,584.17
800691	LAMAC INC	Craft Supplies for ASP - La Encantada	01/29/2026	01/29/2026	125.70
800692	Lowe's Business Acct #1648	ITEMS REQUESTED FOR R. MEDINA (SBHS) / C.	01/29/2026	01/29/2026	1,352.61
800693	Lowman Education, LLC	Science curriculum school subscription/license	01/29/2026	01/29/2026	3,500.00

American Express**Check #800686**

Purchase Order Number	Full Name	Description	Amount
0412600160	School Specialty, LLC	Art/Science class suppliesOMNIA#R230305/Cart#1053976826G#1: SBCISD will increase th	204.28
0412600160	School Specialty, LLC	Art/Science class suppliesOMNIA#R230305/Cart#1053976826G#1: SBCISD will increase th	12.99
0422600126	School Specialty, LLC	POSTER/SUPPLIES CARDS, WORD STRATEGY GAMES, TEACHER DEE ANN PARSONS SPED	116.56
0422600126	School Specialty, LLC	POSTER/SUPPLIES CARDS, WORD STRATEGY GAMES, TEACHER DEE ANN PARSONS SPED	90.07
0422600126	School Specialty, LLC	POSTER/SUPPLIES CARDS, WORD STRATEGY GAMES, TEACHER DEE ANN PARSONS SPED	105.83
0432600133	School Specialty, LLC	Items needed for Counselor's OfficeRFP 0724 GMSCL.P1: SBCISD will design and aligned, i	536.90
1012600049	School Specialty, LLC	CLASSROOM SUPPLIES (KINDER)RFP-0724-GMSGOAL 1: SBCISD / FRED BOOTH ELEMENT	120.36
1012600063	School Specialty, LLC	CLASSROOM SUPPLIES (MRS. PORTILLO, 1ST GRADE)RFP-0724-GMSGOAL 1: SBCISD/FREI	67.43
1012600063	School Specialty, LLC	CLASSROOM SUPPLIES (MRS. PORTILLO, 1ST GRADE)RFP-0724-GMSGOAL 1: SBCISD/FREI	23.87
1102600076	School Specialty, LLC	TEACHER CLASSROOM INSTRUCTIONAL MATERIALSOMNIA PARTNERS (CONTRACT R230	2,302.80
1102600098	School Specialty, LLC	TEACHER CLASSROOM INSTRUCTIONAL SUPPLIESOMNIA CONTRACT	3,863.36
1102600098	School Specialty, LLC	TEACHER CLASSROOM INSTRUCTIONAL SUPPLIESOMNIA CONTRACT	808.74
1102600098	School Specialty, LLC	TEACHER CLASSROOM INSTRUCTIONAL SUPPLIESOMNIA CONTRACT	179.39
1122600093	School Specialty, LLC	Stage CurtainsOMNIA R240115QUOTE - Q-613792GOAL 1 - Will increase student academ	5,507.64
1142600056	School Specialty, LLC	La Paloma Elementary Goal 1:La Paloma Elementary School will ensure academic excellen	932.20
1142600061	School Specialty, LLC	Mrs. Lovell Librarian is needing the supplies for her library classCART 1054000353 Goal 1:L	131.68
1142600061	School Specialty, LLC	Mrs. Lovell Librarian is needing the supplies for her library classCART 1054000353 Goal 1:L	18.35
1622600063	School Specialty, LLC	SBHS Band Dept. - Office Supplies for RVMS Band Dept. UseRFP-0724-GMSRequested By:	47.96
1622600261	School Specialty, LLC	SBHS Band Dept. - Supplies for SBHS Band Dept. UseRFP-0724-GMSRequested By: Ms. D	45.13
2032600057	School Specialty, LLC	Payment for school specialty, invoice was not received for payment Refer to PO 20326000	69.08
7262600127	T A S B O	Victoria N. Perez, Assistant Superintendent of Finance & OperationsEngage Conference, R	625.00
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 2023PR	86.46
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 2023PR	145.85
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 2023PR	91.75
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 2023PR	139.62
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 2023PR	158.74
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 2023PR	158.74
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 2023PR	158.74
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 2023PR	158.74
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 2023PR	158.74
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 2023PR	74.77
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 2023PR	74.77

7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 2023PR	74.77
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 2023PR	74.77
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 2023PR	74.77
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 2023PR	68.89
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 2023PR	68.89
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 2023PR	68.89
7282600030	Unifirst Holdings Inc	CUSTODIAN UNIFORMS DISTRICTWIDE YEAR 3 OF 3BOARD APPROVED JUNE 27, 2023PR	68.89
8012600126	Jason's Deli	Breakfast Preparations for SBCISD Leadership Meeting - January 15, 2026RFP-1025-MCSD	386.21
8032600036	T A S B O	TASBO Engage Conference Registration, Stephanie Ramirez & JoAnne Cisneros,SBCISD wi	1,280.00
8032600036	T A S B O	TASBO Engage Conference Registration, Stephanie Ramirez & JoAnne Cisneros,SBCISD wi	1,035.00
8032600041	T A S B O	Courses (3) registration fees , Stephanie Ramirez,SBCISD will increase student academic ac	220.00
8032600041	T A S B O	Courses (3) registration fees , Stephanie Ramirez,SBCISD will increase student academic ac	220.00
8032600041	T A S B O	Courses (3) registration fees , Stephanie Ramirez,SBCISD will increase student academic ac	220.00
8362600087	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by providing in	18.42
8362600088	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by providing in	18.48
8362600089	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by providing in	18.42
8362600090	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by providing in	24.56
8362600092	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by providing in	12.28
8362600093	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by providing in	12.28
8362600125	School Specialty, LLC	Supplies MathRFP-0724-GMSStrategic Plan 1: Ensure academic excellence by providing in	65.22

21,247.28

Checks Issued

Bank Account: **General**

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800694	Lube Masters	Rotine Maintenace for Oil Change , Air filter , windshield	01/29/2026	01/29/2026	56.25
800695	Sam's Club Direct Commercial	This purchase order will be used to purchase some	01/29/2026	01/29/2026	2,111.99
800696	San Benito CISD	Pre-K Snacks	01/29/2026	01/29/2026	1,336.00
800697	San Benito CISD Child Nutrition Pro	the following purchase is being made for PK	01/29/2026	01/29/2026	3,479.00
800698	Savvas Learning Company LLC	Social Studies Extension K-5 Print Consumables	01/29/2026	01/29/2026	997.60
800699	School Health Corporation	TO PURCHASE SUPPLIES FOR NURSE	01/29/2026	01/29/2026	129.19
800700	School Specialty, LLC	TEACHERS INSTRUCTIONSL CLASSROOM	01/29/2026	01/29/2026	58.46
800701	Security International	Security alarm VMA - 2nd Trouble Shoot	01/29/2026	01/29/2026	1,998.17
800702	Sherwin Williams Company	Dr. Cash Elem. - (Latitude Ext. GL)	01/29/2026	01/29/2026	955.92
800703	Sirius Education Solutions LLC	Science and Math and Reading license	01/29/2026	01/29/2026	6,233.75
800704	Sizzling Caesars, LLC	Student Meals for January 15th, 2026, Riverside 8th	01/29/2026	01/29/2026	282.96

Checks Issued

Bank Account: **General**

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800705	Staples Business Advantage	Office Supplies for Bilingual Department	01/29/2026	01/29/2026	8,751.41
800706	Stefano's Brooklyn Pizza LLC	Catering/Plated Service for The Hi-5 Event which will be	01/29/2026	01/29/2026	2,696.00
800707	Steve Weiss Music Inc	SBHS Band Dept. - Supplies for RVMS Band Dept. Use	01/29/2026	01/29/2026	421.95
800708	T & W TireLLC	OPEN PO FOR VEHICLE REGISTRATIONS -	01/29/2026	01/29/2026	200.00
800709	Teacher's Discovery	Social Studies materials for instructional use in the	01/29/2026	01/29/2026	4.99
800710	Texas Association Of Secondary	TASSP membership renewal	01/29/2026	01/29/2026	285.00
800711	Texas Choral Directors Association	Traveling/Online Audition Fees	01/29/2026	01/29/2026	350.00
800712	Texas Music Educators Association	SBHS Band Dept. - Registration Fees for Orchestra	01/29/2026	01/29/2026	95.00
800713	Texas Roadhouse, Inc.	Student Meals for January 9th, 2026, Bubba's 33, Varsity	01/29/2026	01/29/2026	320.00
800714	The Home Depot/G E C F	Maintenance Inventory Restock Supplies - (Female Hose	01/29/2026	01/29/2026	867.50
800715	The Longhorn Cattle Company	Lunch Preparations for SBCISD Leadership Meeting -	01/29/2026	01/29/2026	1,209.00

Checks Issued

Bank Account: General

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800716	TOSH MCGAUGHY LLC	VENDOR: TOSH MCGAUGHY CONSULTANT	01/29/2026	01/29/2026	1,400.00
800717	U I L Music Region 28	Traveling/Entry Fee	01/29/2026	01/29/2026	2,400.00
800718	U I L Music Region 28	Traveling/UII Concert/Sightreading Entry fee	01/29/2026	01/29/2026	1,400.00
800719	U I L Music Region 28	SBHS Band Dept. - Entry fees for HS Band UII S/E	01/29/2026	01/29/2026	1,080.00
800720	U I L Music Region 28	Traveling/UII Contest Fees	01/29/2026	01/29/2026	1,400.00
800721	U I L Music Region 28	SBHS Band Dept. - Entry Fees for HS Guitar	01/29/2026	01/29/2026	1,290.00
800722	United RentalsInc	NEED BOOM LIFT FOR JOBS AROUND DISTRICT -	01/29/2026	01/29/2026	357.78
800723	VALLEY AIRLESS	Parts to fix the machine that marks all our athletic fields;	01/29/2026	01/29/2026	387.95
800724	Valley Shredding Service	Shredding Services for Administration Office	01/29/2026	01/29/2026	147.00
800725	Valley Trophy Service Co	BCMS 37th Annual History Fair awards	01/29/2026	01/29/2026	391.92
800726	TreviPay-Walmart	McKinney Vento Student's needing clothing	01/29/2026	01/29/2026	2,576.84

Checks Issued

Bank Account: **General**

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
800727	Whataburger	SBHS Band Dept. - Dinner Meals for HS Conjunto	01/29/2026	01/29/2026	139.78
800728	William V Macgill & Co	the following items are being purchased for use in the	01/29/2026	01/29/2026	741.48
800729	Wing Shack	Staff Meals for January 12th, 2026, SBHS JV Light	01/29/2026	01/29/2026	300.00
800730	KAYLA ANN ZAVALA	CONTRACTED SERVICES - SPEECH LANGUAGE	01/29/2026	01/29/2026	2,280.00
8000000077	WEX Bank	Fuel expenses to support a rental SUV transporting	01/06/2026	01/06/2026	582.22
9000000120	VICTORIA N PEREZ	Vicki Perez: Mileage & Per-Diem Reimbursement	01/08/2026	01/08/2026	728.58

Grand Total \$2,351,014.41

Checks Issued

Bank Account: Activity

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
094719	Alma's Cake Shop	CAKE FOR THE STAFF BIRTHDAYS WHICH HAPPEN	01/08/2026	01/08/2026	65.00
094720	Amazon Capital Services	TO PURCHASE ITEMS FOR STAFF NEW YEAR	01/08/2026	01/08/2026	361.94
094721	Business Professionals of America	MEMBERSHIP DUES FOR BUSINESS	01/08/2026	01/08/2026	22.00
094722	Chuck E Cheese	Lunch - 4th & 5th Grade Honor Choir - December 17,	01/08/2026	01/08/2026	636.51
094723	H E B Food Store	TO PURCHASE ITEMS FOR STAFF FOR THE NEW	01/08/2026	01/08/2026	46.88
094724	Iselas Flower Shop	Standing Spray	01/08/2026	01/08/2026	150.00
094725	Jess Creations	PURPLE SANTA HATS WITHNAMES IN GLITTER & SB	01/08/2026	01/08/2026	480.00
094726	La Especial Bakery	purchasing the following item for Faculty and Staff to	01/08/2026	01/08/2026	787.00
094727	REE Inc McDonald's	BREAKFAST BEFORE THE HOLIDAY REQUESTED BY	01/08/2026	01/08/2026	416.43
094728	Scholastic Book Fairs	TO PAY SCHOLASTIC BOOK FAIR FEES	01/08/2026	01/08/2026	1,878.14
094729	Sizzling Caesars, LLC	pizzas being purchased as an incentive to recognize	01/08/2026	01/08/2026	220.66

Checks Issued

Bank Account: Activity		San Benito CISD, TX			
Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
094730	Skills USA	SKILLS USA FOR MEDIA TECHNOLOGY REQUESTED	01/08/2026	01/08/2026	251.00
094731	Team Throws LLC	FUND RASIER PAYOUT FOR FCCLA #2	01/08/2026	01/08/2026	1,670.00
094732	TreviPay-Walmart	Shop with a Cop event - 12/17/2025	01/08/2026	01/08/2026	21,168.00
094733	Amazon Capital Services	Red Choir Vests	01/15/2026	01/15/2026	419.78
094734	American Express	3 PART RECORD RECEIPT BOOK:	01/15/2026	01/15/2026	419.68
094735	Ariella's Crafts & More Co., LLC	Polo Shirts for Collegiate Academy Student Council	01/15/2026	01/15/2026	378.00
094736	BenaviDesigns	BCMS Band shirts for SA field trip 01.16.26	01/15/2026	01/15/2026	975.00
094737	DAVID R CAVAZOS JR	Crime Watch Reward x2 - High School	01/15/2026	01/15/2026	60.00
094738	Choreography By Marc Anthony	BCMS Silverstar competition choreography consultant	01/15/2026	01/15/2026	1,125.00
094739	Chuys Custom Sports	UIL Shirts for Collegiate students	01/15/2026	01/15/2026	684.00
094740	Deanan Products Inc	DEANAN FUND RAISER PAYOUT FOR CHOIR	01/15/2026	01/15/2026	1,785.00

American Express**Check #094734**

Purchase Order Number	Full Name	Description	Amount
0412600180	Jason's Deli	BCMS Silverstar meal during Christmas social 12.17.25RFP-1022-MCSD/Quote attached	341.73
0422600117	School Specialty, LLC	3 PART RECORD RECEIPT BOOK: RFP -0724 GMSDIP: GOAL 1 ALL STUDENTS WILL ATT	77.95
			419.68

Checks Issued

Bank Account: Activity

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
094741	Delias's	TO PURCHASE ITEMS FOR STAFF CHRISTMAS	01/15/2026	01/15/2026	213.63
094742	ESF Fundraising of Tx	BCMS Band custom discount cards fundraiser	01/15/2026	01/15/2026	4,810.00
094743	Grande Valle Apparel	T-Shirts NEHS	01/15/2026	01/15/2026	390.00
094744	H E B Food Store	Pals Concession for basketball	01/15/2026	01/15/2026	325.34
094745	La Especial Bakery	Sweet bread for Teachers Assisting with STAAR Interim	01/15/2026	01/15/2026	64.00
094746	Mr G's Sno Wiz LLC	TO PURCHASE ITEMS FOR STAFF MEETING	01/15/2026	01/15/2026	144.00
094747	N A S S P	To Purchase supplies for Induction of Students/Members	01/15/2026	01/15/2026	255.49
094748	OTC Brands, Inc.	items being purchased for DCE Cheer Team to be used	01/15/2026	01/15/2026	365.68
094749	Sizzling Caesars, LLC	Pizza for BCMS Band students	01/15/2026	01/15/2026	162.25
094750	Skills USA	SKILLS USA MEMEBERSHIP DUES FOR SPEECH	01/15/2026	01/15/2026	790.00
094751	Tacos Y Tortas La Vaquita	Three Quote Form	01/15/2026	01/15/2026	144.17

Checks Issued

Bank Account: Activity

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
094752	THE ARTS EDUCATIONAL TOURS	BCMS Band EOY field trip 05.15 - 05.16.26 [2nd	01/15/2026	01/15/2026	3,280.00
094753	World's Finest Chocolate, Inc.	FUND RAISER PAYOUT FOR MU ALPHA THETA NHS	01/15/2026	01/15/2026	3,265.00
094754	American Express	BELLES END OF SEASON CELEBRATION MEAL	01/19/2026	01/19/2026	3,772.16
094755	A & A SPORTS	CLUB SHIRTS FOR HOSA 7084 REQUESTED BY	01/22/2026	01/22/2026	800.00
094756	All Star Trophies	BLACK DRY FIT T-SHIRTS 2 COLOR LOGO +	01/22/2026	01/22/2026	945.00
094757	Amazon Capital Services	TO PURCHASE ITEMS FOR AR STUDENT	01/22/2026	01/22/2026	15.19
094758	American Express	ITEM NEEDED FOR MU A;LPHA STEM CAMP AT	01/22/2026	01/22/2026	1,163.13
094759	Destanie's Creations	BEREVEMENT PLANT FOR STAFF MEMBER	01/22/2026	01/22/2026	35.00
094760	Domino's	BC UIL club meal during district UIL meet	01/22/2026	01/22/2026	124.00
094761	Elite Fundraising, Premium Gold Fundraising,	FUND RASING PAYOUT FOR TENNIS REQUESTED	01/22/2026	01/22/2026	2,500.00
094762	H E B Food Store	Drinks for RMS Students at UIL Competition	01/22/2026	01/22/2026	179.34

American Express**Check #094754**

Purchase Order Number	Full Name	Description	Amount
0012600401	American Express	BELLES END OF SEASON CELEBRATION MEAL REQUESTED BY BELLES SPONSOR R	2,100.00
0012600410	American Express	VENDOR: AGUILAR'S MEAT MARKETITEMS FOR FFA CHRISTMAS SOCIAL REQUEST	1,182.20
0412600165	American Express	BCMS Cheer meal after competition on 12.07.25 [Remaining balance]Dave&Buster	475.98
1042600077	American Express	Dance attire & Costumes for December Performances (Cheer Haven)Three Written	13.98
			3,772.16

American Express

Check #094640

Purchase Order Number	Full Name	Description	Amount
0012600442	School Specialty, LLC	ITEM NEEDED FOR MU A;LPHA STEM CAMP AT SBHS REQUESTED BY SPONSOR	16.88
0412600188	Jason's Deli	Day 1 hospitality meal for district UIL meet (01.16.26)RFP-1022-MCSD/Quote att	1,146.25
			1,163.13

Checks Issued

Bank Account: Activity

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
094763	J Maya Designs & Graphics LLC	T-SHIRTS FOR GIRLS WRESTLING FUND RASIER	01/22/2026	01/22/2026	2,306.00
094764	Mr G's Sno Wiz LLC	UIL Breakfast	01/22/2026	01/22/2026	301.71
094765	MY POP GOURMET POPCORN LLC	Popcorn/Band fundraiser	01/22/2026	01/22/2026	8,778.00
094766	Noe's Mexican Cafe	DAY 2 hospitality meal for district UIL meet	01/22/2026	01/22/2026	3,517.80
094767	Sam's Club Direct Commercial	ITEMS NEEDED FOR BREAKFAST BEFORE THE	01/22/2026	01/22/2026	3,662.50
094768	San Benito CISD -Transportation	BCMS Cheer bus charge for field trip on 12.07.25	01/22/2026	01/22/2026	707.00
094769	Scholastic Book Fairs	Annual Fall Library Book Fair	01/22/2026	01/22/2026	1,361.82
094770	Sizzling Caesars, LLC	UIL Meal	01/22/2026	01/22/2026	136.24
094771	Spurs Sports & Entertainment	BCMS Band performance @ Frost Bank Center entry fee	01/22/2026	01/22/2026	4,720.00
094772	THE ARTS EDUCATIONAL TOURS	BCMS Band EOY field trip 05.15 - 05.16.26 [3rd	01/22/2026	01/22/2026	3,280.00
094773	Trophy Plus	Trophies and ribbons for district UIL academic meet	01/22/2026	01/22/2026	1,889.15

Checks Issued

Bank Account: Activity

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
094774	V & M Prints	purchase being made for Running Club event	01/22/2026	01/22/2026	2,955.00
094775	Whataburger	UIL student meals (Collegiate Academy)	01/22/2026	01/22/2026	546.00
094776	Wing Barn LLC	MEALS for STUDENT TRAINERS SOCIAL	01/22/2026	01/22/2026	114.46
094777	World's Finest Chocolate, Inc.	Company Fees for Spanish Club Fundraiser	01/22/2026	01/22/2026	7,076.00
094778	Amazon Capital Services	BCMS Silverstar competition apparel	01/29/2026	01/29/2026	760.51
094779	Blanquitas Mexican Restaurant	BREAKFAST TACOS FOR SCHOOL BOARD	01/29/2026	01/29/2026	219.75
094780	Chuch E Cheese's	Lunch - 2nd Grade Field Trip - December 12, 2025	01/29/2026	01/29/2026	714.45
094781	Deanan Products Inc	Process fee for Choir Popcorn Fundraiser	01/29/2026	01/29/2026	1,310.00
094782	Destanie's Creations	BEREVEMENT PLANT FOR FACULTY MEMBER	01/29/2026	01/29/2026	120.00
094783	Grande Valle Apparel	Customized jackets for BCMS perfect attendance	01/29/2026	01/29/2026	450.00
094784	H E B Food Store	To Purchase NEHS Supplies for Induction of Students	01/29/2026	01/29/2026	139.92

Checks Issued

Bank Account: Activity

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
094785	SADIE HERNANDEZ	2025 1ST PLACE FFA SCHOLARSHIP RECIPIENT	01/29/2026	01/29/2026	1,500.00
094786	J Maya Designs & Graphics LLC	BLK LONG SLEEVE SHIRTS DRI FIT FOR MJMS	01/29/2026	01/29/2026	1,178.00
094787	La Especial Bakery	Sweet Bread for Board Recognition Month	01/29/2026	01/29/2026	83.00
094788	Sam's Club Direct Commercial	Student Incentive - Perfect Attendance	01/29/2026	01/29/2026	2,057.88
094789	San Benito CISD - Print Shop	FUNDRAISING SPONSOR POSTERS CHOIR MR.	01/29/2026	01/29/2026	62.50
094790	Sizzling Caesars, LLC	TO PURCHASE PIZZA FOR AR INCENTIVE	01/29/2026	01/29/2026	308.54
094791	Skills USA	SKILLS USA MEMBERSHIP DUES FOR JUSTICE	01/29/2026	01/29/2026	251.00
094792	World's Finest Chocolate, Inc.	FUND RAISER PAYOUT FOR ANIMATION SKILLS USA	01/29/2026	01/29/2026	850.84

Grand Total \$109,101.47

Checks Issued

Bank Account: Const FC

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
1170	Terracon Consultants. Inc.	Services for field exploration, laboratory testing, and	01/29/2026	01/29/2026	21,500.00
1171	Western States Fire Protection	Services for Fire Hydrant Flow Testing	01/29/2026	01/29/2026	400.00

Grand Total \$21,900.00

Checks Issued

Bank Account: Scholar

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
0000001330	Laura Isela Calva	Supt. Scholarship Recipient	01/08/2026	01/08/2026	2,500.00
0000001331	KAYLA HERNANDEZ	Supt. Scholarship Recipient	01/08/2026	01/08/2026	2,500.00
0000001332	HAYLEE NICOLE LEAL	Supt. Scholarship Recipient	01/08/2026	01/08/2026	2,500.00
0000001333	CESARIO JAIME MUNOZ	Supt. Scholarship Recipient	01/08/2026	01/08/2026	2,500.00
0000001334	ARIANNA RENAE REZA	Supt. Scholarship Recipient	01/08/2026	01/08/2026	2,500.00
0000001335	Jordan Isabel Ysaguirre	Supt. Scholarship Recipient	01/08/2026	01/08/2026	2,500.00
0000001336	Deevine Alaniz	Supt. Scholarship Recipient	01/15/2026	01/15/2026	2,500.00
0000001337	OMAR BRAVO JR	Supt. Scholarship Recipient	01/15/2026	01/15/2026	2,500.00
0000001338	Railyn Garcia	Supt. Scholarship Recipient	01/15/2026	01/15/2026	2,500.00
0000001339	Ryan Nathaniel Lugo	Supt. Scholarship Recipient	01/15/2026	01/15/2026	2,500.00
0000001340	Leandra Marie Machuca	Supt. Scholarship Recipient	01/15/2026	01/15/2026	2,500.00

Checks Issued

Bank Account: Scholar

San Benito CISD, TX

Check Number	Name on Check	Invoice Description	Check Date	Cash Post Date	Amount
0000001341	Kayla JO Rodriguez	Supt. Scholarship Recipient	01/15/2026	01/15/2026	2,500.00
0000001342	ABRIL ADELYN SOTO	Supt. Scholarship Recipient	01/15/2026	01/15/2026	2,500.00
0000001343	Raul Jesus Vega	Supt. Scholarship Recipient	01/15/2026	01/15/2026	2,500.00
0000001344	CRUZ ESTRADA	Supt. Scholarship Recipient	01/22/2026	01/22/2026	2,500.00
0000001345	Kevin Michael Harper	Supt. Scholarship Recipient	01/22/2026	01/22/2026	2,500.00
0000001346	RYAN ANTHONY LERMA	Supt. Scholarship Recipient	01/22/2026	01/22/2026	2,500.00

Grand Total \$42,500.00

Payroll Summaries

Check Date: 1/1/2026 - 1/31/2026

San Benito CISD, TX

<u>Payroll Run</u>	<u>Pay Gross</u>
1/9/26 - 01.09.2026BW -	255,268.54
1/22/26 - 01.22.2026M- REGULAR	5,911,424.13
1/23/26 - 01.23.2026BW -	557,927.55
1/23/26 - 01.23.2026M- R.	2,352.00
Totals:	6,726,972.22

Payroll Liabilities Check Register

AP Run: JANUARY 2026 DED CHKS — Post Date: 2026-01-31 — AP Run Type: R

San Benito CISD, TX

Check Date	Check Number	Payment Type	Name	Check Amount
01/31/2026	601176	Check	ATPE	631.82
01/31/2026	601177	Check	PREPAID LEGAL SERVICES INC	359.71
01/31/2026	601178	Check	TCG Administrators	42,532.74
01/31/2026	601179	Check	Texas Classroom Teachers Associatio	9,005.43
01/31/2026	601180	Check	Texas Industrial Vocational Association	60.25
01/31/2026	601181	Check	TSTA	4,594.73
01/31/2026	601182	Check	UNITED WAY	24.00
01/31/2026	601183	Check	YVONNE V. VALDEZ, CHAPTER 13 TRUSTEE	8,454.53
Total:				\$65,663.21

JANUARY 2026 DED CHKS Summary

Type	Count	Amount
Regular	8	65,663.21
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Total:	8	\$65,663.21

Payroll Liabilities Check Register

AP Run: IRS CS CLC DKY - JAN 2026 — Post Date: 2026-01-30 — AP Run Type: R

San Benito CISD, TX

Check Date	Check Number	Payment Type	Name	Check Amount
01/30/2026		Wire Transfer	ATTORNEY GENERAL	18,594.16
01/30/2026		Wire Transfer	Community Loan Center, Corp.	11,379.78
01/30/2026		Wire Transfer	David K Young, Consulting	182,601.23
01/30/2026		Wire Transfer	IRS	605,364.51
Total:				\$817,939.68

IRS CS CLC DKY - JAN 2026 Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	4	817,939.68
Total:	4	\$817,939.68

Payroll Liabilities Check Register

AP Run: JAN 2026 TRS — Post Date: 2026-01-31 — AP Run Type: R

San Benito CISD, TX

Check Date	Check Number	Payment Type	Name	Check Amount
01/31/2026		Wire Transfer	Teacher Retirement System	832,163.71
Total:				\$832,163.71

JAN 2026 TRS Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	1	832,163.71
Total:	1	\$832,163.71

Payroll Liabilities Check Register

Summary by Fund

San Benito CISD, TX

Fund	Total
101 - Child Nutrition Program	2,775.80
161 - Athletics	109.19
199 - Local Maintenance	124,523.47
211 - ESEA Title I Part A	28,843.13
212 - ESEA Title I Part C Migrant	4,160.83
224 - Idea B Formula	14,838.82
225 - Idea B Preschool	252.03
255 - Title II Part A TPTR	2,482.92
263 - Title III Part A ELA	296.50
265 - Texas 21st Century Grant	7,085.32
274 - Gear Up	1,942.24
289 - Title IV Part A, Subpart I	2,988.70
352 - Texas 21st Century	6,500.27
863 - PAYROLL CLEARING	1,518,967.38
	<hr/>
	\$1,715,766.60



Request for Approval of Gift/Bequest for the 2025-2026 School Year

Superintendent's Recommendation:

The Superintendent recommends to the Board of Trustees to approve the Gift/Bequest for the Month of January 2026 as presented

Rationale:

To assist campus or departments with monetary or items as needed by campus or departments

Paperwork Impact:

Board President Signature

Alfredo Perez, Superintendent of Schools Signature

Budgetary Information:

N/A

Resource Personnel:

Victoria N. Perez, Assistant Superintendent of Finance & Operations

Alfredo Perez, Superintendent of Schools

Board Policy Reference and Compliance:

CH (Local)



Business Office / Donations
February 2026

Date Submitted	Campus/ Department	Donor's Name	Amount	Item(s) / Method of Donation	Board Approved Date
01.30.26	FACE	Ambetter	\$250	Monetary (To purchase supplies for Events)	
02.02.26	FACE	Half Price Books	\$1,000	Family Literacy Night Event (Books Donated)	
02.02.26	La Encantada	La Encantada PTO	\$971.84	5 th Grade Field Trip	
01.26.26	La Encantada	Salvation Army	\$500	In-Kind Donations of Coats for Students	
01.30.26	FACE	Superior Health Plan	\$250	Monetary (To purchase supplies for Events)	

SAN BENITO CISD DONATION FORM
240 N Crockett Street · San Benito, Texas 78586 · (956) 361-6100

Campus / Department	<u>FACE Department</u>
Date of Donation	<u>January 30, 2026</u>
Donor's Name	<u>Ambetter (Representative: Sandra Garza)</u>
Address/City/State/Zip	<u> </u>
Telephone	<u> </u>
Description of Donation	<u>monetary</u>
Federal ID# (if applicable)	<u> </u>
Donation Item/Amount	\$ <u>250.00</u> <i>Amount or Value of Donation</i>
Purpose of Donation	<u>to use for supplies as needed for Family and Community Engagement (FACE) Department events</u>
Restricted to Purpose of Donation	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

_____ Superintendent's Signature/Date	_____ Board Signature/Date
<u>Funds Deposited to</u> Account Name and Code:	<u>199-E-61-6399-00-950-0-99-000</u>

San Benito CISD School Board Policy CDC (LEGAL)

Use of Donated Property

A conveyance, devise, or bequest of property for the benefit of the public schools, if not otherwise directed by the donor, vests the property in a board or their successors as trustees for those to be benefited by the donation.

Funds or other property donated or the income from the property may be spent by the trustees:

1. For any purpose designated by the donor that is in keeping with the lawful purposes of the schools for the benefit of which the donation was made; or
2. For any legal purpose if a specific purpose is not designated by the donor.

Education Code 11.156

San Benito CISD School Board Policy CDC (LOCAL)

Unsolicited Gifts (Authority to Accept)

The Board delegates to the Superintendent the authority to accept unsolicited gifts on behalf of the District.

However, any gift that the potential donor has expressly made conditional upon the District's use for a specified purpose, or any gift of real property, shall require Board approval. Once accepted, a gift becomes the sole property of the District.

Fw: Your receipt for SBCISD GENERAL FUND

From Cortez, Christopher L. <clcortez@sbcisd.net>
Date Fri 1/30/2026 2:35 PM
To Rodriguez, Amy <rodriguezma@sbcisd.net>
Cc Limon, Rosalinda T. <rlimon@sbcisd.net>

Sandra Garza receipt

Christopher L. Cortez, RTSBA
Director of Accounting
San Benito CISD
240 N. Crockett Street
San Benito, TX 78586
clcortez@sbcisd.net
(956) 361-6171

From: SBCISD GENERAL FUND <no-reply@genius.io>
Sent: Friday, January 30, 2026 2:03 PM
To: Cortez, Christopher L. <clcortez@sbcisd.net>
Subject: Your receipt for SBCISD GENERAL FUND

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.



SBCISD GENERAL FUND

Purchase

\$250.00

January 30, 2026 at 1:58 PM

Order Details

Sale Number	5
Associate	Monica Mata.
Item Count	1
Transaction #	12737572526546399
Register	Ovation Terminal X5 #1
Source	Point of Sale

Items & Totals

Manual Item * 1	250.00
Item Subtotal	250.00
Subtotal	250.00
Total	\$250.00

Payments

VISA Visa *2036 250.00

Exp: **/**
Entry: Manual
Auth Code: 075391
Ref # (Gateway): 5644316573
Response: Approval
Response Code: 00
Bank Response Code: 306030718967809

Visit us at
www.sbcisd.net

SBCISD GENERAL FUND

240 N CROCKETT ST
SAN BENITO TX 78586

(956) 361-6100

X 56 LS

SAN BENITO CISD DONATION FORM
240 N Crockett Street • San Benito, Texas 78586 • (956) 361-6100

Campus / Department	<u>FACE Department</u>
Date of Donation	<u>February 1, 2026</u>
Donor's Name	<u>Half Price Books</u>
Address/City/State/Zip	<u>5425 S Padre Island Dr, Corpus Christi, TX 78411</u>
Telephone	<u>(361) 991-4494</u>
Description of Donation	<u>200 books for children in grades PreK-8</u>
Federal ID# (if applicable)	_____
Donation Item/Amount	\$ <u>1,000.00</u> <i>Amount or Value of Donation</i>
Purpose of Donation	<u>Books are to be donated to students and families who participate in FACE literacy events, including the District Family Literacy Night event on February 26, 2026 at San Benito High School and other</u>
Restricted to Purpose of Donation	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Superintendent's Signature/Date

Board Signature/Date

Funds Deposited to
Account Name and Code: In-Kind

San Benito CISD School Board Policy CDC (LEGAL)

Use of Donated Property

A conveyance, devise, or bequest of property for the benefit of the public schools, if not otherwise directed by the donor, vests the property in a board or their successors as trustees for those to be benefited by the donation.

Funds or other property donated or the income from the property may be spent by the trustees:

1. For any purpose designated by the donor that is in keeping with the lawful purposes of the schools for the benefit of which the donation was made; or
2. For any legal purpose if a specific purpose is not designated by the donor.

Education Code 11.156

San Benito CISD School Board Policy CDC (LOCAL)

Unsolicited Gifts (Authority to Accept)

The Board delegates to the Superintendent the authority to accept unsolicited gifts on behalf of the District.

However, any gift that the potential donor has expressly made conditional upon the District's use for a specified purpose, or any gift of real property, shall require Board approval. Once accepted, a gift becomes the sole property of the District.

Campus / Department	<u>La Encantada Elementary</u>
Date of Donation	<u>02/02/2026</u>
Donor's Name	<u>La Encantada Elementary PTO</u>
Address/City/State/Zip	<u> </u>
Telephone	<u>956-361-6760</u>
Description of Donation	<u>Monetary (Check #1011)</u>
Federal ID# (if applicable)	<u> </u>
Donation Item/Amount	\$ <u>971.81</u> <i>Amount or Value of Donation</i>
Purpose of Donation	<u>5th Grade Field Trip entry fee and lunch</u>
Restricted to Purpose of Donation	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Superintendent's Signature/Date

Board Signature/Date

Funds Deposited to
Account Name and Code: 461-R-00-5749-ST-112-6-00-000

San Benito CISD School Board Policy CDC (LEGAL)

Use of Donated Property
A conveyance, devise, or bequest of property for the benefit of the public schools, if not otherwise directed by the donor, vests the property in a board or their successors as trustees for those to be benefited by the donation.
Funds or other property donated or the income from the property may be spent by the trustees:
1. For any purpose designated by the donor that is in keeping with the lawful purposes of the schools for the benefit of which the donation was made; or
2. For any legal purpose if a specific purpose is not designated by the donor.
Education Code 11.156

San Benito CISD School Board Policy CDC (LOCAL)

Unsolicited Gifts (Authority to Accept)
The Board delegates to the Superintendent the authority to accept unsolicited gifts on behalf of the District.
However, any gift that the potential donor has expressly made conditional upon the District's use for a specified purpose, or any gift of real property, shall require Board approval. Once accepted, a gift becomes the sole property of the District.

Campus / Department	<u>La Encantada Elementary</u>
Date of Donation	<u>01/23/26</u>
Donor's Name	<u>Salvation Army</u>
Address/City/State/Zip	_____
Telephone	<u>956-361-3800</u>
Description of Donation	<u>Coats</u>
Federal ID# (if applicable)	_____
Donation Item/Amount	\$ <u>500.00</u> <i>Amount or Value of Donation</i>
Purpose of Donation	<u>Salvation Army in conjunction with Mayor Guerra, City of San Bentio, donated coats for students to stay warm during winter</u>
Restricted to Purpose of Donation	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Superintendent's Signature/Date

Board Signature/Date

Funds Deposited to
Account Name and Code: In-Kind

San Benito CISD School Board Policy CDC (LEGAL)

Use of Donated Property
A conveyance, devise, or bequest of property for the benefit of the public schools, if not otherwise directed by the donor, vests the property in a board or their successors as trustees for those to be benefited by the donation.
Funds or other property donated or the income from the property may be spent by the trustees:
1. For any purpose designated by the donor that is in keeping with the lawful purposes of the schools for the benefit of which the donation was made; or
2. For any legal purpose if a specific purpose is not designated by the donor.
Education Code 11.156

San Benito CISD School Board Policy CDC (LOCAL)

Unsolicited Gifts (Authority to Accept)
The Board delegates to the Superintendent the authority to accept unsolicited gifts on behalf of the District.
However, any gift that the potential donor has expressly made conditional upon the District's use for a specified purpose, or any gift of real property, shall require Board approval. Once accepted, a gift becomes the sole property of the District.

SAN BENITO CISD DONATION FORM
240 N Crockett Street · San Benito, Texas 78586 · (956) 361-6100

Campus / Department	<u>FACE Department</u>
Date of Donation	<u>January 30, 2026</u>
Donor's Name	<u>Superior Health Plan (Representative: Vanessa Cruz)</u>
Address/City/State/Zip	<u>33511 Paloma Drive, San Benito, TX 78586</u>
Telephone	<u>(956) 564-0491</u>
Description of Donation	<u>monetary</u>
Federal ID# (if applicable)	<u></u>
Donation Item/Amount	\$ <u>250.00</u> <i>Amount or Value of Donation</i>
Purpose of Donation	<u>to use for supplies as needed for Family and Community Engagement (FACE) Department events</u>
Restricted to Purpose of Donation	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Superintendent's Signature/Date

Board Signature/Date

Funds Deposited to
Account Name and Code: 199-E-61-6399-00-950-0-99-000

San Benito CISD School Board Policy CDC (LEGAL)

Use of Donated Property

A conveyance, devise, or bequest of property for the benefit of the public schools, if not otherwise directed by the donor, vests the property in a board or their successors as trustees for those to be benefited by the donation.

Funds or other property donated or the income from the property may be spent by the trustees:

1. For any purpose designated by the donor that is in keeping with the lawful purposes of the schools for the benefit of which the donation was made; or
2. For any legal purpose if a specific purpose is not designated by the donor.

Education Code 11.156

San Benito CISD School Board Policy CDC (LOCAL)

Unsolicited Gifts (Authority to Accept)

The Board delegates to the Superintendent the authority to accept unsolicited gifts on behalf of the District.

However, any gift that the potential donor has expressly made conditional upon the District's use for a specified purpose, or any gift of real property, shall require Board approval. Once accepted, a gift becomes the sole property of the District.

Fw: Your receipt for SBCISD GENERAL FUND

From Cortez, Christopher L. <clcortez@sbcisd.net>
Date Fri 1/30/2026 2:35 PM
To Rodriguez, Amy <rodriguezma@sbcisd.net>
Cc Limon, Rosalinda T. <rlimon@sbcisd.net>

Vanessa Cruz receipt

Christopher L. Cortez, RTSBA
Director of Accounting
San Benito CISD
240 N. Crockett Street
San Benito, TX 78586
clcortez@sbcisd.net
(956) 361-6171

From: SBCISD GENERAL FUND <no-reply@genius.io>
Sent: Friday, January 30, 2026 2:14 PM
To: Cortez, Christopher L. <clcortez@sbcisd.net>
Subject: Your receipt for SBCISD GENERAL FUND

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.



SBCISD GENERAL FUND

Purchase

\$250.00

January 30, 2026 at 2:13 PM

Order Details

Sale Number	6
Associate	Monica Mata.
Item Count	1
Transaction #	12737572526546400
Register	Ovation Terminal X5 #1
Source	Point of Sale

Items & Totals

Manual Item * 1	250.00
Item Subtotal	250.00
Subtotal	250.00
Total	\$250.00

Payments

VISA Visa *5352 250.00

Exp: **/**
Entry: Manual
Auth Code: 017870
Ref # (Gateway): 5644409941
Response: Approval
Response Code: 00
Bank Response Code: 356030727680737

Visit us at
www.sbcisd.net

SBCISD GENERAL FUND

240 N CROCKETT ST
SAN BENITO TX 78586

(956) 361-6100

X V C



Request for Approval of Budget Amendment(s) for the 2025-2026 School Year

Superintendent's Recommendation:

The Superintendent recommends to the Board of Trustees to approve the Budget Amendment(s) for the Month of January 2026 as presented

Rationale:

Appropriate additional necessary funds

Paperwork Impact:

Alfredo Perez, Superintendent of Schools, Signature

Budgetary Information:

Amendment is necessary to provide adequate funding for items presented

Resource Personnel:

Victoria N. Perez, Assistant Superintendent of Finance & Operations

Alfredo Perez, Superintendent of School

Board Policy Reference and Compliance:

CE (Local)



**Business Office / Budget Amendment
February 2026**

Date Submitted	Campus/ Department	Contact Person	Amount	Reason for Transfer	Board Approved Date
01.27.26	Collegiate Academy	Joanna Galvan	\$240	To Cover District FFA Meal Funds	
02.02.26	Finance Dept.	Christopher Cortez	\$1,461,695	For CNP Campus Serving Lines & Equip.	
02.02.26	Finance Dept.	Christopher Cortez	\$10,000	Bilingual Staff Salaries Correct Function	
01.26.26	Prof. Development	Marleen Araiza	\$6,500	2026 TIA Conference	
01.27.26	SBHS Band	Cecilia Espinoza	\$2,000	Purchase software for Band Students Use	

ORIGINAL



SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

Business Office

240 North Crockett Street • San Benito, Tx 78586 • Phone: (956) 361-6160 • Fax: (956) 361-6166

BUDGET AMENDMENT FORM

Superintendent
TO: _____

01/27/26
Date _____

Collegiate Academy
From: _____

Board Approved Date: _____

Title of Program	From Account Number	To Account Number	Amount To Transfer
JR FFA Meals	199 E 11 6399 00 204 0 11 100	199 E 36 6412 01 204 0 99 100	240
Total			240

Reason for Transfer:
To Cover district FFA Meal funds

Kandra Turner
Signature _____

Approved By: _____ Signature of Superintendent

Dilia Cornett
Approved By: _____

[Signature]
Approved By: Assistant Superintendent of Finance and Operations

ORIGINAL



SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

Business Office

240 North Crockett Street • San Benito, Tx 78586 • Phone: (956) 361-6160 • Fax: (956) 361-6166

BUDGET AMENDMENT FORM

Superintendent _____

TO:

February 02, 2026 _____

Date

Finance Department _____

From:

Board Approved Date: _____

Title of Program	From Account Number	To Account Number	Amount To Transfer
CNP Fund Balance	101-00-3700-00-000-0-00-000	101-35-6639-ON-XXX-0-99-400	\$1,461,695.00
		Total	\$1,461,695.00

Reason for Transfer:

For CNP Campus serving lines and equipment (See Attached)

Purchase is part of CNP Spending Plan approved by TDA

 _____
Feb 2, 2026

Signature

Approved By: _____
Signature of Superintendent

 _____
Feb 2, 2026

Approved By: Assistant Superintendent of Finance and Operations

**CHILD NUTRITION PROGRAM KITCHEN EQUIPMENT
RFP-0126-CNPKE**

CAMPUS	QTY	TOTAL COST	ACCOUNT NUMBER
VETERANS MEMORIAL ACADEMY			
SERVING LINES	1	\$ 247,864.00	
CONVECTION OVEN ELECTRIC	2	\$ 22,380.00	
RANGE 12" 2 FRENCH HOT PLATES	1	\$ 3,562.00	
SUB TOTAL:		\$ 273,806.00	101 E 35 6639 ON 007 0 99 400
RIVERSIDE MIDDLE SCHOOL			
CONVECTION OVEN GAS	2	\$ 22,266.00	
GAS CONNECTOR HOSE KIT/ ASSEMBLY	2	\$ 3,420.00	
SUB TOTAL:		\$ 25,686.00	101 E 35 6639 ON 043 0 99 400
JUDGE OSCAR DE LA FUENTE ELEM.	1	\$ 75,319.00	101 E 35 6639 ON 116 0 99 400
SULLIVAN ELEM. SCIENCE ACADEMY	1	\$ 120,486.00	101 E 35 6639 ON 110 0 99 400
ED DOWNS FINE ARTS ACADEMY	1	\$ 134,000.00	101 E 35 6639 ON 104 0 99 400
FRANK ROBERTS ACADEMY	1	\$ 118,407.00	101 E 35 6639 ON 109 0 99 400
DR CASH ELEMENTARY	1	\$ 218,673.00	101 E 35 6639 ON 103 0 99 400
DR. RAUL GARZA ELEMENTARY			
SERVING LINES	1	\$ 217,601.00	
PASS -THRU REFRIGERATOR	1	\$ 15,732.00	
PASS-THRU HEATED CABINET	1	\$ 13,704.00	
SUB TOTAL:		\$ 247,037.00	101 E 35 6639 ON 115 0 99 400
LA ENCANTADA ELEMENTARY	1	\$ 217,689.00	101 E 35 6639 ON 112 0 99 400
LA PALOMA ELEMENTARY	2	\$ 30,592.00	101 E 35 6639 ON 109 0 99 400
SERVING LINES GRAND TOTAL		\$ 1,350,039.00	
CONVECTION OVENS & EQUIPMENT GRAND TOTAL:		\$ 111,656.00	
GRAND TOTAL:		\$ 1,461,695.00	

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
RFP-0126-CNPKE
CHILD NUTRITION PROGRAM KITCHEN EQUIPMENT**

REVISED-SERVING LINES BID QUOTATION FORM

<u>CAMPUS</u>	<u>QTY</u>	<u>UNIT COST</u>	<u>TOTAL COST</u>	<u>DAYS TO COMPLETE</u>
1. Veterans Memorial Academy _____ or owner approved equal	1	\$ _____	\$ <u>247,864.00</u>	<u>13-15 wks</u>
2. Judge Oscar De La Fuente Elementary _____ or owner approved equal	1	\$ _____	\$ <u>75,319.00</u>	<u>13-15 wks</u>
3. Sullivan Elementary Science Academy _____ or owner approved equal	1	\$ _____	\$ <u>120,486.00</u>	<u>13-15 wks</u>
4. Ed Downs Fine Arts Academy _____ or owner approved equal	1	\$ _____	\$ <u>134,000.00</u>	<u>13-15 wks</u>
5. Frank Roberts Elementary _____ or owner approved equal	1	\$ _____	\$ <u>118,407.00</u>	<u>13-15 wks</u>
6. Dr. Cash Elementary _____ or owner approved equal	1	\$ _____	\$ <u>218,673.00</u>	<u>13-15 wks</u>
7. Dr. Raul Garza Elementary _____ or owner approved equal	1	\$ _____	\$ <u>217,601.00</u>	<u>13-15 wks</u>
8. La Encantada Elementary _____ or owner approved equal	1	\$ _____	\$ <u>217,689.00</u>	<u>13-15 wks</u>

Grand Total for all locations:

\$ 1,350,039

BIDDERS NAME: Barjeen Ellingson


**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
RFP-0126-CNPKE
CHILD NUTRITION PROGRAM KITCHEN EQUIPMENT**

WE, THE UNDERSIGNED SUBMIT THE ABOVE BID FOR THE ABOVE MENTIONED ITEMS

I/We have read the bid requirements, conditions and specifications which are on integral part of the terms of this contract.

My signature also certifies that the accompanying proposal is not the result of, or affected by any unlawful act of collusion with another person or company engaged in the same line of business or commerce or any act of fraud punishable under the current Texas codes. Furthermore, I understand that fraud and unlawful collusion are crimes under the Statue Law, and can result in fines, prison sentences and civil damage awards.

I hereby certify that I am authorized to sign as a Representative for the Firm:

Name of Firm: Bargreen Ellison Signature: 
Address: 801 N Bryan Name(Type/Print): Larry Cantu
Mission, TX 78572 Title: Senior Equipment Specialist
Telephone: 956-570-1637 Date: 1-19-2026
E-Mail: LCantu@bargreen.com Web-Site: www.bargreen.com

BIDDERS NAME: Bargreen Ellison
BID QUOTATION FORM.

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

RFP-0126-CNPKE

CHILD NUTRITION PROGRAM KITCHEN EQUIPMENT

REVISED- CONVECTION OVENS AND EQUIPMENT BID QUOTATION FORM

<u>CAMPUS</u>	<u>QTY</u>	<u>UNIT COST</u>	<u>TOTAL COST</u>
1. Veterans Memorial Academy			
A. Convection Oven Electric Vulcan Model No. VC44ED			

or owner approved equal	2	\$ <u>11,190.⁰⁰</u>	\$ <u>22,380.⁰⁰</u>
B. Range 12" 2 French Hot Plates Vulcan Model No. EV12-2FP208			

or owner approved equal	1	\$ <u>3562.⁰⁰</u>	\$ <u>3562.00</u>
		Total Cost:	\$ <u>25,942.⁰⁰</u>
2. Riverside Middel School			
A. Convection Oven Gas Vulcan Model No. VC44GD			

or owner approved equal	2	\$ <u>11,133.⁰⁰</u>	\$ <u>22,266.⁰⁰</u>
B. Gas Connector Hose Kit/Assembly T & S Brass Model HG-4D-48SEL			

or owner approved equal	2	\$ <u>171.⁰⁰</u>	\$ <u>342.⁰⁰</u>
		Total Cost:	\$ <u>25,608.00</u>
3. Dr. Raul Garza Elementary			
A. Pass-Thru Refrigerator Traulsen Model RHT 132WPUT-HHS			

or owner approved equal	1	\$ _____	\$ <u>15,732.⁰⁰</u>
B. Pass-Thru Heated Cabinet Traulsen Model RHF 132WP-HHS			

or owner approved equal	1	\$ _____	\$ <u>13,704.⁰⁰</u>
		Total Cost:	\$ <u>29,436.⁰⁰</u>

BIDDERS NAME: Bargreen Ellingson
BID QUOTATION FORM.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
RFP-0126-CNPKE
CHILD NUTRITION PROGRAM KITCHEN EQUIPMENT**

4. La Paloma Elementary
Merchandiser, Open Refrigerated Display
RPI Industries Model SCRFC6060R

_____ 2 \$ 15,292.⁰⁰ \$ 30,592.⁰⁰
or owner approved equal
Total Cost: 30,592.⁰⁰

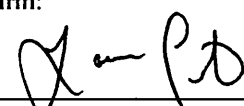
Grand Total for all locations: \$ 111,656.⁰⁰

WE, THE UNDERSIGNED SUBMIT THE ABOVE BID FOR THE ABOVE MENTIONED ITEMS

I/We have read the bid requirements, conditions and specifications which are on integral part of the terms of this contract.

My signature also certifies that the accompanying proposal is not the result of, or affected by any unlawful act of collusion with another person or company engaged in the same line of business or commerce or any act of fraud punishable under the current Texas codes. Furthermore, I understand that fraud and unlawful collusion are crimes under the Statue Law, and can result in fines, prison sentences and civil damage awards.

I hereby certify that I am authorized to sign as a Representative for the Firm:

Name of Firm: Bargreen Ellingson Signature: 
Address: 301 N. Bryan Rd Name(Type/Print): Larry Cantu
Mission, Texas 78572 Title: Senior Equipment Specialist
Telephone: 956-570-1037 Date: 1-20-2026
E-Mail: LCantu@Bargreen.com Web-Site: WWW.Bargreen.com

BIDDERS NAME: Bargreen Ellingson
BID QUOTATION FORM.



SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

Business Office

240 North Crockett Street • San Benito, Tx 78586 • Phone: (956) 361-6160 • Fax: (956) 361-6166

ORIGINAL

BUDGET AMENDMENT FORM

Superintendent
TO: _____

February 2, 2026
Date _____

Finance Department
From: _____

Board Approved Date: _____

Title of Program	From Account Number	To Account Number	Amount To Transfer
General Fund - Bilingual State Allotment	199-11-6118-00-999-0-25-000	199-21-6129-00-806-0-25-000	\$10,000.00
		Total	\$10,000.00

Reason for Transfer:

Move funds to correct function - Bilingual Staff Salaries

CS Feb 2, 2026
Signature _____

Approved By: _____ **Signature of Superintendent**

Approved By: _____

Feb 2, 2026
Approved By: _____ **Assistant Superintendent of Finance and Operations**



SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

Business Office

240 North Crockett Street • San Benito, Tx 78586 • Phone: (956) 361-6160 • Fax: (956) 361-6166

ORIGINAL

BUDGET AMENDMENT FORM

Superintendent
TO: _____

1/26/2026
Date _____

Marleen Araiza
From: _____

Board Approved Date: _____

Title of Program	From Account Number	To Account Number	Amount To Transfer
TIA	199 E 13 6411 26 812 0 11 TIA	199 E 21 6411 00 812 0 99 TIA	6500.00
Total			6500

Reason for Transfer:
Transfer Funds for TIA Leads attendance to the 2026 TIA Conference

Marleen Araiza
Signature _____

Approved By: _____ **Signature of Superintendent**

Dilia Cornett Jan 29, 2026
Approved By: _____

[Signature] Jan 29, 2026
Approved By: Assistant Superintendent of Finance and Operations



ORIGINAL

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

Business Office

240 North Crockett Street • San Benito, Tx 78586 • Phone: (956) 361-6160 • Fax: (956) 361-6166

BUDGET AMENDMENT FORM

Superintendent
TO: _____

01/26/2026
Date _____

Ms. Dulce Rodriguez, Director of Bands
From: _____

Board Approved Date: _____

Title of Program	From Account Number	To Account Number	Amount To Transfer
General Supplies	162 E 51 6399 02 001 0 11 100	162 E 36 6397 02 001 0 99 100	2000.00
		Total	2000

Reason for Transfer:

To purchase software to be used for our Band programs for Equipment Inventory, Uniform Inventory and Music Software Programs for our Student Use.

Dulce Rodriguez
Signature _____ Jan 23, 2026

Approved By: _____ Signature of Superintendent

Dilia Cornett
Approved By: _____ Jan 27, 2026

[Signature]
Approved By: _____ Assistant Superintendent of Finance and Operations Jan 29, 2026



REQUEST TO PURCHASE BOBBY MORROW STADIUM SCOREBOARD UPGRADE

VENDOR:

TX Fiber

ITEMS:

600 ft of Horizontal Directional Bore (Electrical Circuits)

TARGETED GOAL:

Goal 1: F1.2:2 San Benito CISD will ensure the district is maximizing available resources that effectively support District Goals. Objective: F.105 San Benito will continuously review the effectiveness and sustainability of the program

FUNDING SOURCE:

199-E-81-6629-SC-001-0-99-000 \$98,500.00

PURCHASING METHOD:

3 Quotes, TX Fiber, Metro Electric, Inc., Jaime's Electric, Inc.

RESOURCE PERSONNEL:

Guillermo Aguilar, Director of Maintenance

Victoria N. Perez, Assistant Superintendent of Finance & Operations

Alfredo Perez, Superintendent of Schools



**Business Office / 50K
February 2026**

Date Submitted	Vendor Name	Campus/ Department	Amount	Contact Person	Board Approved Date
02.11.26	TX Fiber	Maintenance	\$98,500	Mr. Guillermo Aguilar	

ESTIMATE

TX Fiber

305 E Jackson Ave
Harlingen, TX 78550

netops@txfiber.co
+1 (956) 216-7500
www.txfiber.co



Bill to
SBCISD
450 S Oscar Williams Rd
San Benito, TX 78586

Ship to
SBCISD
450 S Oscar Williams Rd
San Benito, TX 78586

Estimate details

Estimate no.: 1053
Estimate date: 02/11/2026

#	Date	Product or service	Description	Qty	Rate	Amount
1.		ScoreBoard Upgrade	600 ft of Horizontal Directional Bore 2x 1"1/4 HDPE Conduits (SDR11) (4) 17x30 T22 HandHoles 24ct of Armored SingleMode Fiber Includes all splicing and enclosures 24x24 Outdoor Cabinet - Housing Includes Certification and Testing	1	\$29,550.00	\$29,550.00
2.		ScoreBoard Upgrade	43x 208v 20a Electrical Circuits 1x 120v 20a Circuit - Controls 1x 3-Pole 30a Breaker - Surge Protection Includes all material and labor	1	\$68,950.00	\$68,950.00
Total						\$98,500.00

Note to customer

This is a turnkey installation for all the required electrical and telecommunications work for the SBCISD scoreboard upgrade per requirements of Ace Sports.

Primary Feed and Directional Bore for Electrical Transformer (300KVA) installation to be provided by AEP.

TX Fiber will provide all the materials and labor to install a 600a 3-Phase 120/208V power source that will provide all the necessary electrical components for the scoreboard.

TX Fiber will provide all the materials and labor for the Fiber Optic requirements for the scoreboard.

Scoreboard Surge Protection to be provided by Ace Sports.



METRO ELECTRIC, INC.

TECL # 17140

MAIN OFFICE

1901 INDUSTRIAL DRIVE
McALLEN, TX 78504-4015
(956) 686-2323

BRANCH OFFICE

5255 COMMERCIAL DRIVE
BROWNSVILLE, TX 78521-5260
(956) 831-7801

HARLINGEN, TX 78550
(956) 421-2600

WWW.METROELECTRIC-RGV.COM

February 5, 2026

San Benito Consolidated Independent School District (CISD)
240 N. Crockett St.
San Benito, TX 78586

Attn: Guillermo Aguilar
Ref: **Bobby Morrow Stadium Scoreboard Renovations**

We propose to furnish and install all labor, materials, services, and equipment necessary for completion of the scoreboard replacement.

Inclusions:

1. Cut, cap and make safe is included only for others demolition.
2. Directional boring is included.
3. New 800A 208/120V service including, feeders, 100kA SPD, CT enclosure, CT rated meter base, (2) 800A panels and main 800A fused disconnect is included.
4. (43) 20A2P branch circuit are included for scoreboard independent loads connections as required.
5. We are including conduit and underground pullboxes from the broadcast room to scoreboard pullbox. Cabling of any type will be provided and installed by others.
6. We are including electrical work and materials only as indicated on the information provided and the site visit performed by Metro Electric's personnel.

Exclusions:

1. Sales tax is not included.
2. **Primary conduit and related directional boring/trenching is not included.**
3. Temporary power and lighting is not included.
4. Private utility locates are not included.
5. Performance and/or bid bond is not included.
6. Allowances and/or contingency funds are not included.
7. Painting and/or patching of any surfaces is not included.
8. Asphalt/concrete cutting and/or patch back is not included.
9. Excess spoil removal & disposal from the site is not included.

COMMERCIAL • INDUSTRIAL

Regulated by The Texas Department of Licensing and Regulation, P.O. Box 12157, Austin, Texas 78711,
1-800-803-9202, 512-463-6599; website: www.tdlr.texas.gov/complaints

METRO

ELECTRIC, INC.

10. Formed concrete such as pole bases, housekeeping pads, and transformer pads are not included.
11. Any work related to low voltage, special systems, such as, but not limited to, fire alarm, security, access control, PA, CCTV, CATV, BMS, etc..., are not included except as specifically mentioned in the above inclusions.
12. Utility company charges of any kind including but not limited to contribution fees, consumption or usage fees, public fees, and up and down charges are not included.

Notes:

1. This proposal is based upon the receipt of a mutually acceptable subcontract agreement.
2. The Electrical plans establish the quantities for our proposal. If it is not shown on the electrical plans, it is not included.
3. Any estimated delivery dates or lead times provided are for guidance purposes only and are subject to change.
4. Pricing is only good for 30 days from date at the top of the proposal.
5. Please be advised that prices may be subject to revision in the event of changes related to tariffs, government-imposed trade regulations, or other significant structural cost impacts beyond our control.

Base Bid

Add \$179,290.00

Should you have any questions, please advise.

Sincerely,
Metro Electric, Inc.


Jorge McCarver
Estimator

COMMERCIAL • INDUSTRIAL

Jaime's Electric Inc.

3009 North Moorefield Rd.
Mission, TX. 78574
(956)580-2957 Mobile: (956) 739-8521

Free Estimates
Valley Wide Services
Commercial * Residential * Remodeling
Licensed Bonded and Insured

Regulated by the Texas Department of Licensing and Regulations
P.O. Box 12157 Austin, TX. 78711
(800) 803-9202 / (512) 463-6599 www.license.state.tx.us/complaints
(TECL 20757)

DATE: February 5, 2026

Customer: San Benito ISD

Project Address: New Electrical for New Stadium Score Board

Estimate

- Electrical Permit
- Existing electrical (demolition)
- Supply and Install 600amp 3 phase 120/208 Electrical Service
- Electrical transformer pad (concrete)
- Electrical secondary underground line from transformer to new meter location
- Underground bore from new score board location to media both approximate distance 540ft for fiber optic cable
- Final termination on new score board
- Electrical and fiber testing

Switch Gear and Materials: \$67,860.00

Labor: \$30,015.00

Total: \$97,875.00

(sales tax not include)

Estimate good for 30days



Lonestar Electric Supply
5117 N CAGE RD 107
PHARR, TX 78577

Quote No.: U58-00009647
Doc Rev. 0.1
Project: SAN BENITO SCOREBOARD
PO No.: 0

Dear Valued Customer,

We are pleased to provide a submittal for SAN BENITO SCOREBOARD. Please review the provided documentation and provide your approval. Thank you for allowing Lonestar Electric Supply to participate on this project. Please do not hesitate to contact us with any questions.

Best Regards,

Lonestar Electric Supply

PROPRIETARY AND CONFIDENTIAL INFORMATION

This document contains confidential and proprietary information. By accepting this document, the recipient agrees not to disclose its contents except to individuals within their organization who are directly involved in evaluating this proposal. No copies may be made without prior written permission. Upon written request, this document must be returned.



Equipment Submittal

Project: SAN BENITO SCOREBOARD
Quote No.: U58-00009647
Doc Rev No.: 0.1
PO No.: 0
Date Issued:
Prepared by: , Lonestar Electric Supply

Notice

These drawings represent our best interpretation and compliance with the intent of your requirement. Drawings marked "approved" or "approved as noted" authorize the manufacturer to proceed with manufacturing. Product revisions not in the contract or items specified but not noted on the returned drawings which may require modification to be made after drawing approval and during or after completion of manufacturing may result in a price change and/or shipment delay.

Dimensions and weights shown are approximate until all design parameters are approved. It is recommended to not install conduit equipment pads, etc. until after the approval process is complete and any changes to the drawings submitted are accurately updated and issued accordingly.

This document contains confidential and proprietary information. Upon receipt of this document, the receiver agrees to not to reveal its content, except to those people inside of their own organization to who concerned to do the evaluation of this proposal. No copies of this document should be made without permission. This document shall be returned upon its written request.

Table of Contents

Introduction	1
Cover Letter	1
Cover Page.....	2
Notes	4
Summarized Bill of Material(s)	5
Panel Summary Report	6
Bill of Material(s) - All Items	7
Panelboard	10
Section Title Page	10
Product Notes	11
Bill of Material(s).....	12
Drawing(s).....	15
Terms And Conditions	19
Terms And Conditions.....	19
Schedule 1 ABB Inc General Terms & Conditions of Sale	20

Notes

Project Level - Notes

Summarized Bill of Material(s)

Quantity	Description	Item(s)	Mark(s)
4	Panelboard	1	PANEL MPD
		2	PANEL A
		3	PANEL B
		4	PANEL C



SAN BENITO SCOREBOARD

U58-00009647 | SAN BENITO SCOREBOARD - Original Version

Panel Summary Report

Item	Qty	Marks	Sect	Type	Service	Ckts	Feed	Mounting	Main	Bus/Trip	CU/AL	Incoming Cable Size/Qty	AIC	Box	Layout	Meter
1	1	PANEL MPD	RQ	208	3P4W	18	Bottom	Surface	MCB	600/600	CU	1-lug/phase 2-cable/lug 2/0 -500 MCM	10K	AB763	Auto	
2	1	PANEL A	RQ	208	3P4W	36	Bottom	Surface	MLO	225	CU	1-lug/phase 1-cable/lug #6 -350 MCM	10K	AB433	Auto	
3	1	PANEL B	RQ	208	3P4W	36	Bottom	Surface	MLO	225	CU	1-lug/phase 1-cable/lug #6 -350 MCM	10K	AB433	Auto	
4	1	PANEL C	RQ	208	3P4W	30	Bottom	Surface	MLO	225	CU	1-lug/phase 1-cable/lug #6 -350 MCM	10K	AB373	Auto	

Bill of Material(s)

Item No.	Quantity	Description
1	1	<p>Lighting Panelboard, ReliaGear RQ Marks: PANEL MPD</p> <p>1 Section(s), NEMA 3R Cabinets 600 Amps, 3 Phase 4 Wire 208Y/120V, 50/60 Hz Minimum Interrupt Rating: 10kA Fully Rated Incoming Feed: Bottom Surface Mounted 18 Circuits UL67 / CSA C22.2 No. 29 Certified cULus Certified Height: 76.5 Inches; Width: 20 Inches; Depth: 6.21 Inches</p> <p>1 600 Amps Main Breaker XT5N600 1 TMA 1-lug/phase 2-cable/lug 2/0 -500 kcmil</p> <p>Main Option Details</p> <p>1 Silver Plated Copper Bus 1000A PSI 2 Ground-Box bonded TGL2 1 Ground main lug TGL20 1 100% Rated Neutral 1 NEMA 3R Cabinets</p> <p>Feeders</p> <p>3 Breaker Device 225 Amps 3 Poles A2A250 18 Breaker Space Device 20 Amps 1 Poles THQB 1 Interior: AQF3186JBX AXQ9B5 1 Box: AB763 1 Front : NONE</p>
2	1	<p>Lighting Panelboard, ReliaGear RQ Marks: PANEL A</p> <p>1 Section(s), NEMA 3R Cabinets 225 Amps, 3 Phase 4 Wire 208Y/120V, 50/60 Hz Minimum Interrupt Rating: 10kA Fully Rated Incoming Feed: Bottom Surface Mounted 36 Circuits UL67 / CSA C22.2 No. 29 Certified cULus Certified</p>

Bill of Material(s)

Item No. Quantity Description

		Height: 43.5 Inches; Width: 20 Inches; Depth: 6.21 Inches
	1	225 Amps Main Lugs 1-lug/phase 1-cable/lug #6 -350 kcmil
		Main Option Details
	1	Copper Bus Heat Rated
	3	Ground-Box bonded TGL2
	1	Ground main lug TGL20
	1	100% Rated Neutral
	1	NEMA 3R Cabinets
		Feeders
	15	Breaker Device 20 Amps 2 Poles THQB
	1	Interior: AQF3362MBX AXB7
	1	Box: AB433
	1	Front : NONE

**3 1 Lighting Panelboard, ReliaGear RQ
Marks: PANEL B**

		1 Section(s), NEMA 3R Cabinets 225 Amps, 3 Phase 4 Wire 208Y/120V, 50/60 Hz Minimum Interrupt Rating: 10kA Fully Rated Incoming Feed: Bottom Surface Mounted 36 Circuits UL67 / CSA C22.2 No. 29 Certified cULus Certified Height: 43.5 Inches; Width: 20 Inches; Depth: 6.21 Inches
	1	225 Amps Main Lugs 1-lug/phase 1-cable/lug #6 -350 kcmil
		Main Option Details
	1	Copper Bus Heat Rated
	3	Ground-Box bonded TGL2
	1	Ground main lug TGL20
	1	100% Rated Neutral
	1	NEMA 3R Cabinets
		Feeders
	15	Breaker Device 20 Amps 2 Poles THQB
	1	Interior: AQF3362MBX AXB7
	1	Box: AB433

Bill of Material(s)

Item No.	Quantity	Description
	1	Front : NONE
4	1	Lighting Panelboard, ReliaGear RQ Marks: PANEL C
		1 Section(s), NEMA 3R Cabinets
		225 Amps, 3 Phase 4 Wire 208Y/120V, 50/60 Hz
		Minimum Interrupt Rating: 10kA Fully Rated
		Incoming Feed: Bottom
		Surface Mounted
		30 Circuits
		UL67 / CSA C22.2 No. 29 Certified
		cULus Certified
		Height: 37.5 Inches; Width: 20 Inches; Depth: 6.21 Inches
	1	225 Amps Main Lugs
		1-lug/phase 1-cable/lug #6 -350 kcmil
		Main Option Details
	1	Copper Bus Heat Rated
	3	Ground-Box bonded TGL2
	1	Ground main lug TGL20
	1	100% Rated Neutral
	1	NEMA 3R Cabinets
		Feeders
	13	Breaker Device 20 Amps 2 Poles THQB
	2	Breaker Device 20 Amps 1 Poles THQB
	2	Breaker Space Device 20 Amps 1 Poles THQB
	1	Interior: AQF3302MBX AXB7
	1	Box: AB373
	1	Front : NONE

Panelboard Submittal Section

Item No.	Product Description	Mark(s)	Quantity
1	Lighting Panelboard, ReliaGear RQ	PANEL MPD	1
2	Lighting Panelboard, ReliaGear RQ	PANEL A	1
3	Lighting Panelboard, ReliaGear RQ	PANEL B	1
4	Lighting Panelboard, ReliaGear RQ	PANEL C	1

Product Notes
Panelboard Product Family - Notes

Bill of Material(s)

Item No.	Quantity	Description
1	1	<p>Lighting Panelboard, ReliaGear RQ Marks: PANEL MPD</p> <p>1 Section(s), NEMA 3R Cabinets 600 Amps, 3 Phase 4 Wire 208Y/120V, 50/60 Hz Minimum Interrupt Rating: 10kA Fully Rated Incoming Feed: Bottom Surface Mounted 18 Circuits UL67 / CSA C22.2 No. 29 Certified cULus Certified Height: 76.5 Inches; Width: 20 Inches; Depth: 6.21 Inches</p> <p>1 600 Amps Main Breaker XT5N600 1 TMA 1-lug/phase 2-cable/lug 2/0 -500 kcmil</p> <p>Main Option Details</p> <p>1 Silver Plated Copper Bus 1000A PSI 2 Ground-Box bonded TGL2 1 Ground main lug TGL20 1 100% Rated Neutral 1 NEMA 3R Cabinets</p> <p>Feeders</p> <p>3 Breaker Device 225 Amps 3 Poles A2A250 18 Breaker Space Device 20 Amps 1 Poles THQB 1 Interior: AQF3186JBX AXQ9B5 1 Box: AB763 1 Front : NONE</p>
2	1	<p>Lighting Panelboard, ReliaGear RQ Marks: PANEL A</p> <p>1 Section(s), NEMA 3R Cabinets 225 Amps, 3 Phase 4 Wire 208Y/120V, 50/60 Hz Minimum Interrupt Rating: 10kA Fully Rated Incoming Feed: Bottom Surface Mounted 36 Circuits UL67 / CSA C22.2 No. 29 Certified cULus Certified</p>

Bill of Material(s)

Item No.	Quantity	Description
		Height: 43.5 Inches; Width: 20 Inches; Depth: 6.21 Inches
	1	225 Amps Main Lugs 1-lug/phase 1-cable/lug #6 -350 kcmil
		Main Option Details
	1	Copper Bus Heat Rated
	3	Ground-Box bonded TGL2
	1	Ground main lug TGL20
	1	100% Rated Neutral
	1	NEMA 3R Cabinets
		Feeders
	15	Breaker Device 20 Amps 2 Poles THQB
	1	Interior: AQF3362MBX AXB7
	1	Box: AB433
	1	Front : NONE
3	1	Lighting Panelboard, ReliaGear RQ Marks: PANEL B
		1 Section(s), NEMA 3R Cabinets 225 Amps, 3 Phase 4 Wire 208Y/120V, 50/60 Hz Minimum Interrupt Rating: 10kA Fully Rated Incoming Feed: Bottom Surface Mounted 36 Circuits UL67 / CSA C22.2 No. 29 Certified cULus Certified Height: 43.5 Inches; Width: 20 Inches; Depth: 6.21 Inches
	1	225 Amps Main Lugs 1-lug/phase 1-cable/lug #6 -350 kcmil
		Main Option Details
	1	Copper Bus Heat Rated
	3	Ground-Box bonded TGL2
	1	Ground main lug TGL20
	1	100% Rated Neutral
	1	NEMA 3R Cabinets
		Feeders
	15	Breaker Device 20 Amps 2 Poles THQB
	1	Interior: AQF3362MBX AXB7
	1	Box: AB433

Bill of Material(s)

Item No. Quantity Description

Item No.	Quantity	Description
	1	Front : NONE
4	1	Lighting Panelboard, ReliaGear RQ
		Marks: PANEL C
		1 Section(s), NEMA 3R Cabinets
		225 Amps, 3 Phase 4 Wire 208Y/120V, 50/60 Hz
		Minimum Interrupt Rating: 10KA Fully Rated
		Incoming Feed: Bottom
		Surface Mounted
		30 Circuits
		UL67 / CSA C22.2 No. 29 Certified
		cULus Certified
		Height: 37.5 Inches; Width: 20 Inches; Depth: 6.21 Inches
	1	225 Amps Main Lugs
		1-lug/phase 1-cable/lug #6 -350 kcmil
		Main Option Details
	1	Copper Bus Heat Rated
	3	Ground-Box bonded TGL2
	1	Ground main lug TGL20
	1	100% Rated Neutral
	1	NEMA 3R Cabinets
		Feeders
	13	Breaker Device 20 Amps 2 Poles THQB
	2	Breaker Device 20 Amps 1 Poles THQB
	2	Breaker Space Device 20 Amps 1 Poles THQB
	1	Interior: AQF3302MBX AXB7
	1	Box: AB373
	1	Front : NONE

PANEL MARKS: PANEL MPD

TECHNICAL SPECIFICATIONS

PANEL TYPE: RQ PANELBOARD
 QUANTITY: 1
 AMPS: 600A
 VOLTAGE: 208Y/120V
 SYSTEM: 3P4W
 KAIC: 10 KAIC SC FULLY RATED
 MATERIAL: COPPER BUS
 PLATE: SILVER PLATE
 ENCLOSURE: NEMA 3R CABINETS
 MOUNTING: SURFACE
 SECTION: 1

MAIN DISCONNECT DEVICE

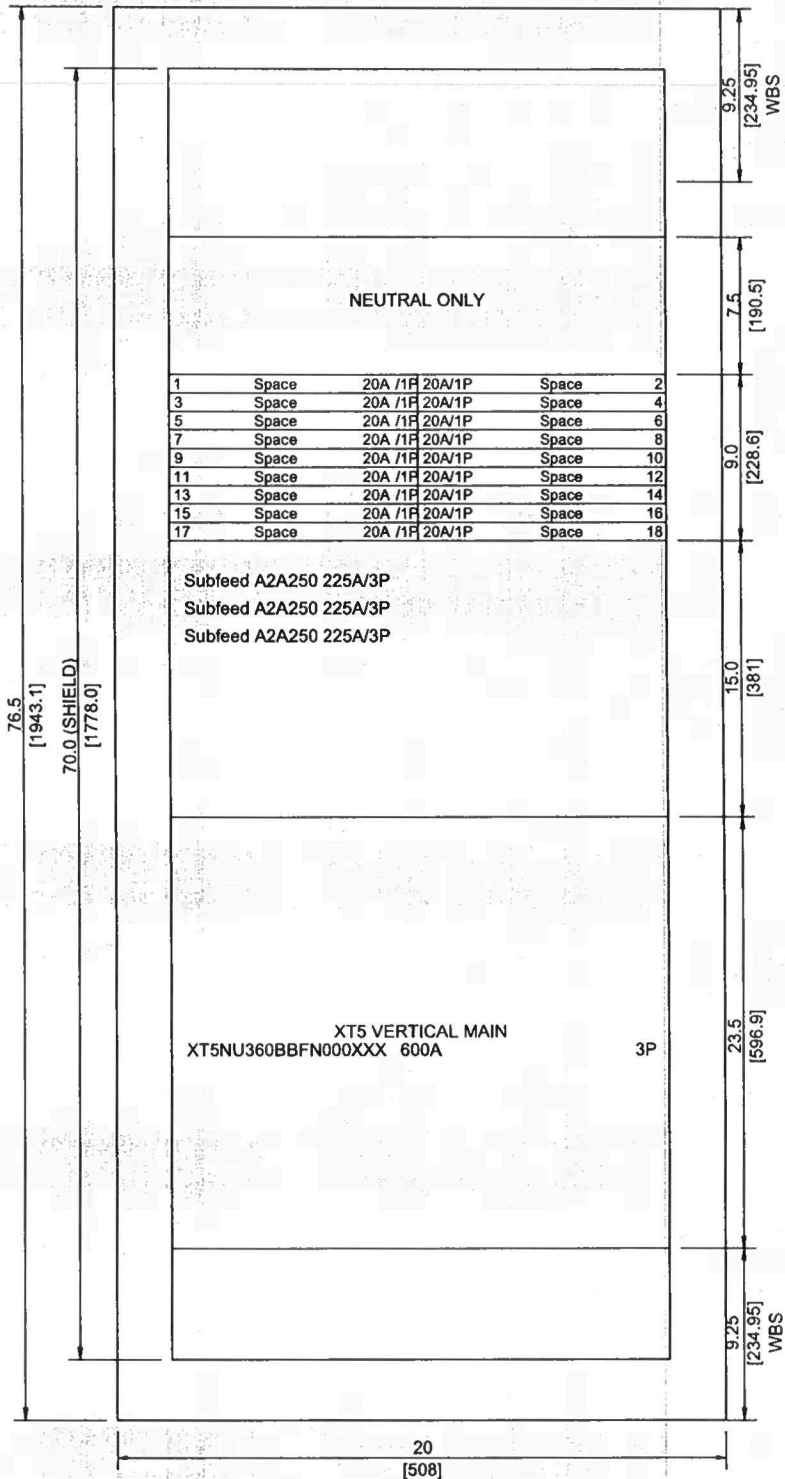
FEED DIR. Bottom
 TYPE: Breaker
 AMPS/SENSOR: 600A/
 CATALOG NO.: XT5NU360BBFN000XXX
 POLES: 3
 LUGS: 1-lug/phase 2-cable/lug 2/0 -500 MCM
 ACCESSORIES: Trip Unit (TMA)

OPTIONS INCLUDED

QTY	DESCRIPTION
1	Silver Plated Copper Bus 1000A PSI
2	Ground-Box bonded TGL2
1	Ground main lug TGL20

BRANCH DEVICES

QTY	AMPS/SENSOR/POLES	DESCRIPTION
3	225A / - / 3P	A2A225TT
18	20A / - / 1P	Space THQB1120



PANEL INFORMATION	
INTERIOR	AQF3186JBX AXQ9B5
INTERIOR BOX	AB763
FRONT TROUGH	NONE
TROUGH END	
PULL BOX	
DIMENSIONS	76.5"X20"X6.21"

1. WBS - WIRE BENDING SPACE.
2. DRAWING NOT TO SCALE.
3. DIMENSIONS ARE IN INCHES[mm].

FACTORY AUTO-LAYOUT. THE LAYOUT IS NOT SPECIFIED, THE FACTORY MAY CHANGE THE LOCATION OF SOME OF THE BREAKERS.

PROJECT NAME: SAN BENITO SCOREBOARD
 CUSTOMER: LONESTAR ELECTRIC SUPPLY PHARR
 2/4/2026 9:13:24 PM



PANEL ID: RQ Panelboard
 APPROVED BY:
 DATE: 02/04/2026 20:59:25
 REVISION NO.

PRODUCT NAME: RELIA GEAR RQLIGHTING PANELBOARD

DRAWING NO: 15 of 25
 ITEM NO: 1
 MARKS: PANEL MPD
 QUOTE NO: U58-00009647
 SHEET: 1

PANEL MARKS:

PANEL A

TECHNICAL SPECIFICATIONS

PANEL TYPE:	RQ PANELBOARD
QUANTITY:	1
AMPS:	225A
VOLTAGE:	208Y/120V
SYSTEM:	3P4W
KAIC:	10 KAIC SC FULLY RATED
MATERIAL:	COPPER BUS
PLATE:	NO PLATE
ENCLOSURE:	NEMA 3R CABINETS
MOUNTING:	SURFACE
SECTION:	1

MAIN DISCONNECT DEVICE

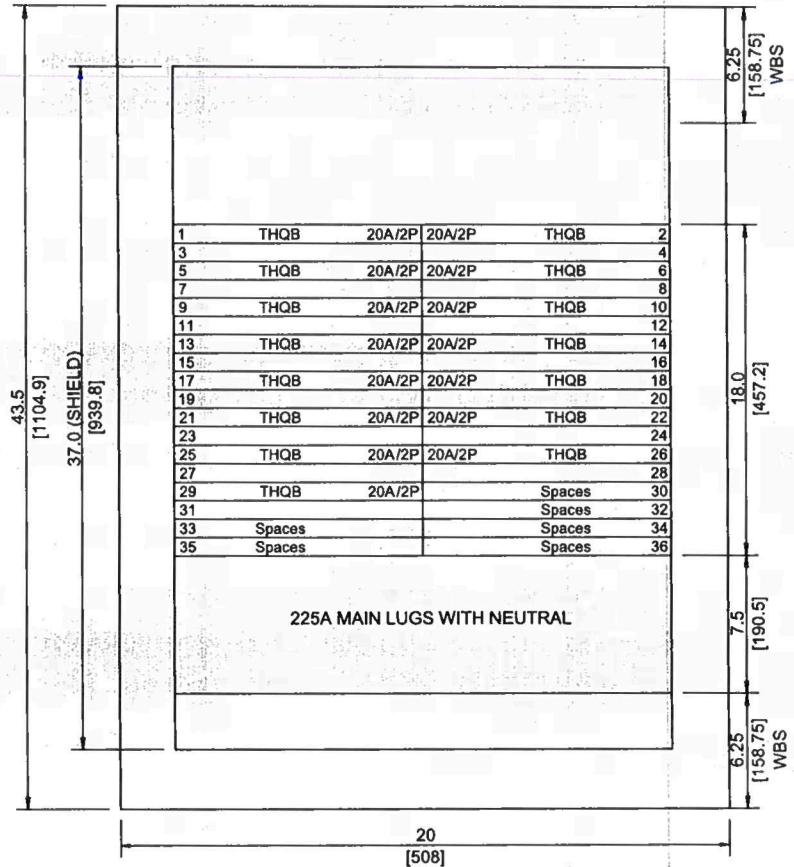
FEED DIR.	Bottom
TYPE:	Lugs
AMPS/SENSOR:	225A/-
CATALOG NO.:	
POLES:	3
LUGS:	1-lug/phase 1-cable/lug #6 -350 MCM

OPTIONS INCLUDED

QTY	DESCRIPTION
1	Copper Bus Heat Rated
3	Ground-Box bonded TGL2
1	Ground main lug TGL20

BRANCH DEVICES

QTY	AMPS/SENSOR/POLES	DESCRIPTION
15	20A / - / 2P	THQB2120



PANEL INFORMATION	
INTERIOR	AQF3362MBX AXB7
INTERIOR	
BOX	AB433
FRONT	NONE
TROUGH	
TROUGH END	
PULL BOX	
DIMENSIONS	43.5"X20"X6.21"

1. WBS - WIRE BENDING SPACE.
2. DRAWING NOT TO SCALE.
3. DIMENSIONS ARE IN INCHES(mm).

FACTORY AUTO-LAYOUT. THE LAYOUT IS NOT SPECIFIED, THE FACTORY MAY CHANGE THE LOCATION OF SOME OF THE BREAKERS.

PROJECT NAME:
SAN BENITO SCOREBOARD

CUSTOMER:
LONESTAR ELECTRIC
SUPPLY PHARR
2/4/2026 9:06:20 PM



PANEL ID:
RQ Panelboard

APPROVED BY:

DATE: 02/04/2026 20:59:25

REVISION NO.

PRODUCT NAME:
RELIA GEAR RQLIGHTING
PANELBOARD

DRAWING NO:
ITEM NO. 16 of 25

MARKS: PANEL A

QUOTE NO: U58-00009647

SHEET: 1

PANEL MARKS:

PANEL B

TECHNICAL SPECIFICATIONS

PANEL TYPE: RQ PANELBOARD
 QUANTITY: 1
 AMPS: 225A
 VOLTAGE: 208Y/120V
 SYSTEM: 3P4W
 KAIC: 10 KAIC SC FULLY RATED
 MATERIAL: COPPER BUS
 PLATE: NO PLATE
 ENCLOSURE: NEMA 3R CABINETS
 MOUNTING: SURFACE
 SECTION: 1

MAIN DISCONNECT DEVICE

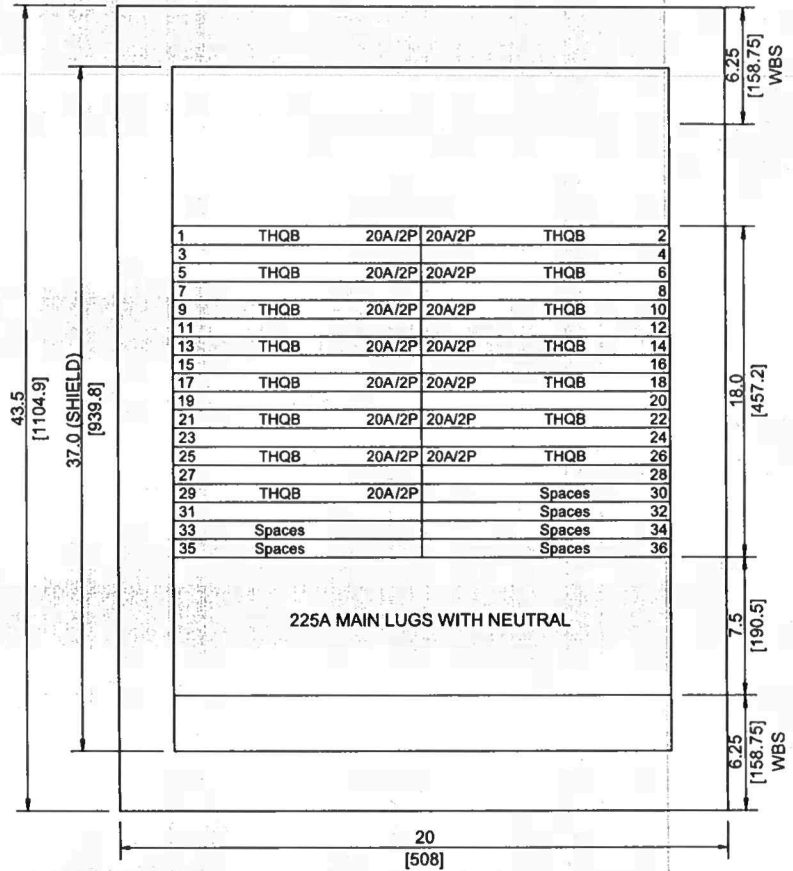
FEED DIR. Bottom
 TYPE: Lugs
 AMPS/SENSOR: 225A/-
 CATALOG NO.:
 POLES: 3
 LUGS: 1-lug/phase 1-cable/lug #6 -350 MCM

OPTIONS INCLUDED

QTY	DESCRIPTION
1	Copper Bus Heat Rated
3	Ground-Box bonded TGL2
1	Ground main lug TGL20

BRANCH DEVICES

QTY	AMPS/SENSOR/POLES	DESCRIPTION
15	20A / - / 2P	THQB2120



PANEL INFORMATION	
INTERIOR	AQF3362MBX AXB7
INTERIOR BOX	AB433
FRONT	NONE
TROUGH	
TROUGH END	
PULL BOX	
DIMENSIONS	43.5"X20"X6.21"

1. WBS - WIRE BENDING SPACE.
2. DRAWING NOT TO SCALE.
3. DIMENSIONS ARE IN INCHES[mm].

FACTORY AUTO-LAYOUT. THE LAYOUT IS NOT SPECIFIED, THE FACTORY MAY CHANGE THE LOCATION OF SOME OF THE BREAKERS.

PROJECT NAME: SAN BENITO SCOREBOARD
 CUSTOMER: LONESTAR ELECTRIC SUPPLY PHARR
 2/4/2026 9:07:06 PM



PANEL ID: RQ Panelboard
 APPROVED BY:
 DATE: 02/04/2026 20:59:25
 REVISION NO.

PRODUCT NAME: RELIA GEAR RQLIGHTING PANELBOARD

DRAWING NO: 3
 ITEM NO: 7 of 25
 MARKS: PANEL B
 QUOTE NO: U58-00009647
 SHEET: 1

PANEL MARKS: PANEL C

TECHNICAL SPECIFICATIONS

PANEL TYPE: RQ PANELBOARD
 QUANTITY: 1
 AMPS: 225A
 VOLTAGE: 208Y/120V
 SYSTEM: 3P4W
 KAIC: 10 KAIC SC FULLY RATED
 MATERIAL: COPPER BUS
 PLATE: NO PLATE
 ENCLOSURE: NEMA 3R CABINETS
 MOUNTING: SURFACE
 SECTION: 1

MAIN DISCONNECT DEVICE

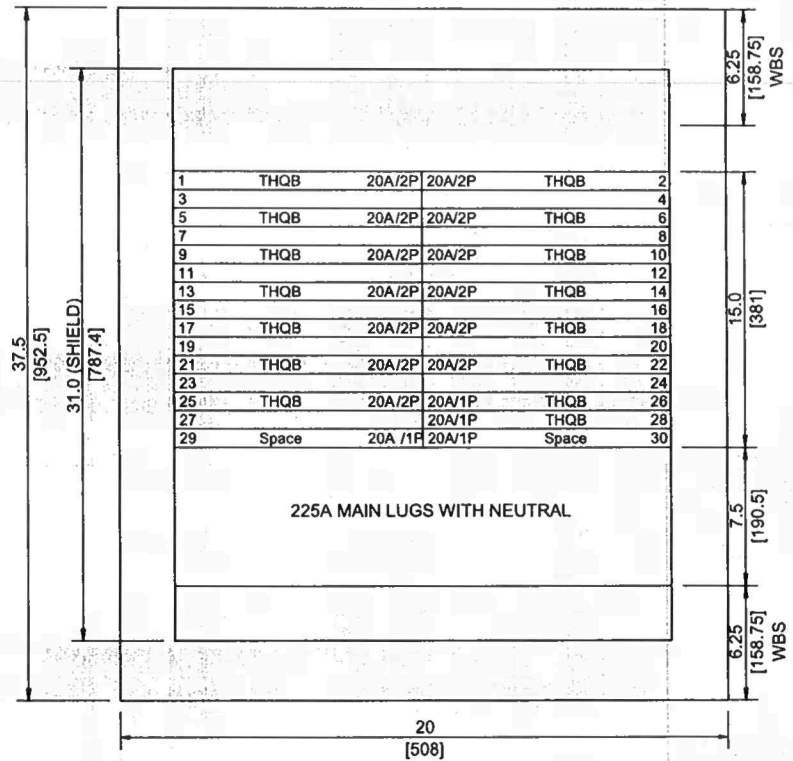
FEED DIR. Bottom
 TYPE: Lugs
 AMPS/SENSOR: 225A/-
 CATALOG NO.:
 POLES: 3
 LUGS: 1-lug/phase 1-cable/lug #6 -350 MCM

OPTIONS INCLUDED

QTY	DESCRIPTION
1	Copper Bus Heat Rated
3	Ground-Box bonded TGL2
1	Ground main lug TGL20

BRANCH DEVICES

QTY	AMPS/SENSOR/POLES	DESCRIPTION
13	20A / - / 2P	THQB2120
2	20A / - / 1P	THQB1120
2	20A / - / 1P	Space THQB1120



PANEL INFORMATION	
INTERIOR	AQF3302MBX AXB7
INTERIOR	
BOX	AB373
FRONT	NONE
TROUGH	
TROUGH END	
PULL BOX	
DIMENSIONS	37.5"X20"X6.21"

1. WBS - WIRE BENDING SPACE.
2. DRAWING NOT TO SCALE.
3. DIMENSIONS ARE IN INCHES[mm].

FACTORY AUTO-LAYOUT. THE LAYOUT IS NOT SPECIFIED, THE FACTORY MAY CHANGE THE LOCATION OF SOME OF THE BREAKERS.

PROJECT NAME:
SAN BENITO SCOREBOARD

CUSTOMER:
LONESTAR ELECTRIC
SUPPLY RHARR

2/4/2026 9:04:54 PM



PANEL ID:
RQ Panelboard

APPROVED BY:

DATE: 02/04/2026 20:59:25

REVISION NO.

PRODUCT NAME:
RELIA GEAR RQLIGHTING
PANELBOARD

DRAWING NO:
ITEM NO: 4
MARKS: 18 of 25
QUOTE NO: U58-0009647
SHEET: 1



TERMS AND CONDITIONS OF SALE

General Policies and Conditions

1. This Proposal is offered subject to the following: 1) attached TERMS AND CONDITIONS OF SALE, 2) an executed Master Supply Agreement ("MSA"), and 3) ABB Inc.'s current general Terms and Condition of Sale. Any conflict among the documents comprising the terms of this Proposal shall be resolved in accordance with the following order of precedence: (i) an executed MSA incorporating the following Terms and Conditions of Sale (ii) attached TERMS AND CONDITIONS OF SALE incorporating ABB Inc. General Terms and Conditions of Sale (iii) or ABB Inc. General Terms and Conditions of Sale. Non-ABB preprinted PO terms have no force and/or effect and are hereby rejected by ABB.
2. All quoted or agreed prices are subject to revision at any time in the event of: (i) a material increase in component, raw material, or energy costs; or (ii) governmental action such as new or increased tariffs.
3. Buyer represents and warrants that there are no federal, state, or local (collectively "Governmental") contracting provisions, regulations, flow-downs, or requirements that apply to this transaction, including without limitation any Governmental domestic preference or prevailing wage, other than such terms that have been disclosed and agreed to by Seller in writing. Buyer assumes sole responsibility for any costs associated with non-compliance of terms not agreed by Seller in writing. Unless expressly provided in writing, Seller makes no representation that the quoted product(s) or service(s) comply with any Governmental contracting provisions and regulations.
4. This proposal expires in 30 calendar days, unless terminated sooner by notice. This proposal is not inclusive of taxes of any kind, unless explicitly stated.
5. Orders not requiring engineered drawings for approval must be released by Buyer for manufacture within 90 days of PO receipt. If engineered drawings are required, they must be returned and approved by Buyer for release within 60 days of mailing. If not, and/or shipment is delayed for any reason the price will increase by 1.5% for each partial/full month that shipment release is delayed after the 90-day period. If project is delayed 6 months or more after PO receipt, project will be repriced based off current market values.
6. For MV Transformers (including Padmount, Substation, & Power transformers), refer to the factory proposal for applicable terms and conditions including, but not limited to quote validity, price validity, escalation, warranty, cancellation, estimated delivery, and freight terms.

Payment Terms

1. Net 30 days from the date of invoice
2. For projects up to \$1,000,000 net, terms of payment are 100% upon invoicing.
3. If project value exceeds \$1,000,000 net, progress payments are required payable at the following milestones. These milestones will be applied at a line-item level and will be tailored to the project schedule.
 - 20% upon delivery of drawings
 - 30% upon release of equipment
 - 50% upon shipment

Warranty

1. The warranty for Products shall expire one (1) year from date of installation or eighteen (18) months after date of shipment, whichever occurs first, except that software is warranted for ninety (90) days from delivery. The warranty for Services shall expire one (1) year after performance of the Service, except that software related Services are warranted for ninety (90) days.
2. Additional 12 months available for 2% adder, 24 months for 4% adder. Engage ABB representative if longer durations are needed.
3. All warranty claim remedies are provided under the General Terms and Conditions of Sale, or any applicable MSA, whichever is applicable between the parties.

Order Cancellation - Schedule of Charges

1. 10% - Order received.
2. 30% - Drawings for approval submitted, if required.
3. 50% - Revisions to approval drawings submitted, if required.
4. 80% - Order released for manufacturing and shipment.
5. 100% - Production started.

Delivery and Transportation

1. CPT/FCA ABB's facility, place of manufacture or warehouse (Incoterms 2020). Title and risk of loss passes upon shipment.
2. ABB will assume the risk of loss or damage to the destination for a 2% adder (but not less than \$500 net) applied to the total price of the equipment. "Destination" is defined as ABB's common carrier's delivery point nearest first destination or point of export within the continental U.S.
3. Transportation and handling are prepaid and billed, unless otherwise noted in this quotation or MSA.
4. Shipment via Air or Open Top/Flatbed/Lift gate truck not included unless specifically listed herein.
5. Special Instruction - The Receiving Associate is required to sign, date, and note specific visible or concealed damage on Bill of Lading at time of delivery. Freight Company Associate is required to witness Receiver's signature, date, and damage claim annotations. ABB's Post Sales Service Department must be provided with copy of annotated BOL within five (5) days of delivery or Shipper's responsibility ends.

Other Notes

1. Standard factory test procedures will be performed. Customer Inspections, customer witness tests, and any other non-standard test procedures are not included unless specifically noted herein.
2. The accompanying Bill of Material is our Interpretation of what is required to meet the intent of the listed Drawings and Specifications. Please review thoroughly for accuracy and completeness and advise immediately if any revisions are required. This proposal is limited to the attached Bill of Material only. Selective coordination of the system should be verified by a qualified engineer and may require changes to the design, Bill of Material, and price.
3. The Parties are aware of the shortage of raw materials, electronic components worldwide which is likely to last for the foreseeable future, as well as, of market fluctuations in the availability and cost of other raw materials, commodities, other critical components, and transportation capacities. Notwithstanding anything to the contrary in the contract terms and conditions / purchase order, if after the date of ABB's proposal / offer or during the term of the performance of the contract / purchase order there are any changes to availability and / or market conditions for electronic components, raw materials, commodities, and transportation capabilities directly or indirectly affecting ABB's performance, ABB shall be entitled to relief in the schedule of the performance or delivery of the directly or indirectly affected scope of work under the contract / purchase order. In such circumstances, the Parties shall meet without delay and discuss in good faith to find a mutually agreeable solution, with equitable adjustment to the contract / purchase order date of delivery or completion. Customer hereby acknowledges and agrees that in said circumstances ABB may not be able to comply with the originally agreed delivery or completion schedule and that ABB shall not be liable for any liquidated or actual damages in connection thereto.



ABB INC. GENERAL TERMS AND CONDITIONS OF SALE
(2025-02 U.S.)

1. General.

The terms and conditions contained herein, together with any additional or different terms contained or referenced in ABB's proposal or, quotation and ("Proposal"), any addenda to the Proposal, the purchase order (excluding any pre-printed terms and conditions and any terms that conflict with the Proposal or ABB's acknowledgment), and ABB's acknowledgement, submitted to Purchaser constitute the entire agreement (the "Agreement") between the parties with respect to the purchase order and supersede all other prior communications and agreements regarding the purchase order and ABB objects to any additional terms proposed by Purchaser. Acceptance by ABB of the purchase order, or Purchaser's acceptance of ABB's Proposal, is expressly limited to and conditioned upon Purchaser's acceptance of these terms and conditions, payment for or acceptance of any performance by ABB being acceptance. "Equipment" as used herein means all the equipment, parts, accessories sold, and all software and software documentation, if any, licensed to Purchaser by ABB ("Software") under the purchase order. "Services" as used herein means all labor, supervisory, technical and engineering, installation, repair, consulting or other services provided by ABB under the purchase order. "Purchaser" shall include the initial end user of the Equipment and/or services; provided, however, that Article 14(a) shall apply exclusively to the initial end user. "Hazardous Materials" means any toxic or hazardous substance, hazardous material, dangerous or hazardous waste, dangerous good, radioactive material, petroleum or petroleum-derived products or by-products, or any other chemical, substance, material or emission, that is regulated, listed or controlled pursuant to any national, state, provincial, or local law, statute, ordinance, directive, regulation or other legal requirement of the United States ("U.S.") or the country of the Site.

2. Prices.

(a) Unless otherwise specified in writing, all Proposals expire thirty (30) days from the date thereof and may be modified or withdrawn by ABB before receipt of Purchaser's conforming acceptance. All prices set forth in a purchase order may be revised by ABB at any time prior to delivery or performance based on ABB's sole but reasonable estimate of its cost increases (after the Proposal date) resulting directly or indirectly from factors such as: (i) a significant increase in raw material, component, labor, or energy costs or (ii) governmental actions, such as increased tariffs on the Equipment, raw material, or components.

(b) Unless otherwise stated herein, Services prices are based on normal business hours (8 a.m. to 5 p.m. Monday through Friday). Overtime and Saturday hours will be billed at one and one-half (1 1/2) times the hourly rate; and Sunday hours will be billed at two (2) times the hourly rate; holiday hours will be billed at three (3) times the hourly rate. If a Services rate sheet is attached hereto, the applicable Services rates shall be those set forth in the rate sheet. Rates are subject to change without notice.

(c) Except as otherwise agreed by ABB, the price does not include any federal, state or local property, license, privilege, sales, use, excise, gross receipts, tariffs or other like taxes ("Taxes") which may now or hereafter be applicable. Purchaser agrees to pay or reimburse any such Taxes, or ABB's reasonable estimated cost impact thereof, which ABB or its suppliers are required to pay or collect. If Purchaser is exempt from the payment of any Tax or holds a direct payment permit, Purchaser shall, upon purchase order placement, provide ABB a copy, acceptable to the relevant governmental authorities of any such certificate or permit.

3. Payment.

(a) Unless specified to the contrary in writing by ABB, payment terms are net cash, payable without offset, in United States Dollars, 30 days from date of invoice by wire transfer to the account designated by ABB in the Proposal. ABB is not required to commence or continue its performance unless and until invoiced payments have been received in a timely fashion. For each day of delay in receiving required payments, ABB shall be entitled to a matching extension of the schedule.

(b) If in the judgment of ABB, the financial condition of Purchaser at any time prior to delivery does not justify the terms of payment specified, ABB may require payment in advance, payment security satisfactory to ABB and suspend its performance until said advance payment or payment security is received or may terminate the purchase order, whereupon ABB shall be entitled to receive reasonable cancellation charges. If delivery is delayed by Purchaser, payment shall be due on the date ABB is prepared to make delivery. Delays in delivery or nonconformities in any installments delivered shall not relieve Purchaser of its obligation to accept and pay for remaining installments.

(c) Purchaser shall pay, in addition to the overdue payment, a late charge equal to the lesser of 1 1/2% per month or any part thereof or the highest applicable rate allowed by law on all such overdue amounts plus ABB's attorneys' fees and court costs incurred in connection with collection. If Purchaser fails to make payment of any amounts due under any purchase order and fails to cure such default within ten (10) days after receiving written notice specifying such default, then ABB may by written notice, at its option, suspend its performance under the purchase order until such time as the full balance is paid or terminate the purchase order, as of a date specified in such notice. In the event of suspension, cancellation or termination hereunder, ABB will be entitled to recover all costs for work performed to date, costs associated with suspension, cancellation or termination of the work and all other costs recoverable at law.

4. Changes.

(a) Any changes requested by Purchaser affecting the ordered scope of work must first be reviewed by ABB and any resulting adjustments to affected provisions, including price, schedule, and guarantees mutually agreed in writing prior to implementation of the change.

(b) ABB may, at its expense, make any changes in the Equipment or Services as it deems necessary, in its sole discretion, to conform to the Equipment or Services to the applicable specifications (including but not limited to technical, standards, codes, performance, schedule, location or performance, plus applicable laws and regulations). If Purchaser objects to any such changes, ABB shall be relieved of its obligation to conform to the applicable specifications to the extent that compliance may be affected by such objection. ABB will not be obligated to meet specifications if not provided by Purchaser in the scope of work.

5. Delivery.

(a) All Equipment manufactured, assembled or warehoused in the continental United States is delivered FCA ABB point of shipment, Incoterms® 2020 unless otherwise mutually agreed in writing. Equipment shipped outside the continental United States is delivered FCA Incoterms® 2020 United States port of export unless otherwise mutually agreed in writing. Purchaser shall be responsible for any and all demurrage or detention charges.

(b) If the scheduled delivery of Equipment is delayed by Purchaser or by Force Majeure, ABB may move the Equipment to storage for the account of and at the risk of Purchaser whereupon it shall be deemed to be delivered.

(c) Shipping and delivery dates are contingent upon Purchaser's timely approvals and delivery by Purchaser of any documentation required for ABB's performance hereunder.

(d) Claims for shortages or other errors in delivery must be made in writing to ABB within ten (10) days of delivery. Equipment may not be returned except with the prior written consent of and subject to terms specified by ABB. Claims for damage after delivery shall be made directly by Purchaser with the common carrier.

6. Title & Risk of Loss.

Except with respect to Software (for which title shall not pass, use being licensed) title to Equipment shall transfer to Purchaser upon delivery according to the applicable freight term. Notwithstanding any agreement with respect to delivery terms or payment of transportation charges, risk of loss or damage with respect to the sale of Equipment shall pass from ABB to Purchaser at delivery as defined in this Agreement.

7. Inspection, Testing and Acceptance.

(a) Any inspection by Purchaser of Equipment on ABB's premises shall be scheduled in advance to be performed during normal working hours and subject to rules and regulations in place at the ABB premises.

(b) If the purchase order provides for factory acceptance testing, ABB shall notify Purchaser when ABB will conduct such testing prior to shipment. Unless Purchaser states specific objections in writing within ten (10) days after completion of factory acceptance testing, completion of the acceptance test constitutes Purchaser's factory acceptance of the Equipment and its authorization for shipment.

(c) If the purchase order provides for site acceptance testing, testing will be performed by ABB personnel to verify that the Equipment has arrived at site complete, without physical damage, and in good operating condition. Completion of site acceptance testing constitutes full and final acceptance of the Equipment. If, through no fault of ABB, acceptance testing is not completed within thirty (30) days after arrival of the Equipment at the site, the site acceptance test shall be deemed completed and the Equipment shall be deemed accepted.

8. Warranties and Remedies.

(a) **Equipment and Services Warranty.** ABB warrants that Equipment (excluding Software, which is warranted as specified in paragraph (d) below) shall be delivered free of defects in material and workmanship and that Services shall be free of defects in workmanship. The Warranty Remedy Period for Equipment (excluding Software and spare parts) shall end twelve (12) months after installation or eighteen (18) months after date of shipment, whichever first occurs. The Warranty Remedy Period for new spare parts shall end twelve (12) months after date of shipment. If the purchase order includes the sale of refurbished or repaired parts, the Warranty Remedy Period for such parts shall end ninety (90) days after date of shipment. The Warranty Remedy Period for Services shall end ninety (90) days after the date of completion of Services.

(b) **Equipment and Services Remedy.** If a nonconformity to the foregoing warranty is discovered in the Equipment or Services during the applicable Warranty Remedy Period, as specified above, under normal and proper use and provided the Equipment has been properly stored, installed, operated and maintained and written notice of such nonconformity is provided to ABB promptly after such discovery and within the applicable Warranty Remedy Period, ABB shall, at its option, either (i) repair or replace the nonconforming portion of the Equipment or re-perform the nonconforming Services or (ii) refund the portion of the price applicable to the nonconforming portion of Equipment or Services. If any portion of the Equipment or Services so repaired, replaced or re-performed fails to conform to the foregoing warranty, and written notice of such nonconformity is provided to ABB promptly after discovery and within the original Warranty Remedy Period applicable to such Equipment or Services or thirty (30) days from completion of such repair, replacement or re-performance, whichever is later, ABB will repair or replace such nonconforming Equipment or re-perform the nonconforming Services. The original Warranty Remedy Period shall not otherwise be extended.

(c) **Exceptions.** ABB shall not be responsible for providing temporary power, removal, installation, reimbursement for labor costs or working access to the nonconforming Equipment, including disassembly and re-assembly of non-ABB supplied equipment, or for providing transportation to or from any repair facility, or for any other expenses incurred in connection with the repair or replacement, all of which shall be at Purchaser's risk and expense. ABB shall have no obligation hereunder with respect to any Equipment which (i) has been improperly repaired or altered; (ii) has been subjected to misuse, negligence or accident; (iii) has been used in a manner contrary to ABB's instructions; (iv) is comprised of materials provided by or a design specified by Purchaser; or (v) has failed as a result of ordinary wear and tear. Equipment supplied by ABB but manufactured by others is warranted only to the extent of the manufacturer's warranty, and only the remedies, if any, provided by the manufacturer will be allowed.

(d) **Software Warranty and Remedies.** ABB warrants that, except as specified below, the Software will, when properly installed, execute in accordance with ABB's published specification. If a nonconformity to the foregoing warranty is discovered during the period ending one (1) year after the date of shipment and written notice of such nonconformity is provided to ABB promptly after such discovery and within that period, including a description of the nonconformity and complete information about the manner of its discovery, ABB shall correct the nonconformity by, at its option, either (i) modifying or making available to the Purchaser instructions for modifying the Software; or (ii) making available at ABB's facility necessary corrected or replacement programs. ABB shall have no obligation with respect to any nonconformities resulting from (i) unauthorized modification of the Software or (ii) Purchaser-supplied software or interfacing. ABB does not warrant that the functions contained in the software will operate in combinations which may be selected for use by the Purchaser, or that the software products are free from errors in the nature of what is commonly categorized by the computer industry as "bugs".

(e) **THE FOREGOING WARRANTIES ARE EXCLUSIVE AND IN LIEU OF ALL OTHER WARRANTIES OF QUALITY AND PERFORMANCE, WHETHER WRITTEN, ORAL OR IMPLIED, AND ALL OTHER WARRANTIES INCLUDING ANY IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE OR USAGE OF TRADE ARE HEREBY DISCLAIMED. THE REMEDIES STATED HEREIN CONSTITUTE PURCHASER'S EXCLUSIVE REMEDIES AND ABB'S ENTIRE LIABILITY FOR ANY BREACH OF WARRANTY.**

9. Intellectual Property Infringement.

(a) ABB shall defend at its own expense any action brought against Purchaser alleging that the Equipment or the use of the Equipment to practice any process for which such Equipment is specified by ABB (a "Process") directly infringes a patent in effect in the United States, an European Union member state or the country of the Site (provided there is a corresponding patent issued by the U.S., UK or an EU member state), or any copyright or trademark registered in the country of the Site and to pay all damages and costs finally awarded in any such action, provided that Purchaser has given ABB prompt

written notice of such action, all necessary assistance in the defense thereof and the right to control all aspects of the defense thereof including the right to settle or otherwise terminate such action in behalf of Purchaser.

(b) ABB shall have no obligation hereunder and this provision shall not apply to: (i) any other equipment or processes, including Equipment or Processes which have been modified or combined with other equipment or process not supplied by ABB; (ii) any Equipment or Process supplied according to a design, other than an ABB design, required by Purchaser; (iii) any products manufactured by the Equipment or Process; (iv) any use of the Equipment or Process contrary to ABB instructions; (v) any patent issued after the date hereof; or (vi) any action settled or otherwise terminated without the prior written consent of ABB.

(c) If, in any such action, the Equipment is held to constitute an infringement, or the practice of any Process using the Equipment is finally enjoined, ABB shall, at its option and its own expense, procure for Purchaser the right to continue using said Equipment, or modify or replace it with non-infringing equipment or, with Purchaser's assistance, modify the Process so that it becomes non-infringing; or remove it and refund the portion of the price allocable to the infringing Equipment. **THE FOREGOING PARAGRAPHS STATE THE EXCLUSIVE LIABILITY OF ABB AND EQUIPMENT MANUFACTURER FOR ANY INTELLECTUAL PROPERTY INFRINGEMENT.**

(d) To the extent that said Equipment or any part thereof is modified by Purchaser, or combined by Purchaser with equipment or processes not furnished hereunder (except to the extent that ABB is a contributory infringer) or said Equipment or any part thereof is used by Purchaser to perform a process not furnished hereunder by ABB or to produce an article, and by reason of said modification, combination, performance or production, an action is brought against ABB, Purchaser shall defend and indemnify ABB in the same manner and to the same extent that ABB would be obligated to indemnify Purchaser under this "Intellectual Property Indemnification" provision.

10. Waiver of Consequential Damages.

In no event shall ABB, its suppliers or subcontractors be liable for special, indirect, incidental or consequential damages, whether in contract, warranty, tort, negligence, strict liability or otherwise, including, but not limited to, loss of profits or revenue, loss of data, loss of use, loss of use of any of the Equipment or any associated equipment, cost of capital, cost of substitute equipment, facilities or services, downtime costs, delays, and claims of customers of the Purchaser or other third parties for any damages.

11. Limitation of Liability.

(a) ABB's aggregate liability for all claims whether in contract, warranty, tort, negligence, strict liability, or otherwise for any loss or damage arising out of, connected with, or resulting from this Agreement or the performance or breach thereof, or from the design, manufacture, sale, delivery, resale, repair, replacement, installation, technical direction of installation, inspection, operation or use of any equipment covered by or furnished under this Agreement, or from any services rendered in connection therewith, shall in no case (except as provided in the section entitled "Intellectual Property Indemnification") exceed the purchase order price.

(b) All causes of action against ABB arising out of or relating to this Agreement or the performance or breach hereof shall expire unless brought within one (1) year of the time of accrual thereof.

(c) In no event, regardless of cause, shall ABB be liable for penalties or penalty clauses of any description or for indemnification of Purchaser or others for costs, damages, or expenses arising out of or related to the Equipment and/Services.

(d) The rights and remedies of the parties contained under these terms and conditions shall be sole and exclusive.

12. Laws and Regulations.

ABB does not assume any responsibility for compliance with federal, state or local laws and regulations, except as expressly set forth in this Agreement, and compliance with any laws and regulations related to Purchaser's duties, obligations, and business practices including the application, operation, or use and disposal of the Equipment Services or Software is the sole responsibility of the Purchaser. All laws and regulations referenced in this Agreement shall be those in effect as of the original Proposal date. In the event of any subsequent revisions or changes thereto, ABB assumes no responsibility for compliance therewith. If Purchaser desires a modification as a result of any such change or revision, it shall be treated as a change per Article 4. Nothing contained herein shall be construed as imposing responsibility or liability upon ABB for obtaining any permits, licenses or approvals from any agency required in connection with the supply, erection or operation of the Equipment. This Agreement shall in all respects be governed by, and construed, interpreted and enforced in accordance with the laws of the State of New York, USA, excluding its conflicts of laws rules and the provisions of the United Nations Convention

on Contracts for the International Sale of Goods, and both parties hereby agree that any litigation concerning, arising out of, or related to this Agreement, whether claims are based on contract, tort, equity or otherwise, shall be conducted only in the state or federal courts functioning in the State of New York, New York County and waive the defense of an inconvenient forum in respect to any such litigation. If any provision hereof, partly or completely, shall be held invalid or unenforceable, such invalidity or unenforceability shall not affect any other provision or portion hereof and these terms shall be construed as if such invalid or unenforceable provision or portion thereof had never existed.

13. OSHA.

ABB warrants that the Equipment will comply with the relevant standards of the Occupational Safety and Health Act of 1970 ("OSHA") and the regulations promulgated thereunder as of the date of the Proposal. Upon prompt written notice from the Purchaser of a breach of this warranty, ABB will replace the affected part or modify it so that it conforms to such standard or regulation. ABB's obligation shall be limited to such replacement or modification. In no event shall ABB be responsible for liability arising out of the violation of any OSHA standards relating to or caused by Purchaser's design, location, operation, or maintenance of the Equipment, its use in association with other equipment of Purchaser, or the alteration of the Equipment by any party other than ABB.

14. Software License. (a) ABB owns all rights in or has the right to sublicense all of the Software, if any, to be delivered to Purchaser under this Agreement. As part of the sale made hereunder Purchaser hereby obtains a limited license to use the Software, subject to the following: (i) the Software may be used only in conjunction with equipment specified by ABB; (ii) the Software shall be kept strictly confidential; (iii) the Software shall not be copied, reverse engineered, or modified; (iv) the Purchaser's right to use the Software shall terminate immediately when the specified equipment is no longer used by the Purchaser or when otherwise terminated, e.g. for breach, hereunder; and (v) the rights to use the Software are non-exclusive and non-transferable, except with ABB's prior written consent.

(b) Nothing in this Agreement shall be deemed to convey to Purchaser any title to or ownership in the Software or the intellectual property contained therein in whole or in part, nor to designate the Software a "work made for hire" under the Copyright Act, nor to confer upon any person who is not a named party to this Agreement any right or remedy under or by reason of this Agreement. In the event of termination of this License, Purchaser shall immediately cease using the Software and, without retaining any copies, notes or excerpts thereof, return to ABB the Software and all copies thereof and shall remove all machine-readable Software from all of Purchaser's storage media.

15. Intellectual Property, Inventions and Information.

(a) "Intellectual Property Rights" means all current and future rights in copyrights, trade secrets, trademarks, mask works, patents, design rights, trade dress, and any other intellectual property rights that may exist anywhere in the world, including, in each case whether unregistered, registered or comprising an application for registration, and all rights and forms of protection of a similar nature or having equivalent or similar effect to any of the foregoing. "Technology" means all inventions, discoveries, ideas, concepts, methods, code, executables, manufacturing processes, unique compositions, mask works, designs, marks, and works of authorship fixed in the medium of expression, and materials pertaining to any of the preceding; whether or not patentable, copyrightable or subject to other forms of protection.

(b) ABB shall maintain all right, title and interest in any Technology and Intellectual Property Rights that ABB owned, created, conceived or discovered prior to entering into this Agreement, or owns, creates or discovers separately from the activities contemplated by this Agreement. Unless otherwise agreed in writing by ABB and Purchaser, ABB shall have all right, title and interest in any Technology and Intellectual Property Rights that ABB creates, conceives or discovers in furtherance of this Agreement, and ABB shall have all right, title and interest in any Technology and Intellectual Property Rights embodied in the Equipment and Services. Any design, manufacturing drawings or other information submitted to the Purchaser remains the exclusive property of ABB. Purchaser shall not, without ABB's prior written consent, copy or disclose such information to a third party, unless required by a public information request from a governmental body. Such information shall be used solely for the operation or maintenance of the Equipment and not for any other purpose, including the duplication thereof in whole or in part.

16. Force Majeure.

ABB shall neither be liable for loss, damage, detention or delay nor be deemed to be in default for failure to perform when prevented from doing so by causes beyond its reasonable control including but not limited to acts of war (declared or undeclared), delays attributable to outbreaks, epidemics and pandemics (including any variations), Acts of God, fire, strike, labor difficulties, acts or omissions of any governmental authority or of Purchaser, compliance with government regulations, insurrection or riot, embargo, delays or shortages in transportation or inability to obtain necessary labor, materials, or manufacturing facilities from usual sources or from defects or delays in the performance of its suppliers or subcontractors due to any of the foregoing enumerated causes. In the event of delay due to any such cause, the date of delivery will be extended by period equal to the delay plus a reasonable time to resume production, and the price will be adjusted to compensate ABB for such delay.

17. Cancellation.

Special order, custom designed, and made-to-order Equipment are non-cancelable and non-returnable. Any other purchase order may be cancelled by Purchaser only upon prior written notice and payment of termination charges as set forth in the cancellation schedule included in the Proposal or payment of, including but not limited to, the purchase price of the work performed prior to the effective date of notice of termination, the costs identified to the purchase order incurred by ABB for work not completed, and all expenses incurred by ABB attributable to the termination, plus a fixed sum of ten (10) percent of the final total price to compensate for disruption in scheduling, planned production and other indirect costs.

18. Termination.

(a) No termination by Purchaser for material default shall be effective unless, within fifteen (15) days after receipt by ABB of Purchaser's written notice specifying such default, ABB shall have failed to initiate and pursue with due diligence correction of such specified default.

(b) If the event of termination for a material default, ABB shall reimburse Purchaser the difference between that portion of the Agreement price allocable to the terminated scope and the actual amounts reasonably incurred by Purchaser to complete that scope, and Purchaser shall pay to ABB the portion of the Agreement price allocable to Equipment completed and any amounts due for Services performed before the effective date of termination.

(c) ABB may terminate the Agreement (or any affected portion thereof) immediately for cause if Purchaser becomes insolvent/bankrupt, or materially breaches the Agreement, including, but not limited to, failure or delay in Purchaser making any payment when due, or fulfilling any payment conditions.

19. Export Control.

(a) The following definitions apply to this Article 19:

"Trade Control Laws" means all applicable trade and economic sanctions laws and regulations, specifically including but not limited to the U.S. International Traffic in Arms Regulations ("ITAR"), 22 C.F.R. 120 et seq.; the Export Administration Regulations ("EAR"), 15 C.F.R. 730-774; the Foreign Assets Control Regulations ("FACR"), 31 C.F.R. 500-598; the Foreign Trade Regulations ("FTR"), 15 C.F.R. 30-199; and, any administrative or regulatory decisions or guidelines adopted pursuant to Trade Control Laws.

"Purchaser Entities" means Purchaser's officers, directors, employees, parent company, subsidiaries and other affiliates, and if the Equipment, Software and/or Services are subject to resale or other distribution, Purchaser's customers and end-users of the same.

(b) Purchaser shall comply in all respects with Trade Control laws and shall not export, re-export, transfer, disclose or otherwise provide or make accessible the Equipment, Software, data or other information provided to Purchaser by ABB hereunder, to any non-U.S. person or entity (including Purchaser's dual and/or third-country national employees or third party contractors) without first complying with all requirements of the applicable Trade Control Laws. If Purchaser is a U.S. entity and is engaged in the business of either exporting or manufacturing (whether exporting or not) Defense Articles or furnishing Defense Services as defined in the ITAR, Purchaser represents that it shall maintain an active registration with the U.S. Department of State's Directorate of Defense Trade Controls ("DDTC"), as required by the ITAR, throughout the performance of this Contract, and that it maintains an effective export and import compliance program in accordance with the ITAR. If Purchaser is a U.S. entity and will export ABB's Equipment, Software, and/or data, Purchaser will be considered an exporter within the meaning of the U.S. export regulations. Therefore, ABB should not be listed as the exporter or U.S. Principal Party in Interest ("USPPI") on any documentation or filings relating to any export. Purchaser acknowledges it's acting on its own behalf and not as ABB's agent for export or any other purposes.

(c) Purchaser represents and warrants that the Equipment, Software and Services provided hereunder, and the "direct product" thereof are intended for civil use only and will not be used, directly or indirectly, for the production of chemical or biological weapons or of precursor chemicals for such weapons, or for any direct or indirect nuclear end use or any other end use prohibited by Trade Control Laws.

(d) Purchaser represents and warrants that: (1) neither Purchaser nor any Purchaser Entity is included on any of the restricted party lists maintained by the U.S. Government, including the Specially Designated Nationals List administered by the U.S. Treasury Department's Office of Foreign Assets Control ("OFAC"), Denied Parties List, Unverified List or Entity List maintained by the U.S. Commerce Department's Bureau of Industry and Security ("BIS"), or the List of Statutorily Debarred Parties maintained by the U.S. State Department's Directorate of Defense Trade Controls, listed, the ITAR §126.1 Restricted Parties List, or the consolidated list of asset freeze targets designated by the United Nations, European Union, and United States or any similar list maintained by the European Union or European member state (collectively "Restricted Parties List"); and (2) no entity or person listed on the Restricted Parties List (or owned directly or indirectly, in whole or in part, by an entity or person on the Restricted Parties List) has any property, financial or other interest in the Equipment, Software or Services, and that the same shall not be transferred, reexported, disclosed to or otherwise provided to an entity or person on the Restricted Parties List. Purchaser shall notify ABB immediately if Purchaser or a Purchaser Entity becomes listed on the Restricted Parties List.

(e) Purchaser shall notify ABB immediately upon awareness of any breach or suspected breach of this Article 19. Any violation of Purchaser's obligations under this Article 19 is a material breach of this Agreement and ABB reserves the right to terminate the Agreement immediately upon written notice for Purchaser's default. Purchaser shall indemnify, defend and hold harmless ABB, its officers, directors, employees, agents, affiliates, successors, and permitted assigns from and against all claims, causes of action, damages, liabilities, and expenses, including attorney's fees arising from Purchaser's breach of this Article 19 and any resulting termination of this Agreement.

(f) If agreed to by the Parties pursuant to a written statement of work or elsewhere in this Agreement, ABB shall file for a U.S. export license, but only after appropriate documentation for the license application has been provided by Purchaser. Purchaser shall furnish such documentation within a reasonable time after purchase order acceptance. Any delay in obtaining such license shall suspend performance of this Agreement by ABB. If an export license is not granted or, if once granted, is thereafter revoked or modified by the appropriate authorities, this Agreement may be canceled by ABB without liability for damages of any kind resulting from such cancellation. At ABB's request, Purchaser shall provide to ABB a Letter of Assurance and End-User Statement in a form reasonably satisfactory to ABB.

(g) When applicable, the party considered the exporter of the Equipment, Software, Services and/or data, will apply for the export license in compliance with all applicable Trade Control Laws. If ABB is the applicant of the export license, the Purchaser agrees to immediately provide all the necessary information and documentation (i.e. End-User/End-Use Certificate and Letter of Assurance) required to apply for the license. If an export license is denied or revoked, the applicant must notify the other party immediately and this Agreement may be terminated by ABB without liability for damages of any kind resulting from such termination.

20. Trade Controls

a) The Parties agree to comply with all applicable sanctions and export control laws in connection with this Agreement. Sanctions and export control laws and regulations include any applicable laws, regulations, or administrative or regulatory decisions or guidelines that sanction, prohibit or restrict certain activities including, but not limited to, (i) import, export, re-export, transfer, or trans-shipment of goods, services, technology, or software; (ii) financing of, investment in, or direct or indirect transactions or dealings with certain countries, territories, regions, governments, projects, or specifically designated persons or entities, including any future amendments to these provisions; or (iii) any other laws, regulations, administrative or regulatory decisions, or guidelines adopted, maintained, or enforced by any Sanctions Agency on or after the date of the [purchase order] (collectively, "Trade Control Laws"). "Sanctions Agency" means any governmental or regulatory body, instrumentality, authority, institution, agency or court that promulgates or administers Trade Control Laws including, but not limited to, the aforementioned governmental and regulatory bodies of (i) the United Nations, (ii) the United States of America (including the U.S. Department of Treasury Office of Foreign Assets Control, U.S. Department of State and U.S. Department of Commerce), (iii) the European Union or (iv) Switzerland.

(b) The Parties confirm that they have not violated, shall not violate, and shall not cause the other Party to violate, any applicable Trade Control Laws.

Each Party represents and warrants that, to the best of its knowledge, at the date of the [purchase order] neither it, nor any of their respective directors or officers are a Restricted Person. Each Party agrees that it shall promptly notify the other Party if it becomes a Restricted Person. "Restricted Person" means any entity or person included on a list (including U.S. and EU lists) of targeted parties, blocked parties, or persons subject to asset-freezing or other restrictions introduced under any applicable Trade Control Laws (and includes any entity that is directly or indirectly owned fifty (50) percent or more, in the aggregate or individually, or otherwise controlled by any Restricted Person).

(c) If, as a result of Trade Control Laws issued or amended after the date of the [purchase order], including, but not limited to, (i) the Purchaser or the end-user is/becomes a Restricted Person, or (ii) any necessary export license or authorization from a Sanctions Agency is not granted, the performance by ABB or any of its affiliates becomes illegal or impracticable, ABB shall be entitled to either immediately suspend the performance of the affected obligation under the [purchase order] until such time as ABB may lawfully discharge such obligation or unilaterally terminate the [purchase order] in whole or in part. ABB will not be liable to the Purchaser for any costs, expenses or damages associated with such suspension or termination of the [purchase order].

(d) The Parties undertake to obtain all the necessary licenses and/or permits from the competent authorities for the import or export, re-export, or in-country transfer of Equipment and Services. Equipment and Software, and the "direct product" thereof, that originate from the United States are subject to the U.S. Export Administration Regulations ("EAR") and must not be exported, re-exported, or transferred (in-country) without obtaining the necessary valid licenses/authorizations of the competent US authorities. At ABB's request, Purchaser shall provide to ABB a Letter of Assurance and End-User Statement in a form reasonably satisfactory to ABB.

(e) The Purchaser represents and warrants that the Equipment and Services are for civil use only. The Purchaser further represents that it will not directly or indirectly sell, export, re-export, release, transmit or otherwise transfer any items received from ABB to any Restricted Parties, or parties that operate, or whose end use will be, in a jurisdiction/region prohibited by ABB including Belarus, Crimea, Cuba, Iran, North Korea, Russia, Syria, as well as the Donetsk, Luhansk, Kherson, and Zaporizhzhia regions of Ukraine (such list may be amended by ABB at any time).

(f) If the Purchaser infringes any obligations in this Trade Controls clause in connection with the [purchase order], the Purchaser must immediately notify ABB. Failure to comply with these Trade Compliance obligations shall be considered a material breach, and ABB shall have the right to unilaterally terminate the Agreement with immediate effect. Such termination would be without prejudice to all rights of recourse which could be exercised by ABB, and ABB shall not be liable to Purchaser for any claim, losses or damages whatsoever related to its decision to terminate performance under this provision. Further, Purchaser shall indemnify ABB for all liabilities, damages, costs, or expenses incurred as a result of any such violation, breach and/or termination of the Agreement. ABB may report such violations to relevant authorities as required by applicable Trade Control Laws.

(g) For the avoidance of doubt, no provision in this Agreement shall be interpreted or applied in a way that would require any Party to do, or refrain from doing, any act which would constitute a violation of, or result in a loss of economic benefit under, applicable Trade Control Laws.

21. Bribery and Corruption.

(a) Purchaser hereby warrants that it will not, directly or indirectly, and it has no knowledge that other persons will, directly or indirectly, make any payment, gift or other commitment to its customers, to government officials or to agents, directors and employees of ABB or any other party in a manner contrary to applicable laws (including but not limited to the Corruption of Foreign Public Officials Act (Canada), the Foreign Corrupt Practices Act (United States) and, where applicable, legislation enacted by member States and signatories implementing the OECD Convention Combating Bribery of Foreign Officials) and shall comply with all relevant laws, regulations, ordinances and rules regarding bribery and corruption.

(b) Nothing hereunder shall render ABB liable to reimburse Purchaser for any such consideration given or promised.

(c) Purchaser's material violation of any of the obligations contained in Article 21(a) above may be considered by ABB to be a material breach hereunder and shall entitle ABB to terminate this agreement with immediate effect and without prejudice to any further right or remedies on the part of ABB hereunder or applicable law. Purchaser shall indemnify ABB for all liabilities, damages, costs or expenses incurred as a result of any such violation of the above-mentioned obligations and termination of this agreement.

(d) Purchaser understands that ABB's Code of Conduct is available for consultation online at <http://www.abb.com/integrity>. Purchaser agrees to perform its contractual obligations hereunder with substantially similar

standards of ethical behavior as those found in Supplier's Code of Conduct.
(e) ABB has established the following reporting channels where Purchaser and its employees may report suspected violations of applicable laws,

policies or standards of conduct:
Web portal: www.abb.com/integrity
Telephone: number specified on the above Web portal
Mail: address specified on the above Web portal

22. Assignment.

Any assignment of this Agreement or of any rights or obligations under the Agreement without prior written consent of ABB shall be void.

23. Nuclear.

Equipment and Services sold hereunder are not intended for use in connection with any nuclear facility or activity, and Purchaser warrants that it shall not use or permit others to use Equipment or Services for such purposes, without the advance written consent of ABB. If, in breach of this, any such use occurs, ABB (and its parent, affiliates, suppliers and subcontractors) disclaims all liability for any nuclear or other damage, injury or contamination, including without limitation any physical damage to a nuclear facility itself, resulting from a nuclear incident and, in addition to any other rights of ABB, Purchaser shall indemnify and hold ABB (and its parent, affiliates, suppliers and subcontractors) harmless against all such liability including, but not limited to, any physical damage to the nuclear facility or surrounding properties, if any. Consent of ABB to any such use, if any, will be conditioned upon additional terms and conditions that ABB determines to be acceptable for protection against nuclear liability including but not limited to the requirement that the Purchaser and/or its end user customer shall have complete insurance protection against liability and property damage including without limitation physical damage to a nuclear facility itself or any surrounding properties, if any, resulting from a nuclear incident and shall indemnify ABB, its subcontractors, suppliers and vendors against all claims resulting from a nuclear incident including, but not limited to, any physical damage to the nuclear facility.

24. Resale.

If Purchaser resells any of the Equipment or Services, the sale terms shall limit ABB's liability to the buyer to the same extent that ABB's liability to Purchaser is limited hereunder. Additionally, if the end-user intends to use the Equipment or Services in connection with any nuclear facility or activity, the Purchaser shall require the end-user comply with the financial requirements under Price-Anderson Act (PAA) and secure a written release of liability which flows from the end-user to the benefit of ABB.

25. Environmental, Health and Safety Matters.

(a) Purchaser shall be obligated to maintain safe working conditions at its facility or location (the "Site"), including the implementing of appropriate procedures regarding Hazardous Materials, confined space entry, and energization and de-energization of power systems (electrical, mechanical and hydraulic) using safe and effective lock-out/tag-out ("LOTO") procedures including physical LOTO or a mutually agreed upon alternative method.

(b) Purchaser shall immediately advise ABB in writing of all applicable Site-specific health, safety, security and environmental requirements and procedures. Without limiting Purchaser's responsibilities hereunder, ABB has the right but not the obligation to, from time to time, review, audit and inspect applicable health, safety, security and environmental documentation, procedures and conditions at the Site.

(c) If, in ABB's reasonable opinion, the health, safety, or security of personnel or the Site is, or is likely to be, imperiled by security risks, the presence of or threat of exposure to Hazardous Materials, or unsafe working conditions, ABB may, in addition to other rights or remedies available to it, remove some or all of its personnel from Site, suspend performance of all or any part of the purchase order, and/or remotely perform or supervise work. Any such occurrence shall be considered a Force Majeure event. Purchaser shall reasonably assist in ensuring the safe departure of personnel from the Site.

(d) Purchaser shall not require or permit ABB's personnel to operate Purchaser's equipment at Site.

(e) Purchaser will make its Site medical facilities and resources reasonably available to ABB personnel who need medical attention.

(f) ABB has no responsibility or liability for the pre-existing condition of Purchaser's equipment or the Site, which is the sole responsibility of Purchaser. Prior to ABB starting any work at Site, Purchaser will provide documentation that identifies the presence and condition of any Hazardous Materials existing in or about Purchaser's equipment or the Site that ABB may encounter while performing under this Agreement. The provision of such documentation shall in no way release Purchaser from its responsibility for said conditions. Purchaser shall disclose to ABB industrial hygiene and environmental monitoring data regarding conditions that may affect ABB's work

or personnel at the Site. Purchaser shall keep ABB informed of changes in any such conditions.

(g) ABB shall promptly notify Purchaser if ABB becomes aware of: (i) conditions at the Site differing materially from those disclosed by Purchaser, or (ii) previously unknown physical conditions at Site differing materially from those ordinarily encountered and generally recognized as inherent in work of the character provided for in the Agreement. If any such conditions cause an increase in ABB's cost of, or the time required for, performance of any part of the work under the Agreement, an equitable adjustment in price and schedule shall be made.

(h) If ABB encounters Hazardous Materials in Purchaser's equipment or at the Site that require special handling or disposal, ABB is not obligated to continue work affected by the hazardous conditions. In such an event, Purchaser shall at its sole cost and expense eliminate the hazardous conditions in accordance with applicable laws and regulations so that ABB's work under the Agreement may safely proceed, and ABB shall be entitled to an equitable adjustment of the price and schedule to compensate for any increase in ABB's cost of, or time required for, performance of any part of the work. Purchaser shall properly store, transport and dispose of all Hazardous Materials introduced, produced or generated in the course of ABB's work at the Site.

(i) Purchaser shall indemnify ABB for any and all claims, damages, losses, and expenses arising out of or relating to any Hazardous Materials which are or were (i) present in or about Purchaser's equipment or the Site prior to the commencement of ABB's work, (ii) improperly handled or disposed of by Purchaser or Purchaser's employees, agents, contractors or subcontractors, or (iii) brought, generated, produced or released on Site by parties other than ABB.

26. Confidentiality.

a) ABB and Purchaser (as to information disclosed, the "Disclosing Party") may each provide the other party (as to information received, the "Receiving Party") with Confidential Information in connection with this Agreement. "Confidential Information" means (a) information that is designated in writing as "confidential" or "proprietary" by Disclosing Party at the time of written disclosure, and (b) information that is orally designated as "confidential" or "proprietary" by Disclosing Party at the time of oral or visual disclosure and is confirmed to be "confidential" or "proprietary" in writing within fifteen (15) days after the oral or visual disclosure. In addition, prices for Products and Services shall be considered ABB's Confidential Information.

(b) Receiving Party agrees: (i) to use the Confidential Information only in connection with the Agreement and use of Products and Services, (ii) to take reasonable measures to prevent disclosure of the Confidential Information to third parties, and (iii) not to disclose the Confidential Information to a competitor of Disclosing Party. Notwithstanding these restrictions, each party shall permit access to the other's Confidential Information only to its employees who: (i) reasonably require access to Confidential Information for purposes approved by this Agreement, and (ii) have undertaken a binding obligation of confidentiality with respect to the confidential information of others entrusted to him or her, and (iii) have been apprised of the confidentiality obligations hereunder. ABB may disclose Confidential Information to its affiliates and subcontractors in connection with performance of the purchase order. A Receiving Party may only disclose Confidential Information to any other third party with the prior written permission of Disclosing Party, and in each case, only so long as the Receiving Party obtains a non-disclosure commitment from any such third party that prohibits disclosure of the Confidential Information and provided further that the Receiving Party remains responsible for any unauthorized use or disclosure of the Confidential Information. Receiving Party shall upon request return to Disclosing Party or destroy all copies of Confidential Information except to the extent that a specific provision of the Agreement entitles Receiving Party to retain an item of Confidential Information. ABB may also retain one archive copy of Purchaser's Confidential Information.

(c) The obligations under this Article 25 shall not apply to any portion of the Confidential Information that: (i) is or becomes generally available to the public other than as a result of disclosure by Receiving Party, its representatives or its affiliates; (ii) is or becomes available to Receiving Party on a non-confidential basis from a source other than Disclosing Party when the source is not, to the best of Receiving Party's knowledge, subject to a confidentiality obligation to Disclosing Party; (iii) is independently developed by Receiving Party, its representatives or affiliates, without reference to the Confidential Information; (iv) is required to be disclosed by law or valid legal process provided that the Receiving Party intending to make disclosure in response to such requirements or process shall promptly notify the Disclosing Party in advance of such disclosure and reasonably cooperate in attempts to maintain the confidentiality of the Confidential Information.

(d) As to any individual item of Confidential Information, the restrictions under this Article 25 shall expire five (5) years after the date of disclosure. This Article 25 does not supersede any separate confidentiality or nondisclosure agreement signed by the parties.

27. Non-Survival.

The following Articles shall not survive termination or cancellation of this Agreement: 5, 7, 8, 17 and 18. All other Articles shall survive the termination or cancellation of the Agreement.

28. Entire Agreement.

This Agreement constitutes the entire agreement between ABB and Purchaser. There are no agreements, understandings, restrictions, warranties, or representations between ABB and Purchaser other than those set forth herein or herein provided. As stated in Article 1 of this Agreement, ABB's Proposal, policies, addendum(s), if any, submitted to Purchaser, shall control over any conflicting terms. ABB specifically rejects any exceptions to this Agreement, Proposals, policies, and/or addendum(s) on the face of any purchase order. Purchaser shall advise ABB in writing of all conflicts, errors, omissions, or discrepancies among the Proposal, Policies, Addendum(s) and this Agreement immediately upon discovery. This Agreement shall supersede any standard, preprinted terms and conditions that are automatically attached to purchase orders issued by Purchaser.

29. US Government Contracts.

This Article 28 applies only if the Agreement is for the direct or indirect sale, or is funded in whole or in part by, an agency of the U.S. federal government, or a state government, or any other U.S. government instrumentality or political subdivision (collectively "U.S. government entity").

Unless otherwise expressly stated and specifically agreed in ABB's Proposal:

(a) Purchaser agrees that:

(i) all Equipment, Software, and Services provided by ABB meet the definition of "commercial-off-the-shelf" ("COTS") or "commercial product" or "commercial service" or "commercial computer software" as those terms are defined in Federal Acquisition Regulation ("FAR") 2.101.

(ii) ABB technical data and computer software are developed at ABB's private expense and not in performance of the Agreement. ABB retains ownership and proprietary rights in all technical data and computer software provided to Purchaser under the Agreement and under a U.S. Government contract or subcontract. Neither the Purchaser, the U.S. Government nor any higher-tier contractor under a U.S. Government contract will obtain any rights in ABB technical data or computer software beyond the rights provided under ABB's standard commercial licenses consistent with FAR 12.211 and 12.212.

(iii) to the extent the Buy American Act (41 U.S.C. §§ 8301 - 8305, as amended), Trade Agreements Act (19 U.S.C. §§ 2501 - 2581, as amended), Build America, Buy America (Pub. L. 117-58, December 29, 2022, as amended) or other domestic preference requirements are applicable to this Agreement, the country of origin of Equipment or Software is unknown.

(iv) the version of any applicable FAR clause listed in this Article 28 shall be the one in effect on the effective date of this Agreement.

(b) If Purchaser is an agency of the U.S. Government, then as permitted by FAR 12.302, Purchaser agrees that:

(i) all paragraphs of FAR 52.212-4 (except those listed in 12.302(b)) are replaced with these Terms and Conditions.

(ii) only the clauses identified in FAR 52.212-5 apply and only to the extent applicable for sale of COTS and/or commercial products and/or commercial services and as appropriate for the purchase order price.

(iii) any Services offered by ABB are exempt from the Service Contract Act of 1965 (41 U.S.C. §§ 6701 - 6707, as amended).

(iv) all other U.S. Government agency contract provisions are rejected.

(c) If Purchaser is procuring as a contractor, or subcontractor at any tier, on behalf of an agency of a U.S. government entity, then Purchaser agrees that:

(i) only the clauses identified in FAR 52.212-5(e)(1) or 52.244-6(c)(1) (whichever is applicable) apply and only to the extent applicable for sale of COTS and/or commercial products and/or services and as appropriate for the purchase order price.

(ii) Purchaser shall notify ABB prior to transmitting any Controlled Unclassified Information ("CUI") to ABB, and only upon written authorization by ABB may Purchaser transmit CUI to ABB. Purchaser shall transmit CUI to ABB in accordance with applicable CUI safeguarding and/or dissemination authority requirements.

(iii) prevailing wage and related public works labor and employment laws or regulations are not applicable to ABB's services offered in the Proposal.

(iv) Purchaser is solely responsible for its obligations to its customer(s), including validating that ABB's Proposal fulfills Purchaser's U.S. Government contracting obligations, if any. To the extent the terms and conditions of Purchaser's customer contract(s) are different from the terms and conditions of this Agreement, Purchaser shall defend, indemnify and hold ABB harmless from and against all losses, liabilities, cost, expense (including attorney's fees and expenses of litigation and/or settlement), damages, allegations, claims, causes of action and judgments resulting from such difference. In no event will Purchaser withhold payment due to ABB for any dispute or liability incurred between Purchaser and its customer(s).

30. Data Protection.

(a) The parties agree that the protection of Personal Data is very important. If Purchaser discloses Personal Data to ABB, ABB shall comply with all applicable data protection laws and regulations. Purchaser shall comply with all applicable data protection laws and regulations in respect of any Personal Data it receives from ABB in the course of receiving the Equipment or Services.

(b) The parties agree that neither will withhold or delay its consent to any changes to this clause which are required to be made in order to comply with applicable data protection laws and regulations and/or with guidelines and order from any competent supervisory authority, and their application to the Equipment or Services from time to time, and agrees to implement any such changes at no additional cost to the other party.

(c) The parties acknowledge that the processing of Personal Data in accordance with this purchase order may require the conclusion of additional data processing agreements or additional data protection agreements. If and to the extent such additional data processing agreements or additional data protection agreements are not initially concluded as part of the purchase order, the parties shall, and shall ensure that their relevant affiliates or subcontractors shall, upon the other's request promptly enter into any such agreement with an affiliate, as designated by the other party and as required by mandatory law or a competent data protection or other competent authority.



Request for Approval of May 2, 2026, Order of Election for the Purpose of Electing to the Board of Trustees of the San Benito CISD Members to Fill Place 4, Place 5, Place 6, and Place 7

Superintendent's Recommendation:

Administration recommends that the Board of Trustees approve the May 2, 2026, Order of Election for the purpose of electing to the Board of Trustees of the San Benito CISD members to fill Place 4, Place 5, Place 6, and Place 7

Rationale:

The Texas Education Code §3.006, .008, 83.010, 85.004, .007 states in part that the Board of Trustees of each Independent School District shall order all regular elections for trustees and give notice thereof

Paperwork Impact:

Board Signatures Required

Budgetary Information:

199 E 41 6439 00 726 0 99 900

Resource Personnel:

Victoria N. Perez, Assistant Superintendent Finance & Operations
Cynthia Cavazos, Accounting Specialist

Board Policy Reference and Compliance:

BBB(Local)

ORDER OF GENERAL ELECTION FOR OTHER POLITICAL SUBDIVISIONS
ORDEN DE ELECCIÓN GENERAL PARA OTRAS SUBDIVISIONES POLÍTICAS

An election is hereby ordered to be held on 05 / 02 / 2026 for the purpose of voting on:
 (date)

(Por la presente se ordena celebrar una elección el 05 / 02 / 2026 con el propósito de votar sobre.)
 (fecha)

List Offices/Propositions/Measures on the ballot (Enúmere los puestos/proposiciones/medidas oficiales en la boleta)

Electing Board of Trustees Places 4, 5, 6 and 7
Elección de los miembros del Consejo Escolar 4, 5, 6, and 7

Early voting by personal appearance will be conducted each weekday at:
 (La votación adelantada en persona se llevará a cabo de lunes a viernes en:)

The Main Early Voting Location (sitio principal de votación adelantada)

Location (sitio)	Hours (horas)
San Benito Community Bldg. 210 E. Heywood St	Monday April 20 - Friday to April 24 9:00 a.m. to 7:00 p.m. Saturday April 25 10:00 a.m. to 5:00 p.m. April 27 - April 28 9:00 a.m. to 7:00 p.m.

Branch Early Voting Locations (sucursal sitios de votación adelantada)

Location (sitio)	Hours (horas)
see attached	Locations and times are subject to changed

Early voting by personal appearance will be conducted each weekend at:
 (La votación adelantada en persona se llevará a cabo en el fin de semana en:)

The Main Early Voting Location (sitio principal de votación adelantada)

Location (sitio)	Hours (horas)
see attached	Locations and times are subject to changed

Branch Early Voting Locations (sucursal sitios de votación adelantada)

Location (sitio)	Hours (horas)
see attached	Locations and times are subject to changed

Applications for ballot by mail shall be mailed to:
 (Las solicitudes para boletas que se votarán adelantada por correo deberán enviarse a:)

Remi Garza, Elections Administrator

Name of Early Voting Clerk
(Nombre del Secretario/a de la Votación Adelantada)

954 E. Harrison/ P.O. Box 3587
Address (Dirección)

Brownsville, Texas 789523
City (Ciudad) Zip Code (Código Postal)

956-544-0809
Telephone Number (Número de teléfono)

elections@cameron.tx.us

Email Address (Dirección de Correo Electrónico)

cameronvotes.com

Early Voting Clerk's Website (Sitio web del Secretario/a de Votación Adelantada)

Applications for Ballots by Mail (ABBMs) must be received no later than the close of business on:
(Las solicitudes para boletas que se votarán adelantada por correo deberán recibirse no más tardar de las horas de negocio el:)

04 / 20 / 2026
(date)(fecha)

Federal Post Card Applications (FPCAs) must be received no later than the close of business on:
(La Tarjeta Federal Postal de Solicitud deberán recibirse no más tardar de las horas de negocio el:)

04 / 20 / 2026
(date)(fecha)

Issued this _____ day of _____, 20 _____.
(day) (month) (year)

(Emitida este día _____ de _____, 20 _____.)
(día) (mes) (año)

Signature of Presiding Officer (Firma del Dirigente que Preside)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Instruction Note: A copy of this election order must be delivered to the County Clerk/Elections Administrator and Voter Registrar not later than 60 days before election day.

Nota de Instrucción: Se deberá entregar una copia de esta orden de elección al/a Secretario(a) del Condado/Administrador(a) de Elecciones y el/la Registrador(a) de Votantes a más tardar 60 días antes del día de elección.



Request for Approval on Contracting with Cameron County Elections Department for the May 2, 2026, School Board Elections

Superintendent's Recommendation:

Administration recommends that the Board of Trustees approve to accept the contracting of the Cameron County Elections Department for the May 2, 2026, School Board Elections

Rationale:

The San Benito CISD and the City of San Benito will be contracting Cameron County Elections Department for the May 2, 2026, School Board Elections. Thus, the election cost and polling sites will be shared between the two entities.

Paperwork Impact:

Superintendent Signature

Assistant Superintendent of Finance & Operations Signature

Budgetary Information:

199 E 41 643 00 726 0 99 000

Resource Personnel:

Victoria N. Perez, Assistant Superintendent for Finance & Operations

Cynthia Cavazos, Accounting Specialist

Board Policy Reference and Compliance:

BBB(Local)



Cameron County
Department of Elections & Voter Registration
Remi Garza, Elections Administrator

San Benito Consolidated Independent School District Contract for Election Services

Recommend for Approval By
County of Cameron

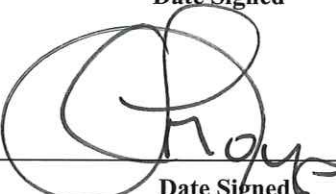
Remi Garza, CERA
Elections Administrator



Date Signed

Attest:

Llesica Crafts, Office Manager



Date Signed

Accepted and Agreed to By
San Benito Consolidated Independent School District

Fred Perez, Superintendent

Date Signed

Attest:

Victoria Perez, Assistant Superintendent of
Finance & Operations

Date Signed

THE STATE OF TEXAS §

Contract No.

COUNTY OF CAMERON §

THE SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT CONTRACT FOR ELECTION SERVICES

FOR A GENERAL ELECTION TO BE HELD ON SATURDAY, MAY 2, 2026, TO BE
ADMINISTERED BY THE CAMERON COUNTY ELECTIONS DEPARTMENT

I. JURISDICTION

The San Benito Consolidated Independent School District (the Participating Authority) has called an election for May 2, 2026 in seventeen (17) county election precinct (s) and proposes to open seven (7) Election Day polling location (s).

II. ADMINISTRATION

The Cameron County Elections Administrator agrees to coordinate, supervise and handle all aspects of administering the election in accordance with provisions in the Texas Election Code and as outlined in this agreement. The Participating Authority agrees to pay Cameron County for equipment, supplies, services and administrative costs as outlined in this agreement. The Cameron County Elections Administrator will serve as administrator for the Election; however, the Participating Authority remains responsible for the lawful conduct of their elections and for the notice to their electorate of any changes in single-member district boundaries from previous elections.

III. LEGAL DOCUMENTS

The Participating Authority will be responsible for preparation, adoption and publication of all required election orders, resolutions, notices and any other pertinent documents required by their pertaining governing bodies.

Preparation of necessary bilingual materials for notices and preparation of the text for the official ballot will also be the responsibility of the Participating Authority. The Participating Authority will provide a copy of their election notices to the County Elections Administrator.

IV. VOTING LOCATIONS

The County Elections Administrator will select and arrange for the use of and payment for all voting locations. Voting locations will be, whenever possible, the usual voting locations for the precincts. The proposed voting locations are listed in Attachment "A", which is attached hereto and incorporated by reference as if fully set forth herein. In the event a voting location is not available, the Elections Administrator will arrange for the use of an alternate location with the approval of the Participating Authority. The Elections Administrator will notify the Participating Authority of any changes from the locations listed in Attachment A.

The Elections Administrator may send the Participating Authority a final version of Attachment A which reflects the actual locations to be used on the day of the election if changes become necessary.

V. ELECTION JUDGES, CLERKS AND OTHER ELECTION PERSONNEL

The Elections Administrator will be responsible for the appointment of the presiding judge and alternate for each polling location under the advisement of each Participating Authority. The Election Administrator shall arrange for the training and compensation of all presiding judges and clerks. The proposed election judges are listed in Attachment "B", which is attached hereto and incorporated by reference as if fully set forth herein. If a person is unable or unwilling to serve, the Elections Administrator will name a judge for the precinct.

The Elections Administrator will send the Participating Authority an updated version of Attachment "B", which reflects the names of judges who were sent the letter requesting services for this election, and a final version of Attachment "B" which reflects the names of the judges who actually presided on the day of the election.

The election judges are responsible for picking up election supplies at the time and place determined by the Elections Department (which will be set forth in the election judge letter requesting services for this election.)

For Election Day staffing of the Polling Locations, the presiding judge will receive up to \$17.00 per hour, alternate judge up to \$16.00 per hour and the election clerks up to \$15.00 per hour (for a maximum of 16 hours). The election workers will receive compensation for attending the election training session and \$40.00 for delivery of ballots and supplies to the designated sites after the polls close.

The Elections Administrator will employ other personnel necessary for the proper administration of the election, including such part-time help as is necessary to prepare for the election, to ensure the timely delivery of supplies and equipment during the period of early voting and on Election Day.

VI. EQUIPMENT SUPPLIES AND PRINTING

The Elections Department will arrange for the delivery of programmed and tested equipment to the voting locations. The Participating Authority will provide current district maps. The Elections Administrator will instruct the election judges in the reporting precincts that may have more than one ballot style on the procedures to properly conduct the election.

The Participating Authority will furnish the Elections Administrator a list of candidates and or propositions showing the order and the exact manner in which their names and/or proposition(s) are to appear on the official ballot. The list will be delivered to the Elections Administrator as soon as possible after the Participating Authority has determined ballot positions. The Participating Authority will be responsible for proofreading and approving the ballot in so far as it pertains to that authority's candidates and/or propositions.

VII. EARLY VOTING

Remi Garza, Elections Administrator, will be appointed as early voting clerk in compliance with Section 31.097 of the Texas Election Code. Deputy early voting clerks will be appointed as needed to conduct early voting at the main and branch locations. Each early voting supervisor will receive up to \$17.00 per hour and the clerks up to \$16.00 per hour. The early voting supervisor and the clerks will receive compensation for attending the election training session and \$30.00 for delivery of election supplies to the designated sites.

Early Voting by personal appearance will be conducted each weekday from Monday, April 20, 2026 through Tuesday, April 28, 2026, at on the intervening weekend depending on location. Please see locations, dates and hours of operation listed for each location in Attachment C:

Persons voting by mail will send their request and voted ballots to: Cameron County Elections Department
P. O. Box 3587
Brownsville, Texas 78523.

All ballots voted by mail will be prepared for counting by an early voting ballot board appointed in accordance with Section 87.001 of the Texas Election Code.

The Participating Authority agrees to appoint Laura Lee Ortiz as presiding judge of the Early Voting Ballot Board. A list of members will be furnished to the Participating Authority. The Early Voting Ballot Board will convene as the Late Ballot Board to consider properly postmarked overseas military ballots to be delivered and any provisional ballots cast.

VIII. RETURNS OF ELECTIONS

The Elections Department will be responsible for establishing and operating the Central Counting Station to receive and tabulate the voted ballots in accordance with the provisions of the Texas Election Code and of this agreement.

The Participating Authority, in accordance with Sections 127.002, 127.003, and 127.005 of the Texas Election Code, appoints the following Central Counting Station officials:

Manager	Remi Garza, County Elections Administrator
Presiding Judge	Deborah Sloss
Tabulating Supervisor	Mary Vasquez

The manager or his representative will deliver timely cumulative reports of the election results as precincts are tabulated. The manager will be responsible for releasing cumulative totals and precinct returns from the election to the participating authorities, the press, and general public. Cameron County will operate an election result center (Central Count) to release election results at the County Courthouse, Central Jury Room, 974 East Harrison, Brownsville, Texas. The Participating Authority, upon request, may require release of returns be given only at a specified location other than from the result center.

The Cameron County Elections Department will prepare the unofficial canvass report after all precincts have been counted, and will deliver a copy of the unofficial canvass to the Participating Authority as soon as possible after all returns have been tabulated. Each participant will be responsible for the official canvass of their elections.

IX. ELECTION EXPENSES

A general administrative fee not to exceed 10% of the total cost of the election shall be assessed as authorized by the Texas Election Code, Sec. 31.100.

Final election expenses will be determined within 60 days after the election. The Elections Administrator will provide each Participating Authority a final accounting in writing of all funds deposited into their account and an accounting of all payments from each Participating Authority's account.

If additional funds are needed, the Elections Administrator will bill each Participating Authority in accordance with the expense formula previously agreed to by the Participating Authority. Any amount remaining will be refunded accordingly to each Participating Authority.

In the event of cancellation of this election, the Elections Administrator may assess charges for costs incurred and services rendered in preparation for the election.

X. DEPOSIT OF FUNDS

The Participating Authority agrees to deposit with the Cameron County Elections Administrator, by no later than February 13, 2026, a sum equal to 60% of the total estimated cost (Attachment D) of election expenses to be paid to Cameron County as administrator of the election. The final payment to be paid within 30 days after receipt of the summary of final cost submitted to the Participating Authority by the Office of the Elections Administrator. The funds will be placed in a special election account to be used by the County for paying expenses as outlined in this agreement. No funds will be expended by Cameron County except for supplies and services outlined in this agreement, or except as may be agreed to, in writing, by the Participating Authority.

The estimated cost is \$39,710.00 The amount to be deposited is \$23,826.00. Deposits should be delivered to:

Remi Garza
County Elections Administrator
1050 E. Madison St.
P. O. Box 3587
Brownsville, Texas 78520

XI. RECORDS OF THE ELECTION

Remi Garza, Elections Administrator, is hereby appointed general custodian of the voted ballots and all records of the Election as authorized by Section 271.010 of the Texas Election Code.

Access to the election records will be available to each Participating Authority as well as to the public in accordance with the Texas Public Information Act, Chapter 552, Government Code, at the Elections Department, 1050 E. Madison, Brownsville, Texas, at any time during normal business hours. The Elections Administrator shall ensure that the records are maintained in an orderly manner, so that records are clearly identifiable and retrievable per records storage container.

Records of the election will be retained and disposed of in accordance with the records retention schedules which may have been adopted by each Participating Authority, and in accordance with the provisions of Title 6, Subtitle C, Chapters 201 through 205, Texas Local Government Code, including the minimum retention requirements established by the Texas State Library and Archives Commission. If records of the election are involved in any pending election contest, investigation, litigation, or Texas Public Request, the Election Administrator shall maintain the records until final resolution or until final judgment, whichever is applicable. It is the responsibility of any Participating Authority to bring to the attention of the Elections Administrator any notice of any pending election contest, investigation, litigation, or Texas Open Records Request which may be filed with a Participating Authority.

XII. RUNOFF ELECTION

In the event a runoff is necessary, the agreement will automatically be extended to cover the runoff. The Elections Administrator will provide participants in the runoff election with an estimate of funds to be deposited in a runoff election account. The funds must be deposited no later than seven (7) days after the runoff estimate figures are received from the Elections Administrator.

XIII. CONTRACT WITHDRAWAL

The participants may withdraw from the election contract in accordance with Sections 2.051, 2.052 and 2.053 of the Texas Election Code. Any expenditure incurred prior to withdrawal shall be billed separately and shall be removed from the contract (see also Section IX of this contract).

XIII. NOTICE

Whenever this agreement requires any consent, approval notice, request or demand, it must be in writing to be effective and shall be delivered to the party intended to receive it as shown below:

Remi Garza
County Elections Administrator
P. O. Box 3587
Brownsville, Texas 78523

Victoria Perez
Assistant Superintendent of
Finance & Operations
240 N Crockett St
San Benito, Texas 78526

Executed on this _____ day of _____, 2026.

RECOMMENDED FOR APPROVAL BY
COUNTY OF CAMERON



Remi Garza
Elections Administrator



Date

ACCEPTED AND AGREED TO BY
San Benito Consolidated Independent School District

Fred Perez
Superintendent of Schools

Date

ATTEST:

Date



**REPORT OF CONTRACTED EXPENSES FOR THE
COUNTY ELECTIONS SERVICE CONTRACTS**

ELECTIONS SERVICES FOR May 2, 2026 ELECTION
COUNTY, CAMERON, TEXAS, CONTRACTING San Benito CISD

ELECTION	RUNOFF	RECOUNT
<input checked="" type="checkbox"/> ESTIMATE	<input type="checkbox"/> ESTIMATE	<input type="checkbox"/> ESTIMATE
<input type="checkbox"/> FINAL COST	<input type="checkbox"/> FINAL COST	<input type="checkbox"/> FINAL COST

SECTION A		
A1 TAB 1	Letter from Administrator, Report of Contracted Expenses, Deposit	
A2 TAB2	Jurisdiction voter turnout	
A3 TAB 3	Number of election day polling places (excluding early voting)	6
A4 TAB 4	Number of early voting stations	2
A5 TAB 5	Number of Ballots (include early voting ballots; do not include sample/test ballots)	
A6 TAB 6	Number of Poll Workers	

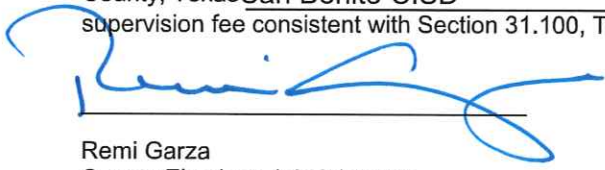
SECTION B

B1 TAB 7	Personnel-Overtime, Extra Help, Additional Extra Help, IT Technical Support, Security, Early Voting, Election Day, Trainings, Delivery, Ballot Boards, Central Count, Phone Banking (6004, 6005, 6006, 6007, 6008, 6011, 6012)	\$ <u>20,000.00</u>
B2 TAB 8	Election Supplies (6014, 4607)	\$ <u>4,000.00</u>
B3 TAB 9	Transportation of Voting equipment, supplies and mileage (6016, 6050)	\$ <u>500.00</u>
B4 TAB 10	Professional Services (6045)	\$ <u>500.00</u>
B5 TAB 11	Network Communications & Mobile Phones (6048, 6047)	\$ <u>500.00</u>
B6 TAB 12	Postage (6049)	\$ <u>100.00</u>
B7 TAB 13	Advertising (6054)	\$ <u>1,000.00</u>
B8 TAB 14	Printing & Binding (Ballots Only 6055)	\$ <u>3,000.00</u>
B9 TAB 15	Real Estate & Equipment Rental (6068, 6069)	\$ <u>500.00</u>
B10 TAB 16	Rental of County owned equipment per unit or electronic voting system equipment installed at the polling locations and central Counting station (DS200, DS450 and Automarks (4607)	\$ <u>4,000.00</u>
B11 TAB 17	Data Processing (6077)	\$ <u>1,000.00</u>
B12 TAB 18	Miscellaneous (any expenses legally necessary for the conduct of the election which cannot be reported elsewhere in the report)(6014,6025, 6033)	\$ <u>1,000.00</u>

SECTION B CONTINUED

Total Cost of Contracted Expenses	\$ <u>36,100.00</u>
County Election Services Contract Admin Fee (up to the total contracted expenses)	\$ <u>3,610.00</u>
Total Cost of Contracted Election	\$ <u>39,710.00</u>
Applied Deposit	\$ <u>0.00</u>
Final Amount Due	\$ <u>39,710.00</u>

I, **Remi Garza**, Elections Administrator, Hereby Certify that the cost on this invoice are true and correct representation of the actual expenses directly attributable to the election services provided to Cameron County, Texas San Benito CISD contracting entity and the 10% general supervision fee consistent with Section 31.100, Texas Election



Remi Garza
County Elections Administrator

01/05/26

Date

11/20/25

Quote # 2026-180-7010 San Benito Consolidated Independent School District

Bill To:

For: Election Contract Services for the upcoming May 2, 2026 Election

Victoria Perez
Assistant Superintendent of Finance & Operations
240 N. Crockett St
San Benito, Texas 78586
(956) 956-361-6169
vperez@sbcisd.net

Ship To:
Remi Garza
Election Administrator
for Cameron County
1050 E. Madison
Brownsville, TX 78520
956-544-0809

Make all checks payable to:
Cameron County Elections Dept

If you have any questions concerning this invoice, contact:
Liesica Crafts
Office Manager
lcrafts@co.cameron.tx.us

Table with 6 columns: Item Number, Description, Estimated Cost, Quantity, %, Amount. Row 1: 4607, Required Deposit for the for the May 2, 2026 Election, \$ 39,710.00, 1, 60%, \$ 23,826.00. Subtotal row: Subtotal, Total items: 2, 23,826.00.

Sales Tax Rate: [] Tax Exempt

Sales Tax
Less Deposit Received
Invoice Total

Summary table with 2 columns: Description, Amount. Row 1: Invoice Total, \$ 23,826.00.

Due Upon Receipt

Thank you for your business!

Cameron County Elections Department

Tel 956-544-0809

1050 East Madison St

www.co.cameron.tx.us

Fax 956-550-7298

Brownsville, Texas 78520

remi.garza@co.cameron.tx.us





Request for Approval of Joint Election Resolution between San Benito CISD and the City of San Benito for the May 2, 2026, School Board Elections

Superintendent's Recommendation:

That the Board of Trustees approve the May 2, 2026, Joint Election Resolution between San Benito CISD and the City of San Benito as per Mr. Remi Garza, Cameron County Elections Administrator

Rationale:

The Election shall be held as Joint Election under the Election Code Chapter 271

Paperwork Impact:

Board President Signature

Budgetary Information:

199 E 41 6439 00 726 0 99 900

Resource Personnel:

Victoria N. Perez, Assistant Superintendent of Finance and Operations
Cynthia Cavazos, Accounting Specialist

Board Policy Reference and Compliance:

BBB(Local)

Resolution No. __
Joint Resolution between the City of San Benito and
the San Benito Consolidated Independent School District
Regarding the Holding of a Joint Election

WHEREAS, the City of San Benito and the San Benito Consolidated Independent School District (the "Parties") wish to cooperate in the holding of a joint election in accordance with the provisions of the Texas Education Code (Chapter 11, Subchapter A); and

WHEREAS, the Parties believe that a joint election will promote efficiency, economy, and convenience for the voters of the City and the School District;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of San Benito and the Board of Trustees of the San Benito Consolidated Independent School District as follows:

That a joint election shall be held on May 2, 2026, for the purpose of electing officers of the City and the School District in accordance with the provisions of the Texas Election Code and Texas Education Code.

That the City Secretary of the City of San Benito and the Secretary of the Board of Trustees of the San Benito Consolidated Independent School District are hereby directed to take all necessary steps to prepare shared polling locations where appropriate and provide for shared cost at such locations.

That the expenses incurred in connection with the joint election shall be borne by the City and the School District in such manner as shall be agreed upon by the Parties through a contract with the Cameron County Elections Administrator, in accordance with the provisions of the Texas Education Code and the Texas Election Code.

That this resolution shall become effective immediately upon its adoption.

ADOPTED this _____ day of _____, 2026.

CITY OF SAN BENITO

SAN BENITO CONSOLIDATED
INDEPENDENT SCHOOL DISTRICT

Mayor

President, Board of Trustees

ATTEST:

ATTEST:

City Secretary

Secretary, Board of Trustees



Request for Approval of the Notice of Election Polling Sites for the May 2, 2026, School Board Election

Superintendent's Recommendation:

Administration recommends that the Board of Trustees approve the May 2, 2026, Polling Sites for the May 2, 2026 School Board Elections

Rationale:

To Inform the public of upcoming polling Sites. The Texas Education Code §3.006, .008, 83.010, 85.004, .007

Paperwork Impact:

Board President Signature

Budgetary Information:

199 E 41 6439 00 726 0 99 900

Resource Personnel:

Victoria N. Perez, Assistant Superintendent of Finance and Operations
Cynthia Cavazos, Accounting Specialist

Board Policy Reference and Compliance:

BBB (Local)

**NOTICE OF GENERAL ELECTION FOR OTHER POLITICAL SUBDIVISIONS
 (AVISO DE ELECCIÓN GENERAL PARA OTRAS SUBDIVISIONES POLÍTICAS)**

To the registered voters of the County of Cameron, Texas:

(A los votantes registrados del Condado de Cameron, Texas)

Notice is hereby given that the polling places listed below will be open from 7:00 a.m. to 7:00 p.m.,
May / 02 / 2026 for voting in a general election to elect

San Benito CISD School Board of Trustees 4, 5, 6, 7
 (Notifíquese por la presente, que los sitios de votación citadas abajo se abrirán desde las 7:00 a.m.
 hasta las 7:00 p.m. el May / 02 / 2026 para votar en la elección general para elegir

San Benito CISD el Consejo Escolar 4, 5, 6, 7
**On Election Day, voters must vote in the precinct where registered to vote, unless the
 countywide polling place program is being used in the election.**
 (El Día de Elección, los votantes deberán votar en el precinto donde están inscritos para
 votar, a menos que el programa de sitios de votación del condado se está utilizando en la
 elección.)

Location of Election Day Polling Places Include Name of Building and Address (Sitios de votación el Día de Elección) (Incluir Nombre del Edificio y Dirección)	Precinct Number(s) (Número de precinto)
San Benito Community Bldg - 210 E. Heywood St, San Benito	19,21,Part 49 Part,50,57,101
La Paloma Elementary School - 35076 Padilla Street , La Paloma	Part 17, 51
Sullivan Elementary School – 900 Elizabeth., San Benito	18, 22
Fred Booth Elementary School - 705 Zaragosa, San Benito	40
Los Indios Community Center - 309 E. Heywood, Los Indios	25
UTRGV Clinical Education Bldg., - 2102 Treasure Hills Blvd. – Harlingen	Parts 44, 79

**During early voting, a voter may vote at any of the locations listed below:
 (Durante Votación Adelantada, los votantes podrán votar en cualquiera de los sitios de
 votación nombradas abajo.)**

Location of Main Early Voting Polling Place Include Name of Building and Address (Sitio principal de votación adelantada) (Incluir Nombre del Edificio y Dirección)	Days and Hours of Operation Días y Horas Hábiles
San Benito Community Building - 210 E. Heywood	Monday 4/22 thru Friday 4/26/24 9:00 am to 6:00 pm Saturday, 4/27/24 10:00 am to 5:00 pm Monday, 4/29 thru Tuesday 4/30/2024 9:00 am to 6:00 pm

Locations for Branch Early Voting Polling Places Include Name of Building and Address (Sitios sucursal de votación adelantada) (Incluir Nombre del Edificio y Dirección)	Days and Hours of Operation Días y Horas Hábiles
SEE ATTACHED	

Applications for ballot by mail shall be mailed to:

(Las solicitudes para boletas que se votarán adelantada por correo deberán enviarse a:)

Remi Garza, Elections Administrator

Name of Early Voting Clerk
(Nombre del Secretario/a de la Votación Adelantada)

954 E Harrison Street/ PO Box 3587

Address *(Dirección)*

Brownsville, Texas 78952

City *(Ciudad)* Zip Code *(Código Postal)*

956-544-0809

Telephone Number *(Número de teléfono)*

elections@co.cameron.tx.us

Email Address *(Dirección de Correo Electrónico)*

cameronvotes.com

Early Voting Clerk's Website *(Sitio web del Secretario/a de Votación Adelantada)*

Applications for Ballots by Mail (ABBM)s must be received no later than the close of business on:
(Las solicitudes para boletas que se votarán adelantada por correo deberán recibirse no más tardar de las horas de negocio el:)

04 / 20 / 2026
(date)(fecha)

Federal Post Card Applications (FPCAs) must be received no later than the close of business on:
(La Tarjeta Federal Postal de Solicitud deberán recibirse no más tardar de las horas de negocio el:)

04 / 20 / 2026
(date)(fecha)

Issued this _____ day of _____, 20 _____.
(day) (month) (year)

(Emitada este día _____ de _____, 20 _____.)
(día) (mes) (año)

Signature of Presiding Officer *(Firma del Dirigente que Preside)*

Print

Reset

DRAFT

01/06/26

San Benito Consolidated School District General Election

May 2, 2026 Election

Election Day Polling Locations

7 am to 7 pm

(Locations are subject to change.)

PRECINCTS	LOCATION	ADDRESS	CITY
19, 21, part 49, part 50, 57, 101	San Benito Community Building	210 E. Heywood St.	San Benito
Part 17, 51	La Paloma Elementary School	35076 Padilla St.	San Benito
18, 22	Sullivan Elementary School	900 Elizabeth St.	San Benito
40	Fred Booth Global Leadership Academy	705 Zaragosa St.	San Benito
25	Los Indios Community Center	309 E. Heywood St.	Los Indios
Parts 44, 79	UTRGV Clinical Education Bldg.	2102 Treasure Hills Blvd.	Harlingen

Notice of Early Voting Location for the Elections to be held on May 2, 2026

Early Voting by personal appearance will be conducted at the following locations, dates and times:

LOCATION	ADDRESS	DATES	TIMES
Main Office Cameron County Judicial Complex	954 E. Harrison St. Brownsville, Texas	Monday, April 20 - Friday, April 24	9:00 a.m. to 7:00 p.m.
		Saturday, April 25	10:00 a.m. to 5:00 p.m.
		Monday, April 27 - Tuesday, April 28	9:00 a.m. to 7:00 p.m.
Brownsville Public Library	2600 Central Blvd. Brownsville, Texas	Monday, April 20 - Friday, April 24	9:00 a.m. to 7:00 p.m.
		Saturday, April 25	10:00 a.m. to 5:00 p.m.
		Monday, April 27 - Tuesday, April 28	9:00 a.m. to 7:00 p.m.
Southmost Public Library	4320 Southmost Road Brownsville, Texas	Monday, April 20 - Friday, April 24	9:00 a.m. to 7:00 p.m.
		Saturday, April 25	10:00 a.m. to 5:00 p.m.
		Monday, April 27 - Tuesday, April 28	9:00 a.m. to 7:00 p.m.
Texas Southmost College	Youth Center 600 International Blvd. Brownsville, Texas	Monday, April 20 - Friday, April 24	9:00 a.m. to 7:00 p.m.
		Saturday, April 25	10:00 a.m. to 5:00 p.m.
		Monday, April 27 - Tuesday, April 28	9:00 a.m. to 7:00 p.m.
Brownsville Navigation District	Board Room 1000 Capt Donald L.Foust Brownsville, Texas	Monday, April 20 - Friday, April 24	9:00 a.m. to 7:00 p.m.
		Saturday, April 25	10:00 a.m. to 5:00 p.m.
		Monday, April 27 - Tuesday, April 28	9:00 a.m. to 7:00 p.m.
Harlingen County Annex Bldg.	3302 Wilson Rd. Harlingen, Texas	Monday, April 20 - Friday, April 24	9:00 a.m. to 7:00 p.m.
		Saturday, April 25	10:00 a.m. to 5:00 p.m.
		Monday, April 27 - Tuesday, April 28	9:00 a.m. to 7:00 p.m.
San Benito Community Building	210 E. Heywood San Benito, Texas	Monday, April 20 - Friday, April 24	9:00 a.m. to 7:00 p.m.
		Saturday, April 25	10:00 a.m. to 5:00 p.m.
		Monday, April 27 - Tuesday, April 28	9:00 a.m. to 7:00 p.m.
Port Isabel City Hall	305 E. Maxan St. Port Isabel, Texas	Monday, April 20 - Friday, April 24	9:00 a.m. to 7:00 p.m.
		Saturday, April 25	10:00 a.m. to 5:00 p.m.
		Monday, April 27 - Tuesday, April 28	9:00 a.m. to 7:00 p.m.
Los Indios Community Center	309 E. Heywood St. Los Indios, Texas	Monday, April 20 - Friday, April 24	9:00 a.m. to 7:00 p.m.
		Saturday, April 25	10:00 a.m. to 5:00 p.m.
		Monday, April 27 - Tuesday, April 28	9:00 a.m. to 7:00 p.m.
Harlingen Cultural Arts Center	576 "76" Dr. Harlingen, Texas	Monday, April 20 - Friday, April 24	9:00 a.m. to 7:00 p.m.
		Saturday, April 25	10:00 a.m. to 5:00 p.m.
		Monday, April 27 - Tuesday, April 28	9:00 a.m. to 7:00 p.m.
Maria Luisa Ruiz Guerra County Annex Bldg.	116 Santa Vista Ave Santa Rosa, Texas	Monday, April 20 - Friday, April 24	9:00 a.m. to 7:00 p.m.
		Saturday, April 25	10:00 a.m. to 5:00 p.m.
		Monday, April 27 - Tuesday, April 28	9:00 a.m. to 7:00 p.m.
The Hub	39046 LBJ Blvd. Brownsville, Texas	Monday, April 20 - Friday, April 24	9:00 a.m. to 7:00 p.m.
		Saturday, April 25	10:00 a.m. to 5:00 p.m.
		Monday, April 27 - Tuesday, April 28	9:00 a.m. to 7:00 p.m.

Locations and Times are subject to change

Notice of Early Voting Location for the Elections to be held on May 2, 2026

LOCATION	ADDRESS	DATES	TIMES
Harlingen CISD Administrative Bldg.	407 N 77 Sunshine Strip Harlingen, Texas	Monday, April 20 - Friday, April 24	9:00 a.m. to 7:00 p.m.
		Saturday, April 25	10:00 a.m. to 5:00 p.m.
		Monday, April 27 - Tuesday, April 28	9:00 a.m. to 7:00 p.m.
South Padre Island Community Center	4501 Padre Blvd. So. Padre Island, Texas	Monday, April 20 - Friday, April 24	9:00 a.m. to 7:00 p.m.
		Saturday, April 25	10:00 a.m. to 5:00 p.m.
		Monday, April 27 - Tuesday, April 28	9:00 a.m. to 7:00 p.m.
City of Laguna Vista City Hall	122 Fernandez St. Laguna Vista, Texas	Monday, April 20 - Friday, April 24	9:00 a.m. to 7:00 p.m.
		Saturday, April 25	10:00 a.m. to 5:00 p.m.
		Monday, April 27 - Tuesday, April 28	9:00 a.m. to 7:00 p.m.
Town of Rancho Viejo City Hall	3301 Carmen Ave. Rancho Viejo, Texas	Monday, April 20 - Friday, April 24	9:00 a.m. to 7:00 p.m.
		Saturday, April 25	10:00 a.m. to 5:00 p.m.
		Monday, April 27 - Tuesday, April 28	9:00 a.m. to 7:00 p.m.



Request for Approval in Response to RFP-0126-CNPKE, Child Nutrition Program Kitchen Equipment.

Superintendent's Recommendation:

That the Board of Trustees approve the recommendation to accept the proposal(s) for the Child Nutrition Program Kitchen Equipment received from Bargreen Ellingson in the amount of \$1,461,695.00 as in the best interest for San Benito CISD.

Rationale:

The district solicited proposals for the Child Nutrition Program Kitchen Equipment. The proposals were due Thursday, January 22, 2026, at 3:00 pm (CST) where five (5) proposals were received and opened. The proposals were reviewed by the committee; please see attached tabulation of the proposals.

Paperwork Impact:

This will not generate additional paperwork for the District.

Budgetary Information:

Please review attached list per campus.
101 E 35 6639 ON xxx 0 99 400

Resource Personnel:

Melissa Quintanilla, Child Nutrition Program Director
Eddie Cavazos, Director of Purchasing
Victoria N. Perez, Assistant Superintendent of Finance & Operations

Board Policy Reference and Compliance:

N/A

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
EVALUATION
SUMMARY FORM**

Done By: Committe

Date: 01/23/2026

Project: _____

No: RFP-0126-CNPKE

EVALUATOR	Assigned Points	Pueblo Hotel Supply dba Gradys	Bargreen Ellingson	Douglas Equipment	Mission Restaurant & Supply	Tari Inc. dba Jean's Restaurant Supply
A.	100	44	90	44	76	79
B.	100	39	90	44	76	81
C.	100	44	86	50	79	79
D.	100	39	90	34	77	70
E.	100	39	90	49	77	79
F.	100	45	90	50	80	82
Total Points (Score)		250	536	271	465	470
Rank Position		FIFTH	FIRST	FOURTH	THIRD	SECOND

NOTES:

**CHILD NUTRITION PROGRAM KITCHEN EQUIPMENT
RFP-0126-CNPKE**

CAMPUS	QTY	TOTAL COST	ACCOUNT NUMBER		
VETERANS MEMORIAL ACADEMY					
SERVING LINES	1	\$ 247,864.00			
CONVECTION OVEN ELECTRIC	2	\$ 22,380.00			
RANGE 12" 2 FRENCH HOT PLATES	1	\$ 3,562.00			
SUB TOTAL:		\$ 273,806.00	101 E 35 6639 ON 007 0 99 400		
RIVERSIDE MIDDLE SCHOOL					
CONVECTION OVEN GAS	2	\$ 22,266.00			
GAS CONNECTOR HOSE KIT/ASSEMBLY	2	\$ 3,420.00			
SUB TOTAL:		\$ 25,686.00	101 E 35 6639 ON 043 0 99 400		
JUDGE OSCAR DE LA FUENTE ELEM.	1	\$ 75,319.00	101 E 35 6639 ON 116 0 99 400		
SULLIVAN ELEM. SCIENCE ACADEMY	1	\$ 120,486.00	101 E 35 6639 ON 110 0 99 400		
ED DOWNS FINE ARTS ACADEMY	1	\$ 134,000.00	101 E 35 6639 ON 104 0 99 400		
FRANK ROBERTS ACADEMY	1	\$ 118,407.00	101 E 35 6639 ON 109 0 99 400		
DR CASH ELEMENTARY	1	\$ 218,673.00	101 E 35 6639 ON 103 0 99 400		
DR. RAUL GARZA ELEMENTARY					
SERVING LINES	1	\$ 217,601.00			
PASS -THRU REFRIGERATOR	1	\$ 15,732.00			
PASS-THRU HEATED CABINET	1	\$ 13,704.00			
SUB TOTAL:		\$ 247,037.00	101 E 35 6639 ON 115 0 99 400		
LA ENCANTADA ELEMENTARY	1	\$ 217,689.00	101 E 35 6639 ON 112 0 99 400	\$ 1,350,039.00	\$ 42,400.00
LA PALOMA ELEMENTARY	2	\$ 30,592.00	101 E 35 6639 ON 109 0 99 400	\$ 111,656.00	\$ 86,210.00
				\$ 42,400.00	\$ 128,610.00
				\$ 86,510.00	
SERVING LINES GRAND TOTAL		\$ 1,350,039.00		\$ 1,590,605.00	
CONVECTION OVENS & EQUIPMENT GRAND TOTAL:		\$ 111,656.00			
SUB TOTAL		\$ 1,461,695.00			
FREIGHT		\$ 42,400.00			
INSTALLATION		\$ 86,510.00			
GRAND TOTAL:		\$ 1,590,605.00			



Request Approval of Revision(s) to the 2025-2026 Texas Teacher Evaluation Support System (T-TESS) Appraisers

Superintendent's Recommendation:

That the Board of Trustees approve Revision(s) to the T-TESS Appraiser List for the 2025-2026 School Year.

Rationale:

Timeline that focuses on providing continuous, timely and formative feedback to educators in order to improve their practice.

Paperwork Impact:

N/A

Budgetary Information:

N/A

Resource Personnel:

Alfredo Perez, Superintendent of Schools

Erika Echarte, Executive Director of Administrative Services

Board Policy Reference and Compliance:



2025-2026 T-TESS Appraisers

Full Name	Assignment Type Descriptions	Building Descriptions
CASTANEDA, JACQUELINE	Assistant Principal	Angela G. Leal Elementary
JACQUEZ, DIANE V	Principal	Angela G. Leal Elementary
LEAL, JENNIFER NICOLE	Assistant Principal	Berta Cabaza Middle School
ABEYTA, MICHAEL DEAN	Assistant Principal	Berta Cabaza Middle School
GARCIA, DANIEL	Principal	Berta Cabaza Middle School
ROMERO, VIRGINIA	Assistant Principal	DR CM Cash Elementary
	Assistant Principal	DR CM Cash Elementary
RODRIGUEZ, ESEQUIEL, JR	Principal	DR CM Cash Elementary
LEAL, KOURTNEY	Assistant Principal	Dr. Raul Garza STEAM Academy
MONREAL AGUILAR, VICTOR MANUEL	Principal	Dr. Raul Garza STEAM Academy
LONGORIA, ERIKA	Assistant Principal	Ed Downs Elementary
CAMACHO, ASHLEY MARIE	Principal	Ed Downs Elementary
LOPEZ, VICTORIA GARCIA	Assistant Principal	Frank Roberts Elementary
DIAZ, ROLANDO	Principal	Frank Roberts Elementary
RIVAS-LEAL, LARISSA	Assistant Principal	Fred Booth Elementary
OCUMAREZ, GABRIELLE G	Principal	Fred Booth Elementary
TURNER, KANDRA MARISSA	Principal	GO Academy
CORTEZ, JOYCE ELIZABETH	Assistant Principal	La Encantada Elementary
GARCIA, SYLVIA CONTRERAS	Principal	La Encantada Elementary
SANCHEZ, ENEDINA	Assistant Principal	La Paloma Elementary
GOMEZ, LUCAS A	Principal	La Paloma Elementary
JACQUEZ, CRYSTAL MARIE	Assistant Principal	Miller Jordan Middle School
	Assistant Principal	Miller Jordan Middle School
LAINEZ GOMEZ, CARLOS MANUEL	Principal	Miller Jordan Middle School
	Assistant Principal	Oscar De La Fuente Elementary
MURILLO, NICOLE ANN	Principal	Oscar De La Fuente Elementary
HAUSLER, SCOTT J	Principal	Positive Redirection Center
AGUILERA, MARY JULIE	Principal	Rangerville Elementary
VALDEZ, MARTHA LORENA	Assistant Principal	Riverside Middle School
RODRIGUEZ, PATRICIA MARGARITA	Assistant Principal	Riverside Middle School
RAMIREZ, RODOLFO	Principal	Riverside Middle School
PARDO, JULIUS	Assistant Principal	San Benito High School
ZAVALA, RUBY MOLINA	Assistant Principal	San Benito High School
HERNANDEZ, PATRICIA ANN	Assistant Principal	San Benito High School
TREVINO, GABRIEL ELISEO	Assistant Principal	San Benito High School
LOPEZ, MANUELA	Principal	San Benito High School
BALDERAS, JENNIFER JAZMIN	Assistant Principal	Sullivan Elementary
CLAYBORN, CYNTHIA	Principal	Sullivan Elementary
ABREGO, EDWARD	Assistant Principal	Veterans Memorial Academy
TUDON, ALBERTO	Assistant Principal	Veterans Memorial Academy
MARTINEZ, GRACIELA G	Principal	Veterans Memorial Academy
CORNETT, DILIA	Asst Supt Academic	Central Office - Academics
ARAIZA, MARLEEN	Director, Professional Development	Central Office - Academics
GONZALEZ, BELINDA	Director, Bilingual	Central Office - Academics
MARTINEZ, ERADIO	Director, Performing Arts	Central Office - Academics
LARRALDE CASTRO, ALAN	Director, CTE	Central Office - Academics
ATKINSON, DIANA	Director Elem Instruction	Central Office - Elem Inst Implementation
FERNANDEZ, JOANN	Director Secondary Instruction	Central Office - Sec Inst Implementation
PEREZ, ALFREDO FREDRICO, JR	Superintendent	Superintendent



Request Approval of Revision(s) to the 2025-2026 Texas Principal Evaluation and Support System (T-PESS) Appraisers

Superintendent's Recommendation:

That the Board of Trustees approve the Revision(s) to the T-PESS Appraiser List for the 2025-2026 School Year.

Rationale:

Timeline that gives principals the guidance they need to chart their own course of professional growth and development.

Paperwork Impact:

N/A

Budgetary Information:

N/A

Resource Personnel:

Alfredo Perez, Superintendent of Schools

Erika Echarte, Executive Director of Administrative Services

Board Policy Reference and Compliance:



2025-2026 T-PESS Appraisers

Full Name	Assignment Type Descriptions	Building Descriptions
JACQUEZ, DIANE V	Principal	Angela G. Leal Elementary
GARCIA, DANIEL	Principal	Berta Cabaza Middle School
RODRIGUEZ, ESEQUIEL, JR	Principal	DR CM Cash Elementary
MONREAL AGUILAR, VICTOR MANUEL	Principal	Dr. Raul Garza STEAM Academy
CAMACHO, ASHLEY MARIE	Principal	Ed Downs Elementary
DIAZ, ROLANDO	Principal	Frank Roberts Elementary
OCUMAREZ, GABRIELLE G	Principal	Fred Booth Elementary
TURNER, KANDRA MARISSA	Principal	GO Academy
GARCIA, SYLVIA CONTRERAS	Principal	La Encantada Elementary
GOMEZ, LUCAS A	Principal	La Paloma Elementary
LAINIZ GOMEZ, CARLOS MANUEL	Principal	Miller Jordan Middle School
MURILLO, NICOLE	Principal	Oscar De La Fuente Elementary
HAUSLER, SCOTT J	Principal	Positive Redirection Center
AGUILERA, MARY JULIE	Principal	Rangerville Elementary
RAMIREZ, RODOLFO	Principal	Riverside Middle School
LOPEZ, MANUELA	Principal	San Benito High School
CLAYBORN, CYNTHIA	Principal	Sullivan Elementary
MARTINEZ, GRACIELA G	Principal	Veterans Memorial Academy
CORNETT, DILIA	Asst Supt Academic	Central Office - Academics
ARAIZA, MARLEEN	Director, Professional Development	Central Office - Academics
ATKINSON, DIANA	Director Elem Instruction	Central Office - Elem Inst Implementation
FERNANDEZ, JOANN	Director Secondary Instruction	Central Office - Sec Inst Implementation
PEREZ, ALFREDO FREDRICO, JR	Superintendent	Superintendent



Request Approval of the Revision(s) to the 2025-2026 Compensation Plan

Superintendent's Recommendation:

The Superintendent recommends to the Board of Trustees to approve the Revision(s) to the 2025-2026 Compensation Plan.

Rationale:

Revision(s) 2025-2026 Compensation Plan:

Paperwork Impact:

N/A

Budgetary Information:

N/A

Resource Personnel:

Alfredo Perez, Superintendent of Schools

Erika Echartea, Executive Director of Administrative Services

Board Policy Reference and Compliance:

San Benito CISD - Human Resources

**** All stipends are subject to review based on established criteria and may be discontinued ****

Assistant Principals, Principals & Directors are not eligible for stipends

Special Education		
Teachers *	Stipend	Frequency
Dyslexia	\$ 1,000	Monthly
Dyslexia & LSSP Supervisor	\$ 1,000	Monthly
General/Resource/Inclusion	\$ 1,800	Monthly
Lead Assessment	\$ 2,500	Monthly
Self Contained	\$ 2,500	Monthly
SLP/SLP Assistant - Country School (must travel to 2 campuses)	\$ 1,000	Monthly
Speech Therapist Supervisor	\$ 1,000	Monthly
Visually Impaired	\$ 2,500	Monthly
Special Olympics Coach	\$ 1,500	Bi-Annual
Special Olympics Coordinator	\$ 2,500	Bi-Annual

***SPED Teachers will only be paid one stipend**

Summer Evaluations	Stipend	Frequency
Psychological/Autism	\$ 1,225	Annual
Full & Initial Individual Evaluation	\$ 630	Annual
Speech	\$ 490	Annual
Visually Impaired	\$ 525	Annual

Other Stipends		
Nurse, RN	\$ 1,500	Monthly
Teacher Incentive Allotment (TIA) Lead	\$ 15,000	Monthly
Teacher Incentive Allotment (TIA) Expansion	\$ 10,000	Monthly
Librarian Coordinator	\$ 3,000	Monthly
Mid-Year Stipend (Dec 2025)	\$ 500	
Mid-Year Stipend	\$ 250	



REQUEST FOR APPROVAL OF BOARD MINUTES

Superintendent's Recommendation:

That the Board of Trustees approve the minutes of the following Board meetings:

Regular Board Meeting on January 21, 2026

Article 6252-17a, §3(b), V.A.T.S., requires in part that the Board shall prepare and retain minutes of each of its open meetings. The meetings are public records and should be available for public inspection and copying on request to the Superintendent or his designee.

Rationale:

See Exhibit.

Paperwork Impact:

No additional paperwork will be generated.

Budgetary Information:

N/A

Resource Personnel:

Alfredo Perez, Superintendent of Schools

Board Policy Reference and Compliance:

This item is following Board Policy BE(LEGAL)BE(LOCAL).



Regular Board Meeting Minutes

Wednesday, January 21, 2026 5:30 PM

San Benito Veterans Memorial Academy - Cafetorium, 2115 N. Williams Rd., San Benito, Texas 78586

Rudy Corona: Present
Ariel Cruz-Vela: Present
Frutoso Gomez: Present
Crystal Hernandez: Absent
Orlando Lopez: Present
Alex Reyna: Absent
Israel Villarreal: Present

The meeting was called to Order at 5:30 PM.

Crystal Hernandez: Present

Alex Reyna: Present

The meeting was called to Order at 5:30 PM.

Crystal Hernandez arrived at 5:38 PM.

Alex Reyna arrived at 5:50 PM.

1. Opening of Meeting

- 1.1. Roll Call, Establish Quorum
- _____ Dr. Ariel Cruz-Vela, Board President
 - _____ Crystal Hernandez, Board Vice-President
 - _____ Israel Villarreal, III, Board Secretary
 - _____ Rudy Corona, Board Trustee
 - _____ Frutoso M. Gomez, Jr., Board Trustee
 - _____ Orlando López, Board Trustee
 - _____ Alex Reyna, Board Trustee
 - _____ Alfredo Perez, Superintendent of Schools
 - _____ Tony Torres, Board Attorney

1.2. Pledge of Allegiance to the United States and the Texas Flags

The Pledge of Allegiance to the United States and the Texas Flags was led by Gerardo Guzman. He is a fourth grade student at Angela G Leal Elementary.

1.3. Invocation

The Invocation was recited by Yareli Mosqueda. She is a fifth grade student at Angela G Leal Elementary.

2. Presentation/Special Recognition

Special recognition was presented by Luis Gonzales, Director of Public Relations.

2.1. Check Presentation – Buy Board Purchasing Cooperative

2.2. Angela G. Leal Elementary, Dr. C.M. Cash Elementary, Ed Downs Fine Arts Academy, Frank Booth Global Leadership Academy, Judge Oscar de La Fuente Elementary, La Encantada Elementary, La Paloma Elementary, Rangerville Elementary, Sullivan Environmental Science Academy, Bertha Cabaza Middle School, and Collegiate Academy – Fire Prevention Poster Award Winners for the

City of San Benito Fire Department

- 2.3. Sullivan Environmental Science Academy - Rio Grande Livestock Show Citrus and Vegetable Show
- 2.4. Berta Cabaza Middle School, Riverside Middle School, San Benito Veterans Memorial Academy, and San Benito High School - All Region Guitar Ensemble
- 2.5. Berta Cabaza Middle School, Miller Jordan Middle School, and Riverside Middle School - 2025-2026 Texas Music Educators Association Region Band
- 2.6. San Benito CISD Board of Trustees - School Board Recognition Month

3. **Break for Reception**

- 3.1. Board Reception
 - Time Out: 6:30 PM
 - Time In: 6:40 PM

4. **Public Comment**

- Mary Maney - Thank you's, appreciation to the board, stipend, MU ALPHA THETA, calendar, and weather make-up days.

5. **Board Report**

Each trustee gave thanks and appreciation to all students and employees.

6. **Superintendent's Report**

Mr. Perez spoke about board recognition and 100 days of school.

7. **Consent Agenda: Academics Services**

Motion to approve agenda items 7.1-7.4 as presented. This motion, made by Rudy Corona and seconded by Frutoso Gomez, Carried.

- Rudy Corona: Yea
- Ariel Cruz-Vela: Yea
- Frutoso Gomez: Yea
- Crystal Hernandez: Yea
- Orlando Lopez: Yea
- Alex Reyna: Yea
- Israel Villarreal: Yea

Yea: 7, Nay: 0

- 7.1. *Request for Approval of the Memorandum of Understanding between San Benito CISD and Sunshine Turtle Daycare for the 2025-2026 School Year
- 7.2. *Request for Approval of the Memorandum of Understanding between San Benito CISD and Cameron County Juvenile Justice Department Prevention and Intervention Program for the 2025-2026 School Year
- 7.3. *Request for Approval of the Memorandum of Understanding between San Benito CISD and Texas State Technical College Dual Credit Program for the 2026-2027 School Year
- 7.4. *Request for Approval of the Clinical Education Affiliation Agreements between San Benito CISD and City of Port Isabel EMS, City of Los Fresnos EMS, City of South Padre Island EMS/FD, and City of Brownsville EMS/FD for the 2026-2030 School Years

8. **Consent Agenda: Finance & Operations**

Motion to approve agenda items 8.1-8.14 as presented. This motion, made by Rudy Corona and seconded by Frutoso Gomez, Carried.

- Rudy Corona: Yea
- Ariel Cruz-Vela: Yea
- Frutoso Gomez: Yea
- Crystal Hernandez: Yea
- Orlando Lopez: Yea
- Alex Reyna: Yea
- Israel Villarreal: Yea

Yea: 7, Nay: 0

- 8.1. *Request for Approval of Cash Account Report for December 2025
- 8.2. *Request for Approval of Comparison of Revenue and Expenditures to Budget Report for December 2025
- 8.3. *Request for Approval of Tax Collection Report for December 2025
- 8.4. *Request for Approval of Check Disbursements Report for December 2025
- 8.5. *Request for Approval of Gifts/Bequests for the 2025-2026 School Year

- 8.6. *Request for Approval of Budget Amendments for the 2025-2026 School Year
- 8.7. *Request for Approval of Purchases over \$50,000
- 8.8. *Request for Approval of Quarterly Federal Funds Report
- 8.9. *Request for Approval of Quarterly Investment Report
- 8.10. *Request for Approval to Award Bid Proposals for RFP-1225-WHHI, Windstorm, Windstorm/Hurricane/Hail Insurance Property and Contents Coverage as recommended by Administration
- 8.11. *Request for Approval to Extend Bid Proposals for RFP-1224-GMS, General Merchandise Services as recommended by Administration
- 8.12. *Request for Approval to Extend Bid Proposals for RFP-1224-MCSD, Meals and Catering Services Districtwide as recommended by Administration
- 8.13. *Request for Approval to Extend Bid Proposals for RFP-1224-PCS, Professional Consultant Services as recommended by Administration
- 8.14. *Request for Approval of the Renewal of the Property and Liability Insurance with TASB Risk Management

9. Consent Agenda: Administration

Motion to approve agenda items 9.2-9.4 as presented. This motion, made by Rudy Corona and seconded by Frutoso Gomez, Carried.

Rudy Corona: Yea
 Ariel Cruz-Vela: Yea
 Frutoso Gomez: Yea
 Crystal Hernandez: Yea
 Orlando Lopez: Yea
 Alex Reyna: Yea
 Israel Villarreal: Yea

Yea: 7, Nay: 0

9.1. *Request for Approval of Amendment to the 2025-2026 School Calendar

Motion to approve as presented in the Committee Meeting. This motion, made by Crystal Hernandez and seconded by Orlando Lopez, Carried.

Rudy Corona: Yea
 Ariel Cruz-Vela: Yea
 Frutoso Gomez: Yea
 Crystal Hernandez: Yea
 Orlando Lopez: Yea
 Alex Reyna: Yea
 Israel Villarreal: Yea

Yea: 7, Nay: 0

9.2. *Request for Approval of Revisions to the 2025-2026 Compensation Plan

9.3. *Request for Approval of the 2026 Early Notice Incentive

9.4. *Request for Approval of Board Minutes

10. Closed Meeting

The meeting was moved into Closed Session at 6:40 PM.

10.1. Employment, Resignation(s), Retirement(s), and Termination(s)

10.2. Level III Grievance - M.L.

11. Reconvene into Open Session

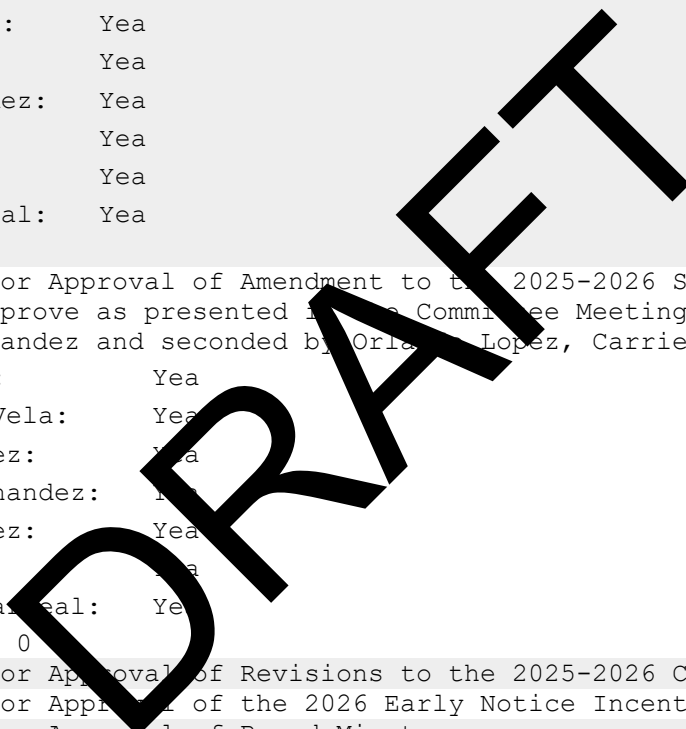
The meeting was called to Open Session at 7:41 PM.

11.1. Employment, Resignation(s), Retirement(s), and Termination(s)

Motion to approve as discussed in executive session. This motion, made by Orlando Lopez and seconded by Frutoso Gomez, Carried.

Rudy Corona: Yea
 Ariel Cruz-Vela: Yea
 Frutoso Gomez: Yea
 Crystal Hernandez: Yea
 Orlando Lopez: Yea
 Alex Reyna: Yea
 Israel Villarreal: Yea

Yea: 7, Nay: 0



11.2. Discussion and Possible Action regarding Level III – M. L.

12. Closing of Meeting

12.1. Adjournment

The meeting was adjourned at 7:42 PM.

Board President

Board Secretary

DRAFT



ANNUAL COMPREHENSIVE FINANCIAL REPORT

For Fiscal Year Ended June 30, 2025

**SAN BENITO CONSOLIDATED
INDEPENDENT SCHOOL DISTRICT**

San Benito, Texas

**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**

FOR THE YEAR ENDED JUNE 30, 2025

Prepared by: Business Office

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
TABLE OF CONTENTS

	<u>Exhibit</u>	<u>Page</u>
I. Introductory Section		
Letter of Transmittal	-	5
GFOA Certificate of Achievement	-	12
List of Principal Officials and Key Personnel	-	13
Administrative Organizational Chart	-	14
Certificate of Board	-	15
II. Financial Section		
Report of Independent Auditors	-	17
Management’s Discussion and Analysis (Unaudited)	-	25
Basic Financial Statements		
Government-wide Financial Statements:		
Statement of Net Position	A-1	37
Statement of Activities	B-1	38
Government Fund Financial Statements:		
Balance Sheet	C-1	40
Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position	C-2	41
Statement of Revenues, Expenditures, and Changes in Fund Balance	C-3	42
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	C-4	43
Proprietary Fund Financial Statements:		
Statement of Net Position	D-1	44
Statement of Revenues, Expenses, and Changes in Net Position	D-2	45
Statement of Cash Flows	D-3	46
Fiduciary Fund Financial Statements:		
Statement of Fiduciary Net Position	E-1	47
Statement of Changes in Fiduciary Fund Net Position	E-2	48
Notes to Basic Financial Statements	-	49
Required Supplementary Information (Unaudited)		
Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual – General Fund	G-1	97
Schedule of the District’s Proportionate Share of the Net Pension Liability – Teacher Retirement System of Texas – Last Seven Measurement Years	G-2	98
Schedule of District’s Contributions – Teacher Retirement System of Texas – Last Seven Fiscal Years	G-3	100

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
TABLE OF CONTENTS

	<u>Exhibit</u>	<u>Page</u>
II. Financial Section - Continued		
Required Supplementary Information (Unaudited) - Continued		
Schedule of the District’s Proportionate Share of the Net OPEB Liability – Teacher Retirement System of Texas – Last Four Measurement Years	G-4	102
Schedule of the District’s OPEB Contributions – Teacher Retirement System of Texas – Last Four Fiscal Years	G-5	104
Notes to Required Supplementary Information	G-6	106
Other Supplementary Information		
Combining and Individual Fund Statements and Schedules		
Non-major Governmental Funds		
Combining Balance Sheet	H-1	114
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	H-2	120
Custodial Funds:		
Combining Statement of Fiduciary Net Position	H-9	126
Combining Statement of Changes in Fiduciary Net Position	H-10	127
Private Purpose Trust Funds:		
Combining Statement of Net Position	H-11	128
Combining Statement of Changes in Net Position	H-12	129
Texas Education Agency – Required Schedules:		
Schedule of Delinquent Taxes Receivable	J-1	130
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget to Actual – Child Nutrition Program	J-2	133
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget to Actual – Debt Service Fund	J-3	134
State Compensatory Education and Bilingual Education Program Expenditures	J-4	135

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
TABLE OF CONTENTS

	<u>Exhibit</u>	<u>Page</u>
III. Statistical Section (Unaudited)		
Statistical Section Overview	-	137
Government-wide information		
Net Position by Component – Last Ten Years	1	138
Governmental Activities Expenses and Program Revenues – Last Ten Years	2	140
General Revenues and Changes in Net Position – Last Ten Years	3	142
Fund Information		
Fund Balances – Governmental Funds – Last Ten Years	4	144
Governmental Fund Revenues by Source – Last Ten Years	5	147
Governmental Fund Expenditures by Function – Last Ten Years	6	158
Governmental Funds Other Sources, Uses and Changes in Fund Balances – Last Ten Years	7	150
Governmental Fund Expenditures by Function Per Average Daily Attendance – Last Ten Years	8	152
Revenue Capacity Information		
Assessed and Estimated Actual Value of Property – Last Ten Years	9	154
Property Tax Levies and Collections – Last Ten Years	10	156
Allocation of Property Tax Rates and Levies – Last Ten Years	11	158
Property Tax Rates – Direct and Overlapping Governments – Last Ten Years	12	159
Principal Property Taxpayers – Current year and Ten Years Prior	13	160
Debt Capacity Information		
Outstanding Debt by Type – Last Ten Years	14	162
Computation of Legal Debt Margin – Last Ten Years	16	164
Ratio of Net General Obligation Bonded Debt to Estimated Actual Value and Per Average Daily Membership – Last Ten Years	17	166
Ratio of Annual Debt Service for General Bonded Debt to Total General Fund Expenditures – Last Ten Years	18	167
Demographic and Economic Information		
Construction and Property Values – Last Ten Years	20	169

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
 TABLE OF CONTENTS

	<u>Exhibit</u>	<u>Page</u>
III. Statistical Section (Unaudited)		
Work Force Composition by Employee Classification – Last Ten Years	22	170
Schedule of Teacher Information – Last Ten Years	23	172
Schedule of Attendance and Membership – Last Ten Years	24	173
Operating Statistics – Last Ten Years	25	174
Schedule of Student Information – Last Ten Years	26	175
Schedule of School Buildings	27	176
 IV. Federal Awards Section		
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Governmental Auditing Standards</i>	-	177
Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	-	181
Schedule of Findings and Questioned Costs	-	187
Schedule of Status of Prior Findings	-	190
Corrective Action Plan	-	192
Schedule of Expenditures of Federal Awards	K1	193
Notes on Accounting Policies for Federal Awards	K2	195



DRAFT

INTRODUCTORY SECTION





Victoria Perez
Assistant Superintendent of Finance & Operations

February 11, 2026

Dr. Ariel Cruz-Vela, President,
Members of the Board of Trustees, and
Patrons of the San Benito Consolidated Independent School District

San Benito, Texas 78586

Board of Trustees

Dr. Ariel Cruz-Vela
President

Crystal Hernandez
Vice-President

Israel Villarreal, III
Secretary

Rudy Corona
Frutoso M. Gomez, Jr.
Orlando López
Alex Reyna

Dear Dr. Cruz-Vela, Board of Trustees, and Patrons:

We are pleased to present the San Benito Consolidated Independent School District (the “District”) Annual Comprehensive Financial Report (ACFR) for the year ending June 30, 2025. The report was prepared by the SBCISD Finance Department. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures contained in the report, rests solely with the District.

The District’s annual audited financial statements of the governmental activities, each major fund, and the aggregate remaining fund information are presented in conformity with requirements established by the Texas Education Agency in their Financial Accountability Systems Resource Guide.

To provide a reasonable basis for making these representations, management of the District has established a comprehensive internal control framework that is designed both to protect the government’s assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the District’s financial statement in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the District’s comprehensive framework of internal controls has been designated to provide, reasonable rather than absolute, assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The District’s independent auditors were Carr, Riggs & Ingram, LLC and their opinion letter is hereby made a part of this report. Texas law requires that each public school district in the state undergo an annual audit conducted by an independent audit firm of certified public accountants and publish within one-hundred fifty days of the close of each fiscal year a complete set of financial statements. This audit must be done in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

The goal of the independent audit was to provide reasonable assurance that the financial statements of San Benito Consolidated Independent School District for fiscal year ended June 30, 2025, are free of material misstatement and are presented in conformity with generally accepted accounting principles (GAAP). The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the District’s financial statements for the fiscal year ended June 30, 2025 are fairly presented in conformity with GAAP. The independent auditor’s report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the District was part of a broader, federally mandated “Single Audit” designated to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government’s internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. Information related to this single audit, including a schedule of expenditures of federal awards, the independent auditor’s reports on the internal controls and compliance with applicable laws and regulations, and a schedule of findings and questioned costs are included in the Federal Awards Section of the report.

San Benito Schools - The Gold Standard in Public Education

240 N. Crockett St. • San Benito, TX 78586 • 956.361.6168 • www.sbcisd.net

It is the policy of the San Benito CISD not to discriminate on the basis of race, color, national origin, gender, or disability in its educational and Career and Technology programs, services or activities as required by Title VI of the Civil Rights Act of 1964.



GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management’s Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The District’s MD&A can be found immediately following the report of the independent auditors.

This annual comprehensive financial report consists of four major sections: (1) the Introductory Section which describes our District and the contents of the report; (2) the Financial Section which contains the basic financial statements and notes, combining schedules and required TEA schedules; (3) the Statistical Section which shows prior years information for comparison purposes and other general information; and (4) the Federal Awards Section, as required.

GOVERNING BODY

San Benito Consolidated Independent School District (“District”) is a political subdivision of the State of Texas. The District encompasses approximately 16.1 square miles with a population of 27,780 and is located near the Gulf of Mexico in Cameron County in the southwest corner of Texas. The District is located on Interstate Highway 77 (Interstate 69E), about 10 miles south of Harlingen, 20 miles north of Brownsville, and 40 miles east of McAllen in the Rio Grande Valley.

The policy-making functions of the District lie with a seven-member Board of Trustees (the Board) composed of District residents, each of which is elected by the voters of the district for three-year staggered terms. Regular meetings are scheduled the second Tuesday of the month and are held at the John F. Barron Board Room located at 240 N. Crockett St in San Benito, TX. Special called meetings, committee meetings and workshop sessions are scheduled as needed and announced to the public in compliance with public notice requirements.



Pictured above (top l-r and bottom l-r): President Dr. Ariel Cruz-Vela (PI 1), Vice-President Crystal Hernandez (PI 2), Secretary Israel “Buddy” Villarreal, III (PI 3), Trustee Orlando Lopez (PI 4), Trustee Rudy Corona (PI 5), Trustee Frutoso M. Gomez, Jr. (PI 7), Trustee Alejandro Reyna (PI 6).

The Board has final control over local school matters limited only by the state legislature, the court system and by the will of its citizens as expressed in school Board elections and bond referendums. Board decisions are based on a majority vote of those present.

In general, the Board is responsible for adopting policy, employing and evaluating the Superintendent and overseeing the operations of the District and its schools. The Board is also responsible for setting the tax rate, adopting the annual budget along with periodic amendments, setting salary schedules, approving pay increases and serving as a board of appeals in personnel and student matters. The Board receives funding from local, state and federal source entities. This report contains all funds pertaining to the District. Serving without compensation, Board members establish the policies by which schools operate. In carrying out the task of setting policy, the board identifies needs and establishes priorities for the school system, allocates financial and human resources among the priority areas and evaluates school performance. The District's Superintendent of Schools and staff assist the Board with financial and administrative matters and oversee the day-to-day operations of the District.

Budgetary Controls

On an annual basis, the District presents the Board of Trustees with the proposed budgets for the General Operating Fund, the Debt Service Fund, and the Food Service Fund for approval as required by the Texas Education Code and as described in the Texas Education Agency's Financial Accountability Systems Resource Guide. The proposed budget is presented to the Board summarized at the function level for each of the funds above. The Board is required to hold a public hearing on the proposed budget and to adopt a final budget no later than June 30, the close of the District's fiscal year. After adoption of the budget, the appropriation amounts are entered into the District's accounting and encumbrance system and monitoring of the expenditures and encumbrances in relation to the approved budget begins.

Budget managers have the authority to approve budget transfers anytime during the year. A budget transfer is the movement of appropriations between budget line items within the same function. Any request to move appropriations between budget line items to different functions is considered a budget amendment. Any budget amendment requested by budget managers requires Board approval. Expenditure requests will not be processed unless appropriations are available in the line item.

The District feels that the budgetary controls currently in place are adequate to ensure that expenditures remain within the approved budget and that the District complies with regulations established by the Texas Education Code and the Financial Accountability Systems Resource Guide.

The District evaluates the existing system of internal controls annually through self-evaluation and the annual independent financial and compliance audit. Internal controls are designed to provide reasonable, but not absolute, assurance regarding: 1) the safeguarding of assets against loss from authorized use or disposition; and 2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that: 1) the cost of controls should not exceed benefits expected to be derived; and 2) the evaluation of costs and benefits requires estimates and judgments by management.

Services Provided

The District provides a safe and learning environment that ensures a quality education for grade levels PK3 through the 12th grade. Beginning in eleven elementary schools, four middle schools, one alternative education programs and extending through two high schools, students study the essential elements of language arts, reading, science, mathematics, art, music, physical education and computer literacy. This includes a special education program for students with disabilities, occupational education, bilingual instruction for those with limited English proficiency, and specialized instruction for disadvantaged students.



Enrollment

San Benito CISD is a Title I District and has a total enrollment of 9,066 students based on the 24-25 TEA TAPR Report. Of these students, 97.9% are Hispanic, 1.9% are White; 99.99% are Title I; 84.8% of the students are economically disadvantaged; 62.2% of the students are At-Risk, and 27.6% of all students are identified as Limited English Proficient language learners.

The breakdown of our student membership is as follows:

Students by Grade	Count	Percent
Early Childhood Ed	5	0.1%
Pre-Kindergarten	795	8.8%
Kindergarten	549	6.1%
Grade 1	581	6.4%
Grade 2	571	6.3%
Grade 3	620	6.8%
Grade 4	644	7.1%
Grade 5	638	7.0%
Grade 6	575	6.3%
Grade 7	655	7.2%
Grade 8	660	7.3%
Grade 9	682	7.5%
Grade 10	745	8.2%
Grade 11	700	7.7%
Grade 12	646	7.1%



Average daily attendance had been stable and with a small decline over the last few years. Due to the pandemic, ADA has taken a downward curve and projections are dependent on many variables. ADA is expected to fluctuate and dependent on the after affects of COVID-19 rates. Projected membership for school year 2025-2026 is anticipated at 8,355.

Mission Statement

The mission of the San Benito CISD is to provide a premier education for all students, through a positive and safe learning environment, so that its graduates are college, career, and workforce ready.

Core Values Statement

San Benito CISD believes that:

- All students can and will learn
- All teachers can teach
- High expectations for all encourage excellence
- Resources to support students' needs must be provided
- Excellence in teaching and learning is vital
- All students will be supported to pursue their passion upon graduation
- Respect for all individuals is essential
- A community with shared ownership, purpose, and commitment work well together

Achievements

The Schools FIRST (Financial Accountability Rating System of Texas), was developed by the Texas Education Agency in response to Senate Bill 875 passed in 1999. The primary goal of Schools FIRST is to achieve quality performance in the management of school districts' financial resources, a goal made more significant due to the complexity of the State's school finance system.

The San Benito Consolidated Independent School District received an "Superior Achievement" rating with a perfect school of 100 under Texas' Schools FIRST financial accountability rating system for the 2023-2024 Data fiscal year. The Superior Achievement rating is the State's highest rating equivalent to an A and demonstrates the quality of the school district's financial management and reporting system. Most notably, this was the first time in San Benito CISD history to achieve a perfect score. The primary goal of School FIRST is to achieve quality performance in the management of school district's financial resources. This goal is now more significant due to the complexity of accounting associated with the Texas school finance system.



Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the District operates.

Local Economy

Employment and the Labor Force

The City of San Benito is the third largest City within Cameron County. The City's economy is positively impacted by the North American Free Trade Agreement (NAFTA), the growth of manufacturing plants and the shipping industry of fruits and vegetables via the international bridge.

The maquiladora (twin manufacturing plant) industry operates on the concept of manufacturing performed in Mexico with support facilities on the U.S. side. San Benito is just minutes from the Free Trade International Bridge at Los Indios, TX which it partially owns. The bridge is one of the most modern ports of entry of South Texas, and provides a quick route to the Mexican border cities of Matamoros, Reynosa and Valle Hermoso, as well as the interior industrial city of Monterrey. San Benito's economy is supported by two major retail developments Wal-Mart and HEB Grocery.

Long-term Financial Planning and Major Initiatives

The District continues to maintain a healthy General Fund Balance. The District has maintained the fund balance to ensure that needed resources are available when required to meet unexpected revenue shortfalls and one-time expenditures that may exceed the annual available resources. If certain events occur during the year, the District may react with appropriate budget changes and or amendments as per CE (Local) Policy, "The expenditure of funds shall be under the direction of the Superintendent or designee who shall ensure that funds are expended in accordance with the adopted budget."

Indicators pointing to a healthy financial standing in San Benito are the steady increase in sales tax. The City is seeing steady growth, and is on track to experience even greater economic well being into the future.

Some of the major initiatives for fiscal year 2025 are as follows:

- Technology and wireless upgrades
- Fencing and security
- Security Cameras
- Access controls for Entry at Campuses

Debt Service

Debt Service is a major area of cost due to the District's building program which is primarily financed by the sale of general obligation bonds. The Texas Education Code (TEC) authorizes the District to issue negotiable coupon bonds to construct, acquire, or equip school buildings, to purchase necessary sites, or to acquire or refinance property financed under a contract entered into under the Public Property Finance Act. The District is further authorized to levy and assess annual ad valorem taxes sufficient to pay the principal and interest on the bonds as they become due.

The District's primary objective in debt management is to keep the level of indebtedness within available resources and within legal debt limitations.

All bond elections are held in accordance with statutory requirements and bonds are issued and taxes are levied in compliance with Sections 45.001, 45.003(b)(1), and 45.003(e) of the Texas Education Code.

As of June 30, 2025, the District had seven Unlimited Tax School Building Bonds, with maturities extending into the year 2049.

Rating

In October 2016, the District's bonds have been rated "AAA" by S&P Global Ratings, a division of Standard & Poor's Financial Services LLC ("S&P"). S&P generally rates all bonds guaranteed by the Permanent School Fund of Texas "AAA". The currently outstanding tax supported debt of the District has a rating of "AAA" by S&P by virtue of the Permanent School Fund Guarantee.

Fiduciary Operations

The District maintains the fiduciary responsibility of monitoring the individual campus' student activity funds. The District ensures that proper control over cash is maintained and that all procedures are in accordance with TEA's Financial Accountability Systems Resource Guide.

Acknowledgments

The preparation of the Annual Comprehensive Financial Report could not have been accomplished without the commitment and dedicated services of the Finance Department staff and other members District-wide. We would like to express our appreciation for their contributions to its presentation.

The Business Office would like to thank the following personnel for the time and effort given to the preparation of this report:

Administration

Mr. Alfredo Perez, Superintendent of Schools

Mrs. Dilia Cornett, Assistant Superintendent of Academics

Mrs. Vicki Perez, Assistant Superintendent of Finance & Operations

Mrs. Erika Echarte, Executive Director of Administrative Services

Mr. Luis Gonzales, Director of Public Relations



We would especially like to thank the District's Board of Trustees for their time, dedication and support to the District and its personnel and our independent auditor, Carr, Riggs & Ingram, LLC, for their role in providing professional guidance and assistance in the preparation of this report.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "V. Perez".

Vicki Perez
Asst. Supt. of Finance & Operations



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**San Benito Consolidated Independent School District
Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2024

Christopher P. Morill

Executive Director/CEO

BOARD OF TRUSTEES

Dr. Ariel Cruz	President
Crystal Hernandez	Vice President
Israel Villarreal, III	Secretary
Orlando Lopez	Member
Alejandro Reyna	Member
Frutoso Gomez	Member
Rudy Corona	Member

SUPERINTENDENT

Alfredo Perez

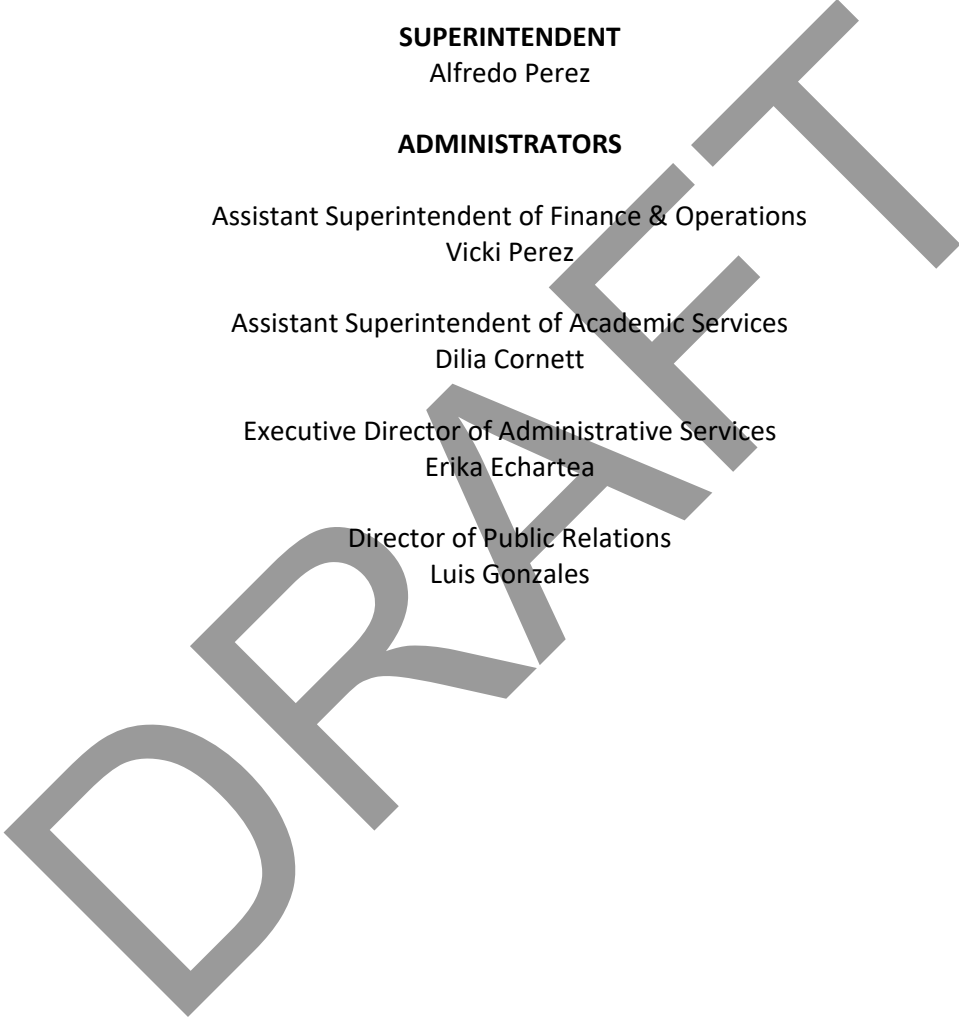
ADMINISTRATORS

Assistant Superintendent of Finance & Operations
Vicki Perez

Assistant Superintendent of Academic Services
Dilia Cornett

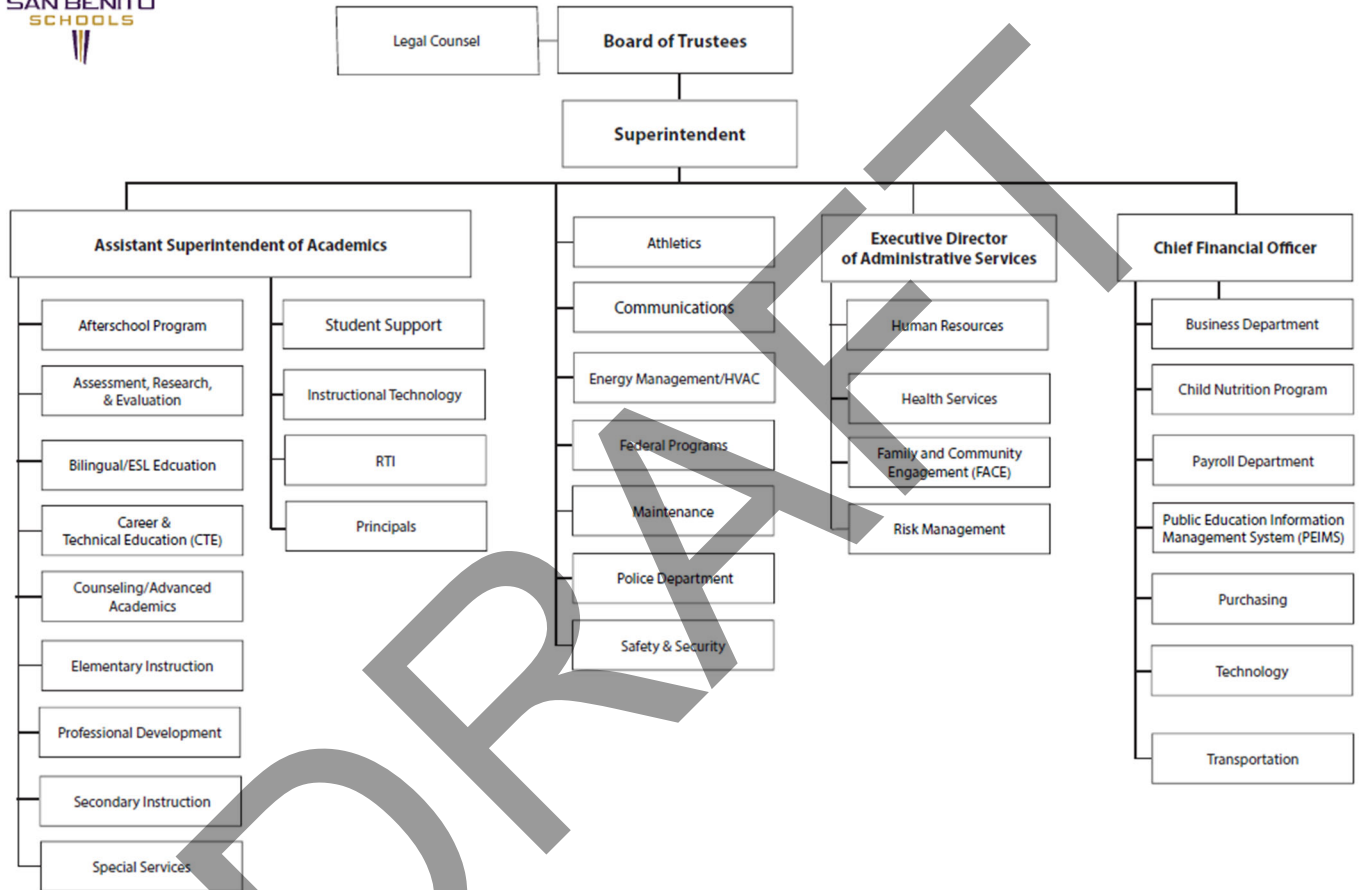
Executive Director of Administrative Services
Erika Echartea

Director of Public Relations
Luis Gonzales





San Benito Consolidated Independent School District 2024-2025 Superintendent's Organizational Chart



Effective: 01-23-2025

CERTIFICATE OF BOARD

San Benito Consolidated Independent School District
Name of School District

Cameron
County

031-912
Co.-Dist. Number

We, the undersigned, do hereby certify that the attached annual financial reports of the above named school district were reviewed and ___ approved ___ disapproved for the year ended June 30, 2025 at a meeting of the board of school trustees of such school district on the ___ day of _____, 2026.

Signature of Board Vice President

Signature of Board President

DRAFT

DRAFT

(This page intentionally left blank)



FINANCIAL SECTION

DRAFT



INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
San Benito Consolidated Independent School District

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the San Benito Consolidated Independent School District, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the San Benito Consolidated Independent School District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the San Benito Consolidated Independent School District, as of June 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter

As described in Note 2 to the financial statements, in fiscal year 2025, the District adopted a new accounting guidance, GASB Statement No. 101, *Compensated Absences*, and recorded a prior period adjustment of \$7,312,856 to restate beginning net position of governmental activities. Our opinion was not modified with respect to this matter.

DRAFT

(This page intentionally left blank)

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the San Benito Consolidated Independent School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 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 the San Benito Consolidated Independent School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the San Benito Consolidated Independent School District's ability to continue as a going concern for a reasonable period of time.

DRAFT

(This page intentionally left blank)

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison of the General Fund, Pension and OPEB liabilities related schedules, and the related notes to the required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the San Benito Consolidated Independent School District's basic financial statements. The combining fund financial statements and other supplemental information, as listed in the table of contents, and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining fund financial statements, other supplemental information, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

DRAFT

(This page intentionally left blank.)

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 11, 2026 on our consideration of the San Benito Consolidated Independent School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the San Benito Consolidated Independent School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering San Benito Consolidated Independent School District's internal control over financial reporting and compliance.

Carr, Riggs & Ingram, L.L.C.

Harlingen, Texas
February 11, 2026

DRAFT

(This page intentionally left blank.)

This section of the San Benito Consolidated Independent School District's annual financial report presents our discussion and analysis of the District's financial performance during the twelve months ended June 30, 2025. Please read it in conjunction with the District's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

The District's total combined net position (deficit) was \$(2,437,639) at June 30, 2025. This amounted to a decrease of \$(3,003,563) from prior year's total restated net position of \$565,924.

- During the year, the District's expenses were \$136,583,838. Revenues generated in taxes and other revenues for governmental activities were \$133,580,275.
- The total cost of the District's programs decreased by \$6,612,028 from last year. The decrease resulted from an overall decrease in expenditures primarily due to reduction of staffing, uniform reductions of operating budgets for campuses and departments, and a decrease in pension expense from prior year.
- The general fund reported a fund balance this year of \$39,314,245 which was a decrease of \$10,508,906 over the prior year due to ESSER funds being exhausted in prior years. The district anticipated the increase in general fund expenditures post-ESSER.
- The District received an "A" rating for the Financial Integrity Reporting System of Texas (FIRST) for 2024, earning 100 of 100 points.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Financial Section of this Annual Comprehensive Financial and Compliance Report consists of five parts: (1) *management's discussion and analysis* (this section), (2) the *basic financial statements*, (3) *required supplementary information*, and (4) *supplementary information*, (5) *other information*, which is the section that presents additional information required by the Texas Education Agency.

The Management's Discussion and Analysis section is intended to serve as an introduction to the District's Basic Financial Statements. The District's Basic Financial Statements comprise three components: (1) Government-Wide Financial Statements (2) Fund Financial Statements, and (3) Notes to the Basic Financial Statements.

The basic financial statements include two kinds of statements that present different views of the District:

The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the District's overall financial status. The remaining statements are *fund financial statements* that focus on *individual parts* of the government, reporting the District's operations in more detail than the government-wide statements.

- *The governmental funds* statements tell how *general government* services were financed in the *short term* as well as what remains for future spending.
- *Internal service fund* statements offer *short-* and *long-term* financial information about the activities the government operates *like businesses*.
- *Fiduciary fund* statements provide information about the financial relationships in which the District acts solely as a *trustee or agent* for the benefit of others, to whom the resources in question belong.

The financial statements also include *notes* that explain some of the information in the financial statements and provide more detailed data.

The statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

The statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

Government-wide Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business. All of the District's services are reported in the government-wide financial statements, including instructional, instructional leadership, student support services, general administration, support services, and debt services. Property taxes, state foundation funds and grants finance most of these activities.

The *statement of net position* presents information on all of the District's assets and deferred outflows and liabilities and deferred inflows, with the difference between the two reported as net position. Net position is one way to measure the District's financial health or *position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. To fully assess the overall health of the District; however, non-financial factors need to be considered as well, such as changes in the District's average daily attendance, its property tax base and the condition of the District's facilities.

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

The government-wide financial statements of the District are principally supported by taxes and intergovernmental revenues (governmental activities). All of the District's services are reported in the government-wide financial statements, including instructional leadership, student support services, general administration, support services and debt services.

Recently Issued Accounting Pronouncements

Recently issued accounting pronouncements that may be applicable to the District have been issued by the Governmental Accounting Standards Board as follows:

- GASB Statement No. 101, *Compensated Absences*
- GASB Statement No. 102, *Certain Risk Disclosures*

Fund Financial Statements

A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related requirements. The fund financial statements provide more detailed information about the District's most significant *funds* – *not* the District as a whole.

Funds are accounting devices that the District uses to keep track of specific sources of funding and spending for particular purposes. Some funds are required by State law and by bond covenants. The Board of Trustees establishes other funds to control and manage money for particular purposes to show that it is properly using taxes and grants.

The District has the following kinds of funds:

Governmental funds: Government funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year.

Most of the District's basic services are included in governmental funds, which focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explain the relationship (or differences) between them.

The District maintains 28 governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund and capital projects fund, which are considered to be major funds. Data from the other governmental funds are combined in a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in the financial statements. The District adopts an annual appropriated budget for its General Fund, Food Service Fund, and Debt Service Fund. A budgetary comparison schedule has been provided to demonstrate compliance with these budgets.

Proprietary funds (753): Services for which the District charges customers a fee are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long-term and short-term financial information. The District uses *internal service funds* to report activities for its self-funded health insurance.

Fiduciary funds (806 and 865): The District is the trustee, or *fiduciary*, for certain funds. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the District's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. We exclude these activities from the District's government-wide financial statements because the District cannot use these assets to finance its operations.

Notes to Financial Statements

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

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information that further explains and supports the information in the financial statements. The Required Supplementary Information relates to comparison of the original adopted budget, the final amended budget, and the actual results for the fiscal year ended. This is required supplementary information for the general fund. The District did not have any major special revenue funds with a legally adopted budget, therefore, only the general fund is presented as Required Supplementary Information. Also included in RSI are the Schedule of the District's Proportionate Share of the Net Pension Liability, the Schedule of District Contributions to the Teacher Retirement System Pension Plan (TRS), the Schedule of the District's Proportionate Share of the Net OPEB Liability, and the Schedule of District Contributions to the Teacher Retirement System OPEB Plan (TRS).

Supplementary Information

This Supplementary Information section contains information for the purpose for additional analysis and is not a required part of the basic financial statements. It includes compliance schedules required by the Texas Education Agency.

Government-Wide Financial Analysis

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

Net Position

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. For the year ended June 30, 2025, the District's liabilities and deferred inflows exceeded its assets and deferred outflows by \$(2,437,639).

TABLE I
Net Position Summary

	Governmental Activities	
	June 30,	June 30,
	2025	2024
Assets		
Current and other assets	\$ 82,685,423	\$ 77,586,014
Capital assets	74,173,773	91,359,727
Total assets	156,859,196	168,945,741
Deferred outflows of resources	18,850,998	22,873,419
Liabilities		
Current liabilities	10,348,908	12,049,169
Long-term liabilities	80,374,553	85,337,281
Net pension liabilities	34,832,969	40,388,686
Net OPEB liabilities	24,436,495	18,752,903
Total liabilities	149,992,925	156,528,039
Deferred inflows of resources	28,154,908	34,725,197
Net position		
Net investment in capital assets	24,980,044	23,361,145
Restricted	10,343,495	7,338,945
Unrestricted	(37,761,178)	(30,134,166)
Total net position (deficit)	\$ (2,437,639)	\$ 565,924

Unrestricted net position reflects a deficit in the amount of \$(37,761,178) created from the implementation of GASB 68 and GASB 75 in prior periods for pension and OPEB. Although the District reports a deficit, the deficit is primarily due to reporting the District's proportionate share of the net pension and net OPEB liabilities. The total district liability is reported in the governmental activities; however, the actual liability does not require the use of current resources at the fund level, which results in a timing difference since the TRS plans are funded on a pay-as-you-go basis. The District has made all contractually required contributions and obligations as noted in the required supplementary information and has sufficient fund balance to meet the District's ongoing obligations to students and creditors.

Governmental Activities

The District’s property tax rate decreased from \$1.05867 per \$100 to \$1.028795 per \$100 of taxable property value.

The total cost of all programs and services was \$136,583,838; 50% of these costs are for instructional.

Table II presents the cost of each of the District’s largest functions as well as each function’s net cost (total cost less fees generated by the activities and intergovernmental aid). The net cost reflects what was funded by state revenues as well as local tax dollars.

- The cost of all governmental activities this year was \$136,583,838.
- However, the amount that our taxpayers paid for these activities through property taxes was only \$15,498,933.
- The cost that was paid by those who directed benefited from the program was \$800,709.
- The amount paid by operating grants and contributions was \$30,793,781.
- The amount paid by capital grants and contributions was \$71,583.

TABLE II
Net Cost of Selected District Functions

	Total Cost of Services		Net Cost of Services	
	2025	2024	2025	2024
Instruction	\$ 67,851,468	\$ 71,644,039	\$ (55,501,495)	\$ (58,255,102)
School leadership	5,690,811	6,120,859	(5,658,253)	(5,688,115)
Food services	9,448,762	9,430,722	1,145,126	1,055,945
Facilities maintenance and operations	15,218,680	15,843,408	(14,896,814)	(13,683,287)

Changes in Net Position

The net position of the District decreased by \$3,003,563 for the year ended June 30, 2025. The total revenues from taxpayers, user service, grants, and other sources for the District was \$133,580,275, a decrease over fiscal year 2024 of \$6,838,591. The revenue decrease was attributable to the decrease in state and federal grants received. Additionally, there was a decrease in tax revenues. The completion of ESSER grant funds in prior years lead to an increase of General Funds expenditures, as anticipated by the district. Additionally, an increased homestead exemption contributed to lower tax revenues for the District. For 2024-2025 the District collected 91.52% of the tax levy, as opposed to 95.17% in 2023-2024. Total expenses for the 2025 fiscal year were \$136,583,838 which is \$6,612,028 less than the expenses for prior year. The decrease in governmental expenditures resulted from a reduction of staffing through attrition as well as a uniform reduction of operating budgets for campuses and departments. In addition, the non-employer contributing entity (NECE) total proportionate share of collective pension expense decreased from prior year resulting in less on behalf expenditures recorded in governmental activities.

TABLE III
Changes in Net Position

	Governmental Activities	
	June 30, 2025	June 30, 2024
Revenues		
Program revenues		
Charges for services	\$ 800,709	\$ 1,159,614
Operating grants and contributions	30,793,781	38,631,761
Capital grants and contributions	71,583	179,994
General revenues		
Property taxes	15,498,933	14,175,502
State and other grants	85,657,122	82,644,385
Investment earnings	2,928,122	3,191,856
Other	210,656	435,754
Special Item - (Use)	(2,380,631)	-
	\$ 133,580,275	\$ 140,418,866
Expenses		
Instruction	\$ 67,851,468	\$ 71,644,039
Instruction resources and media services	1,874,993	2,143,623
Curriculum and staff development	1,852,814	2,464,822
Instructional leadership	4,007,939	4,344,621
School leadership	5,690,811	6,120,859
Guidance, counseling and evaluation services	4,190,360	4,292,812
Social work services	594,601	582,378
Health services	1,345,035	1,435,855
Student (pupil) transportation	3,931,970	4,106,460
Food services	9,448,762	9,430,722
Extracurricular activities	4,120,836	4,158,228
General administration	6,899,362	5,775,999
Facilities maintenance and operations	15,218,680	15,843,408
Security and monitoring services	3,459,663	4,430,179
Data processing services	2,411,469	2,636,782
Community services	880,787	825,548
Debt service		
Interest on long-term debt	2,798,188	2,956,631
Payments to Juvenile Justice Alternative Ed. Prg.	6,100	2,900
Total expenses	136,583,838	143,195,866
Change in net position	(3,003,563)	(2,777,000)
Net position - beginning as previously reported	(6,746,932)	(3,969,932)
Adjustment - change in accounting principle	7,312,856	-
Net position - beginning, as adjusted	565,924	(3,969,932)
Net position - ending	\$ (2,437,639)	\$ (6,746,932)

The District's total revenues were \$133,580,275. A significant portion, 86%, of the District's revenue comes from state aid – formula grants, operating grant, and capital grants compared to 10% from local taxes.

The Net Position of the District decreased by \$3,003,563 for the year ended June 30, 2025, which was directly attributable to the continued the decrease in federal grants received.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance related legal requirements, bond covenants, and segregation for particular purposes. The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the District's net resources available for spending at the end of a fiscal year.

General Fund. The general fund is the chief operating fund of the District. At the end of the current fiscal year, unassigned fund balance of the General fund was \$29,849,672, while total fund balance reached \$39,314,245. As a measure of the general fund's liquidity; it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balances represents 24.23% of total general fund expenditures, while total fund balance represents 31.92% of total general fund expenditures. Fund balance in the general fund decreased for the fiscal year due to an increased amount of expenditures being paid through the District's general fund due to exhaustion of ESSER III grant funding; additionally, the District had a decrease in revenues attributed to less tax revenues. This was due to a larger homestead exemption that was granted statewide. For 2024-2025 the District collected 91.52% of the tax levy, as opposed to 95.17% in 2023-2024.

The \$29,864,637 of unassigned fund balance gives the District a balance that is the equivalent of 88.42 days of expenditures. This fund balance is adequate to minimize the likelihood of the District entering the short-term debt market to pay for current operating expenditures.

Capital Projects Fund. The capital projects fund ended with a total combined restricted for capital acquisition and contractual fund balance of \$29,380,913. This is an increase of \$14,444,598 from prior year fund balance. This is due to the District receiving a \$13.1 million settlement from the contractor's bonding company as a result of being held in default. The previously planned NAT/PAC projects will begin at a new District site in the latter part of the 2025-2026 fiscal year. As of June 30, 2025, construction has yet to begin at the new construction sites.

As of June 30, 2025, the District's governmental funds reported a combined ending fund balance of \$71,904,555, an increase of \$6,062,771 from last year. Of the total fund balance, \$39,314,245 is for general fund and of that, \$29,864,637 constitutes unassigned fund balance. The remainder of fund balance is non-spendable, restricted, committed or assigned for particular purposes as follows for general fund:

**TABLE IV
General Funds – Fund Balances**

June 30,	2025	2024
Nonspendable		
Inventories	\$ 757,912	\$ 747,301
Prepayments	1,680,339	1,491,590
Restricted		
Grant funds	7,011,357	6,497,695
Unassigned		
Unassigned	29,864,637	41,086,565
Total Fund Balance	\$ 39,314,245	\$ 49,823,151

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2025, the District had invested \$71,572,265 in a broad range of capital assets, including land, equipment, buildings, and vehicles. More detailed information about the District's capital assets is presented in the Note 3 of the footnotes to the financial statements.

TABLE V
Capital Assets

	Governmental Activities	
	(In thousands of dollars)	
June 30,	2025	2024
Land	\$ 9,493	\$ 9,459
Construction in Progress	70	21,398
Buildings and improvements	208,248	198,528
Furniture and equipment	18,394	18,151
Vehicles	10,805	10,656
Leases	2,920	2,920
Total assets at historical cost	249,930	261,112
Accumulated depreciation	(178,358)	(170,807)
Net capital assets	\$ 71,572	\$ 90,305

Right-to-use assets

The District has recorded right-to-use assets as a result of implementing GASB 87. The right-to-use assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. At the end of 2025, the District had invested \$1,581,440 in assets which is comprised of copier machines and a postage meter. (See Table VI Leased equipment).

TABLE VI Leased Equipment

June 30,	2025	2024
Leased equipment	\$ 1,581,440	\$ 1,581,440
Totals at historical cost	1,581,440	1,581,440
Total accumulated amortization	(1,177,275)	(829,545)
Net Right-to-Use assets	\$ 404,165	\$ 751,895

Additional information is disclosed in Note 3 of the footnotes to the financial statements.

Subscription-Based Technology Arrangements (SBITA's)

The District has recorded Subscription-Based Technology Arrangements (SBITAs) assets and liabilities as a result of implementing GASB 96. The SBITA assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any SBITA payments made prior to the subscription term, less SBITA incentives, and plus ancillary charges necessary to place the SBITA into service. The SBITA assets are amortized on a straightline basis over the life of the related contract. SBITAs which are based on variable payments are not recorded as subscription assets or liabilities and expensed as incurred. At the end of 2025, the District had invested \$4,478,753 in subscriptions. (See Table VI SBITA).

June 30,	2025	2024
SBITA assets	\$ 4,478,753	\$ 2,004,697
Totals at historical costs	4,478,753	2,004,697
Total accumulated amortization	(2,281,410)	(1,702,025)
Net SBITA Assets	\$ 2,197,343	\$ 302,672

Additional information is disclosed in Note 3 of the footnotes to the financial statements.

Long-term Debt

The District had \$139,644,017 in bonds, related premiums/discounts and other long-term liabilities as shown in Table VI. More detailed information about the District's debt is presented in the Note 3 of the footnotes to the financial statements.

Bond Ratings
The District's bonds presently carry "A" ratings assigned by Standard & Poor Ratings.

	Governmental Activities	
	(In thousands of dollars)	
	2025	2024
Bonds payable	\$ 73,190	\$ 78,235
Premiums	4,374	4,777
Financing Agreement	990	1,217
Leased Liabilities	410	758
SBITA Liabilities	889	54
Compensated absences	522	296
Net pension liability	34,833	40,389
Net OPEB liability	24,436	18,753
Totals	\$ 139,644	\$ 151,792

Additional information is disclosed in Note 3 of the footnotes to the financial statements.

Net Pension/OPEB Liability

The District reports net pension and OPEB liabilities, deferred inflows of resources and deferred outflows of resources and the recognition of pension and OPEB expense in accordance with the provisions of GASB Statement No. 68 and GASB Statement No. 75. The amounts recorded by the District for the current school year for net pension liability decreased while the deferred inflows of resources related to TRS and deferred outflows of resources related to TRS increased over the amounts reported at the end of the prior school year. The amounts recorded by the District for the current school year for net OPEB liability increased while the deferred inflows of resources related to TRS and deferred outflows of resources related to TRS decreased over the amounts reported at the end of the prior school year. See GASB 68 notes and GASB 75 notes to the financial statements for additional information on these changes and pension and OPEB related balances at year end.

Budgetary Highlights

Over the course of the year, the District revised the budget numerous times. At the end of the fiscal year, actual expenditures were \$4,631,102 below final budget amounts, although there were expenditures in several functional categories that exceeded budgeted appropriations. The most significant positive variance occurred in the food service while the most significant negative variances occurred in debt service: principal on long-term liabilities and the instructional functional categories.

Function 11 – Variance of \$537,047 was the result of adjustments and/or expenditure reclassifications that were not accounted for in the budgeted amount.

Function 71 & 71 – Variance of \$1,616,790 and \$27,835 were the result of additional items classified as qualifying SBITA's which were not accounted for in the budgeted amounts.

Function 99 – Variance of \$11,077 was the result of increase in delinquent collection fees that did not align with the District's budgeted amount.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The following indicators were taken into account when adopting the general fund budget on June 25, 2025:

Appraised property value used for the 2026 budget preparation was \$1,691,262,133, which is a slight increase compared to last year's value.

The District anticipates a reduction of General Operating Fund Balance due to the completion of ESSER grant funds during the 3 previous fiscal years. The District anticipated and planned for this once ESSER funds were exhausted.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District's Business Office at 240 N. Crockett Street, San Benito, Texas 78586.

DRAFT

(This page intentionally left blank.)



DRAFT

FINANCIAL STATEMENTS



SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2025

EXHIBIT A-1

Data Control Codes	Primary Government Governmental Activities
ASSETS	
1110 Cash and Cash Equivalents	\$ 51,948,477
1120 Current Investments	5,667,594
1220 Property Taxes - Delinquent	2,833,286
1230 Allowance for Uncollectible Taxes	(283,328)
1240 Due from Other Governments	19,782,150
1290 Other Receivables, Net	164,152
1300 Inventories	890,153
1410 Prepayments	1,682,939
Capital Assets:	
1510 Land	9,493,274
1520 Buildings, Net	53,367,600
1530 Furniture and Equipment, Net	5,721,448
1540 Other Capital Assets, Net	2,920,412
1550 Right-to-Use Leased Assets, Net	404,165
1553 SBITA Assets, Net	2,197,343
1580 Construction in Progress	69,531
1000 Total Assets	156,859,196
DEFERRED OUTFLOWS OF RESOURCES	
1701 Deferred Charge for Refunding	1,451,245
1705 Deferred Outflow Related to TRS Pension	7,342,567
1706 Deferred Outflow Related to TRS OPEB	10,057,186
1700 Total Deferred Outflows of Resources	18,850,998
LIABILITIES	
2110 Accounts Payable	1,587,137
2140 Interest Payable	1,101,040
2150 Payroll Deductions and Withholdings	173,292
2160 Accrued Wages Payable	6,356,320
2180 Due to Other Governments	1,016,594
2200 Accrued Expenses	110
2300 Unearned Revenue	114,415
Noncurrent Liabilities:	
2501 Due Within One Year: Loans, Note, Leases, etc.	5,855,425
Due in More than One Year:	
2502 Bonds, Notes, Loans, Leases, etc.	74,519,128
2540 Net Pension Liability (District's Share)	34,832,969
2545 Net OPEB Liability (District's Share)	24,436,495
2000 Total Liabilities	149,992,925
DEFERRED INFLOWS OF RESOURCES	
2605 Deferred Inflow Related to TRS Pension	2,789,561
2606 Deferred Inflow Related to TRS OPEB	25,365,347
2600 Total Deferred Inflows of Resources	28,154,908
NET POSITION	
3200 Net Investment in Capital Assets and Right-to-Use Lease Assets Restricted:	24,980,044
3820 Restricted for Federal and State Programs	8,953,045
3850 Restricted for Debt Service	1,390,450
3900 Unrestricted	(37,761,178)
3000 Total Net Position	\$ (2,437,639)

The notes to the financial statements are an integral part of this statement.

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

Data Control Codes	1	Program Revenues		
		3	4	
	Expenses	Charges for Services	Operating Grants and Contributions	
Primary Government:				
GOVERNMENTAL ACTIVITIES:				
11	Instruction	\$ 67,851,468	\$ -	\$ 12,349,973
12	Instructional Resources and Media Services	1,874,993	-	22,259
13	Curriculum and Instructional Staff Development	1,852,814	-	1,472,450
21	Instructional Leadership	4,007,939	-	2,066,941
23	School Leadership	5,690,811	-	32,558
31	Guidance, Counseling, and Evaluation Services	4,190,360	-	861,087
32	Social Work Services	594,601	-	111,742
33	Health Services	1,345,035	198,325	21,318
34	Student (Pupil) Transportation	3,931,970	-	72,308
35	Food Services	9,448,762	326,903	10,266,985
36	Extracurricular Activities	4,120,836	-	395,739
41	General Administration	6,899,362	275,481	21,560
51	Facilities Maintenance and Operations	15,218,680	-	250,283
52	Security and Monitoring Services	3,459,663	-	1,379,526
53	Data Processing Services	2,411,469	-	(7,510)
61	Community Services	880,787	-	737,079
72	Debt Service - Interest on Long-Term Debt	2,798,188	-	614,226
93	Payments Related to Shared Services Arrangements	-	-	125,257
95	Payments to Juvenile Justice Alternative Ed. Prg.	6,100	-	-
[TP]	TOTAL PRIMARY GOVERNMENT:	<u>\$ 136,583,838</u>	<u>\$ 800,709</u>	<u>\$ 30,793,781</u>

Data
Control
Codes

General Revenues:

Taxes:

- MT Property Taxes, Levied for General Purposes
- DT Property Taxes, Levied for Debt Service
- SF State Aid - Formula Grants
- GC Grants and Contributions not Restricted
- IE Investment Earnings
- MI Miscellaneous Local and Intermediate Revenue
- S2 Special Item - (Use)
- TR Total General Revenues and Special Items
- CN Change in Net Position
- NB Net Position - Beginning as Previously Reported
- PA Prior Period Adjustment
- Net Position - Beginning as Restated and Adjusted
- NE Net Position - Ending

The notes to the financial statements are an integral part of this statement.

		Net (Expense) Revenue and Changes in Net Position	
		5	6
		Capital Grants and Contributions	Governmental Activities
\$	-	\$	(55,501,495)
	-		(1,852,734)
	-		(380,364)
	-		(1,940,998)
	-		(5,658,253)
	-		(3,329,273)
	-		(482,859)
	-		(1,125,392)
	-		(3,859,662)
	-		1,145,126
	-		(3,725,097)
	-		(6,602,321)
	71,583		(14,896,814)
	-		(2,080,137)
	-		(2,418,979)
	-		(143,708)
	-		(2,183,962)
	-		125,257
	-		(6,100)
\$	<u>71,583</u>		<u>(104,917,765)</u>

11,079,040
 4,419,893
 85,630,822
 26,300
 2,928,122
 210,656
(2,380,631)
 101,914,202
(3,003,563)
(6,746,932)
 7,312,856
565,924
\$ (2,437,639)

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2025

Data Control Codes	10 General Fund	60 Capital Projects	Other Funds	Total Governmental Funds
ASSETS				
1110 Cash and Cash Equivalents	\$ 15,415,060	\$ 30,108,372	\$ 6,051,130	\$ 51,574,562
1120 Investments - Current	5,667,594	-	-	5,667,594
1220 Property Taxes - Delinquent	2,165,374	-	667,912	2,833,286
1230 Allowance for Uncollectible Taxes	(216,537)	-	(66,791)	(283,328)
1240 Due from Other Governments	15,750,828	-	4,031,322	19,782,150
1260 Due from Other Funds	17,178,999	-	313,363	17,492,362
1290 Other Receivables	163,589	-	563	164,152
1300 Inventories	757,912	132,241	-	890,153
1410 Prepayments	1,680,339	-	2,600	1,682,939
1000 Total Assets	<u>\$ 58,563,158</u>	<u>\$ 30,240,613</u>	<u>\$ 11,000,099</u>	<u>\$ 99,803,870</u>
LIABILITIES				
2110 Accounts Payable	\$ 179,736	\$ 859,700	\$ -	\$ 1,039,436
2150 Payroll Deductions and Withholdings Payable	-	-	173,292	173,292
2160 Accrued Wages Payable	5,501,189	-	855,131	6,356,320
2170 Due to Other Funds	11,017,478	-	5,179,969	16,197,447
2180 Due to Other Governments	50,000	-	966,594	1,016,594
2190 Due to Student Groups	14	-	-	14
2200 Accrued Expenditures	110	-	-	110
2300 Unearned Revenue	99,819	-	14,596	114,415
2000 Total Liabilities	<u>16,848,346</u>	<u>859,700</u>	<u>7,189,582</u>	<u>24,897,628</u>
DEFERRED INFLOWS OF RESOURCES				
2601 Unavailable Revenue - Property Taxes	1,948,837	-	601,120	2,549,957
2602 Unavailable Revenue - Other	451,730	-	-	451,730
2600 Total Deferred Inflows of Resources	<u>2,400,567</u>	<u>-</u>	<u>601,120</u>	<u>3,001,687</u>
FUND BALANCES				
Nonspendable Fund Balance:				
3410 Inventories	757,912	-	-	757,912
3430 Prepaid Items	1,680,339	-	-	1,680,339
Restricted Fund Balance:				
3450 Federal or State Funds Grant Restriction	7,011,357	-	1,926,723	8,938,080
3480 Retirement of Long-Term Debt	-	-	1,350,918	1,350,918
Committed Fund Balance:				
3545 Other Committed Fund Balance	-	-	201,298	201,298
Assigned Fund Balance:				
3570 Capital Expenditures for Equipment	-	29,380,913	-	29,380,913
3600 Unassigned Fund Balance	29,864,637	-	(269,542)	29,595,095
3000 Total Fund Balances	<u>39,314,245</u>	<u>29,380,913</u>	<u>3,209,397</u>	<u>71,904,555</u>
4000 Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 58,563,158</u>	<u>\$ 30,240,613</u>	<u>\$ 11,000,099</u>	<u>\$ 99,803,870</u>

The notes to the financial statements are an integral part of this statement.

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
JUNE 30, 2025

EXHIBIT C-2

Total Fund Balances - Governmental Funds	\$	71,904,555
1 The District uses internal service funds to charge the costs of certain activities, such as self-insurance and printing, to appropriate functions in other funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. The net effect of this consolidation is to increase net position.		(1,468,687)
2 Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds. The cost of these assets was \$249,930,205 and the accumulated depreciation was (\$178,357,940). The net effect of including the capital assets (net of accumulated depreciation) in the governmental activities is to increase net position.		71,572,265
3 Right-to-use lease and SBITA assets used in governmental activities are not financial resources and therefore are not reported in governmental funds. The cost of these assets was \$1,581,440 and \$4,478,753 and the accumulated amortization was (\$1,177,275) and (\$2,281,410). The net effect of including the capital assets (net of accumulated depreciation) in the governmental activities is to increase net position.		2,601,508
4 Property taxes receivable and amounts due from other governments will be collected this year, but are not available soon enough to pay for the current period's expenditures and, therefore, are unavailable in the funds.		3,001,687
5 Gains/losses on defeasance of debt refunds are recognized as deferred outflows or inflows of resources and amortized over the remaining life of debt or the life of the new debt, whichever is shorter, as an increase or (decrease) in net position. Deferred inflows/outflows due to debt refundings are not reported in the funds.		1,451,245
6 Long-term liabilities, including bonds payable (\$73,190,000), financing agreements (\$990,101), accrued interest (\$1,101,040), lease liability (\$409,799), and SBITA liabilities (\$888,719), are not due and payable in the current period and therefore are not reported in the funds.		(76,579,659)
7 Long-term liabilities for compensated absences (\$521,766) are not due and payable in the current period and therefore are not reported in the funds. In addition, premiums (\$4,374,168) resulting from the issuance of bonds are not reported in the funds.		(4,895,934)
8 Included in noncurrent liabilities is the recognition of the District's proportionate share of the net pension liability required by GASB Codification Section P20 in the amount of (\$34,832,969), deferred resource inflows related to TRS pensions in the amount of (\$2,789,561), and deferred resource outflows related to TRS pensions in the amount of \$7,342,567. This resulted in a decrease of net position.		(30,279,963)
9 Included in noncurrent liabilities is the recognition of the District's proportionate share of the OPEB liability required by GASB Codification Section P50 in the amount of (\$24,436,495), deferred resource inflows related to TRS OPEB in the amount of (\$25,365,347), and deferred resource outflows related to TRS OPEB in the amount of \$10,057,186. This resulted in a decrease of net position.		(39,744,656)
29 Net Position of Governmental Activities	\$	(2,437,639)

The notes to the financial statements are an integral part of this statement.

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

Data Control Codes	10 General Fund	60 Capital Projects	Other Funds	Total Governmental Funds
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 14,045,045	\$ 14,461,757	\$ 4,938,024	\$ 33,444,826
5800 State Program Revenues	88,338,508	-	6,765,144	95,103,652
5900 Federal Program Revenues	10,351,910	-	13,831,100	24,183,010
5020 Total Revenues	<u>112,735,463</u>	<u>14,461,757</u>	<u>25,534,268</u>	<u>152,731,488</u>
EXPENDITURES:				
Current:				
0011 Instruction	62,910,615	-	7,585,637	70,496,252
0012 Instructional Resources and Media Services	1,792,560	-	34,947	1,827,507
0013 Curriculum and Instructional Staff Development	331,350	-	1,499,261	1,830,611
0021 Instructional Leadership	1,855,663	-	2,118,684	3,974,347
0023 School Leadership	5,341,753	-	129,641	5,471,394
0031 Guidance, Counseling, and Evaluation Services	3,121,168	-	935,430	4,056,598
0032 Social Work Services	450,602	-	119,072	569,674
0033 Health Services	1,249,039	-	41,949	1,290,988
0034 Student (Pupil) Transportation	3,732,936	-	102,400	3,835,336
0035 Food Services	9,895,167	-	-	9,895,167
0036 Extracurricular Activities	3,501,617	-	419,564	3,921,181
0041 General Administration	4,418,535	-	9,108	4,427,643
0051 Facilities Maintenance and Operations	14,346,375	-	41,564	14,387,939
0052 Security and Monitoring Services	2,754,586	-	1,364,074	4,118,660
0053 Data Processing Services	2,282,374	-	-	2,282,374
0061 Community Services	142,529	-	742,504	885,033
Debt Service:				
0071 Principal on Long-Term Liabilities	2,317,840	-	4,941,792	7,259,632
0072 Interest on Long-Term Liabilities	31,885	-	3,085,878	3,117,763
0073 Bond Issuance Cost and Fees	3,250	-	38,844	42,094
Capital Outlay:				
0081 Facilities Acquisition and Construction	2,496,586	17,159	71,583	2,585,328
Intergovernmental:				
0093 Payments to Fiscal Agent/Member Districts of SSA	-	-	125,257	125,257
0095 Payments to Juvenile Justice Alternative Ed. Prg.	6,100	-	-	6,100
0099 Other Intergovernmental Charges	235,895	-	-	235,895
6030 Total Expenditures	<u>123,218,425</u>	<u>17,159</u>	<u>23,407,189</u>	<u>146,642,773</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(10,482,962)</u>	<u>14,444,598</u>	<u>2,127,079</u>	<u>6,088,715</u>
OTHER FINANCING SOURCES (USES):				
7913 SBITA Issuances	2,474,056	-	-	2,474,056
7915 Transfers In	1,294,439	-	-	1,294,439
8911 Transfers Out (Use)	(3,794,439)	-	-	(3,794,439)
7080 Total Other Financing Sources (Uses)	<u>(25,944)</u>	<u>-</u>	<u>-</u>	<u>(25,944)</u>
1200 Net Change in Fund Balances	(10,508,906)	14,444,598	2,127,079	6,062,771
0100 Fund Balance - July 1 (Beginning)	49,823,151	14,936,315	1,082,318	65,841,784
3000 Fund Balance - June 30 (Ending)	<u>\$ 39,314,245</u>	<u>\$ 29,380,913</u>	<u>\$ 3,209,397</u>	<u>\$ 71,904,555</u>

The notes to the financial statements are an integral part of this statement.

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
 RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2025

EXHIBIT C-4

Total Net Change in Fund Balances - Governmental Funds	\$ 6,062,771
The District uses internal service funds to charge the costs of certain activities, such as self-insurance, to appropriate functions in other funds. The net income (loss) of internal service funds are reported with governmental activities. The net effect of this consolidation is to increase net position.	262,726
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets, \$4,726,400, are allocated over their useful lives as depreciation expense which totaled (\$7,730,435) at year-end. This is the amount of depreciation in excess of capital outlay expense in the current year.	(3,004,035)
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those right to use lease and SBITA assets, \$2,474,056, are allocated over their useful lives as amortization expense which totaled (\$927,115) at year-end. This is the amount of amortization in excess of capital outlay expense in the current year.	1,546,941
Property taxes and other revenues in the statement of activities do not provide current financial resources and are not reported as revenues in the funds.	397,328
Repayment of bonds payable \$5,045,000, financing agreements \$226,792, lease agreements \$348,038, and SBITA agreements \$1,639,802 are reported as expenditures in the funds but are not an expense in the statement of activities. Also included, is the issuance of new lease agreements (\$2,474,056) that are reported as other financing sources in the funds but increase long-term liabilities in the statement of net position.	4,785,576
Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing changes in compensated absences (\$226,026), amortization of bond premiums \$403,178, changes to deferred charges (\$160,548), and changes in accrued interest payable \$76,845. The net effect of these reclassifications and recognitions is to increase the change in net position.	93,449
In the statement of activities, only the net impact on the retirements of capital assets (\$15,909,073), and related depreciation \$180,213 are reported.	(15,728,860)
GASB Codification Section P20 requires that certain plan expenditures be de-expended and recorded as deferred resource outflows. These contributions made after the measurement date of the plan caused this change in ending net position to increase by \$2,615,181. Contributions made before the measurement date and during the previous fiscal year were also expended and recorded as a reduction in the net pension liability. This caused a decrease in the change in net position totaling (\$2,663,070). Finally the proportionate share of the TRS pension expense on the plan as a whole had to be recorded. The net pension expense increased the change in net position by (\$1,359,807). The net result is a decrease in the change in net position.	(1,407,696)
GASB Codification Section P50 requires that certain plan expenditures be de-expended and recorded as deferred resource outflows. These contributions made after the measurement date of the plan caused this change in ending net position to increase by \$606,057. Contributions made before the measurement date and during the previous fiscal year were also expended and recorded as a reduction in the net OPEB liability. This caused a decrease in the change in net position totaling (\$614,912). Finally the proportionate share of the TRS OPEB expense on the plan as a whole had to be recorded. The net OPEB expense decreased the change in net position by \$3,997,092. The net result is a decrease in the change in net position.	3,988,237
Change in Net Position of Governmental Activities	<u>\$ (3,003,563)</u>

The notes to the financial statements are an integral part of this statement.

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
 STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 JUNE 30, 2025

EXHIBIT D-1

	Governmental Activities -	
		Internal Service Fund
ASSETS		
Current Assets:		
Cash and Cash Equivalents	\$ 373,915	
Due from Other Funds	3,810,938	
Total Assets		4,184,853
LIABILITIES		
Current Liabilities:		
Accounts Payable	555,233	
Due to Other Funds	5,098,307	
Total Liabilities		5,653,540
NET POSITION		
Unrestricted Net Position		(1,468,687)
Total Net Position	\$	(1,468,687)

DRAFT

The notes to the financial statements are an integral part of this statement.

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED JUNE 30, 2025

	Governmental Activities -	Internal Service Fund
OPERATING REVENUES:		
Local and Intermediate Sources	\$ 9,547,239	
Total Operating Revenues	9,547,239	
OPERATING EXPENSES:		
Professional and Contracted Services	11,766,950	
Supplies and Materials	320	
Other Operating Costs	17,243	
Total Operating Expenses	11,784,513	
Income Before Transfers	(2,237,274)	
Transfers In	2,500,000	
Change in Net Position	262,726	
Total Net Position - July 1 (Beginning)	(1,731,413)	
Total Net Position - June 30 (Ending)	\$ (1,468,687)	

DRAFT

The notes to the financial statements are an integral part of this statement.

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

EXHIBIT D-3

	Governmental Activities -
	Internal Service Fund
<u>Cash Flows from Operating Activities:</u>	
Cash Received from User Charges	\$ 9,677,544
Cash Payments for Insurance Claims	(11,815,261)
Cash Payments for Other Operating Expenses	(17,243)
Net Cash Used for Operating Activities	(2,154,960)
<u>Cash Flows from Non-Capital Financing Activities:</u>	
Transfers In	2,500,000
Net Increase in Cash and Cash Equivalents	345,040
Cash and Cash Equivalents at Beginning of Year	28,875
Cash and Cash Equivalents at End of Year	\$ 373,915
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>	
<u>Used for Operating Activities:</u>	
Operating Income (Loss):	\$ (2,237,274)
Effect of Increases and Decreases in Current Assets and Liabilities:	
Decrease (increase) in Receivables	112,742
Increase (decrease) in Accounts Payable	(57,598)
Increase (decrease) in Due to Other Funds	27,170
Net Cash Used for Operating Activities	\$ (2,154,960)

DRAFT

The notes to the financial statements are an integral part of this statement.

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2025

EXHIBIT E-1

	Private Purpose Trust Funds	Total Custodial Funds
ASSETS		
Cash and Cash Equivalents	\$ 97,289	\$ 383,403
Other Receivables	3,000	1,395
Total Assets	100,289	\$ 384,798
LIABILITIES		
Accounts Payable	85,445	-
Due to Other Funds	-	7,546
Unearned Revenues	6,106	-
Total Liabilities	91,551	7,546
NET POSITION		
Restricted for Other Purposes	8,738	377,252
Total Net Position	\$ 8,738	\$ 377,252

DRAFT

The notes to the financial statements are an integral part of this statement.

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	Private Purpose Trust Funds	Total Custodial Funds
ADDITIONS:		
Miscellaneous Revenue - Student Activities	\$ -	\$ 569,899
Earnings from Temporary Deposits	3,107	29,299
Total Additions	<u>3,107</u>	<u>599,198</u>
DEDUCTIONS:		
Professional and Contracted Services	-	84,985
Supplies and Materials	-	4,023
Other Deductions	-	498,247
Total Deductions	<u>-</u>	<u>587,255</u>
Change in Fiduciary Net Position	3,107	11,943
Total Net Position - July 1 (Beginning)	<u>5,631</u>	<u>365,309</u>
Total Net Position - June 30 (Ending)	<u>\$ 8,738</u>	<u>\$ 377,252</u>

DRAFT

The notes to the financial statements are an integral part of this statement.



NOTES TO FINANCIAL STATEMENTS

DRAFT



**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The San Benito Consolidated Independent School District (the "District") is an independent public education agency operating under applicable laws and regulations of the State of Texas. This report includes the financial statements of the funds required to account for those activities, organizations and functions, which are related to the District and which are controlled by or dependent upon the District's governing body, the Board of Trustees. The Board of Trustees (the Board), includes seven eligible members elected at large by the qualified voters of the San Benito Consolidated Independent School District. The Board has the exclusive power and duty to govern and oversee the management of the public schools of the District. All powers and duties not specifically delegated by statute to the Texas Education Agency (TEA) or to the State Board of Education are reserved for the Board, and TEA may not substitute its judgment for the lawful exercise of those powers and duties by the Board.

The District's basic financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units in conjunction with the Texas Education Agency's Financial Accountability System Resource Guide (the "Resource Guide"). The Governmental Accounting Standards Board (GASB) is the accepted standards setting body for establishing governmental accounting and financial reporting principles.

The District is considered an independent entity for financial reporting purposes and is considered a primary government. As required by generally accepted accounting principles, these basic financial statements have been prepared, based on considerations regarding the potential for inclusion of other entities, organizations, or functions, as part of the District's financial reporting entity. Based on these considerations, no other entities have been included in the District's financial reporting entity. Blended component units are, in substance, part of the primary government's operations even though they are legally separate entities. Thus blended component units are appropriately presented as funds of the primary government. The District receives funding from local, state and federal government sources and must comply with the requirements of these funding source entities. Additionally, as the District is considered a primary government for financial reporting purposes, its activities are not considered a part of any other government or other type of reporting entity.

In evaluating the District as a reporting entity, management has considered all potential component units in accordance with Section 2100: *Defining the Financial Reporting Entity* of the Governmental Accounting Standards Board (GASB) Codification. The criteria used to determine whether an organization is a component unit of the District includes: financial accountability of the District for the component unit, appointment of a voting majority, fiscal dependency, ability to impose the District's will on the component unit, and whether there is a financial benefit or burden to the District.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Blended Component Units

For financial reporting purposes, the San Benito Consolidated Independent School District Public Facility Corporation (“PFC”) is included in the operations and activities of the District because of the fiscal dependency criteria whereby the PFC serves the District exclusively.

The San Benito Consolidated Independent School District Public Facility Corporation, a blended component unit, was organized to finance the construction of a new elementary campus for the District. SBCISD PFC is governed by a Board of Directors composed of the San Benito Consolidated Independent School District Board of Trustees. The SBCISD PFC is blended as part of the governmental activities.

Government-Wide Statements and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. Governmental activities are supported by tax revenues, state aid, charges for services, investment earnings and intergovernmental revenues such as grants.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function. *Program revenues* include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility and timing requirements imposed by the provider have been met.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For property taxes, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period and for grant revenues, the District considers revenues to be available if they are collected within 90 days after year end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

The proprietary, custodial and private purpose trust funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*.

Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The government activities column incorporates data from governmental funds and internal service funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Fund Financial Statements

The fund financial statements provide information about the District's funds, including its fiduciary funds and blended component units. Separate statements for each fund category- governmental, proprietary, and fiduciary- are presented. The emphasis of fund financial statements is on major governmental funds, and internal service funds and fiduciary funds each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds. Major individual governmental funds are reported as separate columns in the fund financial statements. Fiduciary funds are used to report assets held in a trustee or custodial capacity for others that cannot be used to support the government's own programs. Custodial funds are purely custodial and do not involve measurement of results of operations.

The District reports the following major governmental fund:

The *General Fund* is the District's primary operating fund. It accounts for all financial resources of the District except those required to be accounted for in another fund.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

Capital projects funds is used to account for the proceeds received from long-term debt issuances, revenues and expenditures related to authorized construction, and other capital asset acquisitions.

In addition, the District reports the following fund types:

The *debt service fund* is used to account for the accumulation of resources that are restricted, committed, or assigned for the payment of principal and interest on long-term obligations of governmental funds.

Special revenue funds are used to account for resources restricted to, or designated for, a specific purpose by the District or a grantor. Most federal and some state financial award programs are accounted for in these funds and sometimes unused balances must be returned to the grantor at the close of specified project periods.

Internal service funds are used to account for revenues and expenses related to services provided to parties inside the District. These funds facilitate distribution of support costs to the uses of support services on a cost reimbursement basis. The District uses this fund to account for claim payments and administrative costs paid for the District's self-funded health insurance, modified self-funded workers' compensation plan and employee benefits provided for the employees.

Private purpose trust funds are used to account for donations for which the donor stipulated that both the principal and the income may be used for purposes that benefit parties outside the District. The District's Private Purpose Trust Funds include the General Scholarship Fund, the Fallingant Trust and Montemayor Memorial Trust Fund.

The *custodial funds* account for resources held for others in a custodial capacity. The District's Custodial Fund is the Student Activity Fund.

During the course of operations, the District has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities are eliminated.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in preparation of the government-wide financial statements.

Budgetary Information

The Board adopts an “appropriated budget” on a basis consistent with GAAP for the general fund, debt service fund and the child nutrition fund (which is included in special revenue funds). At a minimum, the District is required to present the original and the final amended budgets for revenues and expenditures compared to actual revenues and expenditures for these three funds.

The following procedures are followed in establishing the budgetary data reflected in the general purpose financial statements:

- Prior to June 30th for a fiscal year start date of July 1, the District prepares a budget based on the modified zero-based budgeting concept for the next succeeding fiscal year. The operating budget includes proposed expenditures and the means of financing them.
- After one or more budget workshops with the Board, a meeting is called for the purpose of adopting the proposed budget. At least ten days but not more than 30 days public notice of the meeting is required.
- Prior to June 30th for a fiscal year start date of July 1, the Board legally adopts the budget for the general fund, debt service fund and the child nutrition fund.
- After the budgets for the above listed funds are approved, any amendment that causes an increase or decrease in a functional category requires Board approval prior to the fact. These amendments are presented to the Board at its regular monthly meeting and are reflected in the official minutes. Because the District has a policy of careful budgetary control, several budgetary amendments were necessary throughout the year.
- Expenditure budgets are controlled at the expenditure functional level by the appropriate budget manager (principal, department director or divisional administrator). Budget managers may authorize transfers within functional categories that do not affect the total functional appropriation. All budget appropriations lapse at year-end.

Encumbrance accounting, under which purchase orders, contracts and other commitments are recorded in order to reserve that portion of the applicable appropriation, is used in all governmental funds. Encumbrances outstanding at year-end are commitments that do not constitute expenditures or liabilities. Since appropriations lapse at the end of each year, outstanding encumbrances at that time are either cancelled or appropriately provided for in the subsequent fiscal year’s budget to provide for the liquidation of the prior commitments.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Information (Continued)

Over the course of the year, the District revised the budget numerous times. At the end of the fiscal year, actual expenditures were \$4,631,102 below final budget amounts, although there were expenditures in several functional categories that exceeded budgeted appropriations. The most significant positive variances occurred in the food service function while the most significant negative variances occurred in debt service: principal on long-term liabilities and general administration functional categories.

Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Fund Balance

Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investment with original maturities of three months or less from the date of acquisition.

Investments

Investments for the District are reported at fair value (generally based on quoted market prices) except for the position in the external investment pools. Investment pools meet all of the specified criteria in Section 150: *Investments* to qualify to elect to measure their investments at amortized cost. Accordingly, the fair value of the District's position in the pools is equal to the value of the pooled shares.

Interfund Activities and Transactions

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" within the fund financial statements. Long-term borrowings between funds are classified as "advances to other funds" or "advances from other funds" in the fund financial statements. These amounts are eliminated in the governmental activities column in the statement of net position.

Interfund transactions are reported as services provided, reimbursements, or transfers. Services provided, deemed to be at or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when a fund incurs a cost, charges the appropriate benefitting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between funds are netted as part of the reconciliation to the government-wide presentation.

Inventory and Prepaid Items

Inventories are valued at cost using the first-in/first-out (FIFO) method and consist of expendable supplies and maintenance repair parts. The cost of such inventories is recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures when consumed rather than when purchased.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are recorded at their acquisition value at the date of the donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. A capitalization threshold of \$5,000 is used. Land and construction in progress are not depreciated. The other capital assets are being depreciated using the straight-line method over the following estimated useful lives:

<u>Assets Class</u>	<u>Estimated Useful Lives</u>
Buildings improvements	5-20
Infrastructure	30
Buildings	52
Vehicles	2-15
Furniture and equipment	2-15
Right to Use Assets	2-5
SBITA's	2-10

Right to Use Assets

The District has recorded right to use lease assets as a result of the implementation of GASB 87, and right to use SBITA assets as a result of the implementation of GASB 96. The right to use assets are initially measured at an amount equal to the initial measurement of the related lease/SBITA liability plus any lease/SBITA payments made prior to the lease/subscription term, less incentives, and plus ancillary charges necessary to place the lease/SBITA into service. The right to use assets are amortized on a straight-line basis over the life of the related lease/SBITA.

Deferred Outflows and Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflow of resources*, represents a consumption of net assets that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then.

The District has two items that qualify for reporting as deferred outflows of resources. The deferred amount on refunding and the deferred outflows related to pension and OPEB, both reported in the government-wide statement of net position. The deferred amount on refunding results from debt refinancing, whereby the reacquisition price of the funding debt instruments exceed their net carrying amount. The deferred amount on refunding is amortized over the shorter of the life of the refunded or refunding debt.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Outflows and Inflows of Resources (continued)

The deferred outflows related to pensions and OPEB are an aggregate of items related to pensions and OPEB as calculated in accordance with GASB Codification Section P20: *Pension Activities- Reporting for Benefits Provided through Trusts that Meet Specified Criteria*. The deferred outflows related to pensions and OPEB will be recognized as either pension or OPEB expense or a reduction in the net pension liability or net OPEB liability in the General Fund in future reporting years.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The District has two items that qualify for reporting as deferred inflows of resources. The deferred inflows related to pensions and OPEB are an aggregate of items related to pensions and OPEB as calculated in accordance with GASB Codification Section P20: *Pension Activities- Reporting for Benefits Provided through Trusts that Meet Specified Criteria*. The deferred inflows related to pensions and OPEB will be recognized as a reduction to pension and OPEB expense in future reporting years.

Unavailable revenue, which arises only under a modified accrual basis of accounting, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Compensated Absences

The District accumulated earned but unused state and local personal leave days and recorded an estimated accrued leave at the end of the year. Total estimated accrued leave includes leave that is more likely than not to be used for time off or otherwise paid and is recorded in the government-wide financial statements and is measured using the LIFO cost flow method.

Long-term Obligations

In government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts are deferred and amortized over the life of the bonds and is recorded as an adjustment to interest expense. Bonds payable are reported net of the applicable bond premium or discount. In accordance with GASB Codification Section I30: *Interest Costs- Imputation*, bond issuance costs are expensed in the period incurred except for prepaid insurance costs.

In the governmental fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Leases

Lease contracts that provide the District with control of a non-financial asset, such as land, buildings or equipment, for a period of time in excess of twelve months are reported as a right-to-use lease asset with a related lease liability. The lease liability is recorded at the present value of future lease payments, including fixed payments, variable payments based on an index or fixed rate and reasonably certain residual guarantees. The intangible right-to-use lease asset is recorded for the same amount as the related lease liability plus any prepayments and initial direct costs to place the asset in service. Right-to-use lease assets are amortized over the shorter of the useful life of the asset or the lease term. The lease liability is reduced for lease payments made, less the interest portion of the lease payment.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, information about the fiduciary net position, and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the Teacher Retirement System of Texas (TRS) plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Post-Employment Benefits

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position and additions to/deductions from fiduciary net position have been determined on the same basis as they are reported by the TRS Care plan. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. There are not investments as this is a pay-as you-go plan and all cash is held in a cash account.

Categories and Classifications of Net Position and Fund Balance

Net position flow assumptions – Sometimes the District will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Categories and Classifications of Net Position and Fund Balance (continued)

Fund balance flow assumptions – Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund balance policies – Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The District itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, specifies the following classifications:

Nonspendable fund balance – Nonspendable fund balances are amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted fund balance – Restricted fund balances are restricted when constraints placed on the use of resources are either: (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance – The committed fund balance classification includes amounts that can be used only for specific purposes determined by a formal action of the District's highest level of decision-making authority. The responsibility to commit funds rests with the Board of Trustees. Committed amounts cannot be used for any other purpose unless the governing board changes or lifts the constraint taking the same formal action that imposed the constraint originally. The District establishes (and modifies or rescinds) fund balance commitments by passage of a resolution.

Assigned fund balance – Amounts in assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as committed. The responsibility to assign funds rests with the Superintendent or the Assistant Superintendent for Business Services. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Categories and Classifications of Net Position and Fund Balance (Continued)

Unassigned fund balance – Unassigned fund balance of the general fund that is not constrained for any particular purpose and is the residual classification for the General Fund. General fund is the only governmental fund that can report a positive unassigned fund balance. All other funds will report positive fund balances in appropriate fund balance. In cases where a negative fund balance is reported other funds may report it in unassigned.

Minimum fund balance policy- The Board of Trustees adopted a financial policy to maintain a minimum level of unrestricted fund balance (the total of the committed, assigned, and unassigned components of fund balance) in the general fund. The target level is set at two months of total operating expenditures of fund balance in the general fund. This amount is intended to provide fiscal stability when economic downturns and other unexpected events occur. If fund balance falls below the minimum target level because it has been used, essentially as a “revenue” source, as dictated by current circumstances, the policy provides for actions to replenish the amount to the minimum target level. Generally, replenishment is to occur within a three-year period.

Revenues and Expenditures

Program revenues – Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Property taxes – Property taxes are levied by October 1 in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 1 of each year a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed.

Proprietary funds operating and nonoperating revenues and expenses – Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenue of the internal service funds are charges for providing employee benefits to employees. Operating expenses for the internal service funds include cost for claim payments and administrative costs.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Encumbrance Accounting

Encumbrance accounting, under which purchase orders, contracts, and other commitments for expenditure of monies are recorded as reservations of budget, is employed as an extension of the statutory required budgetary process. An encumbrance represents a commitment of Board appropriation related to unperformed contracts for goods and services. Appropriations lapse at June 30 and encumbrances outstanding at that time are either cancelled or appropriately provided for in the subsequent year's budget. The District did not have significant encumbrances outstanding at year-end.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires the use of management's estimates. Actual results could differ from those estimates.

Accounting System

In accordance with the Resource Guide, the District has adopted and installed an accounting system which meets at least the minimum requirements prescribed by the State Board of Education and approved by the State Auditor. Specifically, the District's accounting system uses codes and the code structure prescribed by TEA in the Resource Guide. Mandatory codes are recorded in the order provided in that section.

Data Control Codes

Data Control Codes appear in the rows and above the columns of certain financial statements. The TEA requires the display of these codes in the financial statements filed with TEA in order to insure accuracy in building a State-wide database for policy development and funding plans.

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, February 11, 2026, and determined there were no events that occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Recently Issued and Implemented Accounting Pronouncements

In the fiscal year 2025 the District implemented the following pronouncements:

GASB Statement No. 101, *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. Additional information about the changes to the financial statements related to the implementation of this Statement can be found in Note 2.

GASB Statement No. 102, *Certain Risk Disclosures*. The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. There was no impact to the District in implementing this Statement.

The Governmental Accounting Standards Board has issued statements that will become effective in future years. These Statements are as follows:

GASB Statement No. 103, *Financial Reporting Model Improvements*. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision-making and assessing a government's accountability. This Statement also addresses certain application issues. The requirement of this Statement are effective for fiscal years beginning after June 15, 2025 and all reporting periods thereafter.

GASB Statement No. 104, *Disclosure of Certain Capital Assets*. This Statement requires certain types of capital assets to be disclosed separately in the capital asset note disclosures required by Statement 34. Lease assets recognized in accordance with Statement No. 87, *Leases*, and intangible right-to-use assets recognized in accordance with Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, should be disclosed separately by major class of underlying asset in the capital asset note disclosures. Subscription assets recognized in accordance with Statement No. 96, *Subscription-Based Information Technology Arrangements*, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class. The requirement of this Statement are effective for fiscal years beginning after June 15, 2025 and all reporting periods thereafter.

The District is evaluating the requirements of the above statements and the impact on reporting.

NOTE 2: CHANGE IN ACCOUNTING PRINCIPLE

The District's fiscal year 2025 financial statements incorporate a change in accounting principle. GASB Statement No. 100, *Accounting Changes and Error Corrections*, requires disclosure of their nature and effect on amounts reported in the financial statements.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 2: CHANGE IN ACCOUNTING PRINCIPLE (Continued)

- In fiscal year 2025, the District implemented GASB Statement No. 101, *Compensated Absences*. The implementation of this Statement requires the restatement of the June 30, 2024 net position for the compensated absences liability as of June 30, 2024. Compensated absences liability of \$7,312,856 was removed from governmental activities.

The following table summarizes the restatement to the District’s beginning net position as a result of the change in accounting principle.

	Government-Wide Financial Statements	
	Governmental Activities	
6/30/2024 net position as previously reported	\$	(6,746,932)
Implementation of Statement 101		7,312,856
6/30/2024 net position as restated	\$	565,924

NOTE 3: DETAILED NOTES ON ALL FUNDS

Deposits and Investments

Investment Accounting Policy

The District is required by Government Code Chapter 2256, The Public Funds Investment Act (the “Act”), to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, and (9) bid solicitation preferences for certificates of deposit.

The Act requires an annual audit of investment practices. Audit procedures in this area conducted as a part of the audit of the basic financial statements disclosed that in the areas of investment practices, management reports, and establishment of appropriate policies; the District adhered to the requirements of the Act. Additionally, investment practices of the District were in accordance with local policies.

The District’s general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value.

The term “short-term” refers to investments which have a remaining term of one year or less at time of purchase. The term “nonparticipating” means the investment’s value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

Deposits and Investments (Continued)

The Act determines the types of investments, which are allowable for the District. These include, with certain restrictions, (1) obligations of the U.S. Treasury, certain U.S. agencies, the state of Texas, (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, and (10) common trust funds. The District's policy authorizes all the State allowable investments.

The District's management believes that it has complied in all material respects with the requirements of the Act and the District's investment policies.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Public Funds Investment Act, the District's investment policy, and Government Code Chapter 2257 "Collateral for Public Funds" contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments.

The District's funds are required to be deposited and invested under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the District's agent bank approved pledged securities in an amount sufficient to protect District funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance.

Cash Deposits

At June 30, 2025, the carrying amount of the District's deposits (cash, certificates of deposit, and interest-bearing savings accounts) was \$52,429,169, including fiduciary funds totaling \$480,692 and the bank balance was \$57,808,862. The District's cash deposits at June 30, 2025 and during the year ended June 30, 2025 were entirely covered by FDIC insurance or by pledged collateral held by the District's agent bank in the District's name.

In addition, the following is disclosed regarding coverage of combined balances on the date of highest deposit:

- a. Depository: First Community Bank
- b. The market value of securities pledged as of the date of the highest combined balance on deposit was \$23,703,522.
- c. The highest combined balances of cash, savings and time deposit accounts amounted to \$22,846,063 and occurred during the month of July 2024.
- d. Total amount of FDIC coverage at the time of largest combined balance was \$250,000.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

Deposits and Investments (Continued)

The following is a reconciliation of the District's total cash and investments with the Statement of Net Position:

	June 30, 2025
Deposits	\$ 52,429,169
Investments	5,667,594
Total of all funds cash and investments	\$ 58,096,763
Less: Statement of Fiduciary Net Position	
Cash and cash equivalents	(480,692)
Statement of Net Position	\$ 57,616,071

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. In accordance to the District's local policy, the District uses final and weighted-average maturity limits and diversification. It manages its exposure to interest rate risk by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations. The District's policy in using final and weighted-average-maturity limits helps reduce exposure to changes in interest rates that could adversely affect the value of investments.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by the District's investment policy and the Texas Public Fund Investment Act and the actual rating as of year-end for each investment.

Temporary Investment	Credit Rating	Fair Value	Percentage
External Investment Pools:			
Texas Class	AAAm	\$ 3,230,446	5%
Lone Star	AAA	49,846,944	85%
Total external investment pools		53,077,390	
TD Ameritrade	See table below	5,667,594	10%
Total		\$ 58,744,984	100%

Amounts related to external investment pools of \$53,077,390 are included in cash and cash equivalents.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

Deposits and Investments (Continued)

Charles Schwab’s multiple investments with various credit ratings at June 30, 2025 are provided below:

SP Rating	Fair Value	Percentage
AA+	\$ 5,667,594	100.00%
Total	\$ 5,667,594	

The weighted average maturity of the District’s investments held with Charles Schwab at June 30, 2025 are shown below:

Charles Schwab Investment	<u>Weighted Average Maturity</u>	
	Years	Days
Treasury Notes	0.45	165
Money Market mutual funds	0.12	42

Concentration of Credit Risk

The Investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the Public Funds Investment Act (“PFIA”). There were no investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total District investments.

Fair Value

GASB Codification Section 3100: *Fair Value Measurements* establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy under the codification are described as follows:

Level 1 (L1): Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the District has the ability to access.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

Deposits and Investments (Continued)

Level 2 (L2): Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 (L3): Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Public Funds Investment Pools

As noted in the District's Summary of Significant Accounting Policies, the District reports its local government investment pools at amortized cost as permitted by GASB Cod. Sec. In5.102, *Investment Pools (External) – Pool Accounting and Reporting* and GASB Cod. Sec. In5.104, *Investment Pools (External) – Pools That Measure Investments at Amortized Cost – Additional Requirements*. In addition, the pools do not have any limitations and restrictions on withdrawals such as notice periods or maximum transaction amounts. The pools do not impose any liquidity fees or redemption gates.

The First Public (Lone Star Investment Pool or Lone Star) is a public funds investment pool operated under Section 2256.016 of the Public Funds Investment Act, Texas Government Code, as amended (the "Act"). Lone Star is governed by trustees comprised of active participants in Lone Star. The Board of Trustees for Lone Star has the responsibility for adopting and monitoring compliance with the investment policy, of appointing investment officers, of overseeing the selection of an investment advisor, custodian, investment consultant, administrator and other service providers. Each Lone Star fund has earned Standard & Poor's highest rating (AAA), which meets the standards set by the Public Funds Investment Act.

MBIA, Inc.'s Texas CLASS pool is rated AAAM by Fitch. Texas CLASS participants' investments in the pool are evidenced by shares of the pool. The public entity's investment is with the pool, not the securities that make up the pool.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

Deposits and Investments (Continued)

The following table sets forth by level, within the fair value hierarchy, the District’s assets at fair value as of June 30, 2025:

	Fair Value	Maturity Less than 1	Level
Investments by fair value level			
General fund			
Money market mutual funds	\$ 10,603	\$ 10,603	L1
Fixed income treasury notes	5,656,991	5,656,991	L1
Total general fund	5,667,594	5,667,594	
Total investments measured by fair value level	\$ 5,667,594	\$ 5,667,594	

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2025.

Fixed Income –U.S Treasury Bills: The fair values of U.S. treasury bills are based on quoted market prices in active markets, and are included in the Level 1 fair value hierarchy. We believe the market for U.S treasury bills is an actively traded market given the high level of daily trading volume.

Property tax

Property taxes are levied by October 1 in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed. Property tax revenues are considered available when they become due or past due and receivable within the current period and those expected to be collected during a 60 day period after the close of the school fiscal year.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

Property tax (continued)

Delinquent taxes are prorated between maintenance and debt service based on rates adopted for the year of the levy. The District's 2024 tax rate was \$0.73690 for maintenance and \$0.291895 for debt service per \$100 assessed valuation. The 2024 assessed valuation was \$1,630,100,386. Allowances for uncollectibles within the General and Debt Service Funds are based upon historical experience in collecting property taxes. Uncollectible personal property taxes are periodically reviewed and written off, but the District is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature. At June 30, 2025 outstanding taxes in the general fund and debt service fund was \$2,165,374 and \$667,912 with a corresponding allowance for doubtful accounts of \$216,537 and \$66,791.

Disaggregation of Receivables and Payables

Receivables at June 30, 2025, were as follows:

	Property Taxes, Net	Other Governments	Due from Other Funds	Other Receivables	Total Receivables
Governmental funds:					
General Fund	\$ 1,948,837	\$ 15,750,828	\$ 17,178,999	\$ 163,589	\$ 35,042,253
Nonmajor Governmental Funds	601,121	4,031,322	313,363	563	4,946,369
Total Governmental Funds	\$ 2,549,958	\$ 19,782,150	\$ 17,492,362	\$ 164,152	\$ 39,988,622

Payables at June 30, 2025, were as follows:

	Accounts Payable	Salaries and Benefits	Other Funds	Due to Other Governments	Total Payables
Governmental funds:					
General Fund	\$ 179,736	\$ 5,501,189	\$ 11,017,478	\$ 50,000	\$ 16,748,403
Capital Project Fund	859,700	-	-	-	859,700
Nonmajor Governmental Funds	-	1,028,423	5,179,969	966,594	7,174,986
Total Governmental Funds	\$ 1,039,436	\$ 6,529,612	\$ 16,197,447	\$ 1,016,594	\$ 24,783,089

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

Due From and To Other Governments and Agencies

Amounts due to and from other governments and agencies at June 30, 2025 are as follows:

	Due From	Due To
Governmental Funds:		
General Fund:		
Texas Education Agency:		
Foundation revenues	\$ 14,233,156	\$ -
National School Breakfast and Lunch Program	1,065,941	-
SHARS	451,731	-
Other	-	50,000
Other Governmental Funds:		
ESEA, Title I, Part A - Improving Basic Programs	1,568,497	-
ESEA, Title I, Part C - Migratory Children	190,613	-
ESSA Title IX, Part A Homeless Children Education	5,381	-
IDEA-B Formula	571,553	-
IDEA-B Preschool	4,695	246
ESEA, Title II, Part A, TPTR	84,021	-
ESEA, Title III, Part A, - English Language Acquisition	23,528	-
Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR UP)	154,478	-
Title IV, Part A - Student Support and Academic Enrichment	187,911	-
21st Century Community Learning Centers Cycle 12 Year 1	360,093	-
21st Century Community Learning Centers Cycle 11 Year 3	348,457	-
Safety and Facilities Enhancement (SAFE)	51,216	879,240
Career and Technical - Basic Grant	4,276	-
COVID 19 - ARP Education for Homeless Children	-	2,498
State Instructional Materials Fund	6,856	-
Jet Grant	72,627	-
Instructional Facilities Allotment	397,120	84,610
Total Governmental Funds	4,031,322	966,594
Total	\$ 19,782,150	\$ 1,016,594

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

Capital Assets

Capital asset activity for the year ended June 30, 2025, was as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental Activities					
Capital assets, not being depreciated					
Land	\$ 9,459,231	\$ 34,043	\$ -	\$ -	\$ 9,493,274
Construction-in-progress	21,397,739	3,389,811	(15,727,131)	(8,990,888)	69,531
Total capital assets not being depreciated	30,856,970	3,423,854	(15,727,131)	(8,990,888)	9,562,805
Capital assets, being depreciated					
Building and improvements	198,528,323	729,114	-	8,990,888	208,248,325
Furniture and equipment	18,151,472	242,158	-	-	18,393,630
Vehicles	10,655,701	331,274	(181,942)	-	10,805,033
Equipment under financing agreements	2,920,412	-	-	-	2,920,412
Total capital assets, being depreciated	230,255,908	1,302,546	(181,942)	8,990,888	240,367,400
Less accumulated depreciation for					
Building and improvements	(148,160,944)	(6,719,781)	-	-	(154,880,725)
Furniture and equipment	(14,053,617)	(563,580)	-	-	(14,617,197)
Vehicles	(8,593,157)	(447,074)	180,213	-	(8,860,018)
Total accumulated depreciation	(170,807,718)	(7,730,435)	180,213	-	(178,357,940)
Total capital assets being depreciated, net	59,448,190	(6,427,889)	(1,729)	8,990,888	62,009,460
Right to use lease assets, being amortized					
Equipment	1,581,440	-	-	-	1,581,440
Right to use lease assets, being amortized	1,581,440	-	-	-	1,581,440
Less accumulated amortization for					
Equipment	(829,545)	(347,730)	-	-	(1,177,275)
Total accumulated amortization	(829,545)	(347,730)	-	-	(1,177,275)
Right to use lease assets being amortized, net	751,895	(347,730)	-	-	404,165
Right to use SBITA assets, being amortized					
SBITAs	2,004,697	2,474,056	-	-	4,478,753
Right to use SBITAs, being amortized	2,004,697	2,474,056	-	-	4,478,753
Less accumulated amortization for					
SBITAs	(1,702,025)	(579,385)	-	-	(2,281,410)
Total accumulated amortization	(1,702,025)	(579,385)	-	-	(2,281,410)
Right to use SBITAs being amortized, net	302,672	1,894,671	-	-	2,197,343
Governmental activities capital assets, net	\$ 91,359,727	\$ (1,457,094)	\$ (15,728,860)	\$ -	\$ 74,173,773

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

Capital Assets (continued)

Depreciation and amortization was charged to the following functions:

<i>For the year ended June 30,</i>	2025
Governmental Activities	
11- Instruction	\$ 4,577,182
12- Instructional Resources and Media Services	118,817
13- Curriculum and Staff Development	119,019
21- Instructional Leadership	258,396
23- School Leadership	355,728
31- Guidance, Counseling and Evaluation Services	263,744
32- Social Work Services	37,038
33- Health Services	83,935
34- Student Transportation	249,358
35- Food Services	642,371
36- Cocurricular/Extracurricular Activities	254,939
41- General Administration	287,867
51- Plant Maintenance and Operations	935,446
52- Security and Monitoring Services	267,779
53- Data Processing Services	148,390
61- Community Services	57,541
Total depreciation expense- governmental activities	\$ 8,657,550

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

Long-Term Obligations

Long-term obligations include bonds payable, financing agreements, and premiums related to long-term bonds payable. Changes in long-term obligations for the year ended June 30, 2025 are as follows:

Governmental Activities	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Unlimited Tax School Refunding Bonds - Series 2014	\$ 1,750,000	\$ -	\$ 1,750,000	\$ -	\$ -
Unlimited Tax School Refunding Bonds - Series 2016	22,360,000	-	1,185,000	21,175,000	1,245,000
Unlimited Tax School Building Bonds - Series 2019	27,200,000	-	80,000	27,120,000	605,000
Unlimited Tax School Building Bonds - Series 2020	8,070,000	-	100,000	7,970,000	275,000
Unlimited Tax School Building Bonds - Series 2021B	18,180,000	-	1,600,000	16,580,000	1,635,000
Lease Revenue Bonds 2006	675,000	-	330,000	345,000	345,000
Total general obligation bonds	78,235,000	-	5,045,000	73,190,000	4,105,000
Financing agreements					
Frost Bank	1,216,893	-	226,792	990,101	234,798
Total financing agreements	1,216,893	-	226,792	990,101	234,798
Premium on Bonds	4,777,346	-	403,178	4,374,168	-
	4,777,346	-	403,178	4,374,168	-
Total governmental activities	\$ 84,229,239	\$ -	\$ 5,674,970	\$ 78,554,269	\$ 4,339,798

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

Long-Term Obligations (Continued)

General Obligation Bonds:

Bonds payable at June 30, 2025 are comprised of the following individual issues:

The San Benito Consolidated Independent School District Public Facilities Corporation ("PFC") issued \$4,500,000 in non-callable lease revenue bonds (the "bonds") with interest rates ranging from 4.01% to 4.68%. The bonds mature annually on February 15 th through the years 2007 through 2026 in installments. Interest payments are due semi-annually on August 15 th and February 15 th . The proceeds of the bonds were used for construction of a multi-purpose stadium.	\$ 345,000
The District issued \$30,580,000 in Unlimited Tax Refunding Bonds, Series 2016 with interest rates ranging from 2% to 5%. The bonds mature annually on August 15 th through the years through 2038. The bonds were used to refund the 2008 School Building Bonds	21,175,000
The District issued \$27,840,000 in Unlimited Tax School Building Bonds, Series 2019 with interest rates ranging from 2% to 5%. The bonds mature annually on August 15 th through the years through 2049.	27,120,000
The District issued \$8,470,000 in Unlimited Tax School Building Bonds, Series 2020 with interest rates ranging from 3% to 5%. The bonds mature annually on August 15 th through the years through 2045.	7,970,000
The District issued \$18,785,000 in Unlimited Tax Refunding Bonds, Series 2021B with interest rates ranging from 2% to 3%. The bonds mature annually on August 15 th through the years through 2034. The bonds were used to refund a portion of the 2012 School Building and Refunding Bonds.	<u>16,580,000</u>
Total obligation bonds	73,190,000

Financing Agreements:

On March 31, 2019, the District entered into a 10-year financing agreement in the amount of \$2,240,000, with interest at 3.53%. Annual installments of \$269,748 will be made with principal and interest amounts fluctuating through 2029.	<u>990,101</u>
Total general obligation bonds and financing agreements	<u>\$74,180,101</u>

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

Long-Term Obligations (Continued)

Debt service requirements on long-term debt at June 30, 2025 are as follows:

Year Ending June 30,	General Obligation Bonds		Lease Revenue Bonds		Financing Agreements		Total Requirements	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	\$ 3,760,000	\$ 2,855,172	\$ 345,000	\$ 4,230	\$ 234,798	\$ 34,951	\$ 4,339,798	\$ 2,894,353
2027	3,915,000	2,699,872	-	-	243,086	26,662	4,158,086	2,726,534
2028	4,065,000	2,550,922			512,217	27,279	4,577,217	2,578,201
2029	4,225,000	2,395,922					4,225,000	2,395,922
2030	4,400,000	2,234,622					4,400,000	2,234,622
2031-2035	22,460,000	8,567,648					22,460,000	8,567,648
2036-2040	13,580,000	4,909,750					13,580,000	4,909,750
2041-2045	9,555,000	2,623,000					9,555,000	2,623,000
2046-2050	6,885,000	702,200					6,885,000	702,200
2051-2055								
Total	\$ 72,845,000	\$ 29,539,108	\$ 345,000	\$ 4,230	\$ 990,101	\$ 88,892	\$ 74,180,101	\$ 29,632,230

Other Long-Term Liabilities

Leases

This City has entered into agreements to lease certain equipment. The lease agreements qualify as other than short-term leases under GASB 87 and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception.

The San Benito Consolidated Independent School District has a total of 12 active leases. The agreements are for copier machines and a postage meter and payments range from \$2,400 to \$119,359. The lease liabilities are measured at a discount rate of 0.4113% to 2.8220% which is the District's incremental borrowing rate.

As a result of the leases, the District has a recorded a right to use asset with a value of \$1,581,440 and accumulated amortization of \$1,177,275 on June 30, 2025.

Changes in the lease liability for the year ended June 30, 2025 are as follows:

Governmental Activities	Beginning Balance	Increase	Decrease	Ending Balance	Due Within One Year
Lease liabilities	\$ 757,837	\$ -	\$ (348,038)	\$ 409,799	\$ 250,615

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

Other Long-Term Liabilities (continued)

Leases (Continued)

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2025 were as follows:

Year Ending June 30,	Principal	Interest	Total
2026	\$ 250,615	\$ 7,199	\$ 257,814
2027	124,476	2,066	126,542
2028	34,708	230	34,938
Total Requirements	\$ 409,799	\$ 9,495	\$ 419,294

Subscription Based IT Arrangements (SBITA)

The District has entered into agreements to lease certain subscriptions. The subscription arrangements qualify as other than short-term leases under GASB 96 and, therefore, have been recorded at the present value of the future minimum subscription payments as of the date of their inception.

The San Benito Independent School District has a total of 19 active subscriptions. The subscriptions are for have payments that range from \$2,600 to \$1,056,928. The SBITA liabilities are measured at a discount rate of 1.894% to 3.177%, which is the District's incremental borrowing rate. As a result of the SBITAs, the District has a recorded a right to use SBITA asset with a value of \$4,478,753 and accumulated amortization of \$2,281,410 on June 30, 2025.

Changes in the SBITA liability for the year ended June 30, 2025 are as follows:

Governmental Activities	Beginning Balance	Increase	Decrease	Ending Balance	Due Within One Year
SBITA Liability	\$ 54,465	\$ 2,474,056	\$ (1,639,802)	\$ 888,719	\$ 810,849

The future minimum lease obligations and the net present value of these minimum SBITA payments as of June 30, 2025, were as follows:

Year Ending June 30,	Principal	Interest	Total
2026	\$ 810,849	\$ 25,898	\$ 836,747
2027	77,870	1,914	79,784
Total Requirements	\$ 888,719	\$ 27,812	\$ 916,531

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

Compensated absences

In addition to the long-term debt obligations in Note 3, Note 4 Defined Benefit Pension Plan, and Note 5 Defined Other Post-Employment Benefit Plans, the District has the following change in other long-term liabilities for the period ended June 30, 2025 as follows:

Governmental Activities	Beginning Balance*	Net Change	Ending Balance	Due Within One Year
Compensated absences	\$ 295,740	\$ 226,026	\$ 521,766	\$ 454,163

*Beginning balance was restated in the current fiscal year. See Note 2.

San Benito Consolidated Independent School District Public Facility Corporation

The Public Facility Corporation is a public non-profit corporation, the creation of which was sponsored by the District pursuant to the Public Facility Corporation Act, Article 717s, Vernon’s Texas Civil Statutes, as amended (the “Public Facility Corporation Act”). The Public Facility Corporation Act authorizes the creation and utilization by school districts of public facility corporations to issue bonds to provide for the acquisition, construction, rehabilitation, renovation, repair, equipping, furnishing and placing in service of public facilities of its governmental sponsor and further authorizes the governmental sponsor to incur lease purchase obligations in favor of the corporation to serve as security for the bonds issued by the Public Facility Corporation.

Lease revenue bonds in the principal amount of \$4,500,000 were issued on February 13, 2006, pursuant to a resolution by the Board of Directors of the Public Facility Corporation and a Master Trust Indenture dated as of February 1, 2007, (the “Trust Indenture”) between the Public Facility Corporation and Compass Bank, as trustee to finance, for the benefit of the District, the construction of a new multipurpose stadium.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

Revenues from Local and Intermediate Sources

During the current year, revenues from local and intermediate sources consisted of the following:

	General Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds	Internal Service Funds	Total
Property taxes	\$ 11,172,974	\$ -	\$ 4,380,361	\$ 15,553,335	\$ -	\$ 15,553,335
Food sales	326,903	-	-	326,903	-	326,903
Investment income	1,623,033	1,161,757	143,332	2,928,122	9,680	2,937,802
Penalties and interest	204,248	-	223,196	427,444	-	427,444
Co-curricular student activities	198,325	-	-	198,325	-	198,325
Insurance	39,492	-	-	39,492	9,535,682	9,575,174
Other	480,070	13,300,000	191,135	13,971,205	1,877	13,973,082
Total	\$ 14,045,045	\$ 14,461,757	\$ 4,938,024	\$ 33,444,826	\$ 9,547,239	\$ 42,992,065

During the current year, the District received a \$13.1 million settlement from a contractor's bonding company as a result of being held in default. These proceeds are recorded in other local and intermediate sources in the Capital Projects Fund.

Deferred Outflows and Inflows of Resources

Governmental funds report deferred inflows in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned.

	Statement of Net Position Governmental Activities	Balance Sheet - Governmental Funds General Fund Other Governmental Funds	
Deferred outflows of resources:			
Deferred outflows from TRS Pension	\$ 7,342,567	\$ -	\$ -
Deferred outflows from TRS OPEB	10,057,186	-	-
Deferred charge on refunding	1,451,245	-	-
Total deferred outflows of resources	\$18,850,998	\$ -	\$ -
Deferred inflows of resources:			
Deferred inflows from TRS Pension	\$ 2,789,561	\$ -	\$ -
Deferred inflows from TRS OPEB	25,365,347	-	-
Unavailable property taxes	-	1,948,837	601,120
Unavailable other	-	451,730	-
Total deferred inflows of resources	\$ 28,154,908	\$ 2,400,567	\$ 601,120

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

Unearned Revenue

Governmental funds defer revenue recognition in connection with resources that have been received, but not yet earned. As of June 30, 2025, the components of unearned revenue reported in the governmental funds were as follows:

	Amounts
Athletic fund	\$ 76,265
State and private grants	38,150
Total	\$ 114,415

Unearned revenues for state and private grants represent revenues received in excess of expenditures incurred for those programs for which the project period has not yet ended.

Interfund Receivables, Payables, and Transfers

Interfund receivable and payable balances at June 30, 2025 were:

	Due to Fund				
	General Fund	Nonmajor	Internal Service Fund	Total	
Due from Fund:					
General Fund	\$ 6,893,177	\$ 313,363	\$ 3,810,938	\$	11,017,478
Non-Major Funds	5,179,969	-	-	-	5,179,969
Internal Service Fund	5,098,307	-	-	-	5,098,307
Fiduciary Funds	7,546	-	-	-	7,546
Total	\$ 17,178,999	\$ 313,363	\$ 3,810,938	\$	21,303,300

The remaining balances resulted from a routine lag between the dates that transactions such as year-end payroll accruals and worker's compensation adjustment payments are made between the funds. All amounts are scheduled to be repaid within one year.

General Fund Federal Revenue Sources

Federally financed programs are generally accounted for in the Other Governmental Funds of the District, except for indirect costs charged to federal programs which are accounted for in the General Fund as prescribed by the TEA and certain direct revenues.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

The District recognized in the General fund such revenues for the year ended June 30, 2025, from various federal sources as follows:

Programs or Source	Assistance Listing Number	Amount
J.R.O.T.C	12.U01	\$ 82,860
SHARS/Medicaid	N/A	69,114
School Breakfast Program	10.553	2,331,513
National School Lunch Program	10.555	6,032,806
Fresh Fruits and Vegetables Program	10.582	118,238
Child and Adult Care Food Program	10.558	1,056,965
<i>Indirect Costs</i>		
Year ended June 30, 2025 Programs		
National School Lunch Program	10.555	419,890
Title I, Part A - Improving Basic Programs	84.010	120,693
Title I, Part C - Migrant	84.011	12,595
Career and Technical - Basic Grant	84.048	3,951
Title II, Part A - Teacher/Principal Training	84.367	12,137
Title III, Part A - English Language Acquisition	84.365	4,354
Twenty-First Century Community Learning Centers	84.287	58,599
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	4,938
COVID-19 ARP Homeless Grant II	84.425W	2,730
COVID-19 ARP ESSER III	84.425U	3,992
Title IV, Part A, Subpart 1	84.424	16,535
Total general fund federal revenue		\$ 10,351,910

NOTE 4: DEFINED BENEFIT PENSION PLAN

Plan Description

The District participates in a cost-sharing multiple-employer defined benefit pension that has a special funding situation. The plan is administered by the Teacher Retirement System of Texas (TRS) and is established and administered in accordance with the Texas Constitution, Article XVI, Section 67 and Texas Government Code, Title 8, Subtitle C. The pension trust fund is a qualified pension trust under Section 401(a) of the Internal Revenue Code. The Texas Legislature establishes benefits and contribution rates within the guidelines of the Texas Constitution. The pension's Board of Trustees does not have the authority to establish or amend benefit terms.

All employees of public, state-supported educational institutions in Texas who are employed for one-half or more of the standard work load and who are not exempted from membership under Texas Government Code, Title 8, Section 822.002 are covered by the system.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 4: DEFINED BENEFIT PENSION PLAN (Continued)

Pension Plan Fiduciary Net Position

Detailed information about the Teacher Retirement System's fiduciary net position is available in a separately issued Annual Comprehensive Financial Report (ACFR) that includes financial statements and required supplementary information. That report may be obtained on the internet at <https://www.trs.texas.gov/learning-resources/publications>; by writing to TRS at attention Finance Division, PO BOX 149676, Austin, TX, 78714-0185, or by calling 1-800-223-8778.

Benefits Provided

TRS provides service and disability retirement, as well as death and survivor benefits, to eligible employees (and their beneficiaries) of public and higher education in Texas. The pension formula is calculated using 2.3% (multiplier) times the average of the five highest annual creditable salaries times years of credited service to arrive at the annual standard annuity except for members who are grandfathered, the three highest annual salaries are used. The normal service retirement is at age 65 with 5 years of credited service or when the sum of the member's age and years of credited service equals 80 or more years. Early retirement is at age 55 with 5 years of service credit or earlier than 55 with 30 years of service credit. There are additional provisions for early retirement if the sum of the member's age and years of service credit total at least 80, but the member is less than age 60 or 62 depending on date of employment, or if the member was grandfathered in under a previous rule. There are no automatic post-employment benefit changes; including automatic COLAs. Ad hoc post-employment benefit changes, including ad hoc COLAs can be granted by the Texas Legislature as noted in the Plan description above. Accordingly, the 2023 Texas Legislature passed Senate Bill (SB) 10 and House Joint Resolution (HJR) 2 to provide eligible retirees with a one-time stipend and an ad hoc cost-of-living-adjustment (COLA).

One-Time Stipends

Stipends, regardless of annuity amount, were paid in September 2023 to annuitants who met the qualifying age requirement on or before August 31, 2023:

- A one-time \$7,500 stipend to eligible annuitants who are 75 years of age and older.
- A one-time \$2,400 stipend to eligible annuitants age 70 to 74.

Cost-of-Living Adjustment

A cost-of-living adjustment (COLA) was dependent on Texas voters approving a constitutional amendment (Proposition 9) to authorize the COLA. Voters approved the amendment in the November 2023 election and the following COLA was applied to eligible annuitants' payments beginning with their January 2024 payment:

- 2% COLA for eligible retirees who retired between September 1, 2013 through August 31, 2020.
- 4% COLA for eligible retirees who retired between September 1, 2001 through August 31, 2013.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 4: DEFINED BENEFIT PENSION PLAN (Continued)

Benefits Provided (continued)

- 6% COLA for eligible retirees who retired on or before August 31, 2001. Texas Government Code section 821.006 prohibits benefit improvements, if, as a result of the particular action, the time required to amortize TRS unfunded actuarial liabilities would be increased to a period that exceeds 31 years, or, if the amortization period already exceeds 31 years, the period would be increased by such action. Actuarial implications of the funding provided in this manner are determined by the System’s actuary.

Contributions

Contribution requirements are established or amended pursuant to Article 16, section 67 of the Texas Constitution which requires the Texas legislature to establish a member contribution rate of not less than 6% of the member’s annual compensation and a state contribution rate of not less than 6% and not more than 10% of the aggregate annual compensation paid to members of the system during the fiscal year.

Employee contribution rates are set in state statute, Texas Government Code 825.402. The TRS Pension Reform Bill (Senate Bill 12) of the 86th Texas Legislature amended Texas Government Code 825.402 for member contributions and increased employee and employer contribution rates for fiscal years 2019 through 2025.

Contribution Rates	2024	2025
Member	8.25%	8.25%
Non-employer contributing entity (State) (NECE)	8.25%	8.25%
Employers	8.25%	8.25%

Contributors to the plan include members, employers and the State of Texas as the only non-employer contributing entity. The State is the employer for senior colleges, medical schools and state agencies including TRS. In each respective role, the State contributes to the plan in accordance with state statutes and the General Appropriations Act (GAA). Contributions as of the pension plan measurement date were as follows:

Current fiscal year employer contributions	\$ 3,045,020
Current fiscal year member contributions	\$ 6,500,780
2024 measurement year NECE on-half contributions	\$ 4,384,972

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 4: DEFINED BENEFIT PENSION PLAN (Continued)

As the non-employer contributing entity for public education and junior colleges, the State of Texas contributes to the retirement system an amount equal to the current employer contribution rate times the aggregate annual compensation of all participating members of the pension trust fund during that fiscal year reduced by the amounts described below which are paid by the employers.

Employers (public school, junior college, other entities or the State of Texas as the employer for senior universities and medical schools) are required to pay the employer contribution rate in the following instances:

- On the portion of the member's salary that exceeds the statutory minimum for members entitled to the statutory minimum under Section 21.402 of the Texas Education Code.
- During a new member's first 90 days of employment.
- When any part or all of an employee's salary is paid by federal funding sources, a privately sponsored source, from non-educational and general, or local funds.
- When the employing district is a public school or charter school, the employer shall contribute to the retirement system an amount equal to 50% of the state contribution rate for certain instructional or administrative employees; and 100% of the state contribution rate for all other employees.

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

- All public schools, charter schools, and regional educational service centers must contribute 1.9% of the member's salary beginning in fiscal year 2024, gradually increasing to 2% in fiscal year 2025.
- When employing a retiree of the Teacher Retirement System the employer shall pay an amount equal to the member contribution and the state contribution as an employee after retirement surcharge.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 4: DEFINED BENEFIT PENSION PLAN (Continued)

Actuarial Assumptions

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

Valuation Date	August 31, 2023, rolled forward to August 31, 2024
Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	Fair Value
Single Discount Rate	7.00%
Long-term Expected Rate of Return	7.00%
Municipal Bond Rate as of August 2024	3.87% - Source for the rate is the Bond Buyers Index, which represents the estimated yield of a portfolio of 20 general obligation bonds maturing in 20 years based on a survey of municipal bond traders.
Last year ending August 31 in Projection Period (100 years)	2123
Inflation	2.30%
Salary Increases	2.95% to 8.95% including inflation
Ad hoc post-employment benefit changes	None

The actuarial methods and assumptions used in the determination of the total pension liability are the same assumption used in the actuarial valuation as of August 31, 2023. For a full description of these assumptions please see the TRS actuarial valuation report dated November 12, 2023.

Discount Rate

The single discount rate used to measure the total pension liability was 7.00%. The single discount rate was based on the expected rate of return on pension plan investments of 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from active members, employers and the non-employer contributing entity will be made at the rates set by the legislature during the 2019 session. It is assumed that future employer and state contributions will be 9.54% of payroll in fiscal year 2025 and thereafter. This includes all employer and state contributions for active and rehired retirees.

Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 4: DEFINED BENEFIT PENSION PLAN (Continued)

The long-term rate of return on pension plan investments is 7.00%. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the Systems target asset allocation as of August 31, 2024 are summarized below:

Asset Class	Target Allocation ²	Long-Term Expected Arithmetic Real Rate Returns ³	Expected Contribution To Long-Term Portfolio Returns
Global Equity			
USA	18.00%	4.40%	1.00%
Non - U. S. Developed	13.00%	4.20%	0.90%
Emerging Markets	9.00%	5.20%	0.70%
Private Equity ¹	14.00%	6.70%	1.20%
Stable Value			
Government Bonds	16.00%	1.90%	0.40%
Absolute Return	5.00%	3.00%	0.20%
Stable Value Hedge	0.00%	4.00%	0.00%
Real Return			
Real Estate	15.00%	6.60%	1.20%
Energy, Natural Resources & Infrastructure	6.00%	5.60%	0.40%
Commodities	0.00%	2.50%	0.00%
Risk Parity			
Risk Parity	8.00%	4.00%	0.40%
Leverage			
Cash	2.00%	1.00%	0.00%
Asset Allocation Leverage	-6.00%	1.30%	-0.10%
Inflation Expectation			2.40%
Volatility Drag ⁴			-0.70%
Expected Return	100%		7.90%

¹Absolute Return includes Credit Sensitive Investments.

²Target allocations are based on the FY2024 policy model.

³Capital Market Assumptions come from 2024 SAA Study CMA Survey (as of 12/31/2023).

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

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 4: DEFINED BENEFIT PENSION PLAN (Continued)

Discount Rate Sensitivity Analysis

The following schedule shows the impact of the Net Pension Liability of the plan using if the discount rate of 7.00% and what the net pension liability would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current rate.

	1% Decrease in Discount Rate (6.00%)	Discount Rate (7.00%)	1% Increase in Discount Rate (8.00%)
Proportionate share of the net pension liability	\$55,637,078	\$34,832,969	\$17,595,286

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

At June 30, 2025, the District reported a liability of \$34,832,969 for its proportionate share of the TRS's net pension liability. This liability reflects a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the collective net pension liability	\$34,832,969
State's proportionate share that is associated with the District	47,530,713
Total	\$82,363,682

The net pension liability was measured as of August 31, 2024 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The employer's proportion of the net pension liability was based on the employer's contributions to the pension plan relative to the contributions of all employers to the plan for the period September 1, 2023 thru August 31, 2024.

At August 31, 2024, the employer's proportion of the collective net pension liability was 0.0570245385%, which was a decrease of 0.0017736563% from its proportion measured as of August 31, 2023.

Changes Since the Prior Actuarial Valuation

The actuarial assumptions and methods are the same as used in the determination of the prior year's net pension liability.

The 2023 Texas Legislature passed Senate Bill 10 (SB 10), which provided a stipend payment to certain retirees and variable ad hoc cost-of-living adjustments (COLA) to certain retirees in early fiscal year 2024. Due to its timing, the legislation and payments were not reflected in the August 31, 2023 actuarial valuation. Under the roll forward method, an adjustment was made to reflect the legislation in the rolled forward liabilities for the current measurement year, August 31, 2024.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 4: DEFINED BENEFIT PENSION PLAN (Continued)

Changes Since the Prior Actuarial Valuation (continued)

SB 10 and House Joint Resolution 2 (HJR 2) of the 88th Regular Legislative Session appropriated payments of \$1.645 billion for one-time stipends and \$3.355 billion for COLAs. This appropriation is treated as a supplemental contribution and included in other additions. Since the Legislature appropriated funds for this one-time stipend and COLA, there was no impact on the Net Pension Liability of TRS.

For the year ended June 30, 2025, The District recognized pension expense of \$9,703,592 and revenue of \$5,680,715 for support provided by the State.

At June 30, 2025, the District reports its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Outflows of Resources	Inflows of Resources
Differences between expected and actual actuarial experience	\$ 1,919,946	\$ 271,959
Changes in actuarial assumptions	1,798,501	241,117
Differences between projected and actual investment earnings	211,738	-
Changes in proportion and difference between the employer's contributions and the proportionate share of contributions	797,201	2,276,485
Total as of August 31, 2024 measurement date	4,727,386	2,789,561
Contributions paid to TRS subsequent to the measurement date	2,615,181	-
Total as of fiscal year end	\$ 7,342,567	\$ 2,789,561

The \$2,615,181 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. The net amounts of the employer's balances of deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal year ended June 30,	Pension Expense Amount
2026	\$ (291,619)
2027	3,484,719
2028	(1,243)
2029	(1,265,623)
2030	11,590
Thereafter	1
Total	\$ 1,937,825

Changes in the net pension liability for the year ended June 30, 2025 are as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Net Pension Liability	\$ 40,388,686	\$ -	\$ 5,555,717	\$ 34,832,969

The net pension liability will be liquidated in future periods by the General Fund.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 5: DEFINED OTHER POST-EMPLOYMENT BENEFIT PLANS

Plan Description. The District participates in the Texas Public School Retired Employees Group Insurance Program (TRS-Care). It is a multiple-employer, cost-sharing defined Other Post-Employment Benefit (OPEB) plan that has a special funding situation.

The TRS Board of Trustees administers the TRS-Care program and the related fund in accordance with Texas Insurance Code, Chapter 1575. The Board of Trustees is granted the authority to establish basic and optional group insurance coverage for participants as well as to amend benefit terms as needed under Chapter 1575.052. The Board may adopt rules, plans, procedures, and orders reasonable necessary to administer the program, including maintaining benefit and financing standards.

OPEB Plan Fiduciary Net Position. Detail information about TRS-Care’s fiduciary net position is available in the separately issued TRS Annual Comprehensive Financial Report (ACFR) that includes financial statements and required supplementary information. That report may be obtained on the Internet at <https://www.trs.texas.gov/learning-resources/publications>; by writing to TRS at P.O. Box 149676, Austin, TX, 78714-0185; or by calling (800) 223-8778.

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

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

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

	TRS-Care Monthly Premium Rates	
	Medicare	Non-Medicare
Retiree or surviving spouse	\$ 135	\$ 200
Retiree and spouse	\$ 529	\$ 689
Retiree or surviving spouse and children	\$ 468	\$ 408
Retiree and family	\$ 1,020	\$ 999

Contributions. Contribution rates for the TRS-Care plan are established in state statute by the Texas Legislature, and there is no continuing obligation to provide benefits beyond each fiscal year. The TRS-Care plan is currently funded on a pay-as-you-go basis and is subject to change based on available funding. Funding for TRS-Care is provided by retiree premium contributions and contributions from the state, active employees, and school districts based upon public school district payroll. The TRS Board of Trustees does not have the authority to set or amend contribution rates.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 5: DEFINED OTHER POST-EMPLOYMENT BENEFIT PLANS (Continued)

Texas Insurance Code, Section 1575.202 establishes the state’s contribution rate which is 1.25% of the employee’s salary. Section 1575.203 establishes the active employee’s rate which is 0.65% of pay. Section 1575.204 establishes an employer contribution rate of not less than 0.25% or not more than 0.75% of the salary of each active employee of the public. The actual employer contribution rate is prescribed by the Legislature in the General Appropriations Act, which is 0.75% of each active employee’s pay for fiscal year 2024.

The following table shows contributions to the TRS-Care plan by type of contributor.

	Contribution Rates	
	2024	2025
Member	0.65%	0.65%
Non-Employer Contributing Entity (State)	1.25%	1.25%
Employers	0.75%	0.75%
Federal/Private Funding Remitted by Employers	1.25%	1.25%
Current fiscal year employer contributions		\$ 713,027
Current fiscal year member contributions		\$ 512,187
2024 measurement year NECE on-behalf contributions		\$ 916,340

In addition to the employer contributions listed above, there is an additional surcharge all TRS employers are subject to (regardless of whether or not they participate in the TRS Care OPEB program). When employers hire a TRS retiree, they are required to pay to TRS-Care, a monthly surcharge of \$535 per retiree.

Actuarial Assumptions. The actuarial valuation performed as of August 31, 2023. Updated procedures were used to roll forward the Total OPEB Liability to August 31, 2024. The actuarial valuation was determined using the following actuarial assumptions.

The actuarial valuation of the OPEB plan offered through TRS-Care is similar to the actuarial valuation performed for the pension plan, except that the OPEB valuation is more complex. The demographic assumptions were updated based on the experience study performed for TRS for the period ending August 31, 2021. The following assumptions and other inputs used for members of TRS-Care are based on an established pattern of practice and are identical to the assumptions used in the August 31, 2023 TRS pension actuarial valuation that was rolled forward to August 31, 2024:

- | | |
|----------------------|---------------------|
| Rates of Mortality | Rates of Disability |
| Rates of Retirement | General Inflation |
| Rates of Termination | Wage Inflation |

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 5: DEFINED OTHER POST-EMPLOYMENT BENEFIT PLANS (Continued)

Actuarial Assumptions (continued)

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

Additional Actuarial Methods and Assumptions:

Valuation Date	August 31, 2023 rolled forward to August 31, 2024
Actuarial Cost Method	Individual Entry Age Normal
Inflation	2.30%
Discount Rate	3.87% as of August 31, 2024
Aging Factors	Based on the Society of Actuaries' 2013 Study "Health Care Costs – From Birth to Death".
Expenses	Third-party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claims costs.
Salary Increases	2.95%-8.95%, including inflation
Ad-hoc Post Employment Benefit Changes	None

Discount Rate. A single discount rate of 3.87% was used to measure the total OPEB liability. This was a decrease of 0.26% in the discount rate since the previous year. *The Discount Rate can be found in the 2024 TRS ACFR on page 79.* Because the investments are held in cash and there is no intentional objective to advance fund the benefits, the Single Discount Rate is equal to the prevailing municipal bond rate.

The source of the municipal bond rate is the Bond Buyer's "20-Bond GO Index" as of August 31, 2024 using the Fixed Income Municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds.

Discount Rate Sensitivity Analysis. The following schedule shows the impact of the Net OPEB Liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (3.87%) in measuring the Net OPEB Liability.

	1% Decrease in Discount Rate (2.87%)	Discount Rate (3.87%)	1% Increase in Discount Rate (4.87%)
District's proportionate share of the net OPEB liability	\$29,031,698	\$24,436,495	\$20,723,502

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 5: DEFINED OTHER POST-EMPLOYMENT BENEFIT PLANS (Continued)

Healthcare Cost Trend Rates Sensitivity Analysis – The following presents the net OPEB liability of the plan using the assumed healthcare cost trend rate, as well as what the net OPEB liability would be if it were calculated using a trend rate that is one-percentage point lower or one-percentage point higher than the healthcare cost trend rate.

	1% Decrease in Healthcare Trend Rate	Current Healthcare Cost Trend Rate	1% Increase in Healthcare Trend Rate
District's proportionate share of net OPEB liability	\$19,899,897	\$24,436,495	\$30,348,134

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

At June 30, 2024, the District reported a liability of \$24,436,495 for its proportionate share of the TRS's Net OPEB Liability. This liability reflects a reduction for State OPEB support provided to the District. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the collective net OPEB liability	\$ 24,436,495
State's proportionate share that is associated with the District	<u>30,618,597</u>
Total	<u><u>\$ 55,055,092</u></u>

The net OPEB liability was measured as of August 31, 2024 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The employer's proportion of the net OPEB liability was based on the employer's contributions to the OPEB plan relative to the contributions of all employers to the plan for the period September 1, 2023 through August 31, 2024.

At August 31, 2024 the employer's proportion of the collective Net OPEB Liability was 0.0805115694%, which was a decrease of 0.0041963722% from its proportion measured as of August 31, 2023.

Changes Since the Prior Actuarial Valuation – The following were changes to the actuarial assumptions or other inputs that affected measurement of the Total OPEB liability (TOL) since the prior measurement period.

- The single discount rate changed from 4.13% as of August 31, 2023 to 3.87% as of August 31, 2024, accompanied by revised demographic and economic assumptions based on the TRS experience study.
- The tables used to model the impact of aging on the underlying claims were revised.

Changes of Benefit Terms Since the Prior Measurement Date – There were no changes in benefit terms since the prior measurement date.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 5: DEFINED OTHER POST-EMPLOYMENT BENEFIT PLANS (Continued)

For the year ended June 30, 2024, the District recognized OPEB expense/(benefit) of (\$7,361,932) and revenue of (\$3,979,852) for support provided by the State.

At June 30, 2025, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to other post-employment benefits from the following sources:

	Outflows of Resources	Inflows of Resources
Differences between expected and actual economic experience	\$ 4,683,656	\$ 12,195,136
Changes in actuarial assumptions	3,127,583	7,973,346
Difference between projected and actual investment earnings	-	68,430
Changes in proportion and difference between the employer's contributions and the proportionate share of contributions	1,639,890	5,128,435
Total as of August 31, 2022 measurement date	9,451,129	25,365,347
Contributions paid to TRS subsequent to the measurement date	606,057	-
Total	\$ 10,057,186	\$ 25,365,347

Contributions of \$606,057 paid to TRS subsequent to the measurement date are classified as deferred outflows of resources and will reduce OPEB liability in the next fiscal year. The net amounts of the employer's balances of deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years Ended June 30:	OPEB Expense/(Benefit) Amount
2026	\$ (3,901,727)
2027	(2,794,970)
2028	(3,393,984)
2029	(2,894,304)
2030	(1,632,320)
Thereafter	(1,296,913)
Total OPEB Expense (Benefit)	\$ (15,914,218)

Changes in the net OPEB liability for the year ended June 30, 2025 are as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Net OPEB Liability	\$ 18,752,903	\$ 5,683,592	\$ -	\$ 24,436,495

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 5: DEFINED OTHER POST-EMPLOYMENT BENEFIT PLANS (Continued)

The Medicare Prescription Drug, Improvement and Modernization Act of 2003 established prescription drug coverage for Medicare beneficiaries known as Medicare Part D. Under Medicare Part D, TRS-Care received retiree drug subsidy payments from the federal government to offset certain prescription drug expenditures for eligible TRS-Care participants. For the years ended June 30, 2024, 2023 and 2022 the subsidy payments received by TRS-Care on behalf of the District are as follows:

Fiscal Year	Medicare Part D
2025	\$ 558,559
2024	\$ 409,588
2023	\$ 408,484

Contributions made by the State on behalf of the District have been recorded in the government-wide financial statements and in the fund financial statements of the General Fund as both state revenues and payroll expenditures.

NOTE 6: RISK MANAGEMENT

Property Insurance

The District is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During fiscal year 2025, the District purchased commercial insurance to cover general liabilities. There were no significant reductions in coverage in the past fiscal year and there were no settlements exceeding insurance for each of the past three fiscal years.

Self-funded Health Insurance

State law allows school districts to retain risk through its own risk management program, sure though a commercial carrier, or insure through a public entity risk pool. The District is self-insured for employee medical benefits. The District contracts with a third-party to provide administrative claims processing services for employee medical benefits for the District.

The group health insurance program is reported in the Insurance fund, an internal service fund. Interfund premiums are paid into the internal service and are based primarily on claims experience and are reported as quasi-external transactions.

Accruals for claims are adjusted on a regular basis based on the latest information available on each case. Claims incurred but not reported have been considered in determining the accrual for claims, and the District's management believes adequate accruals have been provided as June 30, 2025.

The District maintains a \$150,000 stop-loss policy for the health self-funded insurance program.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 6: RISK MANAGEMENT (Continued)

Claims Liabilities

Accruals for claims are adjusted on a regular basis based on the latest information available on each case. A liability for claims is reported if it is probable that a liability has occurred and the amount is estimable. As of June 30, 2025, the District reported a liability of \$555,233 in the self-insurance fund as incurred but not reported claims (IBNR).

Changes in the estimated accrued claims payable in fiscal years 2025 were as follows:

IBNR	2025
Balance, beginning of year	\$ 612,831
Claims incurred	12,113,851
Claims payments	(12,173,449)
Balance, end of year	\$ 553,233

NOTE 7: COMMITMENTS AND CONTINGENCIES

During the ordinary course of its operation, the District is party to various claims and legal actions and is currently party to a TEA complaint filed against the District. While the ultimate effect of such litigation, claims, and complaint cannot be ascertained at this time, in the opinion of counsel for the District, the liabilities which may arise from such actions would not result in losses which would exceed the liability insurance limits in effect at the time the claim arose or otherwise materially affect the financial condition of the District or results of activities. Accordingly, no provision for losses has been recorded in the accompanying financial statements for such contingencies.

The District participates in numerous state and federal grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, if any, refunds of any money received may be required and the collectability of any related receivable at June 30, 2025 may be impaired. In the opinion of the District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying combined financial statements for such contingencies.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 8: COMPLIANCE AND ACCOUNTABILITY

a. Finance-Related Legal and Contractual Provision

In accordance with GASB Cod. Sec. 2300.106.h, Notes to Financial Statements - violations of finance related legal and contractual provisions, if any, are reported below, along with actions taken to address such violations:

<u>Violations</u>	<u>Action Taken</u>
None noted	None necessary

b. Deficit Fund Balance or Fund Net Position of Individual Funds

The District reported a deficit fund balance of \$(269,746) in the Lease Escrow LED fund in the current year. The District also has a negative total net position of \$(2,437,639) and negative unrestricted net position of \$(37,761,178) in Governmental Activities. The result of this negative balance is due to the effect of the District's proportionate share of the pension and OPEB liabilities required by GASB Codification Section P20 and GASB Codification P50.

NOTE 9: FUND BALANCES AND NET POSITION

Assigned – the School Board has authorized the superintendent by board resolution to assign funds for specifically identified purposes.

Unassigned – the unassigned fund balance has no constraints.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 9: FUND BALANCES AND NET POSITION (Continued)

	General Funds	Capital Projects Funds	Other Governmental Funds <u>Other Funds</u>	Total Governmental Funds
Fund Balance				
Nonspendable fund balance:				
Inventories	\$ 757,912	\$ -	\$ -	\$ 757,912
Prepaid items	1,680,339	-	-	1,680,339
Restricted fund balance:				
Federal or State funds grant restriction	7,011,357	-	1,926,723	8,938,080
Capital acquisition and contractual	-	29,380,913	-	29,380,913
Retirement of long-term debt	-	-	1,350,918	1,350,918
Other Committed Fund Balance:			201,298	201,298
Unassigned fund balance	29,864,637	-	(269,542)	29,595,095
Total fund balances	\$ 39,314,245	\$ 29,380,913	\$ 3,209,397	\$ 71,904,555

	Governmental Activities
Net Position	
Net investment in capital assets:	
Capital assets, net of accumulated depreciation	\$ 71,572,265
Right-to-use assets, net of accumulated amortization	404,165
Right-to-use SBITA assets, net of accumulated amortization	2,197,343
Less related liabilities	(75,478,619)
Plus unexpended bond proceeds	30,108,321
Less unamortized charges	(4,374,168)
Plus gain/loss on refunding	1,451,245
Less construction retainages and accounts payable for construction costs	(900,508)
Total net investment in capital assets	24,980,044
Restricted net position consists of the following:	
Federal and state programs	8,953,045
Debt Service	1,390,450
Total restricted net position	10,343,495
Unrestricted (deficit) net position	(37,761,178)
Total net position (deficit)	\$ (2,437,639)

NOTE 10: SUBSEQUENT EVENTS

Management evaluated all events or transactions that occurred after June 30, 2025 through February 11, 2026, the date the current year's financial statements were available to be issued. There were no subsequent events that require full disclosure.

DRAFT

(This page intentionally left blank.)

REQUIRED SUPPLEMENTARY INFORMATION

DRAFT



SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2025

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 14,787,366	\$ 14,824,398	\$ 14,045,045	\$ (779,353)
5800 State Program Revenues	85,071,457	86,932,649	88,338,508	1,405,859
5900 Federal Program Revenues	10,925,000	11,312,304	10,351,910	(960,394)
5020 Total Revenues	110,783,823	113,069,351	112,735,463	(333,888)
EXPENDITURES:				
Current:				
0011 Instruction	60,983,006	62,373,568	62,910,615	(537,047)
0012 Instructional Resources and Media Services	1,847,291	1,855,369	1,792,560	62,809
0013 Curriculum and Instructional Staff Development	281,005	460,322	331,350	128,972
0021 Instructional Leadership	2,026,196	1,989,210	1,855,663	133,547
0023 School Leadership	5,624,034	5,689,985	5,341,753	348,232
0031 Guidance, Counseling, and Evaluation Services	3,362,371	3,366,670	3,121,168	245,502
0032 Social Work Services	447,432	452,021	450,602	1,419
0033 Health Services	1,031,971	1,390,817	1,249,039	141,778
0034 Student (Pupil) Transportation	4,613,598	4,639,791	3,732,936	906,855
0035 Food Services	11,947,509	12,452,148	9,895,167	2,556,981
0036 Extracurricular Activities	3,346,180	3,614,909	3,501,617	113,292
0041 General Administration	5,052,540	5,109,312	4,418,535	690,777
0051 Facilities Maintenance and Operations	14,528,744	15,059,797	14,346,375	713,422
0052 Security and Monitoring Services	2,993,540	3,026,229	2,754,586	271,643
0053 Data Processing Services	1,901,798	2,643,544	2,282,374	361,170
0061 Community Services	156,984	163,764	142,529	21,235
Debt Service:				
0071 Principal on Long-Term Liabilities	708,100	701,050	2,317,840	(1,616,790)
0072 Interest on Long-Term Liabilities	-	4,050	31,885	(27,835)
0073 Bond Issuance Cost and Fees	-	3,000	3,250	(250)
Capital Outlay:				
0081 Facilities Acquisition and Construction	2,382,010	2,559,153	2,496,586	62,567
Intergovernmental:				
0095 Payments to Juvenile Justice Alternative Ed. Prg.	70,000	70,000	6,100	63,900
0099 Other Intergovernmental Charges	224,818	224,818	235,895	(11,077)
6030 Total Expenditures	123,529,127	127,849,527	123,218,425	4,631,102
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,745,304)	(14,780,176)	(10,482,962)	4,297,214
OTHER FINANCING SOURCES (USES):				
7913 SBITA Issuances	-	-	2,474,056	2,474,056
7915 Transfers In	1,175,073	1,345,134	1,294,439	(50,695)
8911 Transfers Out (Use)	1,444,822	(1,614,883)	(3,794,439)	(2,179,556)
7080 Total Other Financing Sources (Uses)	2,619,895	(269,749)	(25,944)	243,805
1200 Net Change in Fund Balances	(10,125,409)	(15,049,925)	(10,508,906)	4,541,019
0100 Fund Balance - July 1 (Beginning)	-	49,823,151	49,823,151	-
3000 Fund Balance - June 30 (Ending)	\$ (10,125,409)	\$ 34,773,226	\$ 39,314,245	\$ 4,541,019

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE YEAR ENDED JUNE 30, 2025

	Measurement Year Ended August 31,				
	2024	2023	2022	2021	2020
District's Proportion of the Net Pension Liability (Asset)	0.0570245385%	0.0587981948%	0.0626525272%	0.0624757818%	0.0580452289%
District's Proportionate Share of Net Pension Liability (Asset)	\$ 34,832,969	\$ 40,388,686	\$37,195,194	\$15,910,371	\$31,087,840
States Proportionate Share of the Net Pension Liability (Asset) associated with the District	47,530,713	56,529,322	49,157,590	23,317,802	55,610,695
Total	<u>\$ 82,363,682</u>	<u>\$ 96,918,008</u>	<u>\$86,352,784</u>	<u>\$39,228,173</u>	<u>\$86,698,535</u>
District's Covered Payroll	\$ 78,308,303	\$ 76,796,750	\$74,654,357	\$74,719,821	\$77,854,728
District's Proportionate Share of the Net Pension Liability (Asset) as a % of its Covered Payroll	44.48%	52.59%	49.82%	21.29%	39.93%
Plan Fiduciary Net Position as a % of the Total Pension Liability	77.51%	73.15%	75.62%	88.79%	75.54%

DRAFT

Measurement Year Ended August 31,				
2019	2018	2017	2016	2015
0.0619334959%	0.0632429207%	0.0581885776%	0.0620835323%	0.0661713000%
\$32,194,967	\$34,810,438	\$18,605,572	\$23,460,444	\$23,390,674
54,454,524	58,932,306	33,297,070	40,646,492	40,451,517
<u>\$86,649,491</u>	<u>\$93,742,744</u>	<u>\$51,902,642</u>	<u>\$64,106,936</u>	<u>\$63,842,191</u>
\$72,750,475	\$71,621,497	\$65,350,896	\$65,561,152	\$63,842,191
44.25%	48.60%	28.47%	35.78%	36.64%
75.24%	73.74%	82.17%	78.00%	78.43%

DRAFT

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS FOR PENSIONS
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE YEAR ENDED JUNE 30, 2025

	Fiscal Year Ended June 30,				
	2025	2024	2023	2022	2021
Contractually Required Contribution	\$ 3,045,020	\$ 3,175,604	\$ 2,925,278	\$ 3,077,296	\$ 2,653,654
Contribution in Relation to the Contractually Required Contribution	<u>(3,045,020)</u>	<u>(3,175,604)</u>	<u>(2,925,278)</u>	<u>(3,077,296)</u>	<u>(2,653,654)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered Payroll	\$ 77,230,897	\$ 78,878,232	\$ 75,705,938	\$ 74,972,813	\$ 74,752,341
Contributions as a percentage of Covered Payroll	3.94%	4.03%	3.86%	4.10%	3.55%

DRAFT

Fiscal Year Ended June 30,				
2020	2019	2018	2017	2016
\$ 2,440,660	\$ 2,030,916	\$ 1,806,459	\$ 1,906,921	\$ 1,972,566
<u>(2,440,660)</u>	<u>(2,030,916)</u>	<u>(1,806,459)</u>	<u>(1,906,921)</u>	<u>(1,972,566)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 75,756,801	\$ 72,244,229	\$ 60,716,349	\$ 65,350,896	\$ 65,561,152
3.22%	2.81%	2.98%	2.92%	3.01%

DRAFT

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE YEAR ENDED JUNE 30, 2025

	Measurement Year Ended June 30,				
	2024	2023	2022	2021	2020
District's Proportion of the Net OPEB Liability (Asset)	0.0805115694%	0.0847079416%	0.0857992173%	0.0892908077%	0.0861227403%
District's Proportionate Share of the Net OPEB Liability (Asset)	\$ 24,436,495	\$ 18,752,903	\$ 20,543,769	\$ 34,443,455	\$ 32,739,143
State's Proportionate Share of the Net OPEB Liability (Asset) associated with the District	30,618,597	22,628,259	25,060,171	46,146,553	43,993,560
Total	<u>\$ 55,055,092</u>	<u>\$ 41,381,162</u>	<u>\$ 45,603,940</u>	<u>\$ 80,590,008</u>	<u>\$ 76,732,703</u>
District's Covered Payroll	\$ 78,308,303	\$ 76,796,750	\$ 74,654,357	\$ 74,719,821	\$ 77,854,728
District's Proportionate Share of the Net OPEB Liability (Asset) as a percentage of its Covered Payroll	31.21%	24.42%	27.52%	46.10%	42.05%
Plan Fiduciary Net Position as a percentage of the Total OPEB Liability	13.70%	14.94%	11.52%	6.18%	4.99%

Note: Only eight years of data is presented in accordance with GASB #75, paragraph 245. "The information for all fiscal years for the 10-year schedules that are required to be presented as required supplementary information may not be available initially. In these cases, during the transition period, that information should be presented for as many years as are available. The schedules should not include information that is not measured in accordance with the requirements of this Statement."

DRAFT

<u>2019</u>	<u>2018</u>	<u>2017</u>
0.0907851129%	0.0910046485%	0.0871077182%
\$ 42,933,392	\$ 45,439,454	\$ 37,879,879
<u>57,048,875</u>	<u>59,031,615</u>	<u>47,425,809</u>
<u>\$ 99,982,267</u>	<u>\$ 104,471,069</u>	<u>\$ 85,305,688</u>
\$ 72,750,475	\$ 71,621,497	\$ 234,411,778
59.01%	63.44%	16.16%
2.66%	1.57%	0.91%

DRAFT

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF THE DISTRICT'S OPEB CONTRIBUTIONS
 TEACHER RETIREMENT SYSTEM OF TEXAS
 FOR THE YEAR ENDED JUNE 30, 2025

	Fiscal Year Ended June 30,				
	2025	2024	2023	2022	2021
Contractually Required Contribution	\$ 713,027	\$ 732,940	\$ 710,943	\$ 744,295	\$ 694,617
Contribution in Relation to the Contractually Required Contribution	<u>(713,027)</u>	<u>(732,940)</u>	<u>(710,943)</u>	<u>(744,295)</u>	<u>(694,617)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered Payroll	\$ 77,230,897	\$ 78,878,232	\$ 75,705,938	\$ 74,972,813	\$ 74,752,341
Contributions as a percentage of Covered Payroll	0.92%	0.93%	0.94%	0.99%	0.93%

Note: Only eight years of data is presented in accordance with GASB #75, paragraph 245. "The information for all fiscal years for the 10-year schedules that are required to be presented as required supplementary information may not be available initially. In these cases, during the transition period, that information should be presented for as many years as are available. The schedules should not include information that is not measured in accordance with the requirements of this Statement."

DRAFT

2020	2019	2018
\$ 611,334	\$ 657,926	\$ 400,930
(611,334)	(657,926)	(400,930)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 75,756,801	\$ 72,244,229	\$ 60,716,346
0.81%	0.91%	0.66%

DRAFT

Stewardship, compliance, and accountability

Budgetary information

The Board adopts an “appropriated budget” on a basis consistent with GAAP for the general fund, debt service fund and National Breakfast and Lunch Program. At a minimum, the District is required to present the original and the final amended budgets for revenues and expenditures compared to actual revenues and expenditures for these three funds.

The following procedures are followed in establishing the budgetary data reflected in the general purpose financial statements:

- Prior to June 20 for a fiscal year start date of July 1, the District prepares a budget based on the modified zero-based budgeting concept for the next succeeding fiscal year. The operating budget includes proposed expenditures and the means of financing them.
- After one or more budget workshops with the Board, a meeting is called for the purpose of adopting the proposed budget. At least ten days, but not more than 30 days, public notice of the meeting is required.
- Prior to June 30th for a fiscal year start date of July 1, the Board legally adopts the budget for the general fund, debt service fund and food service fund.
- After the budget for the above listed funds is approved, any amendment that causes an increase or decrease in a fund or functional spending category or total revenue or other resources object category requires Board approval prior to the fact. These amendments are presented to the Board at its regular monthly meeting and are reflected in the official minutes. Because the District has a policy of careful budgetary control, several budgetary amendments were necessary throughout the year.
- Expenditure budgets are controlled at the expenditure functional level by the appropriate budget manager (principal, department director or divisional administrator). Budget managers may authorize transfers within functional and organizational categories that do not affect the total functional appropriation. All budget appropriations lapse at year-end.

Encumbrance accounting, under which purchase orders, contracts and other commitments are recorded in order to reserve that portion of the applicable appropriation, is used in all governmental funds. Encumbrances outstanding at year-end are commitments that do not constitute expenditures or liabilities. Since appropriations lapse at the end of each year, outstanding encumbrances are appropriately provided for in the subsequent fiscal year’s budget to provide for the liquidation of the prior commitments or canceled.

Stewardship, compliance, and accountability (Continued)

Budgetary information (Continued)

Over the course of the year, the District revised the budget numerous times. At the end of the fiscal year, actual expenditures were \$4,640,105 below final budget amounts, although there were expenditures in several functional categories that exceeded budgeted appropriations. The table below summarizes the functions where actual expenditures exceeded budgeted appropriations.

Function	Expenditures	Final Budgeted Amounts	Actual Amounts	Variance With Final Budget
11	Instruction	\$ 62,373,568	\$ 62,910,615	\$ (537,047)
71	Principal on Long-Term Liabilites	701,050	2,317,840	(1,616,790)
72	Interest on Long-Term Liabilites	4,050	31,885	(27,835)
73	Bond Issuance Cost and Fees	3,000	3,250	(250)
99	Other Intergovernmental Charges	224,818	235,895	(11,077)
		<u>\$ 63,306,486</u>	<u>\$ 65,499,485</u>	<u>\$ (2,192,999)</u>

TRS Pension

Changes of Benefit Terms.

The actuarial assumptions and methods are the same as used in the determination of the prior year's net pension liability.

Changes Since the Prior Actuarial Valuation

There were no changes to the actuarial assumptions or other inputs that affected measurement of the total pension liability during the measurement period.

TRS OPEB Plan

Changes of Benefit Terms.

There were no changes in benefit terms that affected measurement of the Total OPEB liability during the measurement period.

Changes in Assumptions

The following were changes to the actuarial assumptions or other inputs that affected measurement of the total OPEB liability (TOL) since the prior measurement period:

- The discount rate changed from 3.87% as of August 31, 2023 to 4.13% as of August 31, 2024, accompanied by revised demographic and economic assumptions based on the TRS experience study.
- The tables used to model the impact of aging on the underlying claims were revised.

DRAFT



OTHER SUPPLEMENTARY INFORMATION

DRAFT



SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for resources restricted for specific purposes by a grantor or for purposes committed by the Board of Trustees. Federal financial assistance often is accounted for in a Special Revenue Fund. In most Special Revenue funds, unused balances are recorded as unearned revenue and carried forward to the succeeding fiscal year, provided the amount carried forward is within the limits established by the grantor. In some cases, the unused balances are returned to the grantor at the close of specified project periods. The District budgets for Special Revenue Funds as grants are awarded by the various grantors. The District uses project accounting for them in order to maintain integrity for the various sources of funds. These funds utilize the modified accrual basis of accounting and budgeting. Included in the District's Special Revenue Funds are:

206 ESEA, Title X, Part C, Education for Homeless Children and Youth - is to be used to account, on a project basis, for funds granted for a variety of staff development and supplemental services, including in service training, counseling, psychological services and tutoring.

211 ESEA, Title I, Part A, Improving Basic Programs – This fund classification is to be used to account, on a project basis, for funds allocated to local educational agencies to enable schools to provide opportunities for children served to acquire the knowledge and skills contained in the challenging State content standards and to meet the challenging State performance standards developed for all children.

212 ESEA, Title I, Part C, Migrant - This fund classification is to be used to account, on a project basis, for funds granted for programs benefiting children of migrant agriculture or agriculture related workers and children of migrant fishermen.

224 IDEA - Part B, Formula - This fund classification is to be used to account, on a project basis, for funds granted to operate educational programs for children with disabilities. This fund classification includes capacity building and improvement (sliver) subgrants.

225 IDEA - Part B, Preschool - This fund classification is to be used to account, on a project basis, for funds granted for preschool children with disabilities.

244 Carl D. Perkins – Basic Formula Grant - This fund classification is to be used to account, on a project basis, for funds granted to provide Career and Technical education to develop new and/or improve Career and Technical education programs for paid and unpaid employment. Full participation in the basic grant is from individuals who are members of special populations, at 1) a limited number of campuses (sites) or 2) a limited number of program areas.

255 ESEA, Title II, Part A, Teacher and Principal Training and Recruiting- This fund classification is to be used to provide financial assistance to LEAs to (1) Increase student academic achievement through improving teacher and principal quality and increasing the number of highly qualified teachers in classrooms and highly qualified principals and assistant principals in schools, and (2) hold local education agencies and schools accountable for improving student academic achievement.

263 Title III, Part A, English Language Acquisition and Language Enhancement LEP - This fund classification is to be used to account, on a project basis, for funds granted to improve the education of limited English proficient children, by assisting the children to learn English and meet challenging State academic content and student academic achievement standards.

DRAFT

(This page intentionally left blank.)

265 Title IV, Part B - 21st Century Community Learning Centers - is to be used to account, on a project basis, for funds granted to provide opportunities for communities to establish or expand activities in community learning centers that provide opportunities for academic enrichment and additional services to students and literary and related educational development for families of students (P. L. 107-110, Title IV, Part B) (84.287) (U.S. Department of Education).

274 GEAR UP (Effective fiscal year 2008/09) - This fund classification is to be used to account, on a project basis, for funds granted to provide services and support to low-income minority school districts to ensure that students are academically prepared for higher education, graduate from high school, and have access to higher education opportunities.

278 American Rescue Plan Elementary and Secondary School Emergency Relief (ESSER) Fund – Homeless Children and Youth (ARP-HCY) - is used to account for federal stimulus ESSER funds granted to LEAs through the American Rescue Plan Act to identify homeless children and youth, to provide homeless children and youth with wrap around services to address the challenges of COVID-19, and to enable homeless children and youth to attend school and fully participate in school activities.

280 American Rescue Plan (ARP) Act-Homeless II-Education for Homeless Children and Youth Program – This fund classification is to be used to account, on a project basis, for funds granted to provide services and support to homeless children and youth in light of the challenges of COVID-19, to enable them to attend school and participate fully in school activities.

282 ESSER III ARP ACT- This fund classification is to be used to account, on a project basis, for funds granted to LEAs through the American Rescue Plan Act to address learning loss and the disproportionate impact of the coronavirus on certain student subgroups, identify and provide homeless children and youth with services in light of challenges of the coronavirus, and enable homeless children and youth to attend school and participate fully in school activities.

289 Federally Funded Special Revenue Funds – This fund classification is to be used to account, on a project basis, for federally funded special revenue funds that have not been specified above.

331 SSA – Career & Technical Basic Grant- This fund classification is to be used to account , on a project basis, for funds granted to provide career and technical education (CTE) to develop new or improved CTE programs for paid and unpaid employment. Full participation in the basic grant is for individuals who are members of special populations: at a limited number of campuses (sites) or in a limited number of program areas

352 SSA – 21st Century Communication Learning- This fund classification is to be used to account , on a project basis, for funds granted to a community learner center to provide academic enrichment and other services to students and literacy related educational development for their families.

397 Advanced Placement Incentive Fund – is used to account, on a project basis, for state funds provided to encourage increased participation and improved student performance in Advanced Placement and International Baccalaureate programs (Texas Education Agency).

408 ESC Technology- This fund classification is to be used to account , on a project basis, for funds awarded to school districts to support school district efforts in the are of technology.

DRAFT

(This page intentionally left blank.)

410 State Textbook Fund – This fund classification is to be used to account, on a project basis, for funds awarded to school districts under the textbook allotment.

427 Special Education Fiscal Support - This fund classification is to be used to account , on a project basis, for funds awarded to school districts that are not listed elsewhere. Fund is converted to code 429 for TSDS PEIMS reporting.

429 State Special Revenue Fund - are State funded special revenue funds not listed above are to be accounted for in this fund.

461 Campus Activity Funds – This fund classification is to be used to account for transactions related to a principal’s activity fund if the monies generated are not subject to recall by the school district’s board of trustees into the General Fund.

498 Other Special Revenue Fund - This fund classification is to be used to account for locally funded special revenue funds not defined elsewhere.

499 Locally Funded Special Revenue Funds – Locally funded special revenue funds not listed above are to be accounted for in this fund (effective September 1, 2001, this fund classification is also to be used for transactions that were accounted for as expendable trust funds prior to implementation of GASB Statement 34 reporting standards).

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods or services provided by one organizational unit of the District to other organizational units of the District on a cost reimbursement basis. Internal service funds, also, are used to account for the operations of self funded health and worker’s compensation and self-administered unemployment claims. Internal

Service Funds maintained by the District are the following:

753, Health Insurance Fund – To account for health benefits provided to employees and their dependents under a self-funded insurance plan.

DEBT SERVICE FUNDS

Debt service funds are governmental funds, with budgetary control, that must be used to account for general long-term debt principal and interest for debt issues and other long-term debts for which a tax has been dedicated. A separate bank account must be kept for this fund. Principal and interest payments for operating indebtedness including warrants, notes, and short-term lease-purchase agreements, are to be made from the fund for which the debt was incurred. This fund utilizes the modified accrual basis of accounting.

598 Lease Escrow LED - This fund is used to account for lease held at Frost Bank principal and interest.

599 I & S Fund – This fund is used to account for general long-term debt principal and interest for debt issues and other long-term debts for which a tax has been dedicated.

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2025

Data Control Codes	206 ESSA, IX, A Homeless Children Ed.	211 ESEA I, A Improving Basic Program	212 ESEA Title I Part C Migrant
ASSETS			
1110 Cash and Cash Equivalents	\$ -	\$ -	\$ -
1220 Property Taxes - Delinquent	-	-	-
1230 Allowance for Uncollectible Taxes	-	-	-
1240 Due from Other Governments	5,381	1,568,497	190,613
1260 Due from Other Funds	-	-	-
1290 Other Receivables	-	-	-
1410 Prepayments	-	-	-
1000 Total Assets	<u>\$ 5,381</u>	<u>\$ 1,568,497</u>	<u>\$ 190,613</u>
LIABILITIES			
2150 Payroll Deductions and Withholdings Payable	\$ 374	\$ 51,368	\$ 6,436
2160 Accrued Wages Payable	-	396,839	66,658
2170 Due to Other Funds	5,007	1,120,290	117,519
2180 Due to Other Governments	-	-	-
2300 Unearned Revenue	-	-	-
2000 Total Liabilities	<u>5,381</u>	<u>1,568,497</u>	<u>190,613</u>
DEFERRED INFLOWS OF RESOURCES			
2601 Unavailable Revenue - Property Taxes	-	-	-
2600 Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Restricted Fund Balance:			
3450 Federal or State Funds Grant Restriction	-	-	-
3480 Retirement of Long-Term Debt	-	-	-
Committed Fund Balance:			
3545 Other Committed Fund Balance	-	-	-
3600 Unassigned Fund Balance	-	-	-
3000 Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>
4000 Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 5,381</u>	<u>\$ 1,568,497</u>	<u>\$ 190,613</u>

224 IDEA - Part B Formula	225 IDEA - Part B Preschool	244 Career and Technical - Basic Grant	255 ESEA II,A Training and Recruiting	263 Title III, A English Lang. Acquisition	265 Title IV, B Community Learning	274 GEAR UP	278 ESSER (ARP) Homeless Children
\$ 2,705	\$ 13,442	\$ -	\$ -	\$ -	\$ 32,962	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
571,553	4,695	4,276	84,021	23,528	360,093	154,478	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 574,258</u>	<u>\$ 18,137</u>	<u>\$ 4,276</u>	<u>\$ 84,021</u>	<u>\$ 23,528</u>	<u>\$ 393,055</u>	<u>\$ 154,478</u>	<u>\$ -</u>
\$ 27,678	\$ -	\$ 76	\$ 5,841	\$ 903	\$ 46	\$ 3,669	\$ -
243,029	5,062	-	24,976	11,094	1,833	28,304	-
303,551	12,829	4,200	53,204	11,531	391,176	122,505	-
-	246	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>574,258</u>	<u>18,137</u>	<u>4,276</u>	<u>84,021</u>	<u>23,528</u>	<u>393,055</u>	<u>154,478</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 574,258</u>	<u>\$ 18,137</u>	<u>\$ 4,276</u>	<u>\$ 84,021</u>	<u>\$ 23,528</u>	<u>\$ 393,055</u>	<u>\$ 154,478</u>	<u>\$ -</u>

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2025

Data Control Codes	280 ESSER III Homeless Children	282 ESSER III ARP Act	289 Other Federal Special Revenue Funds	331 SSA - Career & Technical - Basic Grant
ASSETS				
1110 Cash and Cash Equivalents	\$ 2,498	\$ 126,346	\$ -	\$ -
1220 Property Taxes - Delinquent	-	-	-	-
1230 Allowance for Uncollectible Taxes	-	-	-	-
1240 Due from Other Governments	-	-	187,911	-
1260 Due from Other Funds	-	19,916	-	20,988
1290 Other Receivables	-	-	-	-
1410 Prepayments	-	2,600	-	-
1000 Total Assets	<u>\$ 2,498</u>	<u>\$ 148,862</u>	<u>\$ 187,911</u>	<u>\$ 20,988</u>
LIABILITIES				
2150 Payroll Deductions and Withholdings Payable	\$ -	\$ 63,721	\$ 2,376	\$ -
2160 Accrued Wages Payable	-	-	32,463	-
2170 Due to Other Funds	-	85,141	153,072	20,988
2180 Due to Other Governments	2,498	-	-	-
2300 Unearned Revenue	-	-	-	-
2000 Total Liabilities	<u>2,498</u>	<u>148,862</u>	<u>187,911</u>	<u>20,988</u>
DEFERRED INFLOWS OF RESOURCES				
2601 Unavailable Revenue - Property Taxes	-	-	-	-
2600 Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Restricted Fund Balance:				
3450 Federal or State Funds Grant Restriction	-	-	-	-
3480 Retirement of Long-Term Debt	-	-	-	-
Committed Fund Balance:				
3545 Other Committed Fund Balance	-	-	-	-
3600 Unassigned Fund Balance	-	-	-	-
3000 Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4000 Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 2,498</u>	<u>\$ 148,862</u>	<u>\$ 187,911</u>	<u>\$ 20,988</u>

352 SSA - 21st Century Learning	397 Advanced Placement Incentives	408 ESC Technology	410 State Instructional Materials	427 Special Educ. Fiscal Support	429 Other State Special Revenue Funds	461 Campus Activity Funds	498 Other Special Revenue Fund
\$ 40,945	\$ 204	\$ 249	\$ 1,841,825	\$ -	\$ 905,189	\$ 198,025	\$ 563
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
348,457	-	-	6,856	72,627	51,216	-	-
-	-	-	-	-	-	2,710	-
-	-	-	-	-	-	563	-
-	-	-	-	-	-	-	-
<u>\$ 389,402</u>	<u>\$ 204</u>	<u>\$ 249</u>	<u>\$ 1,848,681</u>	<u>\$ 72,627</u>	<u>\$ 956,405</u>	<u>\$ 201,298</u>	<u>\$ 563</u>
\$ 10,774	\$ -	\$ -	\$ -	\$ 11	\$ 19	\$ -	\$ -
-	-	-	-	-	44,873	-	-
364,281	-	-	-	35,942	-	-	-
-	-	-	-	-	879,240	-	-
14,347	-	249	-	-	-	-	-
<u>389,402</u>	<u>-</u>	<u>249</u>	<u>-</u>	<u>35,953</u>	<u>924,132</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	1,848,681	36,674	32,273	-	563
-	-	-	-	-	-	-	-
-	-	-	-	-	-	201,298	-
-	204	-	-	-	-	-	-
-	204	-	1,848,681	36,674	32,273	201,298	563
<u>\$ 389,402</u>	<u>\$ 204</u>	<u>\$ 249</u>	<u>\$ 1,848,681</u>	<u>\$ 72,627</u>	<u>\$ 956,405</u>	<u>\$ 201,298</u>	<u>\$ 563</u>

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2025

Data Control Codes	499 Other Local Special Revenue Funds	Total Nonmajor Special Revenue Funds	598 Lease Escrow LED	599 Debt Service Fund
ASSETS				
1110 Cash and Cash Equivalents	\$ 8,532	\$ 3,173,485	\$ -	\$ 2,877,645
1220 Property Taxes - Delinquent	-	-	-	667,912
1230 Allowance for Uncollectible Taxes	-	-	-	(66,791)
1240 Due from Other Governments	-	3,634,202	-	397,120
1260 Due from Other Funds	-	43,614	269,749	-
1290 Other Receivables	-	563	-	-
1410 Prepayments	-	2,600	-	-
1000 Total Assets	<u>\$ 8,532</u>	<u>\$ 6,854,464</u>	<u>\$ 269,749</u>	<u>\$ 3,875,886</u>
LIABILITIES				
2150 Payroll Deductions and Withholdings Payable	\$ -	\$ 173,292	\$ -	\$ -
2160 Accrued Wages Payable	-	855,131	-	-
2170 Due to Other Funds	-	2,801,236	539,495	1,839,238
2180 Due to Other Governments	-	881,984	-	84,610
2300 Unearned Revenue	-	14,596	-	-
2000 Total Liabilities	<u>-</u>	<u>4,726,239</u>	<u>539,495</u>	<u>1,923,848</u>
DEFERRED INFLOWS OF RESOURCES				
2601 Unavailable Revenue - Property Taxes	-	-	-	601,120
2600 Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>601,120</u>
FUND BALANCES				
Restricted Fund Balance:				
3450 Federal or State Funds Grant Restriction	8,532	1,926,723	-	-
3480 Retirement of Long-Term Debt	-	-	-	1,350,918
Committed Fund Balance:				
3545 Other Committed Fund Balance	-	201,298	-	-
3600 Unassigned Fund Balance	-	204	(269,746)	-
3000 Total Fund Balances	<u>8,532</u>	<u>2,128,225</u>	<u>(269,746)</u>	<u>1,350,918</u>
4000 Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 8,532</u>	<u>\$ 6,854,464</u>	<u>\$ 269,749</u>	<u>\$ 3,875,886</u>

Total Nonmajor Debt Service Funds	Total Nonmajor Governmental Funds
\$ 2,877,645	\$ 6,051,130
667,912	667,912
(66,791)	(66,791)
397,120	4,031,322
269,749	313,363
-	563
-	2,600
<u>\$ 4,145,635</u>	<u>\$ 11,000,099</u>
\$ -	\$ 173,292
-	855,131
2,378,733	5,179,969
84,610	966,594
-	14,596
<u>2,463,343</u>	<u>7,189,582</u>
601,120	601,120
<u>601,120</u>	<u>601,120</u>
-	1,926,723
1,350,918	1,350,918
-	201,298
(269,746)	(269,542)
<u>1,081,172</u>	<u>3,209,397</u>
<u>\$ 4,145,635</u>	<u>\$ 11,000,099</u>

DRAFT

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2025

Data Control Codes	206 ESSA, IX, A Homeless Children Ed.	211 ESEA I, A Improving Basic Program	212 ESEA Title I Part C Migrant
REVENUES:			
5700 Total Local and Intermediate Sources	\$ -	\$ -	\$ -
5800 State Program Revenues	-	-	-
5900 Federal Program Revenues	7,072	5,904,749	704,984
5020 Total Revenues	<u>7,072</u>	<u>5,904,749</u>	<u>704,984</u>
EXPENDITURES:			
Current:			
0011 Instruction	1,943	3,660,364	517,232
0012 Instructional Resources and Media Services	-	-	-
0013 Curriculum and Instructional Staff Development	-	1,121,969	-
0021 Instructional Leadership	-	457,824	59,146
0023 School Leadership	-	63	-
0031 Guidance, Counseling, and Evaluation Services	-	44,431	-
0032 Social Work Services	-	-	119,072
0033 Health Services	-	2,850	-
0034 Student (Pupil) Transportation	-	-	-
0036 Extracurricular Activities	-	-	-
0041 General Administration	-	-	-
0051 Facilities Maintenance and Operations	-	13,950	2,849
0052 Security and Monitoring Services	-	47,501	43
0061 Community Services	5,129	555,797	6,642
Debt Service:			
0071 Principal on Long-Term Liabilities	-	-	-
0072 Interest on Long-Term Liabilities	-	-	-
0073 Bond Issuance Cost and Fees	-	-	-
Capital Outlay:			
0081 Facilities Acquisition and Construction	-	-	-
Intergovernmental:			
0093 Payments to Fiscal Agent/Member Districts of SSA	-	-	-
6030 Total Expenditures	<u>7,072</u>	<u>5,904,749</u>	<u>704,984</u>
1200 Net Change in Fund Balance	-	-	-
0100 Fund Balance - July 1 (Beginning)	-	-	-
3000 Fund Balance - June 30 (Ending)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

224 IDEA - Part B Formula	225 IDEA - Part B Preschool	244 Career and Technical - Basic Grant	255 ESEA II,A Training and Recruiting	263 Title III, A English Lang. Acquisition	265 Title IV, B Community Learning	274 GEAR UP	278 ESSER (ARP) Homeless Children
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
2,096,172	28,368	199,090	593,808	212,994	1,384,391	232,382	7,778
2,096,172	28,368	199,090	593,808	212,994	1,384,391	232,382	7,778
1,162,075	28,368	197,045	175,456	160,447	730,053	60,768	7,778
-	-	-	875	-	-	-	-
10,690	-	-	243,752	44,485	-	419	-
116,344	-	2,045	32,145	2,768	566,981	168,593	-
-	-	-	127,645	-	-	1,933	-
700,172	-	-	13,935	-	-	669	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
102,400	-	-	-	-	-	-	-
4,491	-	-	-	-	-	-	-
-	-	-	-	-	7,772	-	-
-	-	-	-	-	6,856	-	-
-	-	-	-	5,294	72,729	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2,096,172	28,368	199,090	593,808	212,994	1,384,391	232,382	7,778
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2025

Data Control Codes	280 ESSER III Homelss Children	282 ESSER III ARP Act	289 Other Federal Special Revenue Funds	331 SSA - Career & Technical - Basic Grant
REVENUES:				
5700 Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800 State Program Revenues	-	-	-	-
5900 Federal Program Revenues	56,999	262,584	657,255	-
5020 Total Revenues	<u>56,999</u>	<u>262,584</u>	<u>657,255</u>	<u>-</u>
EXPENDITURES:				
Current:				
0011 Instruction	39,855	46,828	286,536	-
0012 Instructional Resources and Media Services	-	34,072	-	-
0013 Curriculum and Instructional Staff Development	-	-	33,073	-
0021 Instructional Leadership	-	97,018	3,855	-
0023 School Leadership	-	-	-	-
0031 Guidance, Counseling, and Evaluation Services	-	-	176,223	-
0032 Social Work Services	-	-	-	-
0033 Health Services	-	5,942	-	-
0034 Student (Pupil) Transportation	-	-	-	-
0036 Extracurricular Activities	-	-	-	-
0041 General Administration	-	-	-	-
0051 Facilities Maintenance and Operations	-	7,141	-	-
0052 Security and Monitoring Services	-	-	157,568	-
0061 Community Services	17,144	-	-	-
Debt Service:				
0071 Principal on Long-Term Liabilities	-	-	-	-
0072 Interest on Long-Term Liabilities	-	-	-	-
0073 Bond Issuance Cost and Fees	-	-	-	-
Capital Outlay:				
0081 Facilities Acquisition and Construction	-	71,583	-	-
Intergovernmental:				
0093 Payments to Fiscal Agent/Member Districts of SSA	-	-	-	-
6030 Total Expenditures	<u>56,999</u>	<u>262,584</u>	<u>657,255</u>	<u>-</u>
1200 Net Change in Fund Balance	-	-	-	-
0100 Fund Balance - July 1 (Beginning)	-	-	-	-
3000 Fund Balance - June 30 (Ending)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

352 SSA - 21st Century Comm. Learning	397 Advanced Placement Incentives	408 ESC Technology	410 State Instructional Materials	427 Special Educ. Fiscal Support	429 Other State Special Revenue Funds	461 Campus Activity Funds	498 Other Special Revenue Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 360,039	\$ -
-	204	-	2,123,654	31,920	1,189,546	-	-
1,482,474	-	-	-	-	-	-	-
1,482,474	204	-	2,123,654	31,920	1,189,546	360,039	-
648,055	-	-	(175,357)	27,187	11,004	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	44,873	-	-
611,965	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	33,157	-	-
-	-	-	-	-	-	415,073	-
-	-	-	-	-	-	-	-
9,852	-	-	-	-	-	-	-
7,576	-	-	-	-	1,144,530	-	-
79,769	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
125,257	-	-	-	-	-	-	-
1,482,474	-	-	(175,357)	27,187	1,233,564	415,073	-
-	204	-	2,299,011	4,733	(44,018)	(55,034)	-
-	-	-	(450,330)	31,941	76,291	256,332	563
\$ -	\$ 204	\$ -	\$ 1,848,681	\$ 36,674	\$ 32,273	\$ 201,298	\$ 563

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2025

Data Control Codes	499 Other Local Special Revenue Funds	Total Nonmajor Special Revenue Funds	598 Lease Escrow LED	599 Debt Service Fund
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 8,000	\$ 368,039	\$ -	\$ 4,569,985
5800 State Program Revenues	-	3,345,324	-	3,419,820
5900 Federal Program Revenues	-	13,831,100	-	-
5020 Total Revenues	<u>8,000</u>	<u>17,544,463</u>	<u>-</u>	<u>7,989,805</u>
EXPENDITURES:				
Current:				
0011 Instruction	-	7,585,637	-	-
0012 Instructional Resources and Media Services	-	34,947	-	-
0013 Curriculum and Instructional Staff Development	-	1,499,261	-	-
0021 Instructional Leadership	-	2,118,684	-	-
0023 School Leadership	-	129,641	-	-
0031 Guidance, Counseling, and Evaluation Services	-	935,430	-	-
0032 Social Work Services	-	119,072	-	-
0033 Health Services	-	41,949	-	-
0034 Student (Pupil) Transportation	-	102,400	-	-
0036 Extracurricular Activities	-	419,564	-	-
0041 General Administration	-	-	-	9,108
0051 Facilities Maintenance and Operations	-	41,564	-	-
0052 Security and Monitoring Services	-	1,364,074	-	-
0061 Community Services	-	742,504	-	-
Debt Service:				
0071 Principal on Long-Term Liabilities	-	-	226,792	4,715,000
0072 Interest on Long-Term Liabilities	-	-	42,956	3,042,922
0073 Bond Issuance Cost and Fees	-	-	-	38,844
Capital Outlay:				
0081 Facilities Acquisition and Construction	-	71,583	-	-
Intergovernmental:				
0093 Payments to Fiscal Agent/Member Districts of SSA	-	125,257	-	-
6030 Total Expenditures	<u>-</u>	<u>15,331,567</u>	<u>269,748</u>	<u>7,805,874</u>
1200 Net Change in Fund Balance	8,000	2,212,896	(269,748)	183,931
0100 Fund Balance - July 1 (Beginning)	532	(84,671)	2	1,166,987
3000 Fund Balance - June 30 (Ending)	<u>\$ 8,532</u>	<u>\$ 2,128,225</u>	<u>\$ (269,746)</u>	<u>\$ 1,350,918</u>

<u>Total</u>		<u>Total</u>	
Nonmajor		Nonmajor	
Debt Service		Governmental	
Funds		Funds	
\$	4,569,985	\$	4,938,024
	3,419,820		6,765,144
	-		13,831,100
	<u>7,989,805</u>		<u>25,534,268</u>
	-		7,585,637
	-		34,947
	-		1,499,261
	-		2,118,684
	-		129,641
	-		935,430
	-		119,072
	-		41,949
	-		102,400
	-		419,564
	9,108		9,108
	-		41,564
	-		1,364,074
	-		742,504
	4,941,792		4,941,792
	3,085,878		3,085,878
	38,844		38,844
	-		71,583
	-		125,257
	<u>8,075,622</u>		<u>23,407,189</u>
	(85,817)		2,127,079
	1,166,989		1,082,318
\$	<u>1,081,172</u>	\$	<u>3,209,397</u>

DRAFT

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 CUSTODIAL FUNDS
 JUNE 30, 2025

EXHIBIT H-9

	865 Custodial Fund Student Activity Acct	876 Escrow Fund	Total Custodial Funds
ASSETS			
Cash and Cash Equivalents	\$ 380,962	\$ 2,441	\$ 383,403
Other Receivables	1,395	-	1,395
Total Assets	382,357	2,441	384,798
LIABILITIES			
Due to Other Funds	7,546	-	7,546
Total Liabilities	7,546	-	7,546
NET POSITION			
Restricted for Other Purposes	374,811	2,441	377,252
Total Net Position	\$ 374,811	\$ 2,441	\$ 377,252

DRAFT

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 CUSTODIAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2025

	865 Custodial Fund Student Activity Act	876 Escrow Fund	Total Custodial Funds
ADDITIONS:			
Miscellaneous Revenue - Student Activities	\$ 569,899	\$ -	\$ 569,899
Earnings from Temporary Deposits	28,775	524	29,299
Total Additions	<u>598,674</u>	<u>524</u>	<u>599,198</u>
DEDUCTIONS:			
Professional and Contracted Services	84,985	-	84,985
Supplies and Materials	4,023	-	4,023
Other Deductions	498,247	-	498,247
Total Deductions	<u>587,255</u>	<u>-</u>	<u>587,255</u>
Change in Net Position	11,419	524	11,943
Net Position - July 1 (Beginning)	<u>363,392</u>	<u>1,917</u>	<u>365,309</u>
Net Position - June 30 (Ending)	<u>\$ 374,811</u>	<u>\$ 2,441</u>	<u>\$ 377,252</u>

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 PRIVATE PURPOSE TRUST FUNDS
 JUNE 30, 2025

EXHIBIT H-11

	801 Texas Class Falligant Trust	806 SBCISD Scholarship Fund	829 Private Purpose Trust Fund	Total Private Purpose Trust Funds
ASSETS				
Cash and Cash Equivalents	\$ 6,993	\$ 90,196	\$ 100	\$ 97,289
Other Receivables	-	3,000	-	3,000
Total Assets	<u>6,993</u>	<u>93,196</u>	<u>100</u>	<u>100,289</u>
LIABILITIES				
Accounts Payable	-	85,445	-	85,445
Unearned Revenues	6,006	-	100	6,106
Total Liabilities	<u>6,006</u>	<u>85,445</u>	<u>100</u>	<u>91,551</u>
NET POSITION				
Restricted for Other Purposes	987	7,751	-	8,738
Total Net Position	<u>\$ 987</u>	<u>\$ 7,751</u>	<u>\$ -</u>	<u>\$ 8,738</u>

DRAFT

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 PRIVATE PURPOSE TRUST FUNDS
 FOR THE YEAR ENDED JUNE 30, 2025

	801 Texas Class Falligant Trust	806 SBCISD Scholarship Fund	829 Private Purpose Trust Fund	Total Private Purpose Trust Funds
ADDITIONS:				
Earnings from Temporary Deposits	\$ 341	\$ 2,766	\$ -	\$ 3,107
Total Additions	<u>341</u>	<u>2,766</u>	<u>-</u>	<u>3,107</u>
 Change in Net Position	 341	 2,766	 -	 3,107
 Net Position - July 1 (Beginning)	 <u>646</u>	 <u>4,985</u>	 <u>-</u>	 <u>5,631</u>
 Net Position - June 30 (Ending)	 <u>\$ 987</u>	 <u>\$ 7,751</u>	 <u>\$ -</u>	 <u>\$ 8,738</u>

DRAFT



TEXAS EDUCATION AGENCY REQUIRED SCHEDULES

DRAFT



SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF DELINQUENT TAXES RECEIVABLE
 FOR THE YEAR ENDED JUNE 30, 2025

Last 10 Years Ended	(1) Tax Rates		(2)	(3) Assessed/Appraised Value for School Tax Purposes
	Maintenance	Debt Service		
2016 and prior years	Various	Various	\$	Various
2017	1.025000	0.279900		956,517,870
2018	1.025000	0.279900		1,011,767,383
2019	1.025000	0.279900		1,086,622,777
2020	1.025000	0.279900		1,133,927,368
2021	1.025000	0.279900		1,716,470,225
2022	1.025000	0.279900		1,294,782,187
2023	1.011600	0.279900		1,255,021,316
2024	0.763200	0.295470		1,393,884,750
2025 (School year under audit)	0.736900	0.291895		1,630,100,386
1000 TOTALS				
8000 Total Taxes Refunded Under Section 26.1115, Tax Code				

(10) Beginning Balance 7/1/2024	(20) Current Year's Total Levy	(31) Maintenance Collections	(32) Debt Service Collections	(40) Entire Year's Adjustments	(50) Ending Balance 6/30/2025	(99) Taxes Refunded Under Section 26.1115c
\$ 415,135	\$	\$ 31,857	\$ 3,876	\$ (53,162)	\$ 326,240	
60,185		5,057	583	(11,020)	43,525	
72,598		6,463	745	(10,353)	55,037	
108,611		11,799	1,360	(22,662)	72,790	
146,622		33,213	7,673	1,043	106,779	
195,561		41,550	11,346	2,734	145,399	
257,015		84,315	23,025	5,229	154,904	
456,811		164,894	45,625	(6,720)	239,572	
1,181,194		549,464	212,723	(9,366)	409,641	
	16,935,061	10,729,614	4,250,129	(675,919)	1,279,399	
<u>\$ 2,893,732</u>	<u>\$ 16,935,061</u>	<u>\$ 11,658,226</u>	<u>\$ 4,557,085</u>	<u>\$ (780,196)</u>	<u>\$ 2,833,286</u>	
						<u>\$ 496,466</u>

DRAFT

(This page intentionally left blank)

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
 FOR THE YEAR ENDED JUNE 30, 2025

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 300,000	\$ 300,000	\$ 291,965	\$ (8,035)
5800 State Program Revenues	30,000	30,000	33,428	3,428
5900 Federal Program Revenues	9,325,000	9,712,304	9,539,522	(172,782)
5020 Total Revenues	9,655,000	10,042,304	9,864,915	(177,389)
EXPENDITURES:				
Current:				
0035 Food Services	11,947,509	12,424,340	9,868,469	2,555,871
6030 Total Expenditures	11,947,509	12,424,340	9,868,469	2,555,871
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,292,509)	(2,382,036)	(3,554)	2,378,482
OTHER FINANCING SOURCES (USES):				
7915 Transfers In	-	-	12,993	12,993
1200 Net Change in Fund Balances	(2,292,509)	(2,382,036)	9,439	2,391,475
0100 Fund Balance - July 1 (Beginning)	-	(163,909)	7,276,801	7,440,710
3000 Fund Balance - June 30 (Ending)	\$ (2,292,509)	\$ (2,545,945)	\$ 7,286,240	\$ 9,832,185

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
FOR THE YEAR ENDED JUNE 30, 2025

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 3,650,778	\$ 3,650,778	\$ 4,569,985	\$ 919,207
5800 State Program Revenues	3,157,793	3,157,793	3,419,820	262,027
5020 Total Revenues	6,808,571	6,808,571	7,989,805	1,181,234
EXPENDITURES:				
0041 General Administration	45,000	-	9,108	(9,108)
Debt Service:				
0071 Principal on Long-Term Liabilities	8,030,671	4,941,792	4,941,792	-
0072 Interest on Long-Term Liabilities	-	3,085,879	3,085,878	1
0073 Bond Issuance Cost and Fees	-	48,000	38,844	9,156
6030 Total Expenditures	8,075,671	8,075,671	8,075,622	49
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,267,100)	(1,267,100)	(85,817)	1,181,283
OTHER FINANCING SOURCES (USES):				
7915 Transfers In	269,749	269,749	-	(269,749)
1200 Net Change in Fund Balances	(997,351)	(997,351)	(85,817)	911,534
0100 Fund Balance - July 1 (Beginning)	-	1,166,989	1,166,989	-
3000 Fund Balance - June 30 (Ending)	\$ (997,351)	\$ 169,638	\$ 1,081,172	\$ 911,534

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
 USE OF FUNDS REPORT - SELECT STATE ALLOTMENT PROGRAMS
 FOR THE YEAR ENDED JUNE 30, 2025

Section A: Compensatory Education Programs

AP1	Did your district expend any state compensatory education program state allotment funds during the district's fiscal year?	Yes
AP2	Does the district have written policies and procedures for its state compensatory education program?	Yes
AP3	Total state allotment funds received for state compensatory education programs during the district's fiscal year.	\$12,087,050
AP4	Actual direct program expenditures for state compensatory education programs during the district's fiscal year. (PICs 24,26,28,29,30)	\$7,998,029

Section B: Bilingual Education Programs

AP5	Did your district expend any bilingual education program state allotment funds during the district's fiscal year?	Yes
AP6	Does the district have written policies and procedures for its bilingual education program?	Yes
AP7	Total state allotment funds received for bilingual education programs during the district's fiscal year.	\$1,363,297
AP8	Actual direct program expenditures for bilingual education programs during the district's fiscal year. (PIC 25)	\$759,212

DRAFT

(This page intentionally left blank)



STATISTICAL SECTION

DRAFT



San Benito Consolidated Independent School District Statistical Section Overview

This part of the District's annual comprehensive financial report presents detailed information to provide the readers of the District's financial information with a background for a better understanding of the information in the financial statements, note disclosures, and required supplementary information.

The statistical section is organized in the following sections:

Government-wide information – This section contains schedules that reflect current year and past years amounts on the District's government-wide financial statements.

Fund Information – This section contains schedules that reflect current year and past years amounts on the District's fund financial statements.

Revenue Capacity Information – This section contains schedules that provide information about the District's most significant major own-source revenue, which is property taxes, and the factors that impact the District's ability to generate such revenue.

Debt Capacity Information – This section contains schedules that provide information on the District's current levels of outstanding debt, the District's ability to repay the debt, and to issue additional debt in the future.

Demographic and Economic Information – This section contains schedules that provide an understanding of the environment within which the District's financial activities take place.

Operating Information – This section contains schedules that provide information about the services the District provides and the activities it performs, such as, employees and facilities of the District.

San Benito Consolidated Independent School District
Net Position by Component
Last Ten Years

Schedule 1

	2016	2017	2018	2019	2020
Governmental Activities					
Net Investment in Capital Assets	\$ 21,635,539	\$ 21,144,936	\$ 17,069,994	\$ 25,886,245	\$ (15,402,004)
Restricted	2,370,376	2,994,466	4,058,729	4,616,563	3,214,656
Unrestricted	10,743,442	17,148,537	-30,670,364	(45,134,187)	(25,581,689)
Total Net Position (Deficit)	<u>\$ 34,749,357</u>	<u>\$ 41,287,939</u>	<u>\$ (9,541,641)</u>	<u>\$ (14,631,379)</u>	<u>\$ (37,769,037)</u>

Source: The District's Statement of Net Assets (Exhibit A-1)

DRAFT

2021	2022	2023	2024	2025
\$ 16,378,712	\$ 21,580,624	\$ 22,186,758	\$ 23,361,145	\$ 11,508,553
3,427,974	4,533,849	7,033,535	7,338,945	10,343,495
(34,276,728)	(32,545,060)	(33,190,225)	(37,447,022)	(24,289,687)
\$ (14,470,042)	\$ (6,430,587)	\$ (3,969,932)	\$ (6,746,932)	\$ (2,437,639)

DRAFT

**San Benito Consolidated Independent School District
Governmental Activities Expenses and Program Revenues
Last Ten Years**

Schedule 2

	2016	2017	2018	2019
Expenses				
Governmental Activities:				
Instruction	\$ 63,579,286	\$ 65,933,196	\$ 48,362,907	\$ 69,712,415
Instructional Resources & Media Services	1,427,897	1,405,631	1,226,766	1,394,777
Curriculum & Staff Development	2,082,453	2,390,299	494,907	2,571,377
Instructional Leadership	3,728,230	3,305,942	1,501,464	3,524,917
School Leadership	5,868,502	5,248,846	5,471,648	6,738,738
Guidance, Counseling & Evaluation Services	3,528,602	3,524,474	2,222,002	3,683,097
Social Work Services	409,749	523,126	419,027	566,214
Health Services	1,009,704	1,022,203	(880,587)	1,188,340
Student (Pupil) Transportation	3,662,568	3,848,799	3,559,687	3,881,449
Food Services	9,291,212	8,581,254	(1,398,044)	8,736,654
Cocurricular/Extracurricular Activities	3,067,590	3,405,259	2,899,304	2,858,314
General Administration	3,929,093	4,141,331	3,837,967	9,553,691
Plant Maintenance & Operations	13,460,532	13,548,780	11,647,797	17,354,754
Security & Monitoring Services	2,223,422	2,459,436	2,449,004	2,550,846
Data Processing Services	601,063	1,547,295	2,686,798	2,239,105
Community Services	482,713	633,160	(12,821)	786,092
Debt Service - Interest on Long Term Debt	3,327,482	2,464,173	1,667,205	1,549,555
Facilities Acquisition & Construction	-	-	-	405,433
Payments related to Shared Services Arrangements	2,296	520,243	-	460,203
Payments to Juvenile Justice Alternative Ed. Prg.	-	-	-	5,429
Other Intergovernmental Charges	135,241	129,271	116,170	163,220
Total Governmental Activities	121,817,635	124,632,718	86,271,201	139,924,620
Program Revenues				
Charges for Services				
Instruction	57,052	82,784	54,842	-
Instructional Resources and Media Services	-	-	-	-
Curriculum and Instructional Staff Development	-	9,466	6,269	-
Instructional Leadership	-	28,398	18,808	-
School Leadership	-	-	-	-
Guidance, Counseling and Evaluation Services	-	-	-	-
Social Work Services	-	-	-	-
Health Services	-	-	-	-
Student (Pupil) Transportation	-	3,816	4,870	7,245
Food Services	312,450	436,075	394,646	422,669
Extracurricular Activities	134,153	486,373	666,801	958,287
General Administration	12,513	19,580	25,835	66,418
Plant Maintenance and Operations	41,587	59,160	101,121	342,129
Security and Monitoring Services	-	-	-	-
Data Processing Services	-	-	-	-
Community Services	-	4,057	2,687	-
Debt Service - Interest on Long Term Debt	-	-	-	-
Debt Service - Bond Issuance Cost & Fees	-	-	-	-
Facilities Acquisition & Construction	-	-	-	-
Capital Grants and Contributions	-	-	-	-
Operating Grants and Contributions	27,604,348	28,597,657	5,538,325	-
Total Governmental Activities	28,162,103	29,727,366	6,814,204	1,796,748
Net Governmental Activities	Revenue/(Expense)	\$ (93,655,532)	\$ (94,905,352)	\$ (79,456,997)
	\$	\$	\$	\$

Source: The District's Statement of Activities (Exhibit B-1)

	2020	2021	2022	2023	2024	2025
\$	76,623,000	\$ 67,073,388	\$ 71,278,496	67,879,009.00	\$ 71,644,039	\$ 67,851,468
	1,536,342	1,384,262	1,555,306	2,084,692.00	2,143,623	1,874,993
	2,875,184	2,915,702	2,363,811	2,465,355.00	2,464,822	1,852,814
	3,472,816	3,172,578	3,515,780	4,077,458.00	4,344,621	4,007,939
	7,764,163	6,708,957	6,630,604	6,702,231.00	6,120,859	5,690,811
	4,687,561	4,404,757	4,063,146	4,045,735.00	4,292,812	4,190,360
	677,061	608,019	567,291	536,090.00	582,378	594,601
	1,375,423	1,156,331	1,200,592	1,443,423.00	1,435,855	1,345,035
	6,676,535	3,090,508	4,295,859	4,303,714.00	4,106,460	3,931,970
	10,540,822	9,600,233	7,963,840	8,650,929.00	9,430,722	9,448,762
	3,932,151	2,977,046	3,651,854	4,068,883.00	4,158,228	4,120,836
	5,366,893	6,388,871	8,053,701	7,041,539.00	5,775,999	6,899,362
	19,781,268	14,349,337	15,484,794	14,958,216.00	15,843,408	15,218,680
	3,245,523	2,632,356	2,986,988	3,667,455.00	4,430,179	3,459,663
	2,346,689	1,804,575	2,705,275	2,301,779.00	2,636,782	2,411,469
	856,269	682,307	693,829	818,676.00	825,548	880,787
	2,930,539	5,245,034	3,337,488	3,168,934.00	2,956,631	2,798,188
	2,001,365	-	-	-	-	-
	381,790	378,881	-	-	-	-
	-	-	-	-	2,900	6,100
	185,659	199,396	-	-	-	-
	157,257,053	134,772,538	140,348,654	138,214,118	143,195,866	136,583,838
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	26,755	-	253,022	200,276	198,325
	5,258	-	-	-	-	-
	397,660	29,579	263,557	295,266	298,329	326,903
	633,965	-	221,010	-	-	-
	98,865	472,638	541,050	658,949	661,009	275,481
	503,416	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	179,994	71,583
	24,738,191	49,953,486	52,261,869	40,502,014	38,631,761	30,793,781
	26,377,355	50,482,458	53,287,486	41,709,251	39,971,369	31,666,073
\$	(138,127,872)	\$ (130,879,698)	\$ (87,061,168)	\$ (96,504,867)	\$ (103,224,497)	\$ (104,917,765)

San Benito Consolidated Independent School District
General Revenues and Changes in Net Position
Last Ten Years

Schedule 3

	2016	2017	2018	2019
Net Governmental Activities				
Revenue /(Expense)	\$ (93,655,532)	\$ (94,905,352)	\$ (79,456,997)	\$ (79,456,997)
General Revenues:				
Property Taxes - M&O	10,257,787	10,913,491	11,402,529	13,486,719
Property Taxes - Debt Service	1,182,032	1,250,018	1,302,856	1,434,800
State Aid	84,094,713	80,195,776	85,606,690	-
Grants & Contributions not Restricted	7,721,262	8,489,909	2,927,582	118,834,643
Investment Earnings	79,065	251,701	454,738	1,066,826
Miscellaneous Local and Transfers In (Out)	452,521	343,039	245,470	11,894
Special Item (Use)	-	-	-	-
Total General Revenues	103,787,380	101,443,934	101,939,865	134,834,882
Change in Net Position	\$ 10,131,848	\$ 6,538,582	\$ 22,482,868	\$ (55,377,885)

Source: The District's Statement of Activities (Exhibit B-1)

2020	2021	2022	2023	2024	2025
\$ (138,127,872)	\$ (130,879,698)	\$ (87,061,168)	\$ (96,504,867)	\$ (103,224,497)	\$ (104,917,765)
13,599,430	12,363,017	12,779,237	13,106,452	10,291,204	11,079,040
1,568,007	3,643,488	3,322,349	3,651,963	3,884,298	4,419,893
79,161,182	84,616,797	75,967,601	77,385,985	82,444,121	85,630,822
15,832,941	3,005,049	2,404,160	3,106,321	200,264	26,300
1,004,038	171,262	105,642	2,423,999	3,191,856	2,928,122
431,341	3,789,462	521,634	-	435,754	210,656
-	-	-	(709,198)	-	-
-	-	-	-	-	(2,380,631)
111,596,939	107,589,075	95,100,623	98,965,522	100,447,497	101,914,202
\$ (26,530,933)	\$ (23,290,623)	\$ 8,039,455	\$ 2,460,655	\$ (2,777,000)	\$ (3,003,563)

San Benito Consolidated Independent School District
Fund Balances – Governmental Funds
Last Ten Years

Schedule 4

	2016	2017	2018	2019	2020
General Fund					
<i>Nonspendable Fund Balances:</i>					
Inventories	\$ 477,196	\$ 649,502	\$ 533,567	\$ 570,131	\$ 749,260
Prepaid Items	140,793	145,880	322,359	326,157	290,264
<i>Restricted Fund Balances:</i>					
Federal or State Funds Grant Restriction	2,069,862	2,707,868	2,606,746	2,606,747	3,214,656
<i>Committed Fund Balances:</i>					
Construction	-	-	-	-	-
Self Insurance/Worker's Compensation	1,113,528	1,113,528	-	-	-
Other Committed Fund Balance	-	135,930	-	-	-
<i>Assigned Fund Balance:</i>					
Other Assigned Fund Balance	523,726	-	-	1,113,528	-
Unassigned Fund Balance	17,937,163	24,558,475	-	26,966,275	16,929,345
Total General Fund Balance	\$ 22,262,268	\$ 29,311,183	\$ 3,462,672	\$ 31,582,838	\$ 21,183,525
All Other Governmental Funds					
<i>Restricted Fund Balances:</i>					
Retirement of Long Term Debt	-	553,097	888,079	-	(295,382)
Federal or State Funds Grant Restriction			-		
<i>Committed Fund Balances:</i>					
Construction	324,816	-	-	-	-
Other	-	135,930	141,137	-	-
Unassigned Fund Balance	-	-	29,856,620	31,491,531	35,789,267
Total All Other Governmental Fund Balance	324,816	689,027	30,885,836	31,491,531	35,493,885
Total Government Funds -- Fund Balance	\$ 22,587,084	\$ 30,000,210	\$ 34,348,508	\$ 63,074,369	\$ 56,677,410
Governmental Funds					
Beginning Fund Balance	\$ 8,478,231	\$ 22,587,084	\$ 29,865,620	\$ 58,457,806	\$ 63,074,369
Net Change in Fund Balance	14,108,853	7,277,196	4,522,508	4,616,563	(5,660,316)
Prior Period Adjustment					
Ending Balance	\$ 22,587,084	\$ 29,864,280	\$ 34,388,128	\$ 63,074,369	\$ 57,414,053

Source: The District's Governmental Funds Balance Sheets and Combined Statements of Revenues, Expenditures and Changes in Fund Balances.

Fund balance classifications for fiscal years prior to 2011 have been recast to reflect GASB Statement No. 54 classifications for comparative purposes.

2021	2022	2023	2024	2025
\$ 708,604	\$ 823,336	\$ 861,021	\$ 747,301	\$ 757,912
371,191	675,463	1,418,046	1,491,590	1,680,339
3,187,125	4,533,849	4,458,055	6,497,695	7,011,357
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
41,369,993	50,193,260	49,456,017	41,086,565	29,864,637
\$ 45,636,913	\$ 56,225,908	\$ 56,193,139	\$ 49,823,151	\$ 39,314,245
-	-	-	1,166,989	1,350,918
-	-	346,372	109,327	1,926,723
-	21,459,679	15,052,940	14,936,315	29,380,913
(677,798)	263,449	229,854	256,332	201,298
29,330,786	(917,356)	(620,190)	(450,330)	(269,542)
28,652,988	20,805,772	15,008,976	16,018,633	32,590,310
\$ 74,289,901	\$ 77,031,680	\$ 71,202,115	\$ 65,841,784	\$ 71,904,555
\$ 56,677,410	\$ 74,289,900	\$ 77,031,680	\$ 71,202,115	\$ 65,841,784
17,612,491	2,741,780	(5,829,565)	(5,360,331)	6,062,771
(736,643)				
\$ 73,553,258	\$ 77,031,680	\$ 71,202,115	\$ 65,841,784	\$ 71,904,555

DRAFT

(This page intentionally left blank)

**San Benito Consolidated Independent School District
Governmental Fund Revenues by Sources
Last Ten Years**

Schedule 5

Fiscal Year	Local and Intermediate Sources		State Programs	Federal Programs	Total
	Property Tax	Other	Per Capita and Foundation		
2016	\$ 11,483,771	\$ 986,533	\$ 93,668,013	\$ 23,358,056	\$ 129,496,373
2017	\$ 11,878,196	\$ 1,937,053	\$ 91,847,958	\$ 25,432,960	\$ 131,096,167
2018	\$ 12,313,348	\$ 2,194,989	\$ 89,931,874	\$ 21,776,349	\$ 126,216,560
2019	\$ 14,830,519	\$ 1,993,789	\$ 89,726,842	\$ 25,826,780	\$ 132,377,930
2020	\$ 14,632,149	\$ 3,262,144	\$ 88,505,692	\$ 25,900,360	\$ 132,300,345
2021	\$ 14,590,148	\$ 3,514,535	\$ 92,169,185	\$ 43,675,214	\$ 153,949,082
2022	\$ 18,043,912	\$ 52,191	\$ 84,281,080	\$ 52,164,452	\$ 154,541,635
2023	\$ 20,448,413	\$ 595,726	\$ 83,424,077	\$ 40,835,517	\$ 145,303,733
2024	\$ 18,384,450	\$ 909,551	\$ 90,147,513	\$ 32,609,661	\$ 142,051,175
2025	\$ 18,983,069	\$ 14,461,757	\$ 95,103,652	\$ 24,183,010	\$ 152,731,488

Source: Basic financial statements.

**San Benito Consolidated Independent School District
Governmental Fund Expenditures by Function
Last Ten Years**

Schedule 6

Fiscal Year	Instruction and Instructional Related Services	Instructional and School Leadership	Support Services Student (Pupil)	Administrative Support Services	Support Services Nonstudent Based	Ancillary Services
2016	\$ 60,679,061	\$ 8,577,411	\$ 18,843,592	\$ 3,633,847	\$ 15,971,357	\$ 390,124
2017	\$ 65,813,860	\$ 8,006,331	\$ 19,653,255	\$ 3,967,446	\$ 16,908,859	\$ 596,125
2018*	\$ 62,141,360	\$ 8,930,705	\$ 21,761,865	\$ 3,917,786	\$ 18,367,998	\$ 568,355
2019	\$ 69,222,475	\$ 9,457,428	\$ 21,432,347	\$ 4,716,058	\$ 23,396,448	\$ 742,191
2020	\$ 71,754,555	\$ 9,531,229	\$ 22,068,428	\$ 4,867,116	\$ 22,157,004	\$ 756,611
2021	\$ 67,312,995	\$ 9,263,337	\$ 20,919,983	\$ 4,734,871	\$ 17,661,779	\$ 644,605
2022	\$ 74,648,528	\$ 10,135,990	\$ 21,975,667	\$ 5,618,097	\$ 21,795,014	\$ 713,498
2023	\$ 72,580,314	\$ 10,530,923	\$ 22,699,833	\$ 4,694,265	\$ 15,096,971	\$ 762,795
2024	\$ 73,855,947	\$ 9,985,046	\$ 24,104,164	\$ 4,616,168	\$ 20,036,744	\$ 778,388
2025	\$ 74,154,370	\$ 9,445,741	\$ 23,568,944	\$ 4,427,643	\$ 20,788,973	\$ 885,033

Source: The District's Annual Financial Report – Governmental Funds Statements of Revenues, Fund Expenditures, and Changes in Balances.

Note: Operating expenditures excludes capital outlay (Function 81)

** Denotes change in fiscal year. Prior to 2018, fiscal year began September 1st and ended August 31st. Beginning in fiscal year 2018, the District changed their fiscal year to end June 30th.*

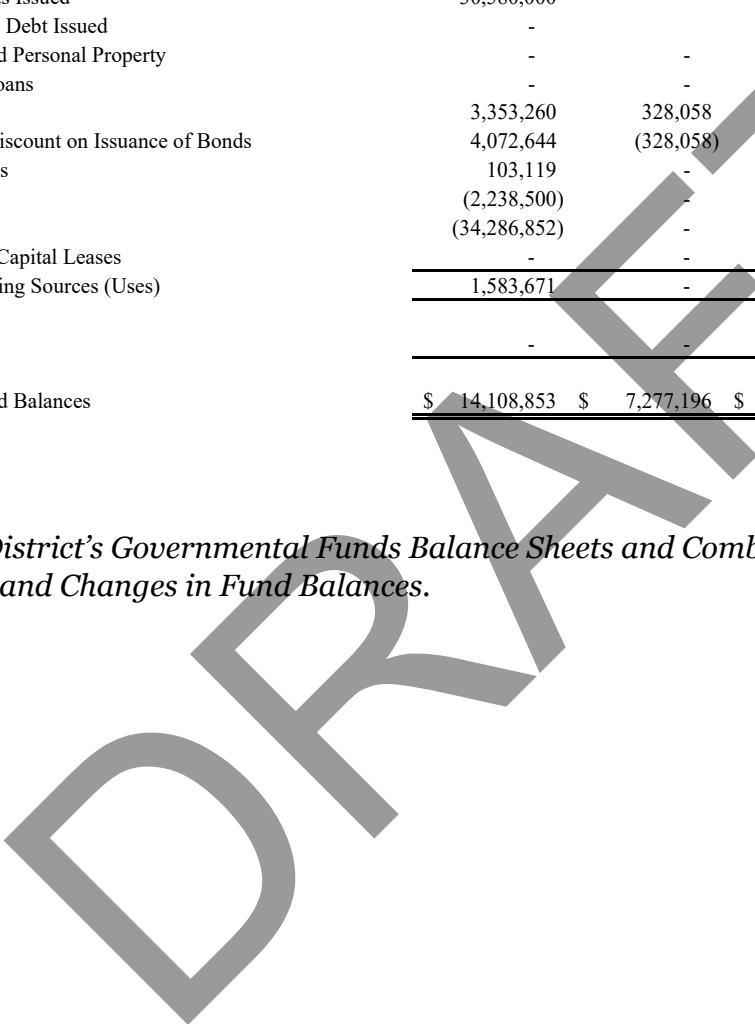
Debt Service Principal	Debt Service Interest and Other	Capital Outlay	Inter-Governmental Charges	Total Governmental Fund Expenditures	Ratio of Debt Service to Non-Capital Expenditures
\$ 4,660,000	\$ 4,078,262	\$ -	\$ 137,537	\$ 116,971,191	7.48%
\$ 5,130,000	\$ 2,950,138	\$ 143,443	\$ 649,514	\$ 123,818,971	6.57%
\$ 5,024,721	\$ 2,121,191	\$ 42,982	\$ 420,757	\$ 123,297,720	5.82%
\$ 4,015,163	\$ 2,743,430	\$ 1,077,102	\$ 628,852	\$ 137,431,494	4.98%
\$ 4,712,907	\$ 3,871,930	\$ 7,618,060	\$ 567,449	\$ 147,905,289	6.14%
\$ 4,749,961	\$ 4,064,826	\$ 6,122,176	\$ 578,277	\$ 136,052,810	6.81%
\$ 5,181,526	\$ 3,825,567	\$ 3,166,513	\$ 451,002	\$ 147,511,402	6.26%
\$ 6,205,361	\$ 3,562,364	\$ 13,724,454	\$ 339,051	\$ 150,196,331	7.18%
\$ 5,428,476	\$ 3,346,465	\$ 4,091,321	\$ 319,677	\$ 146,562,396	6.17%
\$ 7,259,632	\$ 3,159,857	\$ 2,585,328	\$ 367,252	\$ 146,642,773	7.25%

**San Benito Consolidated Independent School District
 Governmental Fund Other Sources, Uses and Changes
 In Fund Balances
 Last Ten Years**

Schedule 7

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Excess of Revenues Over (Under) Expenditures	\$ 12,525,182	\$ 7,277,196	\$ 2,915,840	\$ (5,053,564)	\$ (15,604,944)
Other Financing Sources (Uses)					
Refunded Bonds Issued	30,580,000	-	-	\$ -	\$ -
Capital-Related Debt Issued	-	-	-	30,750,000	10,533,747
Sale of Real and Personal Property	-	-	-	-	184,000
Non-Current Loans	-	-	-	2,240,000	269,748
Transfers In	3,353,260	328,058	-	2,318,131	1,097,604
Premium or Discount on Issuance of Bonds	4,072,644	(328,058)	-	-	-
Other Resources	103,119	-	-	-	-
Transfers Out	(2,238,500)	-	-	(1,568,131)	510,629
Other Uses	(34,286,852)	-	-	(195)	(2,651,100)
Proceeds from Capital Leases	-	-	1,606,668	-	-
Total Other Financing Sources (Uses)	<u>1,583,671</u>	<u>-</u>	<u>1,606,668</u>	<u>33,739,805</u>	<u>9,944,628</u>
Special Items	-	-	-	-	-
Net Change in Fund Balances	<u>\$ 14,108,853</u>	<u>\$ 7,277,196</u>	<u>\$ 4,522,508</u>	<u>\$ 28,686,241</u>	<u>\$ (5,660,316)</u>

Source: The District's Governmental Funds Balance Sheets and Combined Statements of Revenues, Expenditures and Changes in Fund Balances.



2021	2022	2023	2024	2025
\$ 17,612,491	\$ 1,916,918	\$ (4,892,598)	\$ (4,511,221)	\$ 6,088,715
\$ -	\$ 22,540,000	\$ -	1,538,343	-
-	467,497	962,231	150,890	2,474,056
-	-	-	-	-
-	-	-	-	-
(2,525,760)	2,730,523	2,365,619	1,083,309	1,294,439
-	1,264,464	-	-	-
-	-	-	-	-
2,525,760	(2,730,523)	(3,555,619)	(3,621,652)	(3,794,439)
-	(23,447,099)	(709,198)	-	-
-	-	-	-	-
-	824,862	(936,967)	(849,110)	(25,944)
-	-	-	-	-
\$ 17,612,491	\$ 2,741,780	\$ (5,829,565)	\$ (5,360,331)	\$ 6,062,771

DRAFT

**San Benito Consolidated Independent School District
 Governmental Fund Expenditures by Function
 Per Average Daily Attendance
 Last Ten Years**

Schedule 8

Fiscal Year	Average Daily Attendance *	Instruction and Instructional Related Services	Instructional and School Leadership	Support Services Student (Pupil)	Administrative Support Services	Support Services Nonstudent Based
2016	10,885	\$ 5,575	\$ 788	\$ 1,731	\$ 334	\$ 1,467
2017	10,621	\$ 6,197	\$ 754	\$ 1,850	\$ 374	\$ 1,592
2018	9,359	\$ 6,640	\$ 954	\$ 2,325	\$ 419	\$ 1,963
2019	9,411	\$ 7,356	\$ 1,005	\$ 2,277	\$ 501	\$ 2,486
2020	9,183	\$ 7,814	\$ 1,038	\$ 2,403	\$ 530	\$ 2,413
2021	8,975	\$ 7,500	\$ 1,032	\$ 2,331	\$ 528	\$ 1,968
2022	8,254	\$ 9,043	\$ 1,228	\$ 2,662	\$ 681	\$ 2,640
2023	8,139	\$ 8,918	\$ 1,294	\$ 2,789	\$ 577	\$ 2,527
2024	7,957	\$ 9,279	\$ 1,255	\$ 3,029	\$ 580	\$ 2,789
2025	7,876	\$ 9,415	\$ 1,199	\$ 2,990	\$ 562	\$ 2,358

Source: Average Daily Attendance provided by the District's PEIMS and A.E.I.S. reports.

Note: Average Daily Attendance – the average daily attendance of eligible enrollees, district-wide, over the official number of instructional days.

Ancillary Services	Debt Service Principal	Debt Service Interest and Other	Capital Outlay	Inter-Governmental Charges	Total
\$ 36	\$ 428	\$ 375	\$ -	\$ 13	\$ 10,746
\$ 56	\$ 483	\$ 278	\$ 14	\$ 61	\$ 11,658
\$ 61	\$ 537	\$ 227	\$ 5	\$ 45	\$ 13,175
\$ 79	\$ 427	\$ 292	\$ 114	\$ 67	\$ 14,605
\$ 82	\$ 513	\$ 422	\$ 830	\$ 62	\$ 16,108
\$ 72	\$ 529	\$ 453	\$ 682	\$ 64	\$ 15,160
\$ 86	\$ 628	\$ 463	\$ 384	\$ 55	\$ 17,873
\$ 94	\$ 762	\$ 438	\$ 205	\$ 42	\$ 17,645
\$ 98	\$ 685	\$ 421	\$ (669)	\$ 40	\$ 17,506
\$ 112	\$ 922	\$ 401	\$ 600	\$ 47	\$ 18,608

**San Benito Consolidated Independent School District
Assessed and Estimated Actual Value of Property
Last Ten Years**

Schedule 9

Fiscal Year	Assessed Value		
	Real Property	Personal Property	Total
2016	\$ 762,213,151	\$ 135,887,549	\$ 898,100,700
2017	\$ 797,360,136	\$ 159,157,734	\$ 956,517,870
2018	\$ 853,057,121	\$ 158,710,262	\$ 1,011,767,383
2019	\$ 904,240,548	\$ 179,382,229	\$ 1,083,622,777
2020	\$ 958,494,981	\$ 175,432,387	\$ 1,133,927,368
2021	\$ 1,365,605,452	\$ 350,864,773	\$ 1,716,470,225
2022	\$ 959,044,832	\$ 335,737,355	\$ 1,294,782,187
2023	\$ 956,397,423	\$ 378,743,466	\$ 1,335,140,889
2024	\$ 1,004,794,854	\$ 389,089,896	\$ 1,393,884,750
2025	\$ 1,251,632,703	\$ 378,467,683	\$ 1,630,100,386

*Source: Cameron Appraisal District
per \$100 of assessed value

<u>Estimated Actual Value</u>	<u>Ratio of Total Assessed To Total Estimated Actual Value</u>	<u>*Total Direct Tax Rate</u>
\$ 1,415,950,934	63.43%	1.170000
\$ 1,493,119,651	64.06%	1.170000
\$ 1,528,190,023	66.21%	1.170000
\$ 1,675,397,264	64.68%	1.170000
\$ 1,796,776,687	63.11%	1.170000
\$ 1,843,501,912	93.11%	1.304900
\$ 1,899,085,420	68.18%	1.304900
\$ 2,080,409,397	64.18%	1.291500
\$ 2,542,752,678	54.82%	1.058600
\$ 3,617,998,475	45.06%	1.028795

DRAFT

**San Benito Consolidated Independent School District
Property Tax Levies and Collections
Last Ten Years**

Schedule 10

Fiscal Year	Total Tax Levy	Collected within the Fiscal Year of the Levy	
		Amount	Percentage of Levy
2016	\$ 11,509,951	\$ 10,631,891	92.37%
2017	\$ 12,329,817	\$ 11,275,322	91.45%
2018	\$ 13,003,969	\$ 11,810,706	90.82%
2019	\$ 14,082,378	\$ 12,811,844	90.98%
2020	\$ 15,177,678	\$ 13,911,408	91.66%
2021	\$ 15,776,985	\$ 15,559,264	98.62%
2022	\$ 16,527,660	\$ 15,294,741	92.54%
2023	\$ 17,035,286	\$ 15,715,501	92.25%
2024	\$ 14,895,441	\$ 13,559,764	91.03%
2025	\$ 16,935,061	\$ 15,435,114	91.14%

Source: San Benito Consolidated Independent School District Annual Financial and Compliance Reports

Collections in Susequent Years	Total Collections to Date	
	Amount	Percentage of Levy
\$ 598,985	\$ 11,230,876	97.58%
\$ 440,962	\$ 11,716,284	95.02%
\$ -	\$ 11,810,706	90.82%
\$ -	\$ 12,811,844	90.98%
\$ -	\$ 13,911,408	91.66%
\$ -	\$ 15,559,264	98.62%
\$ -	\$ 15,294,741	92.54%
\$ -	\$ 15,715,501	92.25%
\$ -	\$ 13,559,764	91.03%
\$ -	\$ 15,435,114	91.14%

DRAFT

San Benito Consolidated Independent School District
Allocation of Property Tax Rates and Levies
Last Ten Years

Schedule 11

Fiscal Year	Tax Rates (Per \$100 of Assessed Value)			Tax Levies		
	General Fund	Debt Service Fund	Total	General Fund	Debt Service Fund	Original Levy Total
2016	\$ 1.170000	\$ 0.134900	\$ 1.304900	\$ 10,320,057	\$ 1,189,894	\$ 11,509,951
2017	\$ 1.170000	\$ 0.134900	\$ 1.304900	\$ 11,055,166	\$ 1,274,651	\$ 12,329,817
2018	\$ 1.170000	\$ 0.134900	\$ 1.304900	\$ 11,659,624	\$ 1,344,345	\$ 13,003,969
2019	\$ 1.170000	\$ 0.134900	\$ 1.304900	\$ 12,589,967	\$ 1,451,612	\$ 14,041,579
2020	\$ 1.170000	\$ 0.134900	\$ 1.304900	\$ 13,608,616	\$ 1,569,062	\$ 15,177,678
2021	\$ 1.025000	\$ 0.279900	\$ 1.304900	\$ 12,392,834	\$ 3,384,151	\$ 15,776,985
2022	\$ 1.025000	\$ 0.279900	\$ 1.304900	\$ 12,982,490	\$ 3,545,170	\$ 16,527,660
2023	\$ 1.011600	\$ 0.279900	\$ 1.291500	\$ 13,343,319	\$ 3,691,967	\$ 17,035,286
2024	\$ 0.763200	\$ 0.295470	\$ 1.058670	\$ 10,738,190	\$ 4,157,251	\$ 14,895,441
2025	\$ 0.736900	\$ 0.291895	\$ 1.028795	\$ 12,130,159	\$ 4,804,902	\$ 16,935,061

Source: San Benito Consolidated Independent School District Annual Financial and Compliance Reports

Note: The basis for the property tax rate is \$100 assessed valuation.

**San Benito Consolidated Independent School District
Property Tax Rates- Direct and Overlapping Governments
Last Ten Years**

Schedule 12

(PER \$100 ASSESSED VALUATION)

Fiscal Year	Tax Year	Direct Tax Rate	Overlapping Tax Rates			Total Direct and Overlapping Tax Rate
		San Benito Consolidated Independent School District	South Texas ISD	City of San Benito	Cameron County	
2016	2015	\$ 1.304900	\$0.049200	\$ 0.728125	\$0.399291	\$2.481516
2017	2016	\$ 1.304900	\$0.049200	\$ 0.728125	\$0.407743	\$2.489968
2018	2017	\$ 1.304900	\$0.049200	\$ 0.728125	\$0.410803	\$2.493028
2019	2018	\$ 1.304900	\$0.049200	\$ 0.728125	\$0.416893	\$2.499118
2020	2019	\$ 1.304900	\$0.049200	\$ 0.728125	\$0.436893	\$2.519118
2021	2020	\$ 1.304900	\$0.049200	\$ 0.728125	\$0.436893	\$2.519118
2022	2021	\$ 1.304900	\$0.049200	\$ 0.728125	\$0.436893	\$2.519118
2023	2022	\$ 1.291500	\$0.049200	\$ 0.728125	\$0.436893	\$2.505718
2024	2023	\$ 1.058670	\$0.049200	\$ 0.728125	\$0.431893	\$2.267888
2025	2024	\$ 1.028795	\$0.049200	\$ 0.708125	\$0.426893	\$2.213013

Source: Tony Yzaguirre, Jr., Tax Assessor-Collector and City of San Benito, Texas

San Benito Consolidated Independent School District
Principal Property Taxpayers
Last Ten Years

Schedule 13

		Fiscal Year 2025	
Taxpayer	Type of Business	Tax Year	Percentage of
		2024	Total Assessed
		Assessed	Valuation
		Valuation	Valuation
AEP TEXAS INC-07C	Electric Company	\$ 88,636,682	3.84%
GOMEZ MARIA LUZ	Commercial Real Property	\$ 37,731,885	0.93%
MHC FUN N SUN LLC	Commercial Real Property	24,564,062	0.78%
AEP TEXAS INC	Electric Company	17,901,207	6.23%
PALMS PROPERTY OWNER LLC	Commercial Real Property	17,708,661	0.56%
WALMART INC	Commercial Real Property	14,912,159	0.55%
349 S HELEN MOORE ROAD LLC	Commercial Real Property	14,054,290	0.42%
SHARYLAND UTILITIES LP	Electric Company	13,803,480	0.33%
PANASONIC AUTOMOTIVE ELECTRONI	Industrial and Manufacturing	85,747,480	0.29%
RIRA AMG REATA LP	Commercial Real Property	9,641,757	0.27%
Totals		\$ 324,701,663	14.20%

Source: Cameron Appraisal District

Fiscal Year 2015

Tax Year	Assessed Valuation	Percentage of Total Assessed Valuation
2014	\$ 25,100,292	2.07%
	-	-
	8,357,452	-
	-	-
	-	-
	6,166,599	0.51%
	6,529,006	-
	-	-
	5,768,514	-
	5,369,700	0.44%
	<u>\$ 57,291,563</u>	3.02%

DRAFT

**San Benito Consolidated Independent School District
Outstanding Debt by Type
Last Ten Years**

Schedule 14

Fiscal Year	General Obligation Bonds	Refunding Bonds	Notes Payable	Capital Appreciation Bonds	Equipment Financing Agreements
2016	\$ 76,850,000	\$ 8,090,666	\$ -	\$ 540,000	\$ -
2017	\$ 69,665,000	\$ 6,998,860	\$ -	\$ 1,045,311	\$ 2,615,000
2018	\$ 65,735,000	\$ 5,907,054	\$ -	\$ -	\$ 3,566,947
2019	\$ 90,150,000	\$ 7,673,179	\$ -	\$ -	\$ 5,169,784
2020	\$ 96,620,000	\$ 7,200,104	\$ -	\$ -	\$ 2,456,878
2021	\$ 92,475,000	\$ 6,588,166	\$ -	\$ -	\$ 1,851,917
2022	\$ 87,585,000	\$ 5,741,142	\$ -	\$ -	\$ 1,647,542
2023	\$ 83,025,000	\$ 5,258,173	\$ -	\$ -	\$ 1,435,952
2024	\$ 78,235,000	\$ 4,777,346	\$ -	\$ -	\$ 1,216,893
2025	\$ 73,190,000	\$ 4,374,168	\$ -	\$ -	\$ 990,101

Source: San Benito Consolidated Independent School District Annual Financial and Compliance Reports.

- (1) See schedule 9 for adjusted assessed values*
- (2) See schedule 8 for average daily attendance*

SBITA Leases	Right-to-use Leases	Total Debt	Ratio of Total Debt to Estimated Actual Property Value (1)	Total Debt Per Average Daily Membership (2)
\$ -	\$ -	\$ 85,480,666	6.04%	7,853
\$ -	\$ -	\$ 80,324,171	5.38%	7,563
\$ -	\$ -	\$ 75,209,001	4.92%	8,036
\$ -	\$ -	\$ 102,992,963	6.15%	10,944
\$ -	\$ -	\$ 106,276,982	5.91%	11,573
\$ -	\$ -	\$ 100,915,083	5.47%	11,244
\$ -	\$ 495,561	\$ 95,469,245	5.00%	11,506
\$ 1,615,766	\$ 938,854	\$ 92,273,745	4.31%	11,023
\$ 54,465	\$ 757,837	\$ 85,041,541	3.31%	10,586
\$ 888,719	\$ 409,799	\$ 79,852,787	2.17%	9,973

San Benito Consolidated Independent School District
Computation of Legal Debt Margin
Last Ten Years

Schedule 16

	2016	2017	2018	2019	2020	2021
Assessed Valuation	\$ 894,030,028	\$ 963,755,238	\$ 1,019,364,579	\$ 1,019,364,579	\$ 1,190,253,719	\$ 1,238,161,401
Debt Limit - 10% of Assessed Valuation	\$ 89,403,003	\$ 96,375,524	\$ 101,936,458	\$ 101,936,458	\$ 119,025,372	\$ 123,816,140
General Obligation Bonds	74,005,000	70,105,000	65,735,000	90,150,000	96,620,000	92,475,000
Deduct Amount Available in Debt Service Fund	-	553,097	888,079	714,382	-	-
Applicable Debt	74,005,000	69,551,903	64,846,921	89,435,618	96,620,000	92,475,000
Legal Debt Margin	\$ 15,398,003	\$ 26,823,621	\$ 37,089,537	\$ 12,500,840	\$ 22,405,372	\$ 31,341,140
Debt Margin as a Percentage of the Debt Limit	17.22%	27.83%	36.38%	12.26%	18.82%	25.31%

Source: San Benito Consolidated Independent School District Annual Financial and Compliance Reports

2022	2023	2024	2025
\$ 1,294,782,187	\$ 1,255,021,316	\$ 1,393,884,750	\$ 1,630,100,386
\$ 129,478,219	\$ 125,502,132	\$ 139,388,475	\$ 163,010,039
87,585,000	83,025,000	78,235,000	73,190,000
-	-	-	1,350,920
87,585,000	83,025,000	78,235,000	71,839,080
\$ 41,893,219	\$ 42,477,132	\$ 61,153,475	\$ 91,170,959
32.36%	33.85%	43.87%	55.93%

DRAFT

San Benito Consolidated Independent School District
Ratio of Net General Obligation Bonded Debt to
Estimated Actual Value and Per Average Dailey Membership
Last Ten Years

Schedule 17

Fiscal Year	Average Daily Membership	Estimated Actual Value	Total Bonded Debt	Debt Service Fund Balance	Net Bonded Debt	Ratio of Net Bonded Debt to Estimated Actual Value	Net Bonded Debt Per Average Daily Membership
2016	10,885	\$ 894,030,028	\$ 74,005,000	\$ 553,097	\$ 73,451,903	8.22%	\$ 6,748
2017	10,621	\$ 963,755,238	\$ 70,105,000	\$ 888,079	\$ 69,216,921	7.18%	\$ 6,517
2018	9,359	\$ 1,019,364,579	\$ 65,735,000	\$ 714,382	\$ 65,020,618	6.38%	\$ 6,947
2019	9,359	\$ 1,019,364,579	\$ 90,150,000	\$ -	\$ 90,150,000	8.84%	\$ 9,632
2020	9,183	\$ 1,190,253,719	\$ 96,620,000	\$ -	\$ 96,620,000	8.12%	\$ 10,521
2021	8,975	\$ 1,238,161,401	\$ 92,475,000	\$ -	\$ 92,475,000	7.47%	\$ 10,304
2022	8,254	\$ 1,294,782,187	\$ 83,025,000	\$ -	\$ 83,025,000	6.41%	\$ 10,058
2023	8,139	\$ 1,255,021,316	\$ 83,025,000	\$ -	\$ 83,025,000	6.62%	\$ 10,201
2024	7,957	\$ 1,393,884,750	\$ 78,235,000	\$ -	\$ 78,235,000	5.61%	\$ 9,832
2025	7,876	\$ 1,630,100,386	\$ 73,190,000	\$ -	\$ 73,190,000	4.49%	\$ 9,293

Note: Average Daily Membership represents the average daily enrollment of students.

Note: Estimated actual property value and average daily membership are used because they are more relevant to the school district than personal income and population.

**San Benito Consolidated Independent School District
Ratio of Annual Debt Service for General Bonded Debt
To Total General Fund Expenditures
Last Ten Years**

Schedule 18

Fiscal Year	Principal	Interest	Total Debt Service	Total General Fund Expenditures	Ratio of Debt Service To General Fund Expenditures
2016	\$ 4,660,000	\$ 3,709,135	\$ 8,369,135	\$ 96,437,850	8.68%
2017	\$ 5,130,000	\$ 2,945,638	\$ 8,075,638	\$ 100,364,415	8.05%
2018	\$ 5,024,721	\$ 2,115,941	\$ 7,140,662	\$ 103,563,205	6.89%
2019	\$ 4,015,163	\$ 2,741,930	\$ 6,757,093	\$ 115,917,726	5.83%
2020	\$ 4,050,677	\$ 3,820,293	\$ 7,870,970	\$ 119,346,692	6.60%
2021	\$ 4,749,961	\$ 4,058,826	\$ 8,808,787	\$ 87,719,396	10.04%
2022	\$ 5,181,526	\$ 3,466,932	\$ 8,648,458	\$ 102,933,540	8.40%
2023	\$ 6,205,361	\$ 3,556,164	\$ 9,761,525	\$ 107,269,282	9.10%
2024	\$ 5,428,476	\$ 3,346,465	\$ 8,774,941	\$ 113,247,008	7.75%
2025	\$ 7,259,632	\$ 3,117,763	\$ 10,377,395	\$ 123,218,425	8.42%

DRAFT

(This page intentionally left blank)

**San Benito Consolidated Independent School District
Construction and Property Values
Last Ten Years**

Schedule 20

Fiscal Year	Number of Permits	Construction Value	Total Property Value
2016	662	\$ 22,895,884	\$ 1,415,950,934
2017	756	\$ 15,944,419	\$ 1,493,119,651
2018	928	\$ 24,823,141	\$ 1,528,190,023
2019	670	\$ 32,710,148	\$ 1,796,776,687
2020	963	\$ 43,047,628	\$ 1,800,378,785
2021	705	\$ 25,015,955	\$ 1,901,663,191
2022	705	\$ 25,015,955	\$ 1,901,663,191
2023	856	\$ 34,799,553	\$ 2,073,158,290
2024	816	\$ 41,637,029	\$ 2,480,158,389
2025	821	\$ 42,565,883	\$ 3,617,998,475

Source: Cameron Appraisal District New Values Report

**San Benito Consolidated Independent School District
Workforce Composition by Employee Classification
Last Ten Years**

Schedule 22

Classification	2016	2017	2018	2019	2020
Number of Employees					
Teachers	685	680	666	671	695
Professional Support	163	189	176	185	154
Campus Administration	43	40	53	49	46
Central Administration	7	6	5	4	10
Educational Aides	187	167	175	176	197
Auxiliary Staff	513	535	538	584	558
Total Employees	1,598	1,617	1,613	1,668	1,660
Percent of Total					
Teachers	42.9%	42.1%	41.29%	40.2%	41.9%
Professional Support	10.2%	11.7%	10.91%	11.1%	9.3%
Campus Administration	2.7%	2.5%	3.29%	2.9%	2.8%
Central Administration	0.4%	0.4%	0.31%	0.2%	0.6%
Educational Aides	11.7%	10.3%	10.85%	10.5%	11.9%
Auxiliary Staff	32.1%	33.1%	33.35%	35.0%	33.6%
	100.00%	100.00%	100.00%	100.00%	100.00%

Source: TAPR Report & School District's Hiring Schedule

2020 information was based on updated TAPR because of the audit waiver for late submission. Subsequent years will be one year behind due to TAPR being released in January.

**San Benito Consolidated Independent School District
 Workforce Composition by Employee Classification
 Last Ten Years**

Schedule 22

2021	2022	2023	2024	2025
695	662	631	635	633
154	156	152	145	148
46	44	42	29	38
10	10	9	7	15
197	190	173	163	176
558	465	508	491	470
1,660	1,527	1,515	1,470	1,480
41.9%	43.4%	41.7%	43.2%	42.8%
9.3%	10.2%	10.0%	9.9%	10.0%
2.8%	2.9%	2.8%	2.0%	2.6%
0.6%	0.6%	0.6%	0.5%	1.0%
11.9%	12.5%	11.4%	11.1%	11.9%
33.6%	30.4%	33.5%	33.4%	31.8%
100.00%	100.00%	100.00%	100.00%	100.00%

**San Benito Consolidated Independent School District
Schedule of Teacher's Information
Last Ten Years**

Schedule 23

Fiscal Year	Bachelor's Degree		Average Teacher Salary	Average Years of Experience	Bachelor's Education	Master's Education
	Minimum	Maximum				
2016	\$ 42,500	\$ 55,514	\$ 49,157	12.0	83.7%	15.0%
2017	\$ 42,500	\$ 55,514	\$ 48,144	11.8	85.0%	13.4%
2018	\$ 46,500	\$ 57,878	\$ 48,144	11.8	85.0%	13.4%
2019	\$ 47,500	\$ 61,101	\$ 52,638	11.8	85.0%	13.4%
2020	\$ 48,500	\$ 63,210	\$ 54,473	12.2	83.1%	16.3%
2021	\$ 48,900	\$ 65,077	\$ 54,473	12.2	83.1%	16.3%
2022	\$ 48,900	\$ 65,077	\$ 56,456	13.1	82.1%	17.0%
2023	\$ 50,000	\$ 65,881	\$ 58,613	12.7	79.2%	19.0%
2024	\$ 52,000	\$ 66,500	\$ 58,977	12.9	78.6%	19.1%
2025	\$ 53,000	\$ 66,900	\$ 46,791	13.2	72.2%	25.2%

Source: TAPR Report & School District's Hiring Schedule

Note: Min & Max salaries are based on the SBCISD Hiring Schedule from each applicable year. Bachelor's minimum and maximum is with 15+ hours of graduate work. They are based on zero years of experience to 25+ years.

Average Teacher Salary, Average Years of Experience, % of Bachelor Education and % of Master's Education are based on TAPR reports.

2020 information was based on updated TAPR because of the audit waiver for late submission. Subsequent years will be one year behind due to TAPR being released in January.

**San Benito Consolidated Independent School District
 Schedule of Attendance and Membership
 Last Ten Years**

Schedule 24

Fiscal Year	Average Daily Attendance	Average Daily Membership	Percent of Attendance
2016	10,885	10,885	95.3%
2017	10,621	10,621	95.3%
2018	9,359	9,359	94.8%
2019	9,411	9,411	94.0%
2020	8,975	10,277	94.0%
2021	8,975	9,743	92.1%
2022	8,254	9,211	89.6%
2023	8,139	9,354	87.0%
2024	7,957	10,185	78.1%
2025	7,876	9,104	86.5%

Source: The District's PEIMS & Student Accounting Office

** Average Daily Membership represents the average daily attendance of eligible enrollees, district-wide over the official number of instructional days.*

San Benito Consolidated Independent School District
Operating Statistics
Last Ten Years

Schedule 25

Fiscal Year	Average Daily Attendance	Operating Expenditures	Cost per Pupil	Percent Change	Operating Expenses	Cost per Pupil	Percent Change
2016	10,885	\$ 108,232,929	\$ 9,943	9.46%	\$ 118,490,153	\$ 10,886	3.80%
2017	10,621	\$ 115,595,390	\$ 10,884	3.58%	\$ 122,168,545	\$ 11,503	5.67%
2018	9,359	\$ 116,111,826	\$ 12,406	3.58%	\$ 102,889,021	\$ 10,994	-4.42%
2019	9,411	\$ 129,597,299	\$ 13,771	3.58%	\$ 140,171,813	\$ 14,894	35.48%
2020	8,975	\$ 131,694,080	\$ 14,673	3.58%	\$ 154,326,514	\$ 17,195	15.45%
2021	8,968	\$ 121,115,846	\$ 13,505	3.58%	\$ 129,243,722	\$ 14,412	-16.19%
2022	8,254	\$ 135,337,796	\$ 16,397	21.41%	\$ 137,054,861	\$ 16,605	15.22%
2023	8,139	\$ 133,101,205	\$ 16,354	-1.60%	\$ 135,025,090	\$ 16,590	-0.09%
2024	7,959	\$ 113,247,008	\$ 14,229	-12.99%	\$ 146,562,396	\$ 18,415	11.00%
2025	7,876	\$ 123,209,422	\$ 15,644	9.94%	\$ 146,633,770	\$ 18,618	1.10%

Source: Average Daily Attendance provided by the District's PEIMS and A.E.I.S. reports.

**San Benito Consolidated Independent School District
 Schedule of Student Information
 Last Ten Years**

Schedule 26

Fiscal Year	Teacher / Student Ratio	No. of Economically Disadvantaged Students	Percentage of Economically Disadvantaged Students
2016	15.9	8,846	81.3%
2017	15.6	8,943	84.2%
2018	15.7	8,748	83.6%
2019	15.7	9,305	83.6%
2020	14.7	8,913	87.0%
2021	14.7	8,609	88.5%
2022	14.6	8,254	88.7%
2023	14.7	8,112	86.7%
2024	14.7	7,868	85.2%
2025	14.3	7,691	84.8%

Source: Academic Excellence Indicator System (AEIS) & PEIMS

Estimated % age of Free and Reduce Lunch is based on our Food Services Department.

2020 information was based on updated TAPR because of the audit waiver for late submission.

Subsequent years will be one year behind due to TAPR being released in January.



SINGLE AUDIT SECTION

DRAFT





CARR, RIGGS & INGRAM, L.L.C.

Carr, Riggs & Ingram, L.L.C.
402 East Tyler Avenue
Harlingen, TX 78550

956.423.3765
956.428.7520 (fax)
CRIadv.com

**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Board of Trustees
San Benito Consolidated Independent School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the San Benito Consolidated Independent School District, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the San Benito Consolidated Independent School District’s basic financial statements and have issued our report thereon dated February 11, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the San Benito Consolidated Independent School District’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the San Benito Consolidated Independent School District’s internal control. Accordingly, we do not express an opinion on the effectiveness of the San Benito Consolidated Independent School District’s internal control.

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2025-001 to be a significant deficiency.

DRAFT

(This page intentionally left blank)

Report on Compliance and Other Matters

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

San Benito Independent Consolidated School District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the San Benito Independent School District's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The San Benito Independent School District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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.

Carr, Riggs & Ingram, L.L.C.

Harlingen, Texas
February 11, 2026

DRAFT

(This page intentionally left blank)

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Trustees
San Benito Consolidated Independent School District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited San Benito Consolidated Independent School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of San Benito Consolidated Independent School District's major federal programs for the year ended June 30, 2025. San Benito Consolidated Independent School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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 Auditor's Responsibilities for the Audit of Compliance section of our report.

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

DRAFT

(This page intentionally left blank)

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 the District's 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 the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control over compliance. Accordingly, no such opinion is expressed.

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

DRAFT

(This page intentionally left blank)

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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.

Carr, Riggs & Ingram, L.L.C.

Harlingen, Texas
February 11, 2026

DRAFT

(This page intentionally left blank)

San Benito Consolidated Independent School District Schedule of Findings and Questioned Costs

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?
- Significant deficiencies identified that are not considered to be material weaknesses?

yes

no

yes

none reported

Noncompliance material to financial statements noted?

yes

no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified?
- Significant deficiencies identified that are not considered to be material weakness(es)?

yes

no

yes

none reported

Type of auditor's report issued on compliance for major programs:

Unmodified

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(s)

Name of Federal Program or Cluster

84.010

Title I, Part A-Improving Basic

84.027/84.173

Special Education Cluster (IDEA)

84.287

Twenty-First Century Community Learning Centers

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000

Auditee qualified as low-risk auditee?

yes

no

San Benito Consolidated Independent School District Schedule of Findings and Questioned Costs

Section II – Findings Relating to the Financial Statement Audit as Required to Be Reported in Accordance with Generally Accepted Government Auditing Standards

A. Significant Deficiencies in Internal Control

Reference Number: (2025-001) Budgetary Process Controls and Expenditures in Excess of Appropriations

Criteria: Internal controls should be designed to effectively monitor the budget and ensure the legal level of budgetary control is followed and any necessary amendments are processed timely and sufficiently. The adopted budget provides the authority to expend funds for the purposes indicated and in accordance with State law, Board policy, and the District's approved purchasing procedures. The expenditures of funds shall be under the direction of designated personnel, as per board policy, who shall ensure that funds are expended in accordance with adopted budget. In addition, budget amendments, or budget transfers, should be made prior to exceeding appropriations at the functional spending categories, which is the legal level of budgetary control.

Condition Found: As indicated in the notes to the District's financial statements, there were 5 functions of the General Fund where actual expenditures exceeded the final budgeted appropriations at the functional level. Budget transfers or amendments were not made to cover these additional expenditures.

Cause: The District incurred additional expenditures that were authorized by appropriate personnel but did not proceed to amend the budget for certain budget transfers in order to reflect the authorization of additional expenditures. In addition, certain expenditures were not anticipated in the original budget.

Effect: The District exceeded the authorized budget for various categories which ultimately resulted in decreases to available resources.

Recommendation: Monitoring of the budget versus actual comparison should continue to be made on a monthly basis, and controls over expenditures should include a review of available budget amounts prior to approval of purchases for the expenditure of funds. Budget amendments, including transfers between functional categories, should be discussed thoroughly with appropriate officials to adequately plan for financial changes and operations of the District.

Views: Management agrees with the finding. See corrective action plan on page 192.

**San Benito Consolidated Independent School District
Schedule of Findings and Questioned Costs**

Section III – Federal Award Findings and Questioned Costs

None noted that were required to be reported.

DRAFT

**San Benito Consolidated Independent School District
Schedule of Findings and Questioned Costs
Summary Schedule of Prior Audit Findings**

Financial Statement Findings:

Reference Number: (2024-001)

Status of Corrective Action Plan:

Subscription-Based Technology Arrangements

The District revised its procedures and reviewed the SBITA schedules generated from DebtBook and ensured each SBITA was being calculated based on the correct terms in the agreements.

Conclusion: Resolved in the current year.

DRAFT

DRAFT

(This page intentionally left blank)



Victoria Perez
Assistant Superintendent of Finance & Operations

Board of Trustees

Dr. Ariel Cruz-Vela
President

Crystal Hernandez
Vice-President

Israel Villarreal, III
Secretary

Rudy Corona
Frutoso M. Gomez, Jr.
Orlando López
Alex Reyna

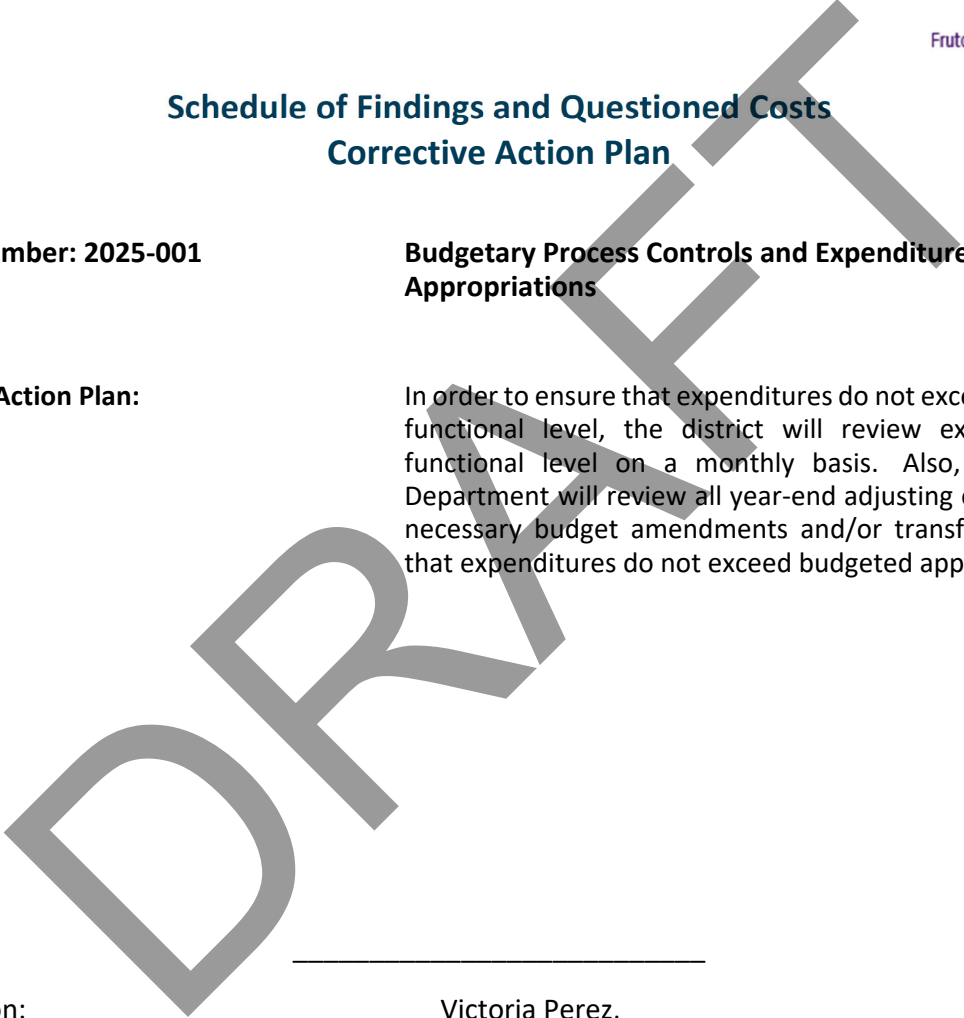
Schedule of Findings and Questioned Costs Corrective Action Plan

Reference Number: 2025-001

Budgetary Process Controls and Expenditures in Excess of Appropriations

Corrective Action Plan:

In order to ensure that expenditures do not exceed budget at the functional level, the district will review expenditures at a functional level on a monthly basis. Also, the Accounting Department will review all year-end adjusting entries and make necessary budget amendments and/or transfers as to ensure that expenditures do not exceed budgeted appropriations.



Contact Person:

Victoria Perez,
Assistant Superintendent of Finance & Operations

Implementation Time Frame: 6/30/2026

San Benito Schools - *The Gold Standard in Public Education*

240 N. Crockett St. • San Benito, TX 78586 • 956.361.6168 • www.sbcisd.net

It is the policy of the San Benito CISD not to discriminate on the basis of race, color, national origin, gender, or disability in its educational and Career and Technology programs, services or activities as required by Title VI of the Civil Rights Act of 1964.



San Benito Consolidated Independent School District

Schedule of Expenditures of Federal Awards

Exhibit K-1

For the Year Ended June 30, 2024

(1)	(2)	(3)	(4)	(5)
FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/	Assistance Listing	Pass-through Entity Identifying	Provided to	Federal
PROGRAM OR CLUSTER TITLE	Number	Number	Subrecipients	Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
<u>Passed Through the State Department of Agriculture</u>				
Child Nutrition Cluster				
School Breakfast Program (SBP)	10.553	71402501	\$ -	\$ 1,840,425
School Breakfast Program (SBP)	10.553	71402401	-	491,088
Total School Breakfast Program			-	2,331,513
National School Lunch Program (NSLP)- Cash Assistance	10.555	71302501	-	4,606,343
National School Lunch Program (NSLP)- Cash Assistance	10.555	71302401	-	1,172,369
National School Lunch Program (NSLP)- Non-Cash Assistance	10.555	71302201	-	673,984
Total National School Lunch Program			-	6,452,696
Fresh Fruit and Vegetable Program (FFVP)	10.582	236TX375L1603	-	118,238
Total Child Nutrition Cluster			-	8,902,447
Child and Adult Care Food Program	10.558	236TX332N1099	-	1,056,965
Total Child and Adult Care Food Program			-	1,056,965
Total Passed Through State Department of Agriculture			-	9,959,412
TOTAL U.S. DEPARTMENT OF AGRICULTURE			-	9,959,412
U.S. DEPARTMENT OF DEFENSE				
J.R.O.T.C.	12.U01	JROTC1745	-	82,860
TOTAL U.S. DEPARTMENT OF DEFENSE			-	82,860
U.S. DEPARTMENT OF EDUCATION				
<u>Passed Through Region One Education Service Center</u>				
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334S	P334A110180-16	-	237,319
Total Passed Through Region One Education Service Center			-	237,319
<u>Passed Through State Department of Education</u>				
Title I Grants to Local Educational Agencies (Title I, Part A-Improving Basic)	84.010	25-610101031912	-	5,056,479
Title I Grants to Local Educational Agencies (Title I, Part A-Improving Basic)	84.010	24-610101031912	-	812,314
Title I Grants to Local Educational Agencies (Title I, Part D, Subpart 2-Del)	84.010	25-610101031912	-	115,286
Title I Grants to Local Educational Agencies (Title I, Part D, Subpart 2-Del)	84.010	24-610103031912	-	14,474
Title I Grants to Local Educational Agencies (Title I, 1003 School Improvement)	84.010	24-610141031912	-	26,889
Total Title I Grants to Local Educational Agencies			-	6,025,442
Migrant Education-State Grant Program (Title I, Part C of ESEA)	84.011	25-615001031912	-	628,770
Migrant Education-State Grant Program (Title I, Part C of ESEA)	84.011	24-615001031912	-	88,809
Total Migrant Education-State Grant Program (Title I, Part C of ESEA)			-	717,579
Special Education Cluster (IDEA)				
Special Education Grants to States (IDEA, Part B)	84.027	25-6600010319126000	-	2,054,481
Special Education Grants to States (IDEA, Part B)	84.027	24-6600010319126000	-	41,691
Special Education Preschool Grants (IDEA Preschool)	84.173	24-6610010319126000	-	28,368
Total Special Education Grants to States			-	2,124,540
Total Special Education Cluster (IDEA)			-	2,124,540
Career and Technical Education - Basic Grants to States (Perkins V)	84.048A	25-420006031912	-	197,247
Career and Technical Education - Basic Grants to States (Perkins V)	84.048A	23-420006031912	-	5,794
Total Career and Technical Education - Basic Grants to States (Perkins V)			-	203,041

San Benito Consolidated Independent School District Schedule of Expenditures of Federal Awards- Continued Exhibit K-1

For the Year Ended June 30, 2025

(1) FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM OR CLUSTER TITLE	(2) Assistance Listing Number	(3) Pass-through Entity Identifying Number	(4) Provided to Subrecipients	(5) Federal Expenditures
Twenty-First Century Community Learning Centers	84.287	25-6950337110038	-	1,224,647
Twenty-First Century Community Learning Centers	84.287	24-6950337110027		71,736
Twenty-First Century Community Learning Centers (Stronger OST)	84.287	24-6950367110037		116,305
Twenty-First Century Community Learning Centers	84.287	25-6950307110036	106,341	1,422,113
Twenty-First Century Community Learning Centers	84.287	24-6950307110036	18,916	90,663
Total Twenty-First Century Community Learning Centers			125,257	2,925,464
English Language Acquisition State Grants	84.365	25-671001031912	-	128,589
English Language Acquisition State Grants	84.365	24-671001031912	-	88,759
Total English Language Acquisition State Grants			-	217,348
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367	25-694501031912	-	432,056
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367	24-694501031912	-	173,889
Total Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)			-	605,945
Student Support and Academic Enrichment Program	84.424A	25-680101031912	-	404,593
Student Support and Academic Enrichment Program	84.424A	24-680101031912	-	87,422
Stronger Connections Grant	84.424F	23-680101031912	-	181,775
Total Student Support and Academic Enrichment Program			-	673,790
Texas Education for Homeless Children & Youth	84.196A	23-4600057110071	-	7,072
				7,072
COVID-19 Education Stabilization Fund ARP Homeless Grant I	84.425W	21-5330017110071	-	7,778
COVID-19 Education Stabilization Fund ARP Homeless Grant II	84.425W	21-533002031912	-	59,729
COVID-19 Education Stabilization Fund Learning Acceleration Supports - High Quality After School	84.425U	21-5280587110130	-	147,837
COVID-19 Education Stabilization Fund Texas COVID Learning Acceleration Supports-ESSER III	84.425U	21-528042031912	-	118,739
Total COVID-19 Education Stabilization Fund (ESF)			-	334,083
Total Passed Through State Department of Education			125,257	13,834,304
TOTAL U.S. DEPARTMENT OF EDUCATION			125,257	14,071,623
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<u>Passed through Texas Health and Human Services Commission</u>				
Medicaid Cluster				
Medical Assistance Program (Medicaid; Title XIX)	93.778	HHS000537900552	-	26,303
Total Medicaid Cluster			-	26,303
Total Passed through Texas Health and Human Services Commission			-	26,303
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			-	26,303
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 125,257	\$ 24,140,198

The accompanying notes are an integral part of this schedule

**San Benito Consolidated Independent School District
Notes on Accounting Policies for Federal Awards**

Exhibit K-2

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of San Benito Consolidated Independent School District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance, Audits of State, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the general purpose financial statements.

NOTE 2 – PROGRAM REPORTING

ROTC, SHARS, and MAC revenues are accounted for in the general fund. The National School Lunch Program, School Breakfast Program Commodity Supplemental Food Program, and Summer Feeding Program are accounted for in the general fund as well. Expenditures are not specifically attributable to these revenues and are shown on this schedule in an amount equal to revenue for balancing purposes only.

Reconciliation from the Schedule of Expenditures of Federal Awards to the Exhibit C-3:

Total expenditures of federal awards, per Exhibit K-1	\$ 24,140,198
School Health and Related Services (SHARS) revenues	<u>42,812</u>
Total Federal Revenues, per Exhibit C-3	<u><u>\$ 24,183,010</u></u>

NOTE 3 – SUB-RECIPIENTS

During the fiscal year ended June 30, 2025, the District had a shared service agreement with the La Villa ISD for the 21st Century Program. Amounts passed through La Villa ISD totaled \$125,257.

NOTE 4 – FEDERAL LOANS AND LOAN GUARANTEES

During the year ended June 30, 2025, the District had no outstanding federal loans payable or loan guarantees.

NOTE 5 – FEDERALLY FUNDED INSURANCE

During the year ended June 30, 2025, the District had no federally funded insurance.

NOTE 6 – NONCASH AWARDS

During the year ended June 30, 2025, the District received \$673,984 of federal awards in the form of noncash assistance under the National School Lunch Program.

**San Benito Consolidated Independent School District
Notes on Accounting Policies for Federal Awards**

NOTE 7 – INDIRECT COST RATE

The Uniform Guidance allows an organization to elect a de minimus indirect cost rate. For the year ended June 30, 2025, the District did not elect to use this rate.

DRAFT



San Benito Consolidated Independent School District

REQUIRED COMMUNICATIONS

June 30, 2025

February 11, 2026

The Board of Trustees and Management of
San Benito Consolidated Independent School District

We are pleased to present the results of our audit of the 2025 financial statements of San Benito Consolidated Independent School District (the "District").

This report to Board of Trustees and management of the District summarizes our audit, the report issued and various analyses and observations related to the District's accounting and reporting. The document also contains the communications required by our professional standards.

Our audit was designed, primarily, to express an opinion on the District's 2025 financial statements. We considered the District's current and emerging business needs, along with an assessment of risks that could materially affect the financial statements, and aligned our audit procedures accordingly. We conducted the audit with the objectivity and independence that you expect. We received the full support and assistance of the District's personnel.

At Carr, Riggs & Ingram, L.L.C. (CRI), we are continually evaluating the quality of our professionals' work in order to deliver audit services of the highest quality that will meet or exceed your expectations. We encourage you to provide any feedback you believe is appropriate to ensure that we do not overlook a single detail as it relates to the quality of our services.

This report is intended solely for the use of the Board of Trustees and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

We appreciate this opportunity to work with you. If you have any questions or comments, please contact me at 956-423-3765 or mmontemayor@criadv.com

Very truly yours,

A handwritten signature in black ink, appearing to read "Matthew Montemayor", with a stylized flourish at the end.

Matthew Montemayor, CPA
Partner



As discussed with the Board of Trustees and management during our planning process, our audit plan represented an approach responsive to the assessment of risk for the District. Specifically, we planned and performed our audit to:

- Perform audit services, as requested by the Board and management, 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, in order to express an opinion on the District's financial statements for the year ending June 30, 2025.
- 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*; and Uniform Guidance 2 CFR Part 200 in order to express an opinion on compliance with requirements applicable to each major federal program.
- Report on internal control over compliance with the types of compliance requirements described in Uniform Guidance 2 CFR Part 200 and the OMB Compliance Supplement;
- Communicate directly with the Board of Trustees and management regarding the results of our procedures;
- Address with the Board of Trustees and management any accounting and financial reporting issues;
- Anticipate and respond to concerns of the Board of Trustees and management; and
- Address other audit-related projects as they arise and upon request.

We have audited the financial statements of San Benito Consolidated Independent School District (the District) for the year ended June 30, 2025, and have issued our report thereon dated February 11, 2026. Professional standards require that we provide you with the following information related to our audit:

MATTER TO BE COMMUNICATED	AUDITOR'S RESPONSE
<p>Auditor's responsibility under Generally Accepted Auditing Standards (and if applicable, Government Auditing Standards and the Uniform Guidance)</p>	<p>As stated in our engagement letter dated August 13, 2025, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (GAAP) and <i>Government Auditing Standards</i> issued by the Comptroller General of the United States. Our audit of the financial statements does not relieve you or management of your responsibilities.</p>
<p>Client's responsibility</p>	<p>Management, with oversight from those charged with governance, is responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statements of financial position, results of operations, and cash flows in conformity with the applicable framework. Management is responsible for the design and implementation of programs and controls to prevent and detect fraud.</p> <p>Management is responsible for overseeing nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.</p>
<p>Planned scope and timing of the audit</p>	<p>Our initial audit plan did not include assistance with the implementation of GASB 101, however, after discussion with management these nonattest services were included.</p>
<p>Management judgments and accounting estimates <i>The process used by management in forming particularly sensitive accounting estimates and the basis for the auditor's conclusion regarding the reasonableness of those estimates.</i></p>	<p>Please see the following section titled "<i>Accounting Policies, Judgments and Sensitive Estimates and CRI Comments on Quality.</i>"</p>
<p>Potential effect on the financial statements of any significant risks and exposures <i>Major risks and exposures facing the District and how they are disclosed.</i></p>	<p>No such risks or exposures were noted.</p>



MATTER TO BE COMMUNICATED	AUDITOR'S RESPONSE
<p>Significant accounting policies, including critical accounting policies and alternative treatments within generally accepted accounting principles and the auditor's judgment about the quality of accounting principles</p> <ul style="list-style-type: none"> <i>The initial selection of and changes in significant accounting policies or their application; methods used to account for significant unusual transactions; and effect of significant policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.</i> <i>The auditor should also discuss the auditor's judgment about the quality, not just the acceptability, of the District's accounting policies as applied in its financial reporting. The discussion should include such matters as consistency of accounting policies and their application, and clarity and completeness of the financial statements, including disclosures.</i> <p><i>Critical accounting policies and practices applied by the District in its financial statements and our assessment of management's disclosures regarding such policies and practices (including any significant modifications to such disclosures proposed by us but rejected by management), the reasons why certain policies and practices are or are not considered critical, and how current and anticipated future events impact those determinations;</i></p> <ul style="list-style-type: none"> <i>Alternative treatments within GAAP for accounting policies and practices related to material items, including recognition, measurement, presentation and disclosure alternatives, that have been discussed with client management during the current audit period, the ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the auditor; Furthermore, if the accounting policy selected by management is not the policy preferred by us, discuss the reasons why management selected that policy, the policy preferred by us, and the reason we preferred the other policy.</i> 	<p>Significant accounting policies are described in Note 1 to the financial statements.</p> <p>New accounting policies were adopted during the fiscal year as a result of the following recently issued accounting pronouncement:</p> <ul style="list-style-type: none"> Statement No. 101, <i>Compensated Absences</i> Statement No. 102, <i>Certain Risk Disclosures</i> <p>The adoption of GASB Statement 102 had no impact on the financial statements.</p> <p>The adoption of GASB Statement No. 101 had an impact on the financial statements. See Note 2 in the financial statements.</p> <p>We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statement in the proper period.</p> <p>Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:</p> <ul style="list-style-type: none"> The disclosure of deficit net position in Note 8 to the financial statements shows a negative unrestricted net position in the Governmental Activities Statement at year end due mainly to the activity resulted from GASB Statement No. 75, <i>Accounting and financial reporting for Postemployment Benefits Other Than Pensions</i>. The disclosure of Long-Term Obligations in Note 3 to the financial statements outlines the District's outstanding debt and its ability to repay the debt as it becomes due. <p>Further, the disclosures in the District's financial statements are neutral, consistent, and clear.</p>
<p>Significant difficulties encountered in the audit</p> <p><i>Any significant difficulties, for example, unreasonable logistical constraints or lack of cooperation by management.</i></p>	<p>We encountered no significant difficulties in dealing with management in performing and completing our audit.</p>



MATTER TO BE COMMUNICATED	AUDITOR'S RESPONSE
<p>Disagreements with management <i>Disagreements, whether or not subsequently resolved, about matters significant to the financial accounting, reporting, or auditing matter, that could be significant to the financial statements or the auditor's report. This does not include those that came about based on incomplete facts or preliminary information.</i></p>	<p>We are pleased to report that no such disagreements arose during the course of our audit.</p>
<p>Other findings or issues <i>Matters significant to oversight of the financial reporting practices by those charged with governance, including any circumstances that could affect the form or content of the report. For example, an entity's failure to obtain the necessary type of audit, such as one under Government Auditing Standards, in addition to GAAS.</i></p>	<p>Refer to the Schedule of Findings and Questioned Costs included in the financial report package.</p>
<p>Matters arising from the audit that were discussed with, or the subject of correspondence with, management <i>Business conditions that might affect risk or discussions regarding accounting practices or application of auditing standards.</i></p>	<p>None noted.</p>
<p>Corrected and uncorrected misstatements <i>All significant audit adjustments arising from the audit, whether or not recorded by the District, that could individually or in the aggregate have a significant effect on the financial statements. We should also inform the Board of Trustees about uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented, that were determined by management to be immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Any internal control deficiencies that could have prevented the misstatements.</i></p>	<p>See "Summary of Audit Adjustments" section.</p>
<p>Major issues discussed with management prior to retention <i>Any major accounting, auditing or reporting issues discussed with management in connection with our initial or recurring retention.</i></p>	<p>Discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.</p>
<p>Consultations with other accountants <i>When management has consulted with other accountants about significant accounting or auditing matters.</i></p>	<p>To our knowledge, there were no such consultations with other accountants.</p>



MATTER TO BE COMMUNICATED	AUDITOR'S RESPONSE
<p>Written representations <i>A description of the written representations the auditor requested (or a copy of the representation letter).</i></p>	<p>See "Management Representation Letter" section.</p>
<p>Internal control deficiencies <i>Any significant deficiencies or material weaknesses in the design or operation of internal control that came to the auditor's attention during the audit.</i></p>	<p>See "Internal Control Findings" section.</p>
<p>Fraud and illegal acts <i>Fraud involving senior management or those responsible for internal controls, or causing a material misstatement of the financial statements, where the auditor determines there is evidence that such fraud may exist. Any illegal acts coming to the auditor's attention involving senior management and any other illegal acts, unless clearly inconsequential.</i></p>	<p>We are unaware of any fraud or illegal acts involving management or causing material misstatement of the financial statements.</p>
<p>Other information in documents containing audited financial statements <i>The external auditor's responsibility for information in a document containing audited financial statements, as well as any procedures performed and the results.</i></p>	<p>Our responsibility related to documents (including annual reports, websites, etc.) containing the consolidated financial statements is to read the other information to consider whether:</p> <ul style="list-style-type: none"> • Such information is materially inconsistent with the financial statements; and • We believe such information represents a material misstatement of fact. <p>We have not been provided any such items to date and are unaware of any other documents that contain the audited financial statements.</p>
<p>Required Supplementary Information <i>The auditor's responsibility for required supplementary information accompanying the financial statements, as well as any procedures performed and the results.</i></p>	<p>We applied certain limited procedures to the required supplementary information (RSI) that supplements the financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.</p>
<p>Significant unusual accounting transactions <i>Auditor communication with governance to include auditor's views on policies and practices management used, as well as the auditor's understanding of the business purpose.</i></p>	<p>No significant unusual accounting transactions were noted during the year.</p>

MATTER TO BE COMMUNICATED	AUDITOR'S RESPONSE
<p>Supplementary Information in relation to the financial statements as a whole <i>The auditor's responsibility for supplementary information accompanying the financial statements, as well as any procedures performed and the results.</i></p>	<p>We made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.</p>
<p>Other information accompanying the financial statements. <i>The auditor's responsibility for other information accompanying the financial statements.</i></p>	<p>We were not engaged to report on the other information, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.</p>

Accounting Policies, Judgments and Sensitive Estimates & CRI Comments on Quality



We are required to communicate our judgments about the quality, not just the acceptability, of the District's accounting principles as applied in its financial reporting. We are also required to communicate critical accounting policies and sensitive accounting estimates. Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The Board of Trustees and management may wish to monitor throughout the year the process used to compute and record these accounting estimates. The table below summarizes our communications regarding these matters.

AREA	ACCOUNTING POLICY	CRITICAL POLICY?	JUDGMENTS & SENSITIVE ESTIMATE	AUDITOR'S CONCLUSIONS ON QUALITY OF ACCOUNTING POLICY & APPLICATION
Estimates of depreciation expense and the useful lives of the related capital assets	Based on the audit procedures performed with respect to the District's capital assets, we noted that the District estimates the useful lives of capital assets in accordance with all applicable standard and guidelines of GASB. The District follows the provisions of section 1400: <i>Reporting Capital Assets</i> , of the GASB Codification when reporting depreciation of its capital assets.	X	Management's estimate of the useful lives of capital assets is based on the historical lives of similar assets and market prices.	We evaluated the key factors and assumptions used to develop the estimated useful lives in determining that they are reasonable in relation to the financial statements taken as a whole.

Accounting Policies, Judgments and Sensitive Estimates & CRI Comments on Quality



AREA	ACCOUNTING POLICY	CRITICAL POLICY?	JUDGMENTS & SENSITIVE ESTIMATE	AUDITOR'S CONCLUSIONS ON QUALITY OF ACCOUNTING POLICY & APPLICATION
<p>Estimates of pension and other post-employment benefits (OPEB) liabilities and related deferred inflows and deferred outflows, including actuarial estimates impacting the net pension liability and OPEB liability.</p>	<p>Based on the audit procedures we performed with respect to the District's Teacher Retirement System Pension liability and OPEB liability, we noted that the District accounts for its net pension liability, net OPEB liability, pension costs, and related deferred outflows and deferred inflows in accordance with all applicable standards and guidelines of GASB.</p> <p>The District follows the provisions of section P20: <i>Reporting for Benefits Provided through Trusts that Meet Specified Criteria</i> and P50: <i>Postemployment Benefits Other Than Pensions – Reporting for Benefits Provided Through Trusts That Meet Specified Criteria</i>, of the GASB Codification when reporting its net pension liability and net OPEB liability and related amounts.</p>	X	<p>The District relies on valuations from the pension's actuary for the estimated value of the District's net pension liability and net OPEB liability. The actuarial valuation is based on financial information, utilizing assumptions developed by management of the Plan.</p>	<p>We evaluated the key factors and assumptions and information provided from the District to the Actuary which was used in developing the actuarial estimates, and reviewed that the actuarial assumptions were in accordance with applicable accounting guidelines and GASB, and determined that the District's policies are in accordance with all applicable accounting guidelines and GASB.</p>

Accounting Policies, Judgments and Sensitive Estimates & CRI Comments on Quality



AREA	ACCOUNTING POLICY	CRITICAL POLICY?	JUDGMENTS & SENSITIVE ESTIMATE	AUDITOR'S CONCLUSIONS ON QUALITY OF ACCOUNTING POLICY & APPLICATION
Estimates related to compensated absences	<p>Liabilities for compensated absences attributable to services already rendered are accrued as employees earn the rights to those benefits.</p> <p>The District follows the provisions of Section C60: <i>Compensated Absences</i>, of the GASB Codification when reporting these liabilities.</p>	X	The District estimates the accrued liabilities for compensated absences using leave balances accrued at the end of the fiscal year multiplied by the pay rate in effect for each employee as of the end of the fiscal year.	The District's policies are in accordance with all applicable accounting guidelines and GASB.
Deferred charges on refunding	<p>Deferred charges on refunding attributable to differences in the carrying value of refunding acquisition price are recorded and amortized over the shorter of the life of the refunded or refunding debt.</p> <p>The District follows the provisions of Section D20: <i>Debt Extinguishments and Trouble Debt Restructuring</i>, of the GASB Codification when reporting these deferred charges.</p>	X	The District estimates the deferred charges on refunding using amounts reported in sources and uses of funds disclosed in official debt documents relating to carrying value of refunding debt and its acquisition price.	The District's policies are in accordance with all applicable accounting guidelines and GASB.

Accounting Policies, Judgments and Sensitive Estimates
& CRI Comments on Quality



AREA	ACCOUNTING POLICY	CRITICAL POLICY?	JUDGMENTS & SENSITIVE ESTIMATE	AUDITOR'S CONCLUSIONS ON QUALITY OF ACCOUNTING POLICY & APPLICATION
Allowance for uncollectible property taxes	Management's estimate of allowance for uncollectible property taxes is based on historical property tax revenues, and an analysis of the collectability of individual accounts. We have evaluated key factors and assumptions used to develop the allowance in determining that it is reasonable in relation to the financial statements.	X	The District relies on valuations based on historical information and collectability	Management's estimates are based on District policies and are in accordance with all applicable accounting guidelines.
Investments	The District follows the provisions of Section 150: <i>Investments</i> , of the GASB Codification when reporting investments.	X	The District relies on investment valuation information from the bank or investment manager based upon financial market information to determine current or fair value.	The District's policies are in accordance with all applicable accounting guidelines and GASB.

Accounting Policies, Judgments and Sensitive Estimates
& CRI Comments on Quality



AREA	ACCOUNTING POLICY	CRITICAL POLICY?	JUDGMENTS & SENSITIVE ESTIMATE	AUDITOR'S CONCLUSIONS ON QUALITY OF ACCOUNTING POLICY & APPLICATION
Amortization of right-to-use assets, determination of discount rate for lease liability and fair value of underlying asset	The District amortizes right-to-use assets using the straight line method and has utilized the incremental borrowing rate to determine the lease liability and the fair value of the underlying assets.	X	The District amortizes right-to-use assets over the shorter period of the lease term or the useful life of the asset which is based on the experience with similar assets and guidance provided by GASB Statement No. 87, <i>Leases</i> . Similarly, using past experience with similar assets and the guidance provided by GASB Statement No. 87, <i>Leases</i> , the District has utilized the incremental borrowing rate to determine the measurement of the lease liability, interest payments and fair value of the underlying asset.	We evaluated the key factors and assumptions used to develop the estimated useful lives, discount rate and fair value of assets in determining that they are reasonable in relation to the financial statements taken as a whole.

Accounting Policies, Judgments and Sensitive Estimates
& CRI Comments on Quality



AREA	ACCOUNTING POLICY	CRITICAL POLICY?	JUDGMENTS & SENSITIVE ESTIMATE	AUDITOR'S CONCLUSIONS ON QUALITY OF ACCOUNTING POLICY & APPLICATION
<p>Amortization of right-to-use SBITA assets, determination of discount rate for the SBITA liabilities and fair value of underlying assets.</p>	<p>The District amortizes right-to-use SBITA assets using the straight-line method and has utilized the incremental borrowing rate to determine the SBITA liability and the fair value of the underlying assets.</p>	<p style="text-align: center;">X</p>	<p>The District amortizes right-to-use lease and SBITA assets over the shorter period of the subscription term or the useful life of the assets which is based on the experience with similar assets and guidance provided by GASB 96, <i>Subscription-Based Information Technology Arrangements</i>. Similarly, using past experience with similar assets and the guidance provided by GASB Statement No. 96, <i>Subscription-Based Information Technology Arrangements</i>, the District has utilized the incremental borrowing rate to determine the measurement of the SBITA liability, interest payments and fair value of the underlying asset.</p>	<p>We evaluated the key factors and assumptions used to develop the estimated useful lives, incremental borrowing rate and fair value of assets in determining that they are reasonable in relation to the financial statements taken as a whole.</p>

Accounting Policies, Judgments and Sensitive Estimates & CRI Comments on Quality



AREA	ACCOUNTING POLICY	CRITICAL POLICY?	JUDGMENTS & SENSITIVE ESTIMATE	AUDITOR'S CONCLUSIONS ON QUALITY OF ACCOUNTING POLICY & APPLICATION
Estimates of self-insurance IBNR	The claims for worker's compensation self-insurance and health self-insurance liabilities, reported in the Internal Service Funds are based on the requirements of Section C50: <i>Claims and Judgements</i> of the GASB Codification, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.	X	Management's estimate of claims for health insurance is based on historical trend factors of the claims paid during an established runoff period, considering stop loss coverage. For worker's compensation, management uses estimates made by the actuary who uses claims paid, adjusters' estimates for incurred but not reported claims, stop loss coverage, etc.	We evaluated the key factors and assumptions used to develop the annual accruals in determining that they are reasonable in relation to the financial statements taken as a whole.



During the course of our audit, we accumulate differences between amounts recorded by the District and amounts that we believe are required to be recorded under GAAP reporting guidelines. Those adjustments are either recorded (corrected) by the District or passed (uncorrected). Uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even if, in the auditor's judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

See attached schedule for the summary of corrected adjustments. There were no uncorrected adjustments as a result of our audit procedures.

QUALITATIVE MATERIALITY CONSIDERATIONS

In evaluating the materiality of audit differences when they do arise, we consider both quantitative and qualitative factors, for example:

- Whether the difference arises from an item capable of precise measurement or whether it arises from an estimate, and, if so, the degree of imprecision inherent in the estimate.
- Whether the difference masks a change in earnings or other trends.
- Whether the difference changes a net decrease in assets to addition, or vice versa.
- Whether the difference concerns an area of the District's operating environment that has been identified as playing a significant role in the District's operations or viability.
- Whether the difference affects the District's compliance with regulatory requirements.
- Whether the difference has the effect of increasing management's compensation – for example, by satisfying requirements for the award of bonuses or other forms of incentive compensation.
- Whether the difference involves concealment of an unlawful transaction.



Adjusting Entries By Entry Number

FY 2025

San Benito Consolidated Independent School District

2/2/2026

Account Number	Adjustment		Adjusting Entries Must be Approved by District. APPROVED BY:
	Debit	Credit	
<u>Adjusting Entry Number: 1</u>			
101 -00 -3700 -00 -000 -5 -00 -000	3,775,547.34		
101 -00 -3600 -00 -000 -5 -00 -000		(3,775,547.34)	
161 -00 -3700 -00 -000 -5 -00 -000	249,596.61		
161 -00 -3600 -00 -000 -5 -00 -000		(249,596.61)	
162 -00 -3700 -00 -000 -5 -00 -000	54,056.75		
162 -00 -3600 -00 -000 -5 -00 -000		(54,056.75)	
163 -00 -3700 -00 -000 -5 -00 -000	16,597.14		
163 -00 -3600 -00 -000 -5 -00 -000		(16,597.14)	
191 -00 -3700 -00 -000 -5 -00 -000		(25,268.74)	
191 -00 -3600 -00 -000 -5 -00 -000	25,268.74		
199 -00 -3700 -00 -000 -5 -00 -000	21,632,194.32		
199 -00 -3600 -00 -000 -5 -00 -000		(21,632,194.32)	
410 -00 -3700 -00 -000 -5 -00 -000		(450,330.44)	
410 -00 -3600 -00 -000 -5 -00 -000	450,330.44		
427 -00 -3700 -00 -000 -5 -00 -000	31,941.12		
427 -00 -3600 -00 -000 -5 -00 -000		(31,941.12)	
429 -00 -3700 -00 -000 -5 -00 -000	76,291.08		
429 -00 -3600 -00 -000 -5 -00 -000		(76,291.08)	
461 -00 -3700 -00 -000 -5 -00 -000	351,718.22		
461 -00 -3600 -00 -000 -5 -00 -000		(351,718.22)	
497 -00 -3700 -00 -000 -5 -00 -000	17,600.00		
497 -00 -3600 -00 -000 -5 -00 -000		(17,600.00)	
498 -00 -3700 -00 -000 -5 -00 -000	562.67		
498 -00 -3600 -00 -000 -5 -00 -000		(562.67)	
499 -00 -3700 -00 -000 -5 -00 -000	531.67		
499 -00 -3600 -00 -000 -5 -00 -000		(531.68)	
598 -00 -3700 -00 -000 -5 -00 -000	1.82		
598 -00 -3600 -00 -000 -5 -00 -000		(1.82)	
599 -00 -3700 -00 -000 -5 -00 -000	749,533.62		
599 -00 -3600 -00 -000 -5 -00 -000		(749,533.62)	
626 -00 -3700 -00 -000 -5 -00 -000		(15,710,448.54)	
626 -00 -3600 -00 -000 -5 -00 -000	15,710,448.54		
753 -00 -3700 -00 -000 -5 -00 -000		(4,738,993.24)	
753 -00 -3600 -00 -000 -5 -00 -000	4,738,993.24		
801 -00 -3700 -00 -000 -5 -00 -000	640.45		
801 -00 -3600 -00 -000 -5 -00 -000		(640.45)	
806 -00 -3700 -00 -000 -5 -00 -000	4,984.97		
806 -00 -3600 -00 -000 -5 -00 -000		(4,984.97)	
865 -00 -3700 -00 -000 -5 -00 -000	359,217.91		
865 -00 -3600 -00 -000 -5 -00 -000		(359,217.91)	
876 -00 -3700 -00 -000 -5 -00 -000	1,475.56		
876 -00 -3600 -00 -000 -5 -00 -000		(1,475.56)	
497 -00 -3600 -00 -000 -5 -00 -000	17,600.00		
497 -00 -3700 -00 -000 -5 -00 -000		(17,600.00)	
	48,265,132.21	(48,265,132.22)	
Remarks: To rollforward balances. Reclass between 3600 and 3700			
<u>Adjusting Entry Number: 2</u>			
199 -00 -1121 -02 -004 -5 -10 -200	8,000,000.00		
199 -00 -1122 -00 -000 -0 -00 -000		(8,000,000.00)	

Adjusting Entries By Entry Number
FY 2025

San Benito Consolidated Independent School District

2/2/2026

Account Number	Adjustment		Adjusting Entries Must be Approved by District. APPROVED BY:
	Debit	Credit	
199 -00 -1210 -00 -000 -0 -00 -000		(501,815.20)	
199 -00 -1220 -00 -000 -0 -00 -000	397,444.06		
199 -00 -1230 -00 -000 -0 -00 -000	10,437.11		
199 -00 -2601 -01 -000 -5 -00 -000	93,934.03		
599 -00 -1210 -00 -000 -0 -00 -000	68,676.30		
599 -00 -1220 -00 -000 -0 -00 -000		(24,751.89)	
599 -00 -1230 -01 -000 -0 -00 -000		(4,392.44)	
599 -00 -2601 -02 -000 -0 -00 -000		(39,531.97)	
	8,570,491.50	(8,570,491.50)	

Remarks: PBC: JE Bath Import 9.23.2025 IA0923-1 & IA0923-2 JE 1-2

Adjusting Entry Number: 3

429 -52 -6629 -SF -999 -5 -99 -000		(17,834.77)	
429 -52 -6299 -SF -999 -5 -99 -000	17,834.77		
199 -53 -6639 -00 -726 -5 -99 -900		(161,305.12)	
199 -53 -6397 -00 -726 -5 -99 -900	161,305.12		
199 -51 -6629 -AC -938 -5 -99 -000		(32,283.80)	
199 -51 -6316 -AC -938 -5 -99 -000	32,283.80		
199 -12 -6639 -00 -804 -5 -11 -000		(10,742.00)	
199 -12 -6397 -00 -804 -5 -11 -000	10,742.00		
101 -35 -6639 -O -117 -5 -99 -400	2,063.03		
101 -35 -6639 -O -116 -5 -99 -400	2,338.73		
101 -35 -6639 -O -110 -5 -99 -400	1,641.88		
101 -35 -6639 -O -109 -5 -99 -400	166,058.00		
101 -35 -6639 -O -109 -5 -99 -400	2,063.03		
101 -35 -6639 -O -104 -5 -99 -400	1,934.83		
101 -35 -6639 -O -103 -5 -99 -400	202,844.00		
101 -35 -6639 -O -043 -5 -99 -400	175,414.60		
101 -35 -6639 -O -042 -5 -99 -400	3,639.03		
101 -35 -6395 -O -117 -5 -99 -400		(2,063.03)	
101 -35 -6395 -O -116 -5 -99 -400		(2,338.73)	
101 -35 -6395 -O -110 -5 -99 -400		(1,641.88)	
101 -35 -6395 -O -109 -5 -99 -400		(108,075.00)	
101 -35 -6395 -O -109 -5 -99 -400		(2,063.03)	
101 -35 -6395 -O -104 -5 -99 -400		(1,934.83)	
101 -35 -6395 -O -103 -5 -99 -400		(147,785.00)	
101 -35 -6395 -O -043 -5 -99 -400		(118,556.80)	
101 -35 -6395 -O -042 -5 -99 -400		(1,247.85)	
101 -35 -6299 -O -109 -5 -99 -400		(57,983.00)	
101 -35 -6299 -O -103 -5 -99 -400		(55,059.00)	
101 -35 -6299 -O -043 -5 -99 -400		(56,857.80)	
101 -35 -6299 -O -042 -5 -99 -400		(2,391.18)	
101 -00 -1241 -00 -000 -5 -00 -000	686,643.22		
101 -00 -5922 -00 -000 -5 -00 -000		(686,643.22)	
199 -51 -6641 -00 -936 -5 -99 -200		(1,355.65)	
199 -51 -6395 -00 -936 -5 -99 -200	1,355.65	(1,468,161.69)	
	1,468,161.69	(1,468,161.69)	

Remarks: PBC: JE Batch 9.24.2025 JEs 3-5 CLC0924-1 IA0294-1 CLC0924-2

Adjusting Entry Number: 4

497 -00 -2183 -00 -000 -5 -00 -000		(20,000.00)	
------------------------------------	--	-------------	--

Adjusting Entries By Entry Number
FY 2025

San Benito Consolidated Independent School District

2/2/2026

Account Number	Adjustment		Adjusting Entries Must be Approved by District. APPROVED BY:
	Debit	Credit	
497 - 00 - 1101 - 00 - 000 - 5 - 00 - 000	2,400.00		
497 - 00 - 3700 - 00 - 000 - 5 - 00 - 000	17,600.00		
	20,000.00	(20,000.00)	
Remarks: To roll forward equity.			
<u>Adjusting Entry Number: 5</u> 			
199 - 00 - 1241 - 00 - 000 - 5 - 00 - 000	8,479.91		
199 - 00 - 5932 - 00 - 000 - 5 - 00 - 000		(8,479.91)	
	8,479.91	(8,479.91)	
Remarks: PBC JE Batch JE 6 9.25.2025 IA0925-1			
<u>Adjusting Entry Number: 6</u> 			
000 - 00 - 0000 - 00 - 000 - 0 - 00 - 000			
	0.00	0.00	
Remarks: This entry has been deleted.			
<u>Adjusting Entry Number: 7</u> 			
626 - 00 - 1122 - 00 - 000 - 5 - 00 - 000		(50.16)	
626 - 00 - 1104 - 00 - 000 - 5 - 00 - 000	50.16		
599 - 00 - 1122 - 00 - 000 - 5 - 00 - 000		(2,744,942.65)	
599 - 00 - 1104 - 00 - 000 - 5 - 00 - 000	2,744,942.65		
753 - 00 - 1121 - 00 - 000 - 5 - 00 - 000		(152.09)	
753 - 00 - 1104 - 00 - 000 - 5 - 00 - 000	152.09		
753 - 00 - 1122 - 00 - 000 - 5 - 00 - 000		(373,763.08)	
753 - 00 - 1104 - 00 - 000 - 5 - 00 - 000	373,763.08		
801 - 00 - 1122 - 00 - 000 - 5 - 00 - 000		(6,993.07)	
801 - 00 - 1104 - 00 - 000 - 5 - 00 - 000	6,993.07		
806 - 00 - 1121 - 00 - 000 - 5 - 00 - 000		(16,471.95)	
806 - 00 - 1104 - 00 - 000 - 5 - 00 - 000	16,471.95		
865 - 00 - 1121 - 00 - 000 - 5 - 00 - 000		(475,931.75)	
865 - 00 - 1104 - 00 - 000 - 5 - 00 - 000	475,931.75		
199 - 00 - 1122 - 00 - 000 - 5 - 00 - 000		(104,545.40)	
199 - 00 - 1104 - 00 - 000 - 5 - 00 - 000	104,545.40		
626 - 00 - 1121 - 00 - 000 - 5 - 00 - 000		(30,113,726.34)	
626 - 00 - 1104 - 00 - 000 - 5 - 00 - 000	30,113,726.34		
199 - 00 - 1121 - 00 - 000 - 5 - 00 - 000		(11,240,813.39)	
199 - 00 - 1104 - 00 - 000 - 5 - 00 - 000	11,240,813.39		
199 - 00 - 1121 - 02 - 004 - 5 - 00 - 000		(8,000,000.00)	
199 - 00 - 1104 - 00 - 000 - 5 - 00 - 000	8,000,000.00		
	53,077,389.88	(53,077,389.88)	
Remarks: For reporting purposes only: To move investment accounts into cash object codes			
<u>Adjusting Entry Number: 8</u> 			
282 - 81 - 6247 - M - 936 - 1 - 99 - 200	71,583.30		
282 - 51 - 6247 - M - 936 - 1 - 99 - 200		(71,583.30)	
199 - 53 - 6639 - 00 - 873 - 5 - 99 - 600		(5,716.36)	
199 - 53 - 6397 - 00 - 873 - 5 - 99 - 600	5,716.36		
	77,299.66	(77,299.66)	
Remarks: PBC: JE #10 Batch CLC0925-1 and CLC1003-1.			

Adjusting Entries By Entry Number
FY 2025

San Benito Consolidated Independent School District

2/2/2026

Account Number	Adjustment		Adjusting Entries Must be Approved by District. APPROVED BY:
	Debit	Credit	
Adjusting Entry Number: 9			
199 - 81 - 6629 - 0 - 001 - 5 - 99 - 000	115,819.53		
199 - 00 - 2110 - 00 - 000 - 5 - 00 - 000		(115,819.53)	
	115,819.53	(115,819.53)	
Remarks: PBC: JE #7 9.30.2025 CLC0930-1 Book retainage payable - HS Softball & Baseball Turf Project			
Adjusting Entry Number: 10			
101 - 00 - 1241 - 00 - 000 - 5 - 00 - 000	269,374.28		
101 - 00 - 5921 - 00 - 000 - 5 - 00 - 000		(269,374.28)	
199 - 00 - 1121 - 00 - 000 - 5 - 00 - 000	344,770.00		
626 - 00 - 1121 - 00 - 000 - 5 - 00 - 000		(344,770.00)	
626 - 00 - 2171 - 00 - 000 - 5 - 00 - 000	344,770.00		
199 - 00 - 1264 - 00 - 000 - 5 - 00 - 000		(344,770.00)	
	958,914.28	(958,914.28)	
Remarks: PBC: Batch 9.30.2025 JE #8-9			
Adjusting Entry Number: 11			
101 - 00 - 5922 - 00 - 000 - 5 - 00 - 000	669,765.77		
101 - 00 - 1290 - 00 - 000 - 5 - 00 - 000		(669,765.77)	
101 - 00 - 5749 - 00 - 000 - 5 - 00 - 000	47,424.78		
101 - 00 - 1290 - 00 - 000 - 5 - 00 - 000		(47,424.78)	
	717,190.55	(717,190.55)	
Remarks: PBC: To post manual entry for District closed invoices to clear 1290.			
Adjusting Entry Number: 12			
626 - 81 - 6629 - 30 - 999 - 5 - 99 - 000		(210,068.89)	
626 - 81 - 6629 - 30 - 999 - 5 - 99 - 000		(60,937.50)	
626 - 81 - 6629 - 30 - 999 - 5 - 99 - 000		(5,183.00)	
626 - 81 - 6629 - 20 - 999 - 5 - 99 - 000		(94,988.84)	
626 - 81 - 6629 - 20 - 999 - 5 - 99 - 000		(60,937.50)	
626 - 81 - 6629 - 20 - 999 - 5 - 99 - 000		(5,183.00)	
626 - 00 - 1310 - 30 - 000 - 5 - 00 - 000	276,189.39		
626 - 00 - 1310 - 20 - 000 - 5 - 00 - 000	161,109.34		
626 - 00 - 2110 - 20 - 000 - 5 - 00 - 000	94,988.84		
626 - 00 - 2110 - 20 - 000 - 5 - 00 - 000	210,068.89		
626 - 00 - 1310 - 30 - 000 - 5 - 00 - 000		(94,988.84)	
626 - 00 - 1310 - 20 - 000 - 5 - 00 - 000		(210,068.89)	
199 - 00 - 5929 - 10 - 000 - 5 - 00 - 000		(419,890.11)	
199 - 00 - 1262 - 00 - 101 - 5 - 00 - 000	419,890.11		
101 - 00 - 5929 - 00 - 000 - 5 - 00 - 000	419,890.11		
101 - 00 - 2171 - 00 - 000 - 5 - 00 - 000		(419,890.11)	
199 - 00 - 8911 - 00 - 000 - 5 - 00 - 163	114,829.67		
199 - 00 - 8911 - 00 - 000 - 5 - 00 - 162	366,379.63		
199 - 00 - 8911 - 00 - 000 - 5 - 00 - 161	800,235.84		
199 - 00 - 1101 - 00 - 000 - 5 - 00 - 000		(1,281,445.14)	
163 - 00 - 7915 - 00 - 000 - 5 - 00 - 000		(114,829.67)	
163 - 00 - 1101 - 00 - 000 - 5 - 00 - 000	114,829.67		
162 - 00 - 7915 - 00 - 000 - 5 - 00 - 000		(366,379.63)	
162 - 00 - 1101 - 00 - 000 - 5 - 00 - 000	366,379.63		



Adjusting Entries By Entry Number

FY 2025

San Benito Consolidated Independent School District

2/2/2026

Account Number	Adjustment		Adjusting Entries Must be Approved by District. APPROVED BY:
	Debit	Credit	
161 -00 -7915 -00 -000 -5 -00 -000		(800,235.84)	
161 -00 -1101 -00 -000 -5 -00 -000	800,235.84		
199 -00 -5812 -00 -000 -5 -00 -000		(7,849,891.00)	
199 -00 -5812 -00 -000 -5 -00 -000		(5,446,750.00)	
199 -00 -5811 -00 -000 -5 -00 -000		(329,889.00)	
199 -00 -5811 -00 -000 -5 -00 -000		(101,680.00)	
199 -00 -1241 -00 -000 -5 -00 -000	13,728,210.00		
599 -00 -1241 -00 -000 -5 -00 -000	401,801.00		
599 -00 -5829 -00 -000 -5 -00 -000		(287,752.00)	
599 -00 -5829 -01 -000 -5 -00 -000		(114,049.00)	
199 -71 -6522 -01 -999 -5 -99 -900	42.06		
199 -71 -6512 -01 -999 -5 -99 -900		(42.06)	
199 -71 -6522 -CP -728 -5 -99 -300	13,360.88		
199 -71 -6512 -CP -999 -5 -99 -300		(13,360.88)	
101 -00 -1241 -00 -000 -5 -00 -000	26,709.12		
101 -00 -5939 -00 -101 -5 -00 -000		(3,479.03)	
101 -00 -5939 -00 -103 -5 -00 -000		(4,450.92)	
101 -00 -5939 -00 -108 -5 -00 -000		(1,657.14)	
101 -00 -5939 -00 -109 -5 -00 -000		(2,288.02)	
101 -00 -5939 -00 -110 -5 -00 -000		(3,323.90)	
101 -00 -5939 -00 -112 -5 -00 -000		(3,316.91)	
101 -00 -5939 -00 -114 -5 -00 -000		(2,880.28)	
101 -00 -5939 -00 -116 -5 -00 -000		(2,471.77)	
101 -00 -5939 -00 -117 -5 -00 -000		(2,841.15)	
	18,315,150.02	(18,315,150.02)	
Remarks:	PBC: Batch Import 10.08.2025 AJE 11-18		
<u>Adjusting Entry Number:</u> 13			<input type="text"/>
101 -00 -5769 -00 -000 -5 -00 -000	12,993.40		
101 -00 -7915 -00 -000 -5 -00 -199		(12,993.40)	
199 -00 -8911 -00 -000 -5 -00 -101	12,993.40		
199 -11 -6631 -O -001 -5 -22 -800		(12,993.40)	
	25,986.80	(25,986.80)	
Remarks:	The purpose of this entry is to reclass of interfund purchase of a food service truck.		
<u>Adjusting Entry Number:</u> 14			<input type="text"/>
753 -00 -2110 -00 -000 -5 -00 -000	57,597.83		
753 -41 -6299 -01 -000 -5 -99 -000		(57,597.83)	
	57,597.83	(57,597.83)	
Remarks:	PBC: JE #19 10/21/2025 To adjust medical claim payable as of year end per BCBS Lag Report		
<u>Adjusting Entry Number:</u> 15			<input type="text"/>
199 -00 -5931 -00 -000 -5 -00 -000	163,484.66		
199 -00 -1243 -00 -000 -5 -00 -000		(163,484.66)	
	163,484.66	(163,484.66)	
Remarks:	PBC: JE#20 10/21/2025 To adjust receivables for SHARS		
<u>Adjusting Entry Number:</u> 17			<input type="text"/>
000 -00 -0000 -00 -000 -0 -00 -000			



Adjusting Entries By Entry Number

FY 2025

San Benito Consolidated Independent School District

2/2/2026

Account Number	Adjustment		Adjusting Entries Must be Approved by District. APPROVED BY:
	Debit	Credit	
	0.00	0.00	
Remarks:	This entry has been deleted.		
<u>Adjusting Entry Number:</u> 18			<input type="text"/>
000 - 00 - 0000 - 00 - 000 - 0 - 00 - 000	0.00	0.00	
Remarks:	This entry has been deleted.		
<u>Adjusting Entry Number:</u> 19			<input type="text"/>
199 - 00 - 5931 - 00 - 000 - 5 - 00 - 000	451,730.45		
199 - 00 - 2601 - 01 - 000 - 5 - 00 - 000		(451,730.45)	
	451,730.45	(451,730.45)	
Remarks:	To reclass SHARS AR to unavailable revenues		
<u>Adjusting Entry Number:</u> 20			<input type="text"/>
199 - 00 - 1241 - 00 - 000 - 5 - 00 - 000		(27,530.00)	
199 - 00 - 5811 - 00 - 000 - 5 - 00 - 000	27,530.00		
199 - 00 - 2181 - 00 - 000 - 5 - 00 - 000	2,508,782.00		
199 - 00 - 5812 - 00 - 000 - 5 - 00 - 000		(2,508,782.00)	
599 - 00 - 1241 - 00 - 000 - 5 - 00 - 000		(226,682.00)	
599 - 00 - 5829 - 00 - 000 - 5 - 00 - 000	226,682.00		
599 - 00 - 1241 - 00 - 000 - 5 - 00 - 000		(4,680.00)	
599 - 00 - 5829 - 00 - 000 - 5 - 00 - 000	4,680.00		
599 - 00 - 2181 - 00 - 000 - 5 - 00 - 000		(84,610.00)	
599 - 00 - 5829 - 00 - 000 - 5 - 00 - 000	84,610.00		
	2,852,284.00	(2,852,284.00)	
Remarks:	PBC: To reconcile ASF/FSP allotments		
<u>Adjusting Entry Number:</u> 21			<input type="text"/>
280 - 00 - 2181 - 00 - 000 - 0 - 00 - 000	24,515.55		
280 - 00 - 5929 - 00 - 000 - 3 - 00 - 000		(24,515.55)	
	24,515.55	(24,515.55)	
Remarks:	To recognize amounts earned		
<u>Adjusting Entry Number:</u> 22			<input type="text"/>
280 - 11 - 6399 - 00 - 950 - 3 - 24 - 000		(2,281.00)	
280 - 00 - 1101 - 00 - 000 - 0 - 00 - 000	2,281.00		
199 - 11 - 6399 - 00 - 000 - 5 - 00 - 000	2,281.00		
199 - 00 - 1101 - 00 - 000 - 5 - 00 - 000		(2,281.00)	
	4,562.00	(4,562.00)	
Remarks:	To reclass over spending on grants		
<u>Adjusting Entry Number:</u> 23			<input type="text"/>
429 - 00 - 1241 - 00 - 000 - 5 - 00 - 000		(14,931.91)	
429 - 00 - 5829 - SF - 000 - 5 - 00 - 000	14,931.91		
	14,931.91	(14,931.91)	
Remarks:	To reverse outstanding receivables that were uncollected from previous years		
<u>Adjusting Entry Number:</u> 24			<input type="text"/>

Adjusting Entries By Entry Number
FY 2025

San Benito Consolidated Independent School District

2/2/2026

Account Number	Adjustment		Adjusting Entries Must be Approved by District. APPROVED BY:
	Debit	Credit	
902 -00 -1620 -00 -000 -5 -00 -000		(5,271,792.00)	
902 -00 -2510 -14 -000 -5 -00 -000	1,750,000.00		
902 -00 -2510 -16 -000 -5 -00 -000	1,185,000.00		
902 -00 -2510 -19 -000 -5 -00 -000	80,000.00		
902 -00 -2510 -20 -000 -5 -00 -000	100,000.00		
902 -00 -2510 -2B -000 -5 -00 -000	1,600,000.00		
902 -00 -2531 -00 -000 -5 -00 -000	330,000.00		
902 -00 -2531 -02 -000 -5 -00 -000	226,792.00		
	5,271,792.00	(5,271,792.00)	
Remarks: To Record the amount at year end 6/30			
<u>Adjusting Entry Number: 25</u>			
199 -71 -6514 -SA -728 -5 -99 -300	5,936.01		
199 -71 -6526 -SA -728 -5 -99 -300	63.99		
161 -36 -6296 -01 -931 -5 -91 -000		(6,000.00)	
161 -00 -1101 -00 -000 -5 -00 -000	6,000.00		
199 -00 -1101 -00 -000 -5 -00 -000		(6,000.00)	
199 -71 -6514 -SA -728 -5 -99 -300	46,009.42		
199 -71 -6526 -SA -728 -5 -99 -300	1,125.08		
199 -53 -6397 -00 -873 -5 -99 -600		(7,855.76)	
199 -00 -1411 -00 -000 -5 -00 -000		(39,278.74)	
199 -71 -6514 -SA -728 -5 -99 -300	8,211.83		
199 -71 -6526 -SA -728 -5 -99 -300	108.17		
199 -41 -6397 -00 -726 -5 -99 -900		(8,320.00)	
199 -71 -6514 -SA -728 -5 -99 -300	11,158.88		
199 -71 -6526 -SA -728 -5 -99 -300	41.12		
410 -11 -6397 -00 -999 -5 -11 -000		(11,200.00)	
410 -00 -1101 -00 -000 -5 -00 -000	11,200.00		
199 -00 -1101 -00 -000 -5 -00 -000		(11,200.00)	
199 -71 -6514 -SA -728 -5 -99 -300	376,067.04		
410 -11 -6397 -00 -999 -5 -11 -000		(376,067.04)	
410 -00 -1101 -00 -000 -5 -00 -000	376,067.04		
199 -00 -1101 -00 -000 -5 -00 -000		(376,067.04)	
199 -71 -6514 -SA -728 -5 -99 -300	17,493.00		
410 -11 -6397 -00 -999 -5 -11 -000		(17,493.00)	
410 -00 -1101 -00 -000 -5 -00 -000	17,493.00		
199 -00 -1101 -00 -000 -5 -00 -000		(17,493.00)	
199 -71 -6514 -SA -728 -5 -99 -300	52,783.68		
199 -53 -6397 -00 -873 -5 -99 -600		(52,783.68)	
199 -71 -6514 -SA -728 -5 -99 -300	64,989.00		
199 -53 -6397 -00 -873 -5 -99 -600		(64,989.00)	
199 -71 -6514 -SA -728 -5 -99 -300	5,861.99		
199 -71 -6526 -SA -728 -5 -99 -300	138.01		
199 -53 -6397 -00 -873 -5 -99 -600		(6,000.00)	
199 -71 -6514 -SA -728 -5 -99 -300	1,297.63		
199 -71 -6526 -SA -728 -5 -99 -300	2.37		
199 -71 -6514 -SA -728 -5 -99 -300	1,295.26		
199 -71 -6526 -SA -728 -5 -99 -300	4.74		
199 -53 -6397 -00 -873 -5 -99 -600		(2,600.00)	
199 -11 -6144 -00 -001 -5 -11 -000	338,656.65		
199 -12 -6144 -00 -001 -5 -11 -000	9,529.15		



Adjusting Entries By Entry Number
FY 2025

San Benito Consolidated Independent School District

2/2/2026

Account Number	Adjustment		Adjusting Entries Must be Approved by District. APPROVED BY:
	Debit	Credit	
199 - 13 - 6144 - 00 - 001 - 5 - 11 - 000	799.57		
199 - 21 - 6144 - 00 - 801 - 5 - 99 - 000	10,630.17		
199 - 23 - 6144 - 00 - 001 - 5 - 99 - 000	32,242.24		
199 - 31 - 6144 - 00 - 001 - 5 - 99 - 000	21,891.70		
199 - 32 - 6144 - 00 - 999 - 5 - 26 - 009	3,232.03		
199 - 33 - 6144 - 01 - 939 - 5 - 99 - 000	7,531.35		
199 - 34 - 6144 - 00 - 933 - 5 - 99 - 000	21,287.38		
199 - 36 - 6144 - 00 - 001 - 5 - 91 - 000	14,378.66		
199 - 41 - 6144 - 00 - 726 - 5 - 99 - 000	18,156.55		
199 - 51 - 6144 - 00 - 936 - 5 - 99 - 000	49,559.89		
199 - 52 - 6144 - 00 - 922 - 5 - 99 - 000	18,269.11		
199 - 53 - 6144 - 00 - 999 - 5 - 99 - 000	12,075.53		
199 - 61 - 6144 - 00 - 950 - 5 - 99 - 000	319.03		
199 - 00 - 5831 - 00 - 000 - 5 - 00 - 000		(558,559.00)	
	<u>1,561,906.27</u>	<u>(1,561,906.26)</u>	
Remarks:	PBC: JE 24+25 Record principal and interest for SBITAs. & to Record Medicare Part D		
<u>Adjusting Entry Number: 26</u>			<input type="text"/>
199 - 11 - 6144 - 00 - 001 - 5 - 11 - 000	80,755.48		
199 - 00 - 5831 - 00 - 000 - 5 - 00 - 000		(80,755.48)	
	<u>80,755.48</u>	<u>(80,755.48)</u>	
Remarks:	PBC: To record TRS On behalf adjustment		
<u>Adjusting Entry Number: 27</u>			<input type="text"/>
199 - 71 - 6512 - 01 - 999 - 5 - 99 - 900		(4,951.44)	
199 - 71 - 6522 - 00 - 999 - 5 - 99 - 000	4,951.44		
	<u>4,951.44</u>	<u>(4,951.44)</u>	
Remarks:	To reclass P&I for gasb 87 leases for reporting purposes		
<u>Adjusting Entry Number: 28</u>			<input type="text"/>
101 - 00 - 2161 - 00 - 000 - 5 - 00 - 000		(7,482.84)	
101 - 35 - 6129 - 00 - 935 - 5 - 99 - 000	7,482.84		
199 - 00 - 2161 - 00 - 000 - 5 - 00 - 000		(84,429.21)	
199 - 11 - 6119 - 00 - 001 - 5 - 11 - 000	84,429.21		
224 - 00 - 2161 - 00 - 000 - 5 - 00 - 000		(2,705.06)	
224 - 00 - 1101 - 00 - 000 - 0 - 00 - 000	2,705.06		
263 - 00 - 2161 - 00 - 000 - 5 - 00 - 000	476.00		
263 - 00 - 1101 - 00 - 000 - 0 - 00 - 000		(476.00)	
265 - 00 - 2161 - 00 - 000 - 5 - 00 - 000		(17,186.20)	
265 - 00 - 1101 - 00 - 000 - 0 - 00 - 000	17,186.20		
280 - 00 - 2161 - 00 - 000 - 5 - 00 - 000		(378.06)	
280 - 00 - 1101 - 00 - 000 - 0 - 00 - 000	378.06		
282 - 00 - 2161 - 00 - 000 - 5 - 00 - 000		(5,066.42)	
282 - 00 - 1101 - 00 - 000 - 0 - 00 - 000	5,066.42		
352 - 00 - 2161 - 00 - 000 - 5 - 00 - 000		(20,519.44)	
352 - 00 - 1101 - 00 - 000 - 0 - 00 - 000	20,519.44		
199 - 00 - 1101 - 00 - 000 - 5 - 00 - 000	45,379.18		
199 - 00 - 2161 - 00 - 000 - 5 - 00 - 000		(45,379.18)	
	<u>183,622.41</u>	<u>(183,622.41)</u>	

Adjusting Entries By Entry Number
FY 2025

San Benito Consolidated Independent School District

2/2/2026

Account Number	Adjustment		Adjusting Entries Must be Approved by District. APPROVED BY:
	Debit	Credit	
Remarks: PBC: To post payroll accrual.			
<u>Adjusting Entry Number: 29</u>			
901 - 00 -1550 -00 -000 -5 -00 -000		(28,741,483.79)	
901 - 00 -1553 -00 -000 -5 -00 -000	2,745,941.00		
901 - 00 -1554 -00 -000 -5 -00 -000		(2,064,810.00)	
901 - 00 -1551 -00 -000 -5 -00 -000		(1,177,275.00)	
901 - 00 -3200 -00 -000 -5 -00 -000	29,237,627.79		
901 - 00 -1553 -00 -000 -5 -00 -000	1,732,813.00		
901 - 00 -1554 -00 -000 -5 -00 -000		(216,602.00)	
901 - 00 -3200 -00 -000 -5 -00 -000		(1,516,211.00)	
	33,716,381.79	(33,716,381.79)	
Remarks: To adjust for leases/fixed assets			
<u>Adjusting Entry Number: 30</u>			
101 - 35 -6344 -00 -934 -0 -99 -400	655,146.00		
101 - 00 -5923 -00 -000 -5 -00 -000		(655,146.00)	
	655,146.00	(655,146.00)	
Remarks: PBC: CLC0120-1 to record USDA donated commodities			
<u>Adjusting Entry Number: 31</u>			
206 - 00 -1101 -00 -000 -0 -00 -000	4,864.02		
206 - 00 -2171 -00 -000 -0 -00 -000		(4,864.02)	
211 - 00 -1101 -00 -000 -0 -00 -000	1,090,835.73		
211 - 00 -2171 -00 -000 -0 -00 -000		(1,090,835.73)	
212 - 00 -1101 -00 -000 -0 -00 -000	157,022.61		
212 - 00 -2171 -00 -000 -0 -00 -000		(157,022.61)	
224 - 00 -1101 -00 -000 -0 -00 -000	754,835.90		
224 - 00 -2171 -00 -000 -0 -00 -000		(754,835.90)	
244 - 00 -1101 -00 -000 -0 -00 -000	4,842.75		
244 - 00 -2171 -00 -199 -0 -00 -000		(4,842.75)	
255 - 00 -1101 -00 -000 -0 -00 -000	47,675.01		
255 - 00 -2171 -00 -000 -0 -00 -000		(47,675.01)	
263 - 00 -1101 -00 -000 -0 -00 -000	12,557.00		
263 - 00 -2171 -01 -199 -0 -00 -000		(12,557.00)	
265 - 00 -1101 -00 -000 -0 -00 -000	364,166.50		
265 - 00 -2171 -00 -199 -0 -00 -000		(364,166.50)	
274 - 00 -1101 -00 -000 -0 -00 -000	112,498.69		
274 - 00 -2171 -01 -199 -0 -00 -000		(112,498.69)	
279 - 00 -1101 -00 -000 -0 -00 -000	89,063.47		
279 - 00 -2171 -00 -000 -0 -00 -000		(89,063.47)	
281 - 00 -1101 -00 -000 -0 -00 -000	1,136,697.00		
281 - 00 -2171 -00 -000 -0 -00 -000		(1,136,697.00)	
287 - 00 -1101 -00 -000 -0 -00 -000	1,199.86		
287 - 00 -2171 -00 -000 -0 -00 -000		(1,199.86)	
289 - 00 -1101 -00 -000 -0 -00 -000	136,904.95		
289 - 00 -2171 -00 -199 -0 -00 -000		(136,904.95)	
331 - 00 -1101 -00 -000 -0 -00 -000	16,665.05		
331 - 00 -2171 -01 -199 -0 -00 -000		(16,665.05)	
352 - 00 -1101 -00 -000 -0 -00 -000	330,707.92		
352 - 00 -2171 -00 -000 -0 -00 -000		(330,707.92)	



Adjusting Entries By Entry Number
FY 2025

San Benito Consolidated Independent School Distric

2/2/2026

Account Number	Adjustment		Adjusting Entries Must be Approved by District. APPROVED BY:
	Debit	Credit	
427 -00 -1101 -00 -000 -5 -00 -000	35,766.38		
427 -00 -2171 -00 -000 -5 -00 -000		(35,766.38)	
598 -00 -1101 -00 -000 -5 -00 -000	539,495.27		
598 -00 -2171 -00 -000 -5 -00 -000		(539,495.27)	
753 -00 -1101 -00 -000 -5 -00 -000	5,098,307.21		
753 -00 -2171 -00 -000 -5 -00 -000		(5,098,307.21)	
199 -00 -1101 -00 -000 -5 -00 -000		(9,934,105.32)	
199 -00 -1262 -00 -000 -5 -00 -000	<u>9,934,105.32</u>		
	19,868,210.64	(19,868,210.64)	

Remarks: To post negative cash reclass

Adjusting Entry Number: 32

211 -00 -2110 -00 -000 -0 -00 -000		(66.00)
211 -00 -2155 -01 -000 -0 -00 -000	66.00	
225 -00 -2155 -01 -000 -0 -00 -000	248.00	
225 -00 -2161 -00 -000 -0 -00 -000		(248.00)
278 -00 -2155 -01 -000 -0 -00 -000	5.00	
278 -00 -2177 -00 -000 -0 -00 -000		(5.00)
284 -00 -2155 -01 -000 -0 -00 -000		(27.00)
284 -00 -2177 -00 -000 -0 -00 -000	27.00	
285 -00 -2155 -01 -000 -0 -00 -000		(9.00)
285 -00 -2177 -00 -000 -0 -00 -000	9.00	
429 -00 -2177 -00 -000 -5 -00 -000		(224.39)
429 -00 -2155 -05 -000 -5 -00 -000	224.39	
274 -00 -3700 -00 -000 -0 -00 -000	.79	
274 -11 -6112 -00 -000 -5 -00 -000		(.79)
274 -11 -6112 -00 -000 -5 -00 -000	.95	
274 -00 -2155 -01 -000 -0 -00 -000		(.95)
280 -11 -6112 -00 -000 -5 -00 -000		(.64)
280 -00 -2181 -00 -000 -0 -00 -000	.64	
280 -00 -2177 -00 -000 -0 -00 -000		(82.46)
280 -00 -2155 -02 -000 -0 -00 -000	63.43	
280 -00 -2155 -08 -000 -0 -00 -000	<u>19.03</u>	
	664.23	(664.23)

Remarks: To post negative cash reclass

Adjusting Entry Number: 33

865 -00 -3700 -00 -000 -5 -00 -000		(340,933.79)
865 -00 -5749 -00 -000 -5 -00 -000	10,710.24	
865 -00 -5749 -00 -999 -5 -00 -000	150.00	
865 -00 -5749 -01 -001 -5 -00 -000	7,217.19	
865 -00 -5749 -01 -999 -5 -00 -000	250.00	
865 -00 -5749 -02 -001 -5 -00 -000	1,087.68	
865 -00 -5749 -02 -041 -5 -00 -000	1,593.62	
865 -00 -5749 -02 -042 -5 -00 -000	489.63	
865 -00 -5749 -02 -043 -5 -00 -000	1,103.71	
865 -00 -5749 -05 -104 -5 -00 -000	101.37	
865 -00 -5749 -06 -001 -5 -00 -000	339.10	
865 -00 -5749 -06 -043 -5 -00 -000	587.19	
865 -00 -5749 -07 -001 -5 -00 -000	3,862.10	
865 -00 -5749 -07 -043 -5 -00 -000	369.54	



Adjusting Entries By Entry Number
FY 2025

San Benito Consolidated Independent School Distric

2/2/2026

Account Number	Adjustment		Adjusting Entries Must be Approved by District. APPROVED BY:
	Debit	Credit	
865 -00 -5749 -08 -043 -5 -00 -000	2,091.93		
865 -00 -5749 -12 -001 -5 -00 -000	192.55		
865 -00 -5749 -13 -001 -5 -00 -000	40.33		
865 -00 -5749 -13 -007 -5 -00 -000	1,400.20		
865 -00 -5749 -13 -041 -5 -00 -000	3,595.72		
865 -00 -5749 -13 -042 -5 -00 -000	983.38		
865 -00 -5749 -13 -043 -5 -00 -000	2,532.03		
865 -00 -5749 -13 -108 -5 -00 -000	1,195.63		
865 -00 -5749 -15 -041 -5 -00 -000	4,347.87		
865 -00 -5749 -15 -042 -5 -00 -000	87.12		
865 -00 -5749 -15 -043 -5 -00 -000	60.29		
865 -00 -5749 -18 -001 -5 -00 -000	69.03		
865 -00 -5749 -18 -007 -5 -00 -000	573.34		
865 -00 -5749 -19 -001 -5 -00 -000	1,335.87		
865 -00 -5749 -19 -007 -5 -00 -000	78.87		
865 -00 -5749 -19 -041 -5 -00 -000	218.00		
865 -00 -5749 -19 -042 -5 -00 -000	2,567.54		
865 -00 -5749 -19 -043 -5 -00 -000	560.00		
865 -00 -5749 -19 -108 -5 -00 -000	696.59		
865 -00 -5749 -19 -109 -5 -00 -000	187.03		
865 -00 -5749 -19 -110 -5 -00 -000	572.17		
865 -00 -5749 -19 -112 -5 -00 -000	1,474.15		
865 -00 -5749 -20 -001 -5 -00 -000	1,901.55		
865 -00 -5749 -20 -007 -5 -00 -000	22,348.73		
865 -00 -5749 -20 -041 -5 -00 -000	6,804.65		
865 -00 -5749 -20 -042 -5 -00 -000	3,333.27		
865 -00 -5749 -20 -043 -5 -00 -000	2,582.53		
865 -00 -5749 -20 -104 -5 -00 -000	13,279.30		
865 -00 -5749 -21 -001 -5 -00 -000	687.45		
865 -00 -5749 -24 -001 -5 -00 -000	158.36		
865 -00 -5749 -24 -041 -5 -00 -000	1.83		
865 -00 -5749 -24 -042 -5 -00 -000	961.57		
865 -00 -5749 -24 -043 -5 -00 -000	3.17		
865 -00 -5749 -25 -001 -5 -00 -000	23,837.55		
865 -00 -5749 -25 -041 -5 -00 -000	12,488.87		
865 -00 -5749 -25 -042 -5 -00 -000	2,788.18		
865 -00 -5749 -25 -104 -5 -00 -000	14,155.48		
865 -00 -5749 -25 -108 -5 -00 -000	626.14		
865 -00 -5749 -25 -112 -5 -00 -000	2,589.94		
865 -00 -5749 -28 -001 -5 -00 -000	214.75		
865 -00 -5749 -31 -001 -5 -00 -000	44.11		
865 -00 -5749 -32 -001 -5 -00 -000	704.41		
865 -00 -5749 -33 -001 -5 -00 -000	2,372.20		
865 -00 -5749 -34 -001 -5 -00 -000	762.94		
865 -00 -5749 -35 -001 -5 -00 -000	313.51		
865 -00 -5749 -36 -001 -5 -00 -000	67,054.45		
865 -00 -5749 -38 -001 -5 -00 -000	988.17		
865 -00 -5749 -38 -007 -5 -00 -000	1,710.92		
865 -00 -5749 -39 -001 -5 -00 -000	486.25		
865 -00 -5749 -44 -001 -5 -00 -000	6,844.82		
865 -00 -5749 -61 -001 -5 -00 -000	84.40		
865 -00 -5749 -70 -001 -5 -00 -000		(558.04)	

Adjusting Entries By Entry Number
FY 2025

San Benito Consolidated Independent School District

2/2/2026

Account Number	Adjustment		Adjusting Entries Must be Approved by District. APPROVED BY:
	Debit	Credit	
865 -00 -5749 -71 -001 -5 -00 -000	4,947.15		
865 -00 -5749 -72 -001 -5 -00 -000	.02		
865 -00 -5749 -73 -001 -5 -00 -000	4,599.25		
865 -00 -5749 -74 -001 -5 -00 -000	2,629.28		
865 -00 -5749 -75 -001 -5 -00 -000	5,920.99		
865 -00 -5749 -76 -001 -5 -00 -000	6,180.18		
865 -00 -5749 -77 -001 -5 -00 -000	757.17		
865 -00 -5749 -78 -001 -5 -00 -000	7.23		
865 -00 -5749 -79 -001 -5 -00 -000	3.69		
865 -00 -5749 -80 -001 -5 -00 -000	286.80		
865 -00 -5749 -81 -001 -5 -00 -000	2,702.85		
865 -00 -5749 -86 -001 -5 -00 -000	119.13		
865 -00 -5749 -89 -001 -5 -00 -000	580.00		
865 -00 -5749 -90 -001 -5 -00 -000	2,752.90		
865 -00 -5749 -91 -001 -5 -00 -000	519.47		
865 -00 -5749 -AC-001 -5 -00 -000	960.31		
865 -00 -5749 -AN-001 -5 -00 -000	1,647.80		
865 -00 -5749 -AR-007 -5 -00 -000	12.24		
865 -00 -5749 -AS-104 -5 -00 -000	36.54		
865 -00 -5749 -AS-109 -5 -00 -000	2.93		
865 -00 -5749 -AS-112 -5 -00 -000	43.61		
865 -00 -5749 -B2-001 -5 -00 -000	540.29		
865 -00 -5749 -B4-001 -5 -00 -000	412.46		
865 -00 -5749 -B6-001 -5 -00 -000	250.99		
865 -00 -5749 -B8-001 -5 -00 -000	780.97		
865 -00 -5749 -BP-007 -5 -00 -000	460.62		
865 -00 -5749 -CA-001 -5 -00 -000	447.48		
865 -00 -5749 -CF-041 -5 -00 -000	853.68		
865 -00 -5749 -CF-042 -5 -00 -000	938.32		
865 -00 -5749 -CF-043 -5 -00 -000	24.65		
865 -00 -5749 -C -001 -5 -00 -000	831.09		
865 -00 -5749 -CS-042 -5 -00 -000	251.59		
865 -00 -5749 -CS-043 -5 -00 -000	.94		
865 -00 -5749 -CS-101 -5 -00 -000	17.62		
865 -00 -5749 -CS-108 -5 -00 -000	161.02		
865 -00 -5749 -CS-109 -5 -00 -000	2.06		
865 -00 -5749 -CS-110 -5 -00 -000	822.01		
865 -00 -5749 -CT-001 -5 -00 -000	3,042.75		
865 -00 -5749 -DC-001 -5 -00 -000	21.04		
865 -00 -5749 -DE-001 -5 -00 -000	149.00		
865 -00 -5749 -DR-001 -5 -00 -000	250.60		
865 -00 -5749 -DR-041 -5 -00 -000	781.00		
865 -00 -5749 -EN-001 -5 -00 -000	107.98		
865 -00 -5749 -FA-110 -5 -00 -000	158.98		
865 -00 -5749 -FF-001 -5 -00 -000		(10,150.00)	
865 -00 -5749 -FK-001 -5 -00 -000	16.09		
865 -00 -5749 -G -001 -5 -00 -000	20.58		
865 -00 -5749 -G -042 -5 -00 -000	57.44		
865 -00 -5749 -G -001 -5 -00 -000	1,216.00		
865 -00 -5749 -G -001 -5 -00 -000	71.90		
865 -00 -5749 -G -001 -5 -00 -000	2,412.00		
865 -00 -5749 -G -009 -5 -00 -000	1,683.50		



Adjusting Entries By Entry Number

FY 2025

San Benito Consolidated Independent School District

2/2/2026

Account Number	Adjustment		Adjusting Entries Must be Approved by District. APPROVED BY:
	Debit	Credit	
865 -00 -5749 -H4 - 001 -5 -00 -000	1,633.53		
865 -00 -5749 -H5 - 001 -5 -00 -000	862.43		
865 -00 -5749 -H8 - 001 -5 -00 -000	184.70		
865 -00 -5749 -H9 - 001 -5 -00 -000	2,945.43		
865 -00 -5749 -HH - 001 -5 -00 -000	794.12		
865 -00 -5749 -J2 - 001 -5 -00 -000	2,411.20		
865 -00 -5749 -JC - 001 -5 -00 -000	635.15		
865 -00 -5749 -KC - 001 -5 -00 -000	35.17		
865 -00 -5749 -K - 109 -5 -00 -000	397.83		
865 -00 -5749 -LA - 007 -5 -00 -000	66.00		
865 -00 -5749 -LC - 001 -5 -00 -000	2,038.62		
865 -00 -5749 -LE - 001 -5 -00 -000	320.00		
865 -00 -5749 -LL - 114 -5 -00 -000	2,185.80		
865 -00 -5749 -LO - 042 -5 -00 -000	1,239.02		
865 -00 -5749 -LO - 043 -5 -00 -000	1,570.09		
865 -00 -5749 -LS - 043 -5 -00 -000	1,764.38		
865 -00 -5749 -MI - 007 -5 -00 -000	51.70		
865 -00 -5749 -MI - 042 -5 -00 -000	161.49		
865 -00 -5749 -MI - 043 -5 -00 -000	4.25		
865 -00 -5749 -M - 001 -5 -00 -000	4,818.55		
865 -00 -5749 -NT - 001 -5 -00 -000	2,763.44		
865 -00 -5749 -O - 041 -5 -00 -000	140.66		
865 -00 -5749 -O - 042 -5 -00 -000	346.42		
865 -00 -5749 -O - 043 -5 -00 -000	763.72		
865 -00 -5749 -PE - 041 -5 -00 -000	3,276.86		
865 -00 -5749 -PE - 042 -5 -00 -000	60.32		
865 -00 -5749 -PE - 043 -5 -00 -000	11.50		
865 -00 -5749 -PL - 042 -5 -00 -000	1,118.11		
865 -00 -5749 -PS - 110 -5 -00 -000	6,457.04		
865 -00 -5749 -RB - 001 -5 -00 -000	2,012.78		
865 -00 -5749 -RB - 041 -5 -00 -000	923.00		
865 -00 -5749 -RB - 109 -5 -00 -000	174.00		
865 -00 -5749 -RC - 001 -5 -00 -000	142.93		
865 -00 -5749 -RK - 001 -5 -00 -000	2,856.94		
865 -00 -5749 -RL - 001 -5 -00 -000	53.50		
865 -00 -5749 -R - 042 -5 -00 -000	8.51		
865 -00 -5749 -S2 - 001 -5 -00 -000	156.09		
865 -00 -5749 -S8 - 001 -5 -00 -000	.69		
865 -00 -5749 -SC - 110 -5 -00 -000	37.25		
865 -00 -5749 -SI - 007 -5 -00 -000	1,117.54		
865 -00 -5749 -SN - 001 -5 -00 -000		(233.90)	
865 -00 -5749 -S - 001 -5 -00 -000	890.00		
865 -00 -5749 -SP - 001 -5 -00 -000	1,063.67		
865 -00 -5749 -SP - 007 -5 -00 -000	1,260.17		
865 -00 -5749 -SR - 001 -5 -00 -000	568.23		
865 -00 -5749 -SS - 043 -5 -00 -000	1,299.24		
865 -00 -5749 -ST - 001 -5 -00 -000	43.42		
865 -00 -5749 -TA - 001 -5 -00 -000	86.23		
865 -00 -5749 -TF - 001 -5 -00 -000	908.91		
865 -00 -5749 -TG - 001 -5 -00 -000	1,394.45		
865 -00 -5749 -TR - 001 -5 -00 -000	3,583.72		
865 -00 -5749 -YR - 104 -5 -00 -000	59.35		



Adjusting Entries By Entry Number
FY 2025

San Benito Consolidated Independent School Distric

2/2/2026

Account Number	Adjustment		Adjusting Entries Must be Approved by District. APPROVED BY:
	Debit	Credit	
865 -36 -6499 -07 -043 -5 -99 -000		(167.12)	
461 -00 -3700 -00 -000 -5 -00 -000		(261,376.61)	
461 -00 -5749 -00 -716 -5 -00 -000	707.15		
461 -00 -5749 -00 -726 -5 -00 -000	5,816.50		
461 -00 -5749 -00 -809 -5 -00 -000	7,791.30		
461 -00 -5749 -00 -933 -5 -00 -000	2,040.93		
461 -00 -5749 -01 -809 -5 -00 -000	3,000.00		
461 -00 -5749 -07 -041 -5 -00 -000	3,049.33		
461 -00 -5749 -07 -042 -5 -00 -000	15.01		
461 -00 -5749 -07 -043 -5 -00 -000	677.38		
461 -00 -5749 -15 -007 -5 -00 -000	367.00		
461 -00 -5749 -19 -204 -5 -00 -000	529.50		
461 -00 -5749 -20 -103 -5 -00 -000	7,776.99		
461 -00 -5749 -20 -109 -5 -00 -000	2,323.00		
461 -00 -5749 -20 -114 -5 -00 -000		(742.25)	
461 -00 -5749 -20 -115 -5 -00 -000	7,800.00		
461 -00 -5749 -22 -041 -5 -00 -000	1,994.83		
461 -00 -5749 -24 -103 -5 -00 -000	765.54		
461 -00 -5749 -24 -112 -5 -00 -000	2,016.02		
461 -00 -5749 -24 -115 -5 -00 -000	84.00		
461 -00 -5749 -24 -116 -5 -00 -000	1,408.04		
461 -00 -5749 -25 -110 -5 -00 -000	255.89		
461 -00 -5749 -25 -114 -5 -00 -000	607.72		
461 -00 -5749 -25 -117 -5 -00 -000	5,723.06		
461 -00 -5749 -25 -204 -5 -00 -000	355.30		
461 -00 -5749 -41 -001 -5 -00 -000	3,140.16		
461 -00 -5749 -41 -007 -5 -00 -000	806.05		
461 -00 -5749 -41 -041 -5 -00 -000	3,843.60		
461 -00 -5749 -41 -042 -5 -00 -000	1,681.79		
461 -00 -5749 -41 -043 -5 -00 -000	1,804.94		
461 -00 -5749 -41 -101 -5 -00 -000		(52.19)	
461 -00 -5749 -41 -103 -5 -00 -000	719.00		
461 -00 -5749 -41 -104 -5 -00 -000	1,789.03		
461 -00 -5749 -41 -108 -5 -00 -000	1,836.56		
461 -00 -5749 -41 -109 -5 -00 -000	1,628.35		
461 -00 -5749 -41 -110 -5 -00 -000		(999.54)	
461 -00 -5749 -41 -112 -5 -00 -000	1,527.60		
461 -00 -5749 -41 -114 -5 -00 -000	5,456.15		
461 -00 -5749 -41 -115 -5 -00 -000	227.86		
461 -00 -5749 -41 -116 -5 -00 -000	2,295.86		
461 -00 -5749 -41 -117 -5 -00 -000	1,960.42		
461 -00 -5749 -70 -001 -5 -00 -000	12,365.86		
461 -00 -5749 -74 -001 -5 -00 -000	150.00		
461 -00 -5749 -AC-041 -5 -00 -000	519.12		
461 -00 -5749 -AD-001 -5 -00 -000	11,136.50		
461 -00 -5749 -AS-007 -5 -00 -000	423.00		
461 -00 -5749 -AS-041 -5 -00 -000	2,605.71		
461 -00 -5749 -AS-101 -5 -00 -000	43.76		
461 -00 -5749 -AS-104 -5 -00 -000	569.40		
461 -00 -5749 -AS-801 -5 -00 -000	100.00		
461 -00 -5749 -BC-103 -5 -00 -000	1,492.63		
461 -00 -5749 -B -726 -5 -00 -000	21.09		

Adjusting Entries By Entry Number
FY 2025

San Benito Consolidated Independent School District

2/2/2026

Account Number	Adjustment		Adjusting Entries Must be Approved by District. APPROVED BY:
	Debit	Credit	
461 -00 -5749 -BV- 001 -5 -00 -000	4,293.31		
461 -00 -5749 -CC- 103 -5 -00 -000	411.53		
461 -00 -5749 -CC- 115 -5 -00 -000	697.19		
461 -00 -5749 -CC- 116 -5 -00 -000	705.95		
461 -00 -5749 -C -001 -5 -00 -000	36.56		
461 -00 -5749 -C -041 -5 -00 -000	224.33		
461 -00 -5749 -CH- 103 -5 -00 -000	1,566.56		
461 -00 -5749 -CS- 041 -5 -00 -000	1,440.84		
461 -00 -5749 -CT- 001 -5 -00 -000	818.00		
461 -00 -5749 -G6- 042 -5 -00 -000	586.35		
461 -00 -5749 -G7- 042 -5 -00 -000	111.00		
461 -00 -5749 -G8- 042 -5 -00 -000	1,077.58		
461 -00 -5749 -G -043 -5 -00 -000	102.90		
461 -00 -5749 -G -009 -5 -00 -000	182.75		
461 -00 -5749 -HS- 110 -5 -00 -000		(527.86)	
461 -00 -5749 -LB- 041 -5 -00 -000	1,855.18		
461 -00 -5749 -M -936 -5 -00 -000	703.77		
461 -00 -5749 -M -103 -5 -00 -000	745.00		
461 -00 -5749 -NC- 103 -5 -00 -000	3,634.29		
461 -00 -5749 -NF- 042 -5 -00 -000	120.00		
461 -00 -5749 -NJ- 001 -5 -00 -000	8,025.52		
461 -00 -5749 -NS- 110 -5 -00 -000	1,181.46		
461 -00 -5749 -PA- 001 -5 -00 -000	2,687.47		
461 -00 -5749 -PA- 007 -5 -00 -000	1,385.28		
461 -00 -5749 -PA- 041 -5 -00 -000	1,225.65		
461 -00 -5749 -PA- 042 -5 -00 -000	1,531.78		
461 -00 -5749 -PA- 043 -5 -00 -000	1,609.34		
461 -00 -5749 -PA- 101 -5 -00 -000		(18.91)	
461 -00 -5749 -PA- 103 -5 -00 -000	393.18		
461 -00 -5749 -PA- 104 -5 -00 -000	1,142.62		
461 -00 -5749 -PA- 106 -5 -00 -000	10.00		
461 -00 -5749 -PA- 108 -5 -00 -000	1,983.96		
461 -00 -5749 -PA- 109 -5 -00 -000	1,411.01		
461 -00 -5749 -PA- 110 -5 -00 -000		(155.19)	
461 -00 -5749 -PA- 112 -5 -00 -000	1,902.10		
461 -00 -5749 -PA- 114 -5 -00 -000	3,618.12		
461 -00 -5749 -PA- 115 -5 -00 -000	1,594.46		
461 -00 -5749 -PA- 116 -5 -00 -000		(39.09)	
461 -00 -5749 -PA- 117 -5 -00 -000	546.23		
461 -00 -5749 -PA- 950 -5 -00 -000	150.37		
461 -00 -5749 -PD- 922 -5 -00 -000	6,020.96		
461 -00 -5749 -PI -115 -5 -00 -000	186.87		
461 -00 -5749 -PR- 004 -5 -00 -000	61.14		
461 -00 -5749 -RC- 103 -5 -00 -000	3,511.79		
461 -00 -5749 -RL- 043 -5 -00 -000	150.00		
461 -00 -5749 -SC- 001 -5 -00 -000	15,373.25		
461 -00 -5749 -SC- 007 -5 -00 -000	664.48		
461 -00 -5749 -SC- 041 -5 -00 -000	1,129.71		
461 -00 -5749 -SC- 042 -5 -00 -000	893.15		
461 -00 -5749 -SC- 043 -5 -00 -000	209.79		
461 -00 -5749 -SC- 101 -5 -00 -000	283.89		
461 -00 -5749 -SC- 104 -5 -00 -000	896.87		



Adjusting Entries By Entry Number
FY 2025

San Benito Consolidated Independent School District

2/2/2026

Account Number	Adjustment		Adjusting Entries Must be Approved by District. APPROVED BY:
	Debit	Credit	
461 -00 -5749 -SC- 108 -5 -00 -000	827.25		
461 -00 -5749 -SC- 109 -5 -00 -000	1,122.71		
461 -00 -5749 -SC- 114 -5 -00 -000	39.55		
461 -00 -5749 -SC- 117 -5 -00 -000	106.56		
461 -00 -5749 -SP- 807 -5 -00 -000	8,297.05		
461 -00 -5749 -SS- 116 -5 -00 -000	1,167.24		
461 -00 -5749 -ST- 007 -5 -00 -000	227.35		
461 -00 -5749 -ST- 041 -5 -00 -000	16,350.75		
461 -00 -5749 -ST- 042 -5 -00 -000	9,692.30		
461 -00 -5749 -ST- 043 -5 -00 -000	8,542.33		
461 -00 -5749 -ST- 101 -5 -00 -000	1,267.21		
461 -00 -5749 -ST- 103 -5 -00 -000	6,328.08		
461 -00 -5749 -ST- 104 -5 -00 -000	286.23		
461 -00 -5749 -ST- 108 -5 -00 -000	1,680.04		
461 -00 -5749 -ST- 109 -5 -00 -000	818.52		
461 -00 -5749 -ST- 110 -5 -00 -000	5,825.99		
461 -00 -5749 -ST- 112 -5 -00 -000	3,573.64		
461 -00 -5749 -ST- 114 -5 -00 -000	414.21		
461 -00 -5749 -ST- 116 -5 -00 -000	3,353.84		
461 -00 -5749 -ST- 117 -5 -00 -000	588.61		
461 -00 -5749 -ST- 204 -5 -00 -000	454.86		
461 -00 -5749 -UL- 043 -5 -00 -000	602.46		
461 -00 -5749 -XS- 922 -5 -00 -000	2.39		
199 -71 -6514 -SA- 728 -5 -99 -300	1,048,697.98		
199 -71 -6526 -SA- 728 -5 -99 -300	8,230.09		
199 -00 -1101 -00 -000 -5 -00 -000		(1,056,928.07)	
410 -00 -1101 -00 -000 -5 -00 -000	1,056,928.07		
410 -11 -6321 -00 -999 -5 -11 -000		(1,056,928.07)	
101 -00 -3700 -00 -000 -5 -00 -000	164.87		
101 -35 -6399 -00 -935 -5 -99 -400		(164.87)	
199 -11 -6399 -00 -001 -5 -11 -100	5,841.36		
199 -00 -3700 -00 -000 -5 -00 -000		(5,841.36)	
	<u>2,735,816.86</u>	<u>(2,735,816.86)</u>	

Remarks: PBC: Batch 1.22.2026 AJE's 28, 29, 30, 31. Correct funds 101, 199, 461, and 865. Record HMH payment as SBITA payment.

Adjusting Entry Number: 34

865 -00 -4310 -00 -000 -5 -00 -000	6,141.00		
865 -00 -3700 -00 -000 -5 -00 -000		(6,141.00)	
199 -00 -4310 -00 -000 -5 -00 -000		(1,025.50)	
199 -11 -6112 -00 -000 -5 -00 -000	1,025.50		
	<u>7,166.50</u>	<u>(7,166.50)</u>	

Remarks: PBC: Batch 1.22.2026 AJE's 28, 29, 30, 31. Correct funds 101, 199, 461, and 865. Record HMH payment as SBITA payment.

Adjusting Entry Number: 35

410 -00 -3600 -00 -000 -5 -00 -000	1,848,681.00		
410 -00 -3450 -00 -000 -5 -00 -000		(1,848,681.00)	
427 -00 -3600 -00 -000 -5 -00 -000	36,674.00		
427 -00 -3450 -00 -000 -5 -00 -000		(36,674.00)	
429 -00 -3600 -00 -000 -5 -00 -000	32,273.00		

Adjusting Entries By Entry Number
FY 2025

San Benito Consolidated Independent School District

2/2/2026

Account Number	Adjustment		Adjusting Entries Must be Approved by District. APPROVED BY:
	Debit	Credit	
429 - 00 - 3450 - 00 - 000 - 5 - 00 - 000		(32,273.00)	
461 - 00 - 3600 - 00 - 000 - 5 - 00 - 000	201,298.00		
461 - 00 - 3545 - 00 - 000 - 5 - 00 - 000		(201,298.00)	
498 - 00 - 3600 - 00 - 000 - 5 - 00 - 000	563.00		
498 - 00 - 3450 - 00 - 000 - 5 - 00 - 000		(563.00)	
499 - 00 - 3600 - 00 - 000 - 5 - 00 - 000	8,532.00		
499 - 00 - 3450 - 00 - 000 - 5 - 00 - 000		(8,532.00)	
599 - 00 - 3600 - 00 - 000 - 5 - 00 - 000	1,350,918.00		
599 - 00 - 3480 - 00 - 000 - 5 - 00 - 000		(1,350,918.00)	
	3,478,939.00	(3,478,939.00)	
Remarks: For reporting purposes: to properly classify equity balances			
<u>Adjusting Entry Number: 36</u>			
199 - 11 - 6659 - 00 - 000 - 5 - 00 - 000	2,474,056.12		
199 - 00 - 7913 - 00 - 000 - 5 - 00 - 000		(2,474,056.12)	
	2,474,056.12	(2,474,056.12)	
Remarks: To record new SBITA's entered into during the CY			
<u>Adjusting Entry Number: 37</u>			
199 - 00 - 3410 - 00 - 000 - 5 - 00 - 000	234,473.00		
199 - 00 - 3600 - 00 - 000 - 5 - 00 - 000		(234,473.00)	
199 - 00 - 3430 - 00 - 000 - 5 - 00 - 000		(1,309,148.00)	
199 - 00 - 3600 - 00 - 000 - 5 - 00 - 000	1,309,148.00		
101 - 00 - 3450 - 00 - 000 - 5 - 00 - 000		(3,839,197.00)	
101 - 00 - 3600 - 00 - 000 - 5 - 00 - 000	3,839,197.00		
	5,382,818.00	(5,382,818.00)	
Remarks: To reclassify fund balances			
<u>Adjusting Entry Number: 38</u>			
199 - 11 - 6119 - 00 - 001 - 5 - 11 - 000	90,758.36		
199 - 00 - 1101 - 00 - 000 - 5 - 00 - 000		(90,758.36)	
199 - 00 - 8911 - 00 - 000 - 5 - 99 - 000	500,000.00		
199 - 00 - 1267 - 00 - 863 - 5 - 00 - 000		(500,000.00)	
	590,758.36	(590,758.36)	
Remarks: PBC: IA0122-1 & IA-0122-1 TO reconcile DT/DF and adjust JE IA0119-1			
<u>Adjusting Entry Number: 39</u>			
199 - 00 - 1262 - 00 - 000 - 5 - 00 - 000	9,170.54		
199 - 11 - 6112 - 00 - 000 - 5 - 00 - 000		(9,170.54)	
	9,170.54	(9,170.54)	
Remarks: To reconcile DT/DF			
<u>Adjusting Entry Number: 40</u>			
199 - 00 - 8940 - 00 - 001 - 5 - 00 - 274		(19,728.00)	
199 - 11 - 6112 - 00 - 000 - 5 - 00 - 000	19,728.00		
	19,728.00	(19,728.00)	
Remarks: For reporting purposes: reclass 8940 into 6112			
<u>Adjusting Entry Number: 41</u>			

Adjusting Entries By Entry Number

FY 2025

San Benito Consolidated Independent School Distric

2/2/2026

Account Number	Adjustment		Adjusting Entries Must be Approved by District. APPROVED BY:
	Debit	Credit	
199 -00 -5812 -00 -000 -5 -00 -000		(496,466.28)	
199 -00 -1241 -00 -000 -5 -00 -000	<u>496,466.28</u>		
	496,466.28	<u>(496,466.28)</u>	

Remarks: PBC: IA0123-1 To record exemption refunds for 2024-2025



Victoria Perez
Assistant Superintendent of Finance & Operations

Board of Trustees

Dr. Ariel Cruz-Vela
President

Crystal Hernandez
Vice-President

Israel Villarreal, III
Secretary

Rudy Corona
Frutoso M. Gomez, Jr.
Orlando López
Alex Reyna

February 11, 2026

Carr, Riggs & Ingram, LLC
Harlingen, TX 78552

This representation letter is provided in connection with your audit(s) of the financial statements of San Benito Consolidated Independent School District, which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered to be material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of February 11, 2026, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated August 13, 2025, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.

San Benito Schools - The Gold Standard in Public Education

240 North Crockett • San Benito, TX 78586 • 956.361.6168 • www.sbcisd.net

It is the policy of the San Benito CISD not to discriminate on the basis of race, color, national origin, gender, or disability in its educational and Career and Technology programs, services or activities as required by Title VI of the Civil Rights Act of 1964.





- 3) We acknowledge our responsibility 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would required adjustment to or disclosure in the financial statements or in the schedule of the findings and questioned costs.
- 8) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the accounts.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the school district is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the school district from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of Board of trustees or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the school district and involves:
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the school district's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.



- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the names of the school district's related parties and all the related party relationships and transactions, including any side agreements.

Government-specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have taken timely and appropriate steps to remedy identified and suspected fraud, or noncompliance with provisions of laws, regulations, contracts, and grant agreements, that you have reported to us.
- 21) We have a process to track the status of audit findings and recommendations.
- 22) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
- 23) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 24) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 25) The school district has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 26) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 27) We have appropriately identified, recorded, and disclosed all leases in accordance with GASBS No. 87.
- 28) We have appropriately disclosed or recognized conduit debt obligations and/or certain arrangements associated with conduit debt obligations in accordance with GASBS No. 91.
- 29) We have appropriately identified, recorded, and disclosed subscription-based information technology arrangements in accordance with GASBS No. 96.
- 30) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts and grant agreements that we believe have a material effect on the financial statements.
- 31) We have appropriately measured, recorded, and disclosed compensated absences and other salary-related payments in accordance with GASBS No. 101.
- 32) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.



- 33) As part of your audit, you assisted with preparation of the financial statements, supplementary information, Required Supplementary Information (RSI), assistance in the submission of the data collection form, and assistance with the preparation of journal entries (other than proposed adjustments) and activities related to GASB 34, pension, OPEB, lease and SBITA calculations and compensated absences. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and supplementary information, data collection form, and related journal entries, and other activity.
- 34) The school district has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 35) The school district has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 36) There are no component units or joint ventures with an equity interest that must be included in our financial statements.
- 37) The financial statements include all fiduciary activities required by GASBS No. 84, as amended.
- 38) The financial statements properly classify all funds and activities in accordance with GASBS No. 34, as amended.
- 39) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 40) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 41) Investments, derivative instrument transactions, and land and other real estate held by endowments are properly valued.
- 42) Provisions for uncollectible receivables have been properly identified and recorded.
- 43) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 44) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 45) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 46) Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.
- 47) Capital assets, including intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 48) We have appropriately disclosed the school district's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.




- 49) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 50) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 51) With respect to the supplementary information on which an in-relation-to opinion is issued:
- 1) We acknowledge our responsibility for presenting the supplementary information in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - 2) If the supplementary information are not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
- 52) With respect to the other information:
- a) We acknowledge that we have informed you of all documents that may comprise other information we expect to issue. The financial statements and other information you obtained prior to the auditor's report date are consistent with one another, and the other information does not contain any material misstatements.
 - b) With regard to the other information that will be included in the annual report that has not been obtained by you prior to the auditor's report date, we intend to prepare and issue the other information, as well as communicate the expected timing of issuance, and provide you with the final version of the document(s) when available and prior to the issuance of the annual report.
- 53) With respect to federal award programs:
- a) We are responsible for understanding and complying with, and have complied 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), including requirements relating to preparation of the schedule of expenditures of federal awards.
 - b) We acknowledge our responsibility for preparing and presenting the schedule of expenditures of federal awards (SEFA) and related disclosures in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
 - c) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.



- d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e) We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
- f) We are responsible for establishing, designing, implementing, and maintaining, and have established, designed, implemented, and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- g) We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- h) We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i) We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the *OMB Compliance Supplement* relating to federal awards and confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards.
- j) We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- k) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- l) Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E).
- m) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n) We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p) There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.



- q) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.
- r) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- s) The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- t) We have monitored subrecipients, as necessary, to determine that they have expended subawards in compliance with federal statutes, regulations, and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance.
- u) We have issued management decisions for audit findings that relate to federal awards made to subrecipients and such management decisions have been issued within six months of acceptance of the audit report by the Federal Audit Clearinghouse. Additionally, we have followed-up ensuring that the subrecipient has taken timely and appropriate action on all deficiencies detected through audits, on-site reviews, and other means that pertain to the federal award provided to the subrecipient.
- v) We have considered the results of subrecipient audits and have made any necessary adjustments to our books and records.
- w) We have charged costs to federal awards in accordance with applicable cost principles.
- x) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- y) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- z) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- aa) We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.
- bb) We have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.

Signature: 
Title: Assistant Superintendent Fin & Ops



Carr, Riggs & Ingram, L.L.C.
402 East Tyler Avenue
Harlingen, TX 78550

956.423.3765
956.428.7520 (fax)
CRIadv.com



February 11, 2026

To the Board of Trustees and Management of
San Benito Consolidated Independent School District

In planning and performing our audit of the financial statements the governmental activities, each major fund, and the aggregate remaining fund information of San Benito Consolidated Independent School District (the "District") as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

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 District's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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. We consider the deficiency in internal control presented in the attached schedule as item 2025-001 to this letter to be a significant deficiency.

During our audit we became aware of certain matters that are opportunities for strengthening internal controls and operating efficiency. We included the accompanying chart of internal control recommendations for management's consideration. This letter does not affect our report, dated, February 11, 2026, on the financial statements of San Benito Consolidated Independent School District.

San Benito Consolidated Independent School District's written response to the significant deficiency identified in our audit has not been subjected to the audit procedures applied in the audit of the financial statements and accordingly, we express no opinion on it.

This communication is intended solely for the information and use of the Board of Trustees and management, and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Harlingen, Texas

The following legend should be used in conjunction with reviewing the “Rating” of each of the identified internal control items:

IP = Improvement Point		D = Control Deficiency		SD = Significant Deficiency		MW = Material Weakness	
CONTROL NUMBER	RATING	AREA	ITEM NOTED	SUGGESTION	MANAGEMENT ACTION		
2025-001	D	Payroll Deductions and Accrued Wages Payable	During the review of the District's payroll deductions and accrued wages payable, it was noted there were several large negative balances in the District's payroll clearing fund. Amounts related to prior years have accumulated and contributed to the negative balances and were not cleared or offset in the payroll clearing fund.	We recommend the District should implement procedures to review each payroll deduction and accrued wages liability accounts to ensure amounts are being properly reported within each individual fund.	We have reviewed the results of the finding noted and concur with the assessment of the issues identified.		

CONTROL NUMBER	RATING	AREA	ITEM NOTED	SUGGESTION	MANAGEMENT ACTION
2025-002	D	Child Nutrition – Excess Fund Balance	During review of the Child Nutrition Program operations it was noted that the food service program generated a profit during the year. The District is currently in the process of developing a spending plan with TDA to rectify this issue. The spending plan was approved during the fiscal year.	We recommend that the District continue to monitor the Child Nutrition’s fund balance periodically and develop a spending plan approved by the Texas Department of Agriculture.	We have reviewed the results of the finding noted and concur with the assessment of the issues identified.
2025-003	D	Old Outstanding Items on General Operating Bank Reconciliation	The District has \$2.3M of old outstanding items carrying over year to year. The District has not yet cleared or offset these balances in the general operating account.	We recommend that the District review the general operating bank reconciliation and clear items that have been outstanding for several years.	We have reviewed the results of the finding noted and concur with the assessment of the issues identified.



CONTROL NUMBER	RATING	AREA	ITEM NOTED	SUGGESTION	MANAGEMENT ACTION
2025-004	D	Payroll Accrual	The District’s year-end payroll accrual process did not ensure that contract employee payroll, specifically pertaining to July and August work periods, were accrued in a timely manner. We identified that adjustments were required to correctly reflect accrued payroll for these employees at year-end.	We recommend that the District prepare the payroll accrual immediately after the last pay run of the year is processed to ensure that the payroll accrual is recorded in a timely manner.	We have reviewed the results of the finding noted and concur with the assessment of the issues identified.
2025-005	D	Duplicated Reimbursement Requests	During our audit procedures, we noted that certain reimbursement requests submitted by the District during the fiscal year were duplicated. As a result, the District received duplicate payments and subsequently recorded a liability for the amounts to be remitted back to the State.	We recommend that the District strengthen internal controls over the reimbursement process by implementing a formal reconciliation process to track all reimbursement requests submitted and received.	We have reviewed the results of the finding noted and concur with the assessment of the issues identified.



ANNUAL COMPREHENSIVE FINANCIAL REPORT

For Fiscal Year Ended June 30, 2025

**SAN BENITO CONSOLIDATED
INDEPENDENT SCHOOL DISTRICT**
San Benito, Texas

ANNUAL COMPREHENSIVE
FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2025

Prepared by: Business Office

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
TABLE OF CONTENTS

	<u>Exhibit</u>	<u>Page</u>
I. Introductory Section		
Letter of Transmittal	-	5
GFOA Certificate of Achievement	-	12
List of Principal Officials and Key Personnel	-	13
Administrative Organizational Chart	-	14
Certificate of Board	-	15
II. Financial Section		
Report of Independent Auditors	-	17
Management’s Discussion and Analysis (Unaudited)	-	25
Basic Financial Statements		
Government-wide Financial Statements:		
Statement of Net Position	A-1	37
Statement of Activities	B-1	38
Government Fund Financial Statements:		
Balance Sheet	C-1	40
Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position	C-2	41
Statement of Revenues, Expenditures, and Changes in Fund Balance	C-3	42
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	C-4	43
Proprietary Fund Financial Statements:		
Statement of Net Position	D-1	44
Statement of Revenues, Expenses, and Changes in Net Position	D-2	45
Statement of Cash Flows	D-3	46
Fiduciary Fund Financial Statements:		
Statement of Fiduciary Net Position	E-1	47
Statement of Changes in Fiduciary Fund Net Position	E-2	48
Notes to Basic Financial Statements	-	49
Required Supplementary Information (Unaudited)		
Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual – General Fund	G-1	97
Schedule of the District’s Proportionate Share of the Net Pension Liability – Teacher Retirement System of Texas – Last Seven Measurement Years	G-2	98
Schedule of District’s Contributions – Teacher Retirement System of Texas – Last Seven Fiscal Years	G-3	100

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
TABLE OF CONTENTS

	<u>Exhibit</u>	<u>Page</u>
II. Financial Section - Continued		
Required Supplementary Information (Unaudited) - Continued		
Schedule of the District’s Proportionate Share of the Net OPEB Liability – Teacher Retirement System of Texas – Last Four Measurement Years	G-4	102
Schedule of the District’s OPEB Contributions – Teacher Retirement System of Texas – Last Four Fiscal Years	G-5	104
Notes to Required Supplementary Information	G-6	106
Other Supplementary Information		
Combining and Individual Fund Statements and Schedules		
Non-major Governmental Funds		
Combining Balance Sheet	H-1	114
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	H-2	120
Custodial Funds:		
Combining Statement of Fiduciary Net Position	H-9	126
Combining Statement of Changes in Fiduciary Net Position	H-10	127
Private Purpose Trust Funds:		
Combining Statement of Net Position	H-11	128
Combining Statement of Changes in Net Position	H-12	129
Texas Education Agency – Required Schedules:		
Schedule of Delinquent Taxes Receivable	J-1	130
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget to Actual – Child Nutrition Program	J-2	133
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget to Actual – Debt Service Fund	J-3	134
State Compensatory Education and Bilingual Education Program Expenditures	J-4	135

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
TABLE OF CONTENTS

	<u>Exhibit</u>	<u>Page</u>
III. Statistical Section (Unaudited)		
Statistical Section Overview	-	137
Government-wide information		
Net Position by Component – Last Ten Years	1	138
Governmental Activities Expenses and Program Revenues – Last Ten Years	2	140
General Revenues and Changes in Net Position – Last Ten Years	3	142
Fund Information		
Fund Balances – Governmental Funds – Last Ten Years	4	144
Governmental Fund Revenues by Source – Last Ten Years	5	147
Governmental Fund Expenditures by Function – Last Ten Years	6	148
Governmental Funds Other Sources, Uses and Changes in Fund Balances – Last Ten Years	7	150
Governmental Fund Expenditures by Function Per Average Daily Attendance – Last Ten Years	8	152
Revenue Capacity Information		
Assessed and Estimated Actual Value of Property – Last Ten Years	9	154
Property Tax Levies and Collections – Last Ten Years	10	156
Allocation of Property Tax Rates and Levies – Last Ten Years	11	158
Property Tax Rates – Direct and Overlapping Governments – Last Ten Years	12	159
Principal Property Taxpayers – Current year and Ten Years Prior	13	160
Debt Capacity Information		
Outstanding Debt by Type – Last Ten Years	14	162
Computation of Legal Debt Margin – Last Ten Years	16	164
Ratio of Net General Obligation Bonded Debt to Estimated Actual Value and Per Average Daily Membership – Last Ten Years	17	166
Ratio of Annual Debt Service for General Bonded Debt to Total General Fund Expenditures – Last Ten Years	18	167
Demographic and Economic Information		
Construction and Property Values – Last Ten Years	20	169

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
 TABLE OF CONTENTS

	<u>Exhibit</u>	<u>Page</u>
III. Statistical Section (Unaudited)		
Work Force Composition by Employee Classification – Last Ten Years	22	170
Schedule of Teacher Information – Last Ten Years	23	172
Schedule of Attendance and Membership – Last Ten Years	24	173
Operating Statistics – Last Ten Years	25	174
Schedule of Student Information – Last Ten Years	26	175
Schedule of School Buildings	27	176
IV. Federal Awards Section		
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Governmental Auditing Standards</i>	-	177
Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	-	181
Schedule of Findings and Questioned Costs	-	187
Schedule of Status of Prior Findings	-	190
Corrective Action Plan	-	192
Schedule of Expenditures of Federal Awards	K1	193
Notes on Accounting Policies for Federal Awards	K2	195



INTRODUCTORY SECTION





Victoria Perez
Assistant Superintendent of Finance & Operations

February 11, 2026

Dr. Ariel Cruz-Vela, President,
Members of the Board of Trustees, and
Patrons of the San Benito Consolidated Independent School District

San Benito, Texas 78586

Board of Trustees

Dr. Ariel Cruz-Vela
President

Crystal Hernandez
Vice-President

Israel Villarreal, III
Secretary

Rudy Corona
Frutoso M. Gomez, Jr.
Orlando López
Alex Reyna

Dear Dr. Cruz-Vela, Board of Trustees, and Patrons:

We are pleased to present the San Benito Consolidated Independent School District (the “District”) Annual Comprehensive Financial Report (ACFR) for the year ending June 30, 2025. The report was prepared by the SBCISD Finance Department. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures contained in the report, rests solely with the District.

The District’s annual audited financial statements of the governmental activities, each major fund, and the aggregate remaining fund information are presented in conformity with requirements established by the Texas Education Agency in their Financial Accountability Systems Resource Guide.

To provide a reasonable basis for making these representations, management of the District has established a comprehensive internal control framework that is designed both to protect the government’s assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the District’s financial statement in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the District’s comprehensive framework of internal controls has been designated to provide, reasonable rather than absolute, assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The District’s independent auditors were Carr, Riggs & Ingram, LLC and their opinion letter is hereby made a part of this report. Texas law requires that each public school district in the state undergo an annual audit conducted by an independent audit firm of certified public accountants and publish within one-hundred fifty days of the close of each fiscal year a complete set of financial statements. This audit must be done in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

The goal of the independent audit was to provide reasonable assurance that the financial statements of San Benito Consolidated Independent School District for fiscal year ended June 30, 2025, are free of material misstatement and are presented in conformity with generally accepted accounting principles (GAAP). The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the District’s financial statements for the fiscal year ended June 30, 2025 are fairly presented in conformity with GAAP. The independent auditor’s report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the District was part of a broader, federally mandated “Single Audit” designated to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government’s internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. Information related to this single audit, including a schedule of expenditures of federal awards, the independent auditor’s reports on the internal controls and compliance with applicable laws and regulations, and a schedule of findings and questioned costs are included in the Federal Awards Section of the report.

San Benito Schools - The Gold Standard in Public Education

240 N. Crockett St. • San Benito, TX 78586 • 956.361.6168 • www.sbcisd.net

It is the policy of the San Benito CISD not to discriminate on the basis of race, color, national origin, gender, or disability in its educational and Career and Technology programs, services or activities as required by Title VI of the Civil Rights Act of 1964.



GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management’s Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The District’s MD&A can be found immediately following the report of the independent auditors.

This annual comprehensive financial report consists of four major sections: (1) the Introductory Section which describes our District and the contents of the report; (2) the Financial Section which contains the basic financial statements and notes, combining schedules and required TEA schedules; (3) the Statistical Section which shows prior years information for comparison purposes and other general information; and (4) the Federal Awards Section, as required.

GOVERNING BODY

San Benito Consolidated Independent School District (“District”) is a political subdivision of the State of Texas. The District encompasses approximately 16.1 square miles with a population of 27,780 and is located near the Gulf of Mexico in Cameron County in the southwest corner of Texas. The District is located on Interstate Highway 77 (Interstate 69E), about 10 miles south of Harlingen, 20 miles north of Brownsville, and 40 miles east of McAllen in the Rio Grande Valley.

The policy-making functions of the District lie with a seven-member Board of Trustees (the Board) composed of District residents, each of which is elected by the voters of the district for three-year staggered terms. Regular meetings are scheduled the second Tuesday of the month and are held at the John F. Barron Board Room located at 240 N. Crockett St in San Benito, TX. Special called meetings, committee meetings and workshop sessions are scheduled as needed and announced to the public in compliance with public notice requirements.



Pictured above (top l-r and bottom l-r): President Dr. Ariel Cruz-Vela (PI 1), Vice-President Crystal Hernandez (PI 2), Secretary Israel “Buddy” Villarreal, III (PI 3), Trustee Orlando Lopez (PI 4), Trustee Rudy Corona (PI 5), Trustee Frutoso M. Gomez, Jr. (PI 7), Trustee Alejandro Reyna (PI 6).

The Board has final control over local school matters limited only by the state legislature, the court system and by the will of its citizens as expressed in school Board elections and bond referendums. Board decisions are based on a majority vote of those present.

In general, the Board is responsible for adopting policy, employing and evaluating the Superintendent and overseeing the operations of the District and its schools. The Board is also responsible for setting the tax rate, adopting the annual budget along with periodic amendments, setting salary schedules, approving pay increases and serving as a board of appeals in personnel and student matters. The Board receives funding from local, state and federal source entities. This report contains all funds pertaining to the District. Serving without compensation, Board members establish the policies by which schools operate. In carrying out the task of setting policy, the board identifies needs and establishes priorities for the school system, allocates financial and human resources among the priority areas and evaluates school performance. The District's Superintendent of Schools and staff assist the Board with financial and administrative matters and oversee the day-to-day operations of the District.

Budgetary Controls

On an annual basis, the District presents the Board of Trustees with the proposed budgets for the General Operating Fund, the Debt Service Fund, and the Food Service Fund for approval as required by the Texas Education Code and as described in the Texas Education Agency's Financial Accountability Systems Resource Guide. The proposed budget is presented to the Board summarized at the function level for each of the funds above. The Board is required to hold a public hearing on the proposed budget and to adopt a final budget no later than June 30, the close of the District's fiscal year. After adoption of the budget, the appropriation amounts are entered into the District's accounting and encumbrance system and monitoring of the expenditures and encumbrances in relation to the approved budget begins.

Budget managers have the authority to approve budget transfers anytime during the year. A budget transfer is the movement of appropriations between budget line items within the same function. Any request to move appropriations between budget line items to different functions is considered a budget amendment. Any budget amendment requested by budget managers requires Board approval. Expenditure requests will not be processed unless appropriations are available in the line item.

The District feels that the budgetary controls currently in place are adequate to ensure that expenditures remain within the approved budget and that the District complies with regulations established by the Texas Education Code and the Financial Accountability Systems Resource Guide.

The District evaluates the existing system of internal controls annually through self-evaluation and the annual independent financial and compliance audit. Internal controls are designed to provide reasonable, but not absolute, assurance regarding: 1) the safeguarding of assets against loss from authorized use or disposition; and 2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that: 1) the cost of controls should not exceed benefits expected to be derived; and 2) the evaluation of costs and benefits requires estimates and judgments by management.

Services Provided

The District provides a safe and learning environment that ensures a quality education for grade levels PK3 through the 12th grade. Beginning in eleven elementary schools, four middle schools, one alternative education programs and extending through two high schools, students study the essential elements of language arts, reading, science, mathematics, art, music, physical education and computer literacy. This includes a special education program for students with disabilities, occupational education, bilingual instruction for those with limited English proficiency, and specialized instruction for disadvantaged students.



Enrollment

San Benito CISD is a Title I District and has a total enrollment of 9,066 students based on the 24-25 TEA TAPR Report. Of these students, 97.9% are Hispanic, 1.9% are White; 99.99% are Title I; 84.8% of the students are economically disadvantaged; 62.2% of the students are At-Risk, and 27.6% of all students are identified as Limited English Proficient language learners.

The breakdown of our student membership is as follows:

Students by Grade	Count	Percent
Early Childhood Ed	5	0.1%
Pre-Kindergarten	795	8.8%
Kindergarten	549	6.1%
Grade 1	581	6.4%
Grade 2	571	6.3%
Grade 3	620	6.8%
Grade 4	644	7.1%
Grade 5	638	7.0%
Grade 6	575	6.3%
Grade 7	655	7.2%
Grade 8	660	7.3%
Grade 9	682	7.5%
Grade 10	745	8.2%
Grade 11	700	7.7%
Grade 12	646	7.1%



Average daily attendance had been stable and with a small decline over the last few years. Due to the pandemic, ADA has taken a downward curve and projections are dependent on many variables. ADA is expected to fluctuate and dependent on the after affects of COVID-19 rates. Projected membership for school year 2025-2026 is anticipated at 8,355.

Mission Statement

The mission of the San Benito CISD is to provide a premier education for all students, through a positive and safe learning environment, so that its graduates are college, career, and workforce ready.

Core Values Statement

San Benito CISD believes that:

- All students can and will learn
- All teachers can teach
- High expectations for all encourage excellence
- Resources to support students' needs must be provided
- Excellence in teaching and learning is vital
- All students will be supported to pursue their passion upon graduation
- Respect for all individuals is essential
- A community with shared ownership, purpose, and commitment work well together

Achievements

The Schools FIRST (Financial Accountability Rating System of Texas), was developed by the Texas Education Agency in response to Senate Bill 875 passed in 1999. The primary goal of Schools FIRST is to achieve quality performance in the management of school districts' financial resources, a goal made more significant due to the complexity of the State's school finance system.

The San Benito Consolidated Independent School District received an "Superior Achievement" rating with a perfect school of 100 under Texas' Schools FIRST financial accountability rating system for the 2023-2024 Data fiscal year. The Superior Achievement rating is the State's highest rating equivalent to an A and demonstrates the quality of the school district's financial management and reporting system. Most notably, this was the first time in San Benito CISD history to achieve a perfect score. The primary goal of School FIRST is to achieve quality performance in the management of school district's financial resources. This goal is now more significant due to the complexity of accounting associated with the Texas school finance system.



Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the District operates.

Local Economy

Employment and the Labor Force

The City of San Benito is the third largest City within Cameron County. The City's economy is positively impacted by the North American Free Trade Agreement (NAFTA), the growth of manufacturing plants and the shipping industry of fruits and vegetables via the international bridge.

The maquiladora (twin manufacturing plant) industry operates on the concept of manufacturing performed in Mexico with support facilities on the U.S. side. San Benito is just minutes from the Free Trade International Bridge at Los Indios, TX which it partially owns. The bridge is one of the most modern ports of entry of South Texas, and provides a quick route to the Mexican border cities of Matamoros, Reynosa and Valle Hermoso, as well as the interior industrial city of Monterrey. San Benito's economy is supported by two major retail developments Wal-Mart and HEB Grocery.

Long-term Financial Planning and Major Initiatives

The District continues to maintain a healthy General Fund Balance. The District has maintained the fund balance to ensure that needed resources are available when required to meet unexpected revenue shortfalls and one-time expenditures that may exceed the annual available resources. If certain events occur during the year, the District may react with appropriate budget changes and or amendments as per CE (Local) Policy, "The expenditure of funds shall be under the direction of the Superintendent or designee who shall ensure that funds are expended in accordance with the adopted budget."

Indicators pointing to a healthy financial standing in San Benito are the steady increase in sales tax. The City is seeing steady growth, and is on track to experience even greater economic well being into the future.

Some of the major initiatives for fiscal year 2025 are as follows:

- Technology and wireless upgrades
- Fencing and security
- Security Cameras
- Access controls for Entry at Campuses

Debt Service

Debt Service is a major area of cost due to the District's building program which is primarily financed by the sale of general obligation bonds. The Texas Education Code (TEC) authorizes the District to issue negotiable coupon bonds to construct, acquire, or equip school buildings, to purchase necessary sites, or to acquire or refinance property financed under a contract entered into under the Public Property Finance Act. The District is further authorized to levy and assess annual ad valorem taxes sufficient to pay the principal and interest on the bonds as they become due.

The District's primary objective in debt management is to keep the level of indebtedness within available resources and within legal debt limitations.

All bond elections are held in accordance with statutory requirements and bonds are issued and taxes are levied in compliance with Sections 45.001, 45.003(b)(1), and 45.003(e) of the Texas Education Code.

As of June 30, 2025, the District had seven Unlimited Tax School Building Bonds, with maturities extending into the year 2049.

Rating

In October 2016, the District's bonds have been rated "AAA" by S&P Global Ratings, a division of Standard & Poor's Financial Services LLC ("S&P"). S&P generally rates all bonds guaranteed by the Permanent School Fund of Texas "AAA". The currently outstanding tax supported debt of the District has a rating of "AAA" by S&P by virtue of the Permanent School Fund Guarantee.

Fiduciary Operations

The District maintains the fiduciary responsibility of monitoring the individual campus' student activity funds. The District ensures that proper control over cash is maintained and that all procedures are in accordance with TEA's Financial Accountability Systems Resource Guide.

Acknowledgments

The preparation of the Annual Comprehensive Financial Report could not have been accomplished without the commitment and dedicated services of the Finance Department staff and other members District-wide. We would like to express our appreciation for their contributions to its presentation.

The Business Office would like to thank the following personnel for the time and effort given to the preparation of this report:

Administration

Mr. Alfredo Perez, Superintendent of Schools

Mrs. Dilia Cornett, Assistant Superintendent of Academics

Mrs. Vicki Perez, Assistant Superintendent of Finance & Operations

Mrs. Erika Echarte, Executive Director of Administrative Services

Mr. Luis Gonzales, Director of Public Relations



We would especially like to thank the District's Board of Trustees for their time, dedication and support to the District and its personnel and our independent auditor, Carr, Riggs & Ingram, LLC, for their role in providing professional guidance and assistance in the preparation of this report.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "V. Perez", is written above a horizontal line.

Vicki Perez
Asst. Supt. of Finance & Operations



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**San Benito Consolidated Independent School District
Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2024

Christopher P. Morill

Executive Director/CEO

BOARD OF TRUSTEES

Dr. Ariel Cruz	President
Crystal Hernandez	Vice President
Israel Villarreal, III	Secretary
Orlando Lopez	Member
Alejandro Reyna	Member
Frutoso Gomez	Member
Rudy Corona	Member

SUPERINTENDENT

Alfredo Perez

ADMINISTRATORS

Assistant Superintendent of Finance & Operations
Vicki Perez

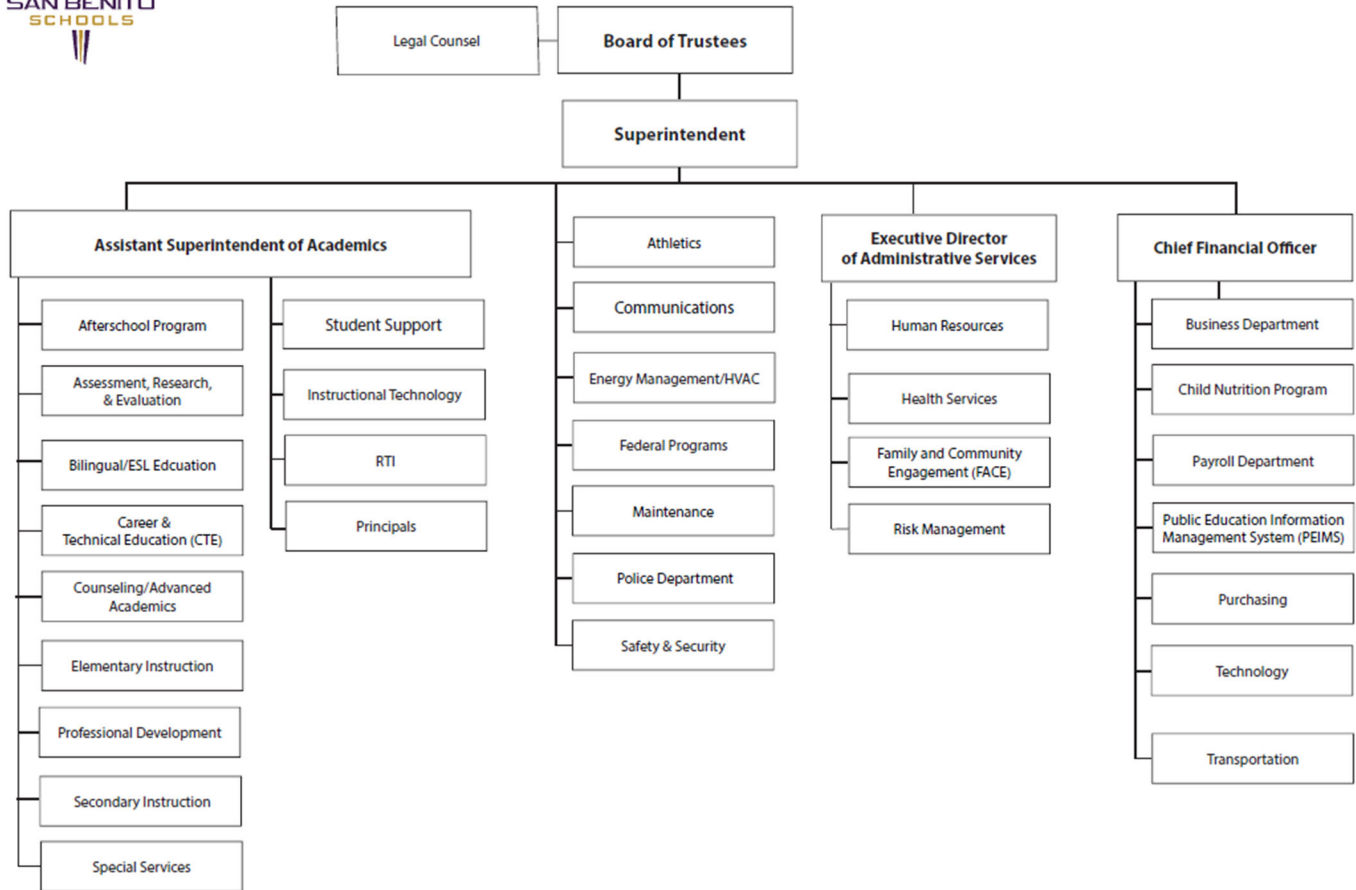
Assistant Superintendent of Academic Services
Dilia Cornett

Executive Director of Administrative Services
Erika Echartea

Director of Public Relations
Luis Gonzales



San Benito Consolidated Independent School District 2024-2025 Superintendent's Organizational Chart



Effective: 01-23-2025

CERTIFICATE OF BOARD

San Benito Consolidated Independent School District
Name of School District

Cameron
County

031-912
Co.-Dist. Number

We, the undersigned, do hereby certify that the attached annual financial reports of the above named school district were reviewed and ___ approved ___ disapproved for the year ended June 30, 2025 at a meeting of the board of school trustees of such school district on the ___ day of _____, 2026.

Signature of Board Vice President

Signature of Board President

(This page intentionally left blank)



FINANCIAL SECTION





CARR, RIGGS & INGRAM, L.L.C.

Carr, Riggs & Ingram, L.L.C.
402 East Tyler Avenue
Harlingen, TX 78550

956.423.3765
956.428.7520 (fax)
CRLadv.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
San Benito Consolidated Independent School District

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the San Benito Consolidated Independent School District, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the San Benito Consolidated Independent School District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the San Benito Consolidated Independent School District, as of June 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter

As described in Note 2 to the financial statements, in fiscal year 2025, the District adopted a new accounting guidance, GASB Statement No. 101, *Compensated Absences*, and recorded a prior period adjustment of \$7,312,856 to restate beginning net position of governmental activities. Our opinion was not modified with respect to this matter.

(This page intentionally left blank)

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the San Benito Consolidated Independent School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 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 the San Benito Consolidated Independent School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the San Benito Consolidated Independent School District's ability to continue as a going concern for a reasonable period of time.

(This page intentionally left blank)

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison of the General Fund, Pension and OPEB liabilities related schedules, and the related notes to the required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the San Benito Consolidated Independent School District's basic financial statements. The combining fund financial statements and other supplemental information, as listed in the table of contents, and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining fund financial statements, other supplemental information, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

(This page intentionally left blank.)

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 11, 2026 on our consideration of the San Benito Consolidated Independent School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the San Benito Consolidated Independent School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering San Benito Consolidated Independent School District's internal control over financial reporting and compliance.

Carr, Riggs & Ingram, L.L.C.

Harlingen, Texas
February 11, 2026

(This page intentionally left blank.)

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS**

This section of the San Benito Consolidated Independent School District’s annual financial report presents our discussion and analysis of the District’s financial performance during the twelve months ended June 30, 2025. Please read it in conjunction with the District’s financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

The District’s total combined net position (deficit) was \$(2,437,639) at June 30, 2025. This amounted to a decrease of \$(3,003,563) from prior year’s total restated net position of \$565,924.

- During the year, the District’s expenses were \$136,583,838. Revenues generated in taxes and other revenues for governmental activities were \$133,580,275.
- The total cost of the District’s programs decreased by \$6,612,028 from last year. The decrease resulted from an overall decrease in expenditures primarily due to reduction of staffing, uniform reductions of operating budgets for campuses and departments, and a decrease in pension expense from prior year.
- The general fund reported a fund balance this year of \$40,775,933 which was a decrease of \$9,047,218 over the prior year due to ESSER funds being exhausted in prior years. The District anticipated the increase in general fund expenditures post-ESSER.
- The District received an “A” rating for the Financial Integrity Reporting System of Texas (FIRST) for 2024, earning 100 of 100 points.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Financial Section of this Annual Comprehensive Financial and Compliance Report consists of five parts: (1) *management’s discussion and analysis* (this section), (2) the *basic financial statements*, (3) *required supplementary information*, and (4) *supplementary information*, (5) *other information*, which is the section that presents additional information required by the Texas Education Agency.

The Management’s Discussion and Analysis section is intended to serve as an introduction to the District’s Basic Financial Statements. The District’s Basic Financial Statements comprise three components: (1) Government-Wide Financial Statements (2) Fund Financial Statements, and (3) Notes to the Basic Financial Statements.

The basic financial statements include two kinds of statements that present different views of the District:

The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the District’s overall financial status. The remaining statements are *fund financial statements* that focus on *individual parts* of the government, reporting the District’s operations in more detail than the government-wide statements.

- *The governmental funds* statements tell how *general government* services were financed in the *short term* as well as what remains for future spending.
- *Internal service fund* statements offer *short-* and *long-term* financial information about the activities the government operates *like businesses*.
- *Fiduciary fund* statements provide information about the financial relationships in which the District acts solely as a *trustee or agent* for the benefit of others, to whom the resources in question belong.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS**

The financial statements also include *notes* that explain some of the information in the financial statements and provide more detailed data.

The statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

Government-wide Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business. All of the District's services are reported in the government-wide financial statements, including instructional, instructional leadership, student support services, general administration, support services, and debt services. Property taxes, state foundation funds and grants finance most of these activities.

The *statement of net position* presents information on all of the District's assets and deferred outflows and liabilities and deferred inflows, with the difference between the two reported as net position. Net position is one way to measure the District's financial health or *position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. To fully assess the overall health of the District; however, non-financial factors need to be considered as well, such as changes in the District's average daily attendance, its property tax base and the condition of the District's facilities.

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

The government-wide financial statements of the District are principally supported by taxes and intergovernmental revenues (governmental activities). All of the District's services are reported in the government-wide financial statements, including instructional leadership, student support services, general administration, support services and debt services.

Recently Issued Accounting Pronouncements

Recently issued accounting pronouncements that may be applicable to the District have been issued by the Governmental Accounting Standards Board as follows:

- GASB Statement No. 101, *Compensated Absences*
- GASB Statement No. 102, *Certain Risk Disclosures*

Fund Financial Statements

A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related requirements. The fund financial statements provide more detailed information about the District's most significant *funds* – *not* the District as a whole.

Funds are accounting devices that the District uses to keep track of specific sources of funding and spending for particular purposes. Some funds are required by State law and by bond covenants.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS**

The Board of Trustees establishes other funds to control and manage money for particular purposes to show that it is properly using taxes and grants.

The District has the following kinds of funds:

Governmental funds: Government funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year.

Most of the District's basic services are included in governmental funds, which focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explain the relationship (or differences) between them.

The District maintains 28 governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund and capital projects fund, which are considered to be major funds. Data from the other governmental funds are combined in a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in the financial statements. The District adopts an annual appropriated budget for its General Fund, Food Service Fund, and Debt Service Fund. A budgetary comparison schedule has been provided to demonstrate compliance with these budgets.

Proprietary funds (753): Services for which the District charges customers a fee are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long-term and short-term financial information. The District uses *internal service funds* to report activities for its self-funded health insurance.

Fiduciary funds (806 and 865): The District is the trustee, or *fiduciary*, for certain funds. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the District's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. We exclude these activities from the District's government-wide financial statements because the District cannot use these assets to finance its operations.

Notes to Financial Statements

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

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS**

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information that further explains and supports the information in the financial statements. The Required Supplementary Information relates to comparison of the original adopted budget, the final amended budget, and the actual results for the fiscal year ended. This is required supplementary information for the general fund. The District did not have any major special revenue funds with a legally adopted budget, therefore, only the general fund is presented as Required Supplementary Information. Also included in RSI are the Schedule of the District's Proportionate Share of the Net Pension Liability, the Schedule of District Contributions to the Teacher Retirement System Pension Plan (TRS), the Schedule of the District's Proportionate Share of the Net OPEB Liability, and the Schedule of District Contributions to the Teacher Retirement System OPEB Plan (TRS).

Supplementary Information

This Supplementary Information section contains information for the purpose for additional analysis and is not a required part of the basic financial statements. It includes compliance schedules required by the Texas Education Agency.

Government-Wide Financial Analysis

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

Net Position

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. For the year ended June 30, 2025, the District's liabilities and deferred inflows exceeded its assets and deferred outflows by \$(2,437,639).

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS**

TABLE I
Net Position Summary

	Governmental Activities	
	June 30, 2025	June 30, 2024
Assets		
Current and other assets	\$ 82,685,423	\$ 77,586,014
Capital assets	74,173,773	91,359,727
Total assets	156,859,196	168,945,741
Deferred outflows of resources	18,850,998	22,873,419
Liabilities		
Current liabilities	10,348,908	12,049,169
Long-term liabilities	80,374,553	85,337,281
Net pension liabilities	34,832,969	40,388,686
Net OPEB liabilities	24,436,495	18,752,903
Total liabilities	149,992,925	156,528,039
Deferred inflows of resources	28,154,908	34,725,197
Net position		
Net investment in capital assets	24,980,044	23,361,145
Restricted	8,827,310	7,338,945
Unrestricted	(36,244,993)	(30,134,166)
Total net position (deficit)	\$ (2,437,639)	\$ 565,924

Unrestricted net position reflects a deficit in the amount of \$(36,244,993) created from the implementation of GASB 68 and GASB 75 in prior periods for pension and OPEB. Although the District reports a deficit, the deficit is primarily due to reporting the District's proportionate share of the net pension and net OPEB liabilities. The total district liability is reported in the governmental activities; however, the actual liability does not require the use of current resources at the fund level, which results in a timing difference since the TRS plans are funded on a pay-as-you-go basis. The District has made all contractually required contributions and obligations as noted in the required supplementary information and has sufficient fund balance to meet the District's ongoing obligations to students and creditors.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS**

Governmental Activities

The District’s property tax rate decreased from \$1.05867 per \$100 to \$1.028795 per \$100 of taxable property value.

The total cost of all programs and services was \$136,583,838; 50% of these costs are for instructional.

Table II presents the cost of each of the District’s largest functions as well as each function’s net cost (total cost less fees generated by the activities and intergovernmental aid). The net cost reflects what was funded by state revenues as well as local tax dollars.

- The cost of all governmental activities this year was \$136,583,838.
- However, the amount that our taxpayers paid for these activities through property taxes was only \$15,498,933.
- The cost that was paid by those who directed benefited from the program was \$800,709.
- The amount paid by operating grants and contributions was \$30,793,781.
- The amount paid by capital grants and contributions was \$71,583.

Settlement proceeds totaling \$13,300,000 were received by the District in connection with projects previously reported as construction in progress that became subject to litigation. These proceeds were netted against \$15,680,631 of construction in progress activity written off and reported as a (\$2,380,631) special item - (use).

TABLE II
Net Cost of Selected District Functions

	Total Cost of Services		Net Cost of Services	
	2025	2024	2025	2024
Instruction	\$ 67,851,634	\$ 71,644,039	\$ (5,501,661)	\$ (58,255,102)
School leadership	5,690,811	6,120,859	(5,658,253)	(5,688,115)
Food services	9,448,597	9,430,722	1,145,291	1,055,945
Facilities maintenance and operations	15,218,680	15,843,408	(14,896,814)	(13,683,287)

Changes in Net Position

The net position of the District decreased by \$3,003,563 for the year ended June 30, 2025. The total revenues from taxpayers, user service, grants, and other sources for the District was \$133,580,275, a decrease over fiscal year 2024 of \$6,838,591. The revenue decrease was attributable to the decrease in state and federal grants received. Additionally, there was a decrease in tax revenues. The completion of ESSER grant funds in prior years lead to an increase of General Funds expenditures, as anticipated by the district. Additionally, an increased homestead exemption contributed to lower tax revenues for the District. For 2024-2025 the District collected 91.52% of the tax levy, as opposed to 95.17% in 2023-2024. Total expenses for the 2025 fiscal year were \$136,583,838 which is \$6,612,028 less than the expenses for prior year. The decrease in governmental expenditures resulted from a reduction of staffing through attrition as well as a uniform reduction of operating budgets for campuses and departments. In addition, the non-employer contributing entity (NECE) total proportionate share of collective pension expense decreased from prior year resulting in less on behalf expenditures recorded in governmental activities.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS**

**TABLE III
Changes in Net Position**

	Governmental Activities	
	June 30, 2025	June 30, 2024
Revenues		
Program revenues		
Charges for services	\$ 800,709	\$ 1,159,614
Operating grants and contributions	30,793,781	38,631,761
Capital grants and contributions	71,583	179,994
General revenues		
Property taxes	15,498,933	14,175,502
State and other grants	85,657,122	82,644,385
Investment earnings	2,928,122	3,191,856
Other	210,656	435,754
Special Item - (Use)	(2,380,631)	-
	\$ 133,580,275	\$ 140,418,866
Expenses		
Instruction	\$ 67,851,634	\$ 71,644,039
Instruction resources and media services	1,874,993	2,143,623
Curriculum and staff development	1,852,814	2,464,822
Instructional leadership	4,007,939	4,344,621
School leadership	5,690,811	6,120,859
Guidance, counseling and evaluation services	4,190,360	4,292,812
Social work services	594,601	582,378
Health services	1,345,035	1,435,855
Student (pupil) transportation	3,931,970	4,106,460
Food services	9,448,597	9,430,722
Extracurricular activities	4,120,836	4,158,228
General administration	6,899,362	5,775,999
Facilities maintenance and operations	15,218,680	15,843,408
Security and monitoring services	3,459,663	4,430,179
Data processing services	2,411,469	2,636,782
Community services	880,787	825,548
Debt service		
Interest on long-term debt	2,798,187	2,956,631
Payments to Juvenile Justice Alternative Ed. Prg.	6,100	2,900
Total expenses	136,583,838	143,195,866
Change in net position	(3,003,563)	(2,777,000)
Net position - beginning as previously reported	(6,746,932)	(3,969,932)
Adjustment - change in accounting principle	7,312,856	-
Net position - beginning, as adjusted	565,924	(3,969,932)
Net position - ending	\$ (2,437,639)	\$ (6,746,932)

The District's total revenues were \$133,580,275. A significant portion, 86%, of the District's revenue comes from state aid – formula grants, operating grant, and capital grants compared to 10% from local taxes.

The Net Position of the District decreased by \$3,003,563 for the year ended June 30, 2025, which was directly attributable to the continued the decrease in federal grants received.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS**

FINANCIAL ANALYSIS OF THE DISTRICT’S FUNDS

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance related legal requirements, bond covenants, and segregation for particular purposes. The focus of the District’s governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District’s financing requirements. In particular, unassigned fund balance may serve as a useful measure of the District’s net resources available for spending at the end of a fiscal year.

General Fund. The general fund is the chief operating fund of the District. At the end of the current fiscal year, unassigned fund balance of the General fund was \$31,326,325, while total fund balance reached \$40,775,933. As a measure of the general fund’s liquidity; it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balances represents 26.19% of total general fund expenditures, while total fund balance represents 34.09% of total general fund expenditures. Fund balance in the general fund decreased for the fiscal year due to an increased amount of expenditures being paid through the District’s general fund due to exhaustion of ESSER III grant funding; additionally, the District had a decrease in revenues attributed to less tax revenues. This was due to a larger homestead exemption that was granted statewide. For 2024-2025 the District collected 91.52% of the tax levy, as opposed to 95.17% in 2023-2024.

The \$31,326,325 of unassigned fund balance gives the District a balance that is the equivalent of 95.59 days of expenditures. This fund balance is adequate to minimize the likelihood of the District entering the short-term debt market to pay for current operating expenditures.

Capital Projects Fund. The capital projects fund ended with \$29,248,672 restricted for capital acquisition and contractual fund balance and a total fund balance of \$29,380,913. This is an increase of \$14,444,598 from prior year fund balance. This is due to the District receiving a \$13.1 million settlement from the contractor’s bonding company as a result of being held in default. The previously planned NAT/PAC projects will begin at a new District site in the latter part of the 2025-2026 fiscal year. As of June 30, 2025, construction has yet to begin at the new construction sites.

As of June 30, 2025, the District’s governmental funds reported a combined ending fund balance of \$71,904,555, an increase of \$6,062,771 from last year. Of the total fund balance, \$40,775,993 is for general fund and of that, \$31,326,325 constitutes unassigned fund balance. The remainder of fund balance is non-spendable, restricted, committed or assigned for particular purposes as follows for general fund:

**TABLE IV
General Funds – Fund Balances**

June 30,	2025	2024
Nonspendable		
Inventories	\$ 757,912	\$ 747,301
Prepayments	1,680,339	1,491,590
Restricted		
Grant funds	7,011,357	6,497,695
Unassigned		
Unassigned	31,326,325	41,086,565
Total Fund Balance	\$ 40,775,933	\$ 49,823,151

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS**

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2025, the District had invested \$71,572,265 in a broad range of capital assets, including land, equipment, buildings, and vehicles. More detailed information about the District's capital assets is presented in the Note 3 of the footnotes to the financial statements.

**TABLE V
Capital Assets**

June 30,	Governmental Activities (In thousands of dollars)	
	2025	2024
Land	\$ 9,493	\$ 9,459
Construction in Progress	70	21,398
Buildings and improvements	208,248	198,528
Furniture and equipment	18,394	18,151
Vehicles	10,805	10,656
Leases	2,920	2,920
Total assets at historical cost	249,930	261,112
Accumulated depreciation	(178,358)	(170,807)
Net capital assets	\$ 71,572	\$ 90,305

Right-to-use assets

The District has recorded right-to-use assets as a result of implementing GASB 87. The right-to-use assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. At the end of 2025, the District had invested \$1,581,440 in assets which is comprised of copier machines and a postage meter. (See Table VI Leased equipment).

TABLE VI Leased Equipment

June 30,	2025	2024
Leased equipment	\$ 1,581,440	\$ 1,581,440
Totals at historical cost	1,581,440	1,581,440
Total accumulated amortization	(1,177,275)	(829,545)
Net Right-to-Use assets	\$ 404,165	\$ 751,895

Additional information is disclosed in Note 3 of the footnotes to the financial statements.

(This page intentionally left blank.)

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS**

Subscription-Based Technology Arrangements (SBITA's)

The District has recorded Subscription-Based Technology Arrangements (SBITAs) assets and liabilities as a result of implementing GASB 96. The SBITA assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any SBITA payments made prior to the subscription term, less SBITA incentives, and plus ancillary charges necessary to place the SBITA into service. The SBITA assets are amortized on a straightline basis over the life of the related contract. SBITAs which are based on variable payments are not recorded as subscription assets or liabilities and expensed as incurred. At the end of 2025, the District had invested \$4,478,753 in subscriptions. (See Table VI SBITA).

TABLE VI SBITA

June 30,	2025	2024
SBITA assets	\$ 4,478,753	\$ 2,004,697
Totals at historical costs	4,478,753	2,004,697
Total accumulated amortization	(2,281,410)	(1,702,025)
Net SBITA Assets	\$ 2,197,343	\$ 302,672

Additional information is disclosed in Note 3 of the footnotes to the financial statements.

Long-term Debt

The District had \$139,644,017 in bonds, related premiums/discounts and other long-term liabilities as shown in Table VI. More detailed information about the District's debt is presented in the Note 3 of the footnotes to the financial statements.

Bond Ratings

The District's bonds presently carry "A" ratings assigned by Standard & Poor Ratings.

TABLE VI Long-term Debt

	Governmental Activities	
	(In thousands of dollars)	
	2025	2024
Bonds payable	\$ 73,190	\$ 78,235
Premiums	4,374	4,777
Financing Agreement	990	1,217
Leased Liabilities	410	758
SBITA Liabilities	889	54
Compensated absences	522	296
Net pension liability	34,833	40,389
Net OPEB liability	24,436	18,753
Totals	\$ 139,644	\$ 151,792

Additional information is disclosed in Note 3 of the footnotes to the financial statements.

(This page intentionally left blank.)



FINANCIAL STATEMENTS



SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2025

EXHIBIT A-1

Data Control Codes	Primary Government Governmental Activities
ASSETS	
1110 Cash and Cash Equivalents	\$ 51,948,477
1120 Current Investments	5,667,594
1220 Property Taxes - Delinquent	2,833,286
1230 Allowance for Uncollectible Taxes	(283,328)
1240 Due from Other Governments	19,782,150
1290 Other Receivables, Net	164,152
1300 Inventories	890,153
1410 Prepayments	1,682,939
Capital Assets:	
1510 Land	9,493,274
1520 Buildings, Net	53,367,600
1530 Furniture and Equipment, Net	5,721,448
1540 Other Capital Assets, Net	2,920,412
1550 Right-to-Use Leased Assets, Net	404,165
1553 SBITA Assets, Net	2,197,343
1580 Construction in Progress	69,531
1000 Total Assets	156,859,196
DEFERRED OUTFLOWS OF RESOURCES	
1701 Deferred Charge for Refunding	1,451,245
1705 Deferred Outflow Related to TRS Pension	7,342,567
1706 Deferred Outflow Related to TRS OPEB	10,057,186
1700 Total Deferred Outflows of Resources	18,850,998
LIABILITIES	
2110 Accounts Payable	1,587,137
2140 Interest Payable	1,101,040
2150 Payroll Deductions and Withholdings	173,292
2160 Accrued Wages Payable	6,356,320
2180 Due to Other Governments	1,016,594
2200 Accrued Expenses	110
2300 Unearned Revenue	114,415
Noncurrent Liabilities:	
2501 Due Within One Year: Loans, Note, Leases, etc.	5,855,425
Due in More than One Year:	
2502 Bonds, Notes, Loans, Leases, etc.	74,519,128
2540 Net Pension Liability (District's Share)	34,832,969
2545 Net OPEB Liability (District's Share)	24,436,495
2000 Total Liabilities	149,992,925
DEFERRED INFLOWS OF RESOURCES	
2605 Deferred Inflow Related to TRS Pension	2,789,561
2606 Deferred Inflow Related to TRS OPEB	25,365,347
2600 Total Deferred Inflows of Resources	28,154,908
NET POSITION	
3200 Net Investment in Capital Assets and Right-to-Use Lease Assets	24,980,044
Restricted:	
3820 Restricted for Federal and State Programs	7,476,392
3850 Restricted for Debt Service	1,350,918
3900 Unrestricted	(36,244,993)
3000 Total Net Position	\$ (2,437,639)

The notes to the financial statements are an integral part of this statement.

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

Data Control Codes	1	Program Revenues		
		3	4	
	Expenses	Charges for Services	Operating Grants and Contributions	
Primary Government:				
GOVERNMENTAL ACTIVITIES:				
11	Instruction	\$ 67,851,634	\$ -	\$ 12,349,973
12	Instructional Resources and Media Services	1,874,993	-	22,259
13	Curriculum and Instructional Staff Development	1,852,814	-	1,472,450
21	Instructional Leadership	4,007,939	-	2,066,941
23	School Leadership	5,690,811	-	32,558
31	Guidance, Counseling, and Evaluation Services	4,190,360	-	861,087
32	Social Work Services	594,601	-	111,742
33	Health Services	1,345,035	198,325	21,318
34	Student (Pupil) Transportation	3,931,970	-	72,308
35	Food Services	9,448,597	326,903	10,266,985
36	Extracurricular Activities	4,120,836	-	395,739
41	General Administration	6,899,362	275,481	21,560
51	Facilities Maintenance and Operations	15,218,680	-	250,283
52	Security and Monitoring Services	3,459,663	-	1,379,526
53	Data Processing Services	2,411,469	-	(7,510)
61	Community Services	880,787	-	737,079
72	Debt Service - Interest on Long-Term Debt	2,798,187	-	614,226
93	Payments Related to Shared Services Arrangements	-	-	125,257
95	Payments to Juvenile Justice Alternative Ed. Prg.	6,100	-	-
[TP]	TOTAL PRIMARY GOVERNMENT:	<u>\$ 136,583,838</u>	<u>\$ 800,709</u>	<u>\$ 30,793,781</u>

Data Control Codes	General Revenues:
	Taxes:
MT	Property Taxes, Levied for General Purposes
DT	Property Taxes, Levied for Debt Service
SF	State Aid - Formula Grants
GC	Grants and Contributions not Restricted
IE	Investment Earnings
MI	Miscellaneous Local and Intermediate Revenue
S2	Special Item - (Use)
TR	Total General Revenues and Special Items
CN	Change in Net Position
NB	Net Position - Beginning as Previously Reported
PA	Prior Period Adjustment
	Net Position - Beginning as Restated and Adjusted
NE	Net Position - Ending

The notes to the financial statements are an integral part of this statement.

		Net (Expense) Revenue and Changes in Net Position	
5		6	
Capital Grants and Contributions		Governmental Activities	
\$	-	\$	(55,501,661)
	-		(1,852,734)
	-		(380,364)
	-		(1,940,998)
	-		(5,658,253)
	-		(3,329,273)
	-		(482,859)
	-		(1,125,392)
	-		(3,859,662)
	-		1,145,291
	-		(3,725,097)
	-		(6,602,321)
	71,583		(14,896,814)
	-		(2,080,137)
	-		(2,418,979)
	-		(143,708)
	-		(2,183,961)
	-		125,257
	-		(6,100)
\$	<u>71,583</u>		<u>(104,917,765)</u>

11,079,040
4,419,893
85,630,822
26,300
2,928,122
210,656
<u>(2,380,631)</u>
101,914,202
<u>(3,003,563)</u>
<u>(6,746,932)</u>
7,312,856
<u>565,924</u>
<u>\$ (2,437,639)</u>

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2025

Data Control Codes	10 General Fund	60 Capital Projects	Other Funds	Total Governmental Funds
ASSETS				
1110 Cash and Cash Equivalents	\$ 16,876,748	\$ 30,108,372	\$ 4,589,442	\$ 51,574,562
1120 Investments - Current	5,667,594	-	-	5,667,594
1220 Property Taxes - Delinquent	2,165,374	-	667,912	2,833,286
1230 Allowance for Uncollectible Taxes	(216,537)	-	(66,791)	(283,328)
1240 Due from Other Governments	15,750,828	-	4,031,322	19,782,150
1260 Due from Other Funds	17,178,999	-	313,363	17,492,362
1290 Other Receivables	163,589	-	563	164,152
1300 Inventories	757,912	132,241	-	890,153
1410 Prepayments	1,680,339	-	2,600	1,682,939
1000 Total Assets	<u>\$ 60,024,846</u>	<u>\$ 30,240,613</u>	<u>\$ 9,538,411</u>	<u>\$ 99,803,870</u>
LIABILITIES				
2110 Accounts Payable	\$ 179,736	\$ 859,700	\$ -	\$ 1,039,436
2150 Payroll Deductions and Withholdings Payable	-	-	173,292	173,292
2160 Accrued Wages Payable	5,501,189	-	855,131	6,356,320
2170 Due to Other Funds	11,017,478	-	5,179,969	16,197,447
2180 Due to Other Governments	50,000	-	966,594	1,016,594
2190 Due to Student Groups	14	-	-	14
2200 Accrued Expenditures	110	-	-	110
2300 Unearned Revenue	99,819	-	14,596	114,415
2000 Total Liabilities	<u>16,848,346</u>	<u>859,700</u>	<u>7,189,582</u>	<u>24,897,628</u>
DEFERRED INFLOWS OF RESOURCES				
2601 Unavailable Revenue - Property Taxes	1,948,837	-	601,120	2,549,957
2602 Unavailable Revenue - Other	451,730	-	-	451,730
2600 Total Deferred Inflows of Resources	<u>2,400,567</u>	<u>-</u>	<u>601,120</u>	<u>3,001,687</u>
FUND BALANCES				
Nonspendable Fund Balance:				
3410 Inventories	757,912	132,241	-	890,153
3430 Prepaid Items	1,680,339	-	-	1,680,339
Restricted Fund Balance:				
3450 Federal or State Funds Grant Restriction	7,011,357	-	465,035	7,476,392
3470 Capital Acquisition and Contractual Obligation	-	29,248,672	-	29,248,672
3480 Retirement of Long-Term Debt	-	-	1,350,918	1,350,918
Committed Fund Balance:				
3545 Other Committed Fund Balance	-	-	201,298	201,298
3600 Unassigned Fund Balance	31,326,325	-	(269,542)	31,056,783
3000 Total Fund Balances	<u>40,775,933</u>	<u>29,380,913</u>	<u>1,747,709</u>	<u>71,904,555</u>
4000 Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 60,024,846</u>	<u>\$ 30,240,613</u>	<u>\$ 9,538,411</u>	<u>\$ 99,803,870</u>

The notes to the financial statements are an integral part of this statement.

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
JUNE 30, 2025

EXHIBIT C-2

Total Fund Balances - Governmental Funds	\$	71,904,555
1 The District uses internal service funds to charge the costs of certain activities, such as self-insurance and printing, to appropriate functions in other funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. The net effect of this consolidation is to decrease net position.		(1,468,687)
2 Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds. The cost of these assets was \$249,930,205 and the accumulated depreciation was (\$178,357,940). The net effect of including the capital assets (net of accumulated depreciation) in the governmental activities is to increase net position.		71,572,265
3 Right-to-use lease and SBITA assets used in governmental activities are not financial resources and therefore are not reported in governmental funds. The cost of these assets was \$1,581,440 and \$4,478,753 and the accumulated amortization was (\$1,177,275) and (\$2,281,410). The net effect of including the capital assets (net of accumulated depreciation) in the governmental activities is to increase net position.		2,601,508
4 Property taxes receivable and amounts due from other governments will be collected this year, but are not available soon enough to pay for the current period's expenditures and, therefore, are unavailable in the funds.		3,001,687
5 Gains/losses on defeasance of debt refunds are recognized as deferred outflows or inflows of resources and amortized over the remaining life of debt or the life of the new debt, whichever is shorter, as an increase or (decrease) in net position. Deferred inflows/outflows due to debt refundings are not reported in the funds.		1,451,245
6 Long-term liabilities, including bonds payable (\$73,190,000), financing agreements (\$990,101), accrued interest (\$1,101,040), lease liability (\$409,799), and SBITA liabilities (\$888,719), are not due and payable in the current period and therefore are not reported in the funds.		(76,579,659)
7 Long-term liabilities for compensated absences (\$521,766) are not due and payable in the current period and therefore are not reported in the funds. In addition, premiums (\$4,374,168) resulting from the issuance of bonds are not reported in the funds.		(4,895,934)
8 Included in noncurrent liabilities is the recognition of the District's proportionate share of the net pension liability required by GASB Codification Section P20 in the amount of (\$34,832,969), deferred resource inflows related to TRS pensions in the amount of (\$2,789,561), and deferred resource outflows related to TRS pensions in the amount of \$7,342,567. This resulted in a decrease of net position.		(30,279,963)
9 Included in noncurrent liabilities is the recognition of the District's proportionate share of the OPEB liability required by GASB Codification Section P50 in the amount of (\$24,436,495), deferred resource inflows related to TRS OPEB in the amount of (\$25,365,347), and deferred resource outflows related to TRS OPEB in the amount of \$10,057,186. This resulted in a decrease of net position.		(39,744,656)
29 Net Position of Governmental Activities	\$	(2,437,639)

The notes to the financial statements are an integral part of this statement.

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

EXHIBIT C-3

Data Control Codes	10 General Fund	60 Capital Projects	Other Funds	Total Governmental Funds
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 14,045,045	\$ 1,161,757	\$ 4,938,024	\$ 20,144,826
5800 State Program Revenues	88,338,508	-	6,765,144	95,103,652
5900 Federal Program Revenues	10,351,910	-	13,831,100	24,183,010
5020 Total Revenues	<u>112,735,463</u>	<u>1,161,757</u>	<u>25,534,268</u>	<u>139,431,488</u>
EXPENDITURES:				
Current:				
0011 Instruction	60,773,249	-	9,723,169	70,496,418
0012 Instructional Resources and Media Services	1,792,560	-	34,947	1,827,507
0013 Curriculum and Instructional Staff Development	331,350	-	1,499,261	1,830,611
0021 Instructional Leadership	1,855,663	-	2,118,684	3,974,347
0023 School Leadership	5,341,753	-	129,641	5,471,394
0031 Guidance, Counseling, and Evaluation Services	3,121,168	-	935,430	4,056,598
0032 Social Work Services	450,602	-	119,072	569,674
0033 Health Services	1,249,039	-	41,949	1,290,988
0034 Student (Pupil) Transportation	3,732,936	-	102,400	3,835,336
0035 Food Services	9,895,002	-	-	9,895,002
0036 Extracurricular Activities	3,501,617	-	419,564	3,921,181
0041 General Administration	4,418,535	-	9,108	4,427,643
0051 Facilities Maintenance and Operations	14,346,375	-	41,564	14,387,939
0052 Security and Monitoring Services	2,754,586	-	1,364,074	4,118,660
0053 Data Processing Services	2,282,374	-	-	2,282,374
0061 Community Services	142,529	-	742,504	885,033
Debt Service:				
0071 Principal on Long-Term Liabilities	864,423	-	6,395,209	7,259,632
0072 Interest on Long-Term Liabilities	23,613	-	3,094,149	3,117,762
0073 Bond Issuance Cost and Fees	3,250	-	38,844	42,094
Capital Outlay:				
0081 Facilities Acquisition and Construction	2,496,586	17,159	71,583	2,585,328
Intergovernmental:				
0093 Payments to Fiscal Agent/Member Districts of SSA	-	-	125,257	125,257
0095 Payments to Juvenile Justice Alternative Ed. Prg.	6,100	-	-	6,100
0099 Other Intergovernmental Charges	235,895	-	-	235,895
6030 Total Expenditures	<u>119,619,205</u>	<u>17,159</u>	<u>27,006,409</u>	<u>146,642,773</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(6,883,742)</u>	<u>1,144,598</u>	<u>(1,472,141)</u>	<u>(7,211,285)</u>
OTHER FINANCING SOURCES (USES):				
7913 SBITA Issuances	336,524	-	2,137,532	2,474,056
7915 Transfers In	1,294,439	-	-	1,294,439
8911 Transfers Out (Use)	(3,794,439)	-	-	(3,794,439)
7080 Total Other Financing Sources (Uses)	<u>(2,163,476)</u>	<u>-</u>	<u>2,137,532</u>	<u>(25,944)</u>
SPECIAL ITEMS:				
7918 Special Item - Resource	-	13,300,000	-	13,300,000
1200 Net Change in Fund Balances	<u>(9,047,218)</u>	<u>14,444,598</u>	<u>665,391</u>	<u>6,062,771</u>
0100 Fund Balance - July 1 (Beginning)	<u>49,823,151</u>	<u>14,936,315</u>	<u>1,082,318</u>	<u>65,841,784</u>
3000 Fund Balance - June 30 (Ending)	<u>\$ 40,775,933</u>	<u>\$ 29,380,913</u>	<u>\$ 1,747,709</u>	<u>\$ 71,904,555</u>

The notes to the financial statements are an integral part of this statement.

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
 RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2025

EXHIBIT C-4

Total Net Change in Fund Balances - Governmental Funds	\$ 6,062,771
The District uses internal service funds to charge the costs of certain activities, such as self-insurance, to appropriate functions in other funds. The net income (loss) of internal service funds are reported with governmental activities. The net effect of this consolidation is to increase net position.	262,726
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets, \$4,726,400, are allocated over their useful lives as depreciation expense which totaled (\$7,730,435) at year-end. This is the amount of depreciation in excess of capital outlay expense in the current year.	(3,004,035)
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those right to use lease and SBITA assets, \$2,474,056, are allocated over their useful lives as amortization expense which totaled (\$927,115) at year-end. This is the amount of amortization in excess of capital outlay expense in the current year.	1,546,941
Property taxes and other revenues in the statement of activities do not provide current financial resources and are not reported as revenues in the funds.	397,328
Repayment of bonds payable \$5,045,000, financing agreements \$226,792, lease agreements \$348,038, and SBITA agreements \$1,639,802 are reported as expenditures in the funds but are not an expense in the statement of activities. Also included, is the issuance of new lease agreements (\$2,474,056) that are reported as other financing sources in the funds but increase long-term liabilities in the statement of net position.	4,785,576
Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing changes in compensated absences (\$226,026), amortization of bond premiums \$403,178, changes to deferred charges (\$160,548), and changes in accrued interest payable \$76,845. The net effect of these reclassifications and recognitions is to increase the change in net position.	93,449
In the statement of activities, only the net impact on the retirements of capital assets (\$15,909,073), and related depreciation \$180,213 are reported.	(15,728,860)
GASB Codification Section P20 requires that certain plan expenditures be de-expended and recorded as deferred resource outflows. These contributions made after the measurement date of the plan caused this change in ending net position to increase by \$2,615,181. Contributions made before the measurement date and during the previous fiscal year were also expended and recorded as a reduction in the net pension liability. This caused a decrease in the change in net position totaling (\$2,663,070). Finally the proportionate share of the TRS pension expense on the plan as a whole had to be recorded. The net pension expense increased the change in net position by (\$1,359,807). The net result is a decrease in the change in net position.	(1,407,696)
GASB Codification Section P50 requires that certain plan expenditures be de-expended and recorded as deferred resource outflows. These contributions made after the measurement date of the plan caused this change in ending net position to increase by \$606,057. Contributions made before the measurement date and during the previous fiscal year were also expended and recorded as a reduction in the net OPEB liability. This caused a decrease in the change in net position totaling (\$614,912). Finally the proportionate share of the TRS OPEB expense on the plan as a whole had to be recorded. The net OPEB expense decreased the change in net position by \$3,997,092. The net result is an increase in the change in net position.	3,988,237
Change in Net Position of Governmental Activities	<u>\$ (3,003,563)</u>

The notes to the financial statements are an integral part of this statement.

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2025

EXHIBIT D-1

	Governmental Activities -	
		Internal Service Fund
ASSETS		
Current Assets:		
Cash and Cash Equivalents	\$ 373,915	
Due from Other Funds		3,810,938
Total Assets		4,184,853
LIABILITIES		
Current Liabilities:		
Accounts Payable	555,233	
Due to Other Funds		5,098,307
Total Liabilities		5,653,540
NET POSITION		
Unrestricted Net Position		(1,468,687)
Total Net Position	\$	(1,468,687)

The notes to the financial statements are an integral part of this statement.

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	Governmental Activities -
	Internal Service Fund
OPERATING REVENUES:	
Local and Intermediate Sources	\$ 9,547,239
Total Operating Revenues	9,547,239
OPERATING EXPENSES:	
Professional and Contracted Services	11,766,950
Supplies and Materials	320
Other Operating Costs	17,243
Total Operating Expenses	11,784,513
Income Before Transfers	(2,237,274)
Transfers In	2,500,000
Change in Net Position	262,726
Total Net Position - July 1 (Beginning)	(1,731,413)
Total Net Position - June 30 (Ending)	\$ (1,468,687)

The notes to the financial statements are an integral part of this statement.

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

EXHIBIT D-3

	Governmental Activities -
	Internal Service Fund
<u>Cash Flows from Operating Activities:</u>	
Cash Received from User Charges	\$ 9,677,544
Cash Payments for Insurance Claims	(11,815,261)
Cash Payments for Other Operating Expenses	(17,243)
Net Cash Used for Operating Activities	(2,154,960)
<u>Cash Flows from Non-Capital Financing Activities:</u>	
Transfers In	2,500,000
Net Increase in Cash and Cash Equivalents	345,040
Cash and Cash Equivalents at Beginning of Year	28,875
Cash and Cash Equivalents at End of Year	\$ 373,915
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>	
<u>Used for Operating Activities:</u>	
Operating Income (Loss):	\$ (2,237,274)
Effect of Increases and Decreases in Current Assets and Liabilities:	
Decrease (increase) in Receivables	112,742
Increase (decrease) in Accounts Payable	(57,598)
Increase (decrease) in Due to Other Funds	27,170
Net Cash Used for Operating Activities	\$ (2,154,960)

The notes to the financial statements are an integral part of this statement.

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2025

EXHIBIT E-1

	Private Purpose Trust Funds	Total Custodial Funds
ASSETS		
Cash and Cash Equivalents	\$ 97,289	\$ 383,403
Other Receivables	<u>3,000</u>	<u>1,395</u>
Total Assets	<u>100,289</u>	<u>384,798</u>
LIABILITIES		
Accounts Payable	85,445	-
Due to Other Funds	-	7,546
Unearned Revenues	<u>6,106</u>	<u>-</u>
Total Liabilities	<u>91,551</u>	<u>7,546</u>
NET POSITION		
Restricted for Other Purposes	<u>8,738</u>	<u>377,252</u>
Total Net Position	<u>\$ 8,738</u>	<u>\$ 377,252</u>

The notes to the financial statements are an integral part of this statement.

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	Private Purpose Trust Funds	Total Custodial Funds
ADDITIONS:		
Miscellaneous Revenue - Student Activities	\$ -	\$ 569,899
Earnings from Temporary Deposits	3,107	29,299
Total Additions	<u>3,107</u>	<u>599,198</u>
DEDUCTIONS:		
Professional and Contracted Services	-	84,985
Supplies and Materials	-	4,023
Other Deductions	-	498,247
Total Deductions	<u>-</u>	<u>587,255</u>
Change in Fiduciary Net Position	3,107	11,943
Total Net Position - July 1 (Beginning)	<u>5,631</u>	<u>365,309</u>
Total Net Position - June 30 (Ending)	<u>\$ 8,738</u>	<u>\$ 377,252</u>

The notes to the financial statements are an integral part of this statement.



NOTES TO FINANCIAL STATEMENTS



**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The San Benito Consolidated Independent School District (the "District") is an independent public education agency operating under applicable laws and regulations of the State of Texas. This report includes the financial statements of the funds required to account for those activities, organizations and functions, which are related to the District and which are controlled by or dependent upon the District's governing body, the Board of Trustees. The Board of Trustees (the Board), includes seven eligible members elected at large by the qualified voters of the San Benito Consolidated Independent School District. The Board has the exclusive power and duty to govern and oversee the management of the public schools of the District. All powers and duties not specifically delegated by statute to the Texas Education Agency (TEA) or to the State Board of Education are reserved for the Board, and TEA may not substitute its judgment for the lawful exercise of those powers and duties by the Board.

The District's basic financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units in conjunction with the Texas Education Agency's Financial Accountability System Resource Guide (the "Resource Guide"). The Governmental Accounting Standards Board (GASB) is the accepted standards setting body for establishing governmental accounting and financial reporting principles.

The District is considered an independent entity for financial reporting purposes and is considered a primary government. As required by generally accepted accounting principles, these basic financial statements have been prepared, based on considerations regarding the potential for inclusion of other entities, organizations, or functions, as part of the District's financial reporting entity. Based on these considerations, no other entities have been included in the District's financial reporting entity. Blended component units are, in substance, part of the primary government's operations even though they are legally separate entities. Thus blended component units are appropriately presented as funds of the primary government. The District receives funding from local, state and federal government sources and must comply with the requirements of these funding source entities. Additionally, as the District is considered a primary government for financial reporting purposes, its activities are not considered a part of any other government or other type of reporting entity.

In evaluating the District as a reporting entity, management has considered all potential component units in accordance with Section 2100: *Defining the Financial Reporting Entity* of the Governmental Accounting Standards Board (GASB) Codification. The criteria used to determine whether an organization is a component unit of the District includes: financial accountability of the District for the component unit, appointment of a voting majority, fiscal dependency, ability to impose the District's will on the component unit, and whether there is a financial benefit or burden to the District.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Blended Component Units

For financial reporting purposes, the San Benito Consolidated Independent School District Public Facility Corporation (“PFC”) is included in the operations and activities of the District because of the fiscal dependency criteria whereby the PFC serves the District exclusively.

The San Benito Consolidated Independent School District Public Facility Corporation, a blended component unit, was organized to finance the construction of a new elementary campus for the District. SBCISD PFC is governed by a Board of Directors composed of the San Benito Consolidated Independent School District Board of Trustees. The SBCISD PFC is blended as part of the governmental activities.

Government-Wide Statements and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. Governmental activities are supported by tax revenues, state aid, charges for services, investment earnings and intergovernmental revenues such as grants.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function. *Program revenues* include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility and timing requirements imposed by the provider have been met.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For property taxes, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period and for grant revenues, the District considers revenues to be available if they are collected within 90 days after year end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgements, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

The proprietary, custodial and private purpose trust funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*.

Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The government activities column incorporates data from governmental funds and internal service funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Fund Financial Statements

The fund financial statements provide information about the District's funds, including its fiduciary funds and blended component units. Separate statements for each fund category- governmental, proprietary, and fiduciary- are presented. The emphasis of fund financial statements is on major governmental funds, and internal service funds and fiduciary funds each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds. Major individual governmental funds are reported as separate columns in the fund financial statements. Fiduciary funds are used to report assets held in a trustee or custodial capacity for others that cannot be used to support the government's own programs. Custodial funds are purely custodial and do not involve measurement of results of operations.

The District reports the following major governmental fund:

The *General Fund* is the District's primary operating fund. It accounts for all financial resources of the District except those required to be accounted for in another fund.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

Capital projects funds is used to account for the proceeds received from long-term debt issuances, revenues and expenditures related to authorized construction, and other capital asset acquisitions.

In addition, the District reports the following fund types:

The *debt service fund* is used to account for the accumulation of resources that are restricted, committed, or assigned for the payment of principal and interest on long-term obligations of governmental funds.

Special revenue funds are used to account for resources restricted to, or designated for, a specific purpose by the District or a grantor. Most federal and some state financial award programs are accounted for in these funds and sometimes unused balances must be returned to the grantor at the close of specified project periods.

Internal service funds are used to account for revenues and expenses related to services provided to parties inside the District. These funds facilitate distribution of support costs to the uses of support services on a cost reimbursement basis. The District uses this fund to account for claim payments and administrative costs paid for the District's self-fund health insurance, modified self-funded workers' compensation plan and employee benefits provided for the employees.

Private purpose trust funds are used to account for donations for which the donor stipulated that both the principal and the income may be used for purposes that benefit parties outside the District. The District's Private Purpose Trust Funds include the General Scholarship Fund, the Fallingant Trust and Montemayor Memorial Trust Fund.

The *custodial funds* account for resources held for others in a custodial capacity. The District's Custodial Fund is the Student Activity Fund.

During the course of operations, the District has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities are eliminated.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in preparation of the government-wide financial statements.

Budgetary Information

The Board adopts an “appropriated budget” on a basis consistent with GAAP for the general fund, debt service fund and the child nutrition fund (which is included in special revenue funds). At a minimum, the District is required to present the original and the final amended budgets for revenues and expenditures compared to actual revenues and expenditures for these three funds.

The following procedures are followed in establishing the budgetary data reflected in the general purpose financial statements:

- Prior to June 30th for a fiscal year start date of July 1, the District prepares a budget based on the modified zero-based budgeting concept for the next succeeding fiscal year. The operating budget includes proposed expenditures and the means of financing them.
- After one or more budget workshops with the Board, a meeting is called for the purpose of adopting the proposed budget. At least ten days but not more than 30 days public notice of the meeting is required.
- Prior to June 30th for a fiscal year start date of July 1, the Board legally adopts the budget for the general fund, debt service fund and the child nutrition fund.
- After the budgets for the above listed funds are approved, any amendment that causes an increase or decrease in a functional category requires Board approval prior to the fact. These amendments are presented to the Board at its regular monthly meeting and are reflected in the official minutes. Because the District has a policy of careful budgetary control, several budgetary amendments were necessary throughout the year.
- Expenditure budgets are controlled at the expenditure functional level by the appropriate budget manager (principal, department director or divisional administrator). Budget managers may authorize transfers within functional categories that do not affect the total functional appropriation. All budget appropriations lapse at year-end.

Encumbrance accounting, under which purchase orders, contracts and other commitments are recorded in order to reserve that portion of the applicable appropriation, is used in all governmental funds. Encumbrances outstanding at year-end are commitments that do not constitute expenditures or liabilities. Since appropriations lapse at the end of each year, outstanding encumbrances at that time are either cancelled or appropriately provided for in the subsequent fiscal year’s budget to provide for the liquidation of the prior commitments.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Information (Continued)

Over the course of the year, the District revised the budget numerous times. At the end of the fiscal year, actual expenditures were \$8,230,322 below final budget amounts, although there were expenditures in several functional categories that exceeded budgeted appropriations. The most significant positive variance occurred in the food service function while the most significant negative variance occurred in the debt service: principal on long-term liabilities functional category.

Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Fund Balance

Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investment with original maturities of three months or less from the date of acquisition.

Investments

Investments for the District are reported at fair value (generally based on quoted market prices) except for the position in the external investment pools. Investment pools meet all of the specified criteria in Section 150: *Investments* to qualify to elect to measure their investments at amortized cost. Accordingly, the fair value of the District's position in the pools is equal to the value of the pooled shares.

Interfund Activities and Transactions

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" within the fund financial statements. Long-term borrowings between funds are classified as "advances to other funds" or "advances from other funds" in the fund financial statements. These amounts are eliminated in the governmental activities column in the statement of net position.

Interfund transactions are reported as services provided, reimbursements, or transfers. Services provided, deemed to be at or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when a fund incurs a cost, charges the appropriate benefitting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between funds are netted as part of the reconciliation to the government-wide presentation.

Inventory and Prepaid Items

Inventories are valued at cost using the first-in/first-out (FIFO) method and consist of expendable supplies and maintenance repair parts. The cost of such inventories is recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures when consumed rather than when purchased.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are recorded at their acquisition value at the date of the donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. A capitalization threshold of \$5,000 is used. Land and construction in progress are not depreciated. The other capital assets are being depreciated using the straight-line method over the following estimated useful lives:

<u>Assets Class</u>	<u>Estimated Useful Lives</u>
Buildings improvements	5-20
Infrastructure	30
Buildings	52
Vehicles	2-15
Furniture and equipment	2-15
Right to Use Assets	2-5
SBITA's	2-10

Right to Use Assets

The District has recorded right to use lease assets as a result of the implementation of GASB 87, and right to use SBITA assets as a result of the implementation of GASB 96. The right to use assets are initially measured at an amount equal to the initial measurement of the related lease/SBITA liability plus any lease/SBITA payments made prior to the lease/subscription term, less incentives, and plus ancillary charges necessary to place the lease/SBITA into service. The right to use assets are amortized on a straight-line basis over the life of the related lease/SBITA.

Deferred Outflows and Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflow of resources*, represents a consumption of net assets that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then.

The District has two items that qualify for reporting as deferred outflows of resources. The deferred amount on refunding and the deferred outflows related to pension and OPEB, both reported in the government-wide statement of net position. The deferred amount on refunding results from debt refinancing, whereby the reacquisition price of the funding debt instruments exceed their net carrying amount. The deferred amount on refunding is amortized over the shorter of the life of the refunded or refunding debt.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Outflows and Inflows of Resources (continued)

The deferred outflows related to pensions and OPEB are an aggregate of items related to pensions and OPEB as calculated in accordance with GASB Codification Section P20: *Pension Activities- Reporting for Benefits Provided through Trusts that Meet Specified Criteria*. The deferred outflows related to pensions and OPEB will be recognized as either pension or OPEB expense or a reduction in the net pension liability or net OPEB liability in the General Fund in future reporting years.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The District has two items that qualify for reporting as deferred inflows of resources. The deferred inflows related to pensions and OPEB are an aggregate of items related to pensions and OPEB as calculated in accordance with GASB Codification Section P20: *Pension Activities- Reporting for Benefits Provided through Trusts that Meet Specified Criteria*. The deferred inflows related to pensions and OPEB will be recognized as a reduction to pension and OPEB expense in future reporting years.

Unavailable revenue, which arises only under a modified accrual basis of accounting, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Compensated Absences

The District accumulated earned but unused state and local personal leave days and recorded an estimated accrued leave at the end of the year. Total estimated accrued leave includes leave that is more likely than not to be used for time off or otherwise paid and is recorded in the government-wide financial statements and is measured using the LIFO cost flow method.

Long-term Obligations

In government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts are deferred and amortized over the life of the bonds and is recorded as an adjustment to interest expense. Bonds payable are reported net of the applicable bond premium or discount. In accordance with GASB Codification Section I30: *Interest Costs- Imputation*, bond issuance costs are expensed in the period incurred except for prepaid insurance costs.

In the governmental fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Leases

Lease contracts that provide the District with control of a non-financial asset, such as land, buildings or equipment, for a period of time in excess of twelve months are reported as a right-to-use lease asset with a related lease liability. The lease liability is recorded at the present value of future lease payments, including fixed payments, variable payments based on an index or fixed rate and reasonably certain residual guarantees. The intangible right-to-use lease asset is recorded for the same amount as the related lease liability plus any prepayments and initial direct costs to place the asset in service. Right-to-use lease assets are amortized over the shorter of the useful life of the asset or the lease term. The lease liability is reduced for lease payments made, less the interest portion of the lease payment.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, information about the fiduciary net position, and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the Teacher Retirement System of Texas (TRS) plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Post-Employment Benefits

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position and additions to/deductions from fiduciary net position have been determined on the same basis as they are reported by the TRS Care plan. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. There are not investments as this is a pay-as you-go plan and all cash is held in a cash account.

Categories and Classifications of Net Position and Fund Balance

Net position flow assumptions – Sometimes the District will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Categories and Classifications of Net Position and Fund Balance (continued)

Fund balance flow assumptions – Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the District’s policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund balance policies – Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The District itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, specifies the following classifications:

Nonspendable fund balance – Nonspendable fund balances are amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted fund balance – Restricted fund balances are restricted when constraints placed on the use of resources are either: (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance – The committed fund balance classification includes amounts that can be used only for specific purposes determined by a formal action of the District’s highest level of decision-making authority. The responsibility to commit funds rests with the Board of Trustees. Committed amounts cannot be used for any other purpose unless the governing board changes or lifts the constraint taking the same formal action that imposed the constraint originally. The District establishes (and modifies or rescinds) fund balance commitments by passage of a resolution.

Assigned fund balance – Amounts in assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as committed. The responsibility to assign funds rests with the Superintendent or the Assistant Superintendent for Business Services. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Categories and Classifications of Net Position and Fund Balance (Continued)

Unassigned fund balance – Unassigned fund balance of the general fund that is not constrained for any particular purpose and is the residual classification for the General Fund. General fund is the only governmental fund that can report a positive unassigned fund balance. All other funds will report positive fund balances in appropriate fund balance. In cases where a negative fund balance is reported other funds may report it in unassigned.

Minimum fund balance policy- The Board of Trustees adopted a financial policy to maintain a minimum level of unrestricted fund balance (the total of the committed, assigned, and unassigned components of fund balance) in the general fund. The target level is set at two months of total operating expenditures of fund balance in the general fund. This amount is intended to provide fiscal stability when economic downturns and other unexpected events occur. If fund balance falls below the minimum target level because it has been used, essentially as a “revenue” source, as dictated by current circumstances, the policy provides for actions to replenish the amount to the minimum target level. Generally, replenishment is to occur within a three-year period.

Revenues and Expenditures

Program revenues – Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Property taxes – Property taxes are levied by October 1 in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 1 of each year a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed.

Proprietary funds operating and nonoperating revenues and expenses – Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenue of the internal service funds are charges for providing employee benefits to employees. Operating expenses for the internal service funds include cost for claim payments and administrative costs.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Encumbrance Accounting

Encumbrance accounting, under which purchase orders, contracts, and other commitments for expenditure of monies are recorded as reservations of budget, is employed as an extension of the statutory required budgetary process. An encumbrance represents a commitment of Board appropriation related to unperformed contracts for goods and services. Appropriations lapse at June 30 and encumbrances outstanding at that time are either cancelled or appropriately provided for in the subsequent year's budget. The District did not have significant encumbrances outstanding at year-end.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires the use of management's estimates. Actual results could differ from those estimates.

Accounting System

In accordance with the Resource Guide, the District has adopted and installed an accounting system which meets at least the minimum requirements prescribed by the State Board of Education and approved by the State Auditor. Specifically, the District's accounting system uses codes and the code structure prescribed by TEA in the Resource Guide. Mandatory codes are recorded in the order provided in that section.

Data Control Codes

Data Control Codes appear in the rows and above the columns of certain financial statements. The TEA requires the display of these codes in the financial statements filed with TEA in order to insure accuracy in building a State-wide database for policy development and funding plans.

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, February 11, 2026, and determined there were no events that occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Recently Issued and Implemented Accounting Pronouncements

In the fiscal year 2025 the District implemented the following pronouncements:

GASB Statement No. 101, *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. Additional information about the changes to the financial statements related to the implementation of this Statement can be found in Note 2.

GASB Statement No. 102, *Certain Risk Disclosures*. The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. There was no impact to the District in implementing this Statement.

The Governmental Accounting Standards Board has issued statements that will become effective in future years. These Statements are as follows:

GASB Statement No. 103, *Financial Reporting Model Improvements*. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision-making and assessing a government's accountability. This Statement also addresses certain application issues. The requirement of this Statement are effective for fiscal years beginning after June 15, 2025 and all reporting periods thereafter.

GASB Statement No. 104, *Disclosure of Certain Capital Assets*. This Statement requires certain types of capital assets to be disclosed separately in the capital asset note disclosures required by Statement 34. Lease assets recognized in accordance with Statement No. 87, *Leases*, and intangible right-to-use assets recognized in accordance with Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, should be disclosed separately by major class of underlying asset in the capital asset note disclosures. Subscription assets recognized in accordance with Statement No. 96, *Subscription-Based Information Technology Arrangements*, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class. The requirement of this Statement are effective for fiscal years beginning after June 15, 2025 and all reporting periods thereafter.

The District is evaluating the requirements of the above statements and the impact on reporting.

NOTE 2: CHANGE IN ACCOUNTING PRINCIPLE

The District's fiscal year 2025 financial statements incorporate a change in accounting principle. GASB Statement No. 100, *Accounting Changes and Error Corrections*, requires disclosure of their nature and effect on amounts reported in the financial statements.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 2: CHANGE IN ACCOUNTING PRINCIPLE (Continued)

- In fiscal year 2025, the District implemented GASB Statement No. 101, *Compensated Absences*. The implementation of this Statement requires the restatement of the June 30, 2024 net position for the compensated absences liability as of June 30, 2024. Compensated absences liability of \$7,312,856 was removed from governmental activities.

The following table summarizes the restatement to the District’s beginning net position as a result of the change in accounting principle.

	Government-Wide Financial Statements	
	Governmental Activities	
6/30/2024 net position as previously reported	\$	(6,746,932)
Implementation of Statement 101		7,312,856
6/30/2024 net position as restated	\$	565,924

NOTE 3: DETAILED NOTES ON ALL FUNDS

Deposits and Investments

Investment Accounting Policy

The District is required by Government Code Chapter 2256, The Public Funds Investment Act (the “Act”), to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, and (9) bid solicitation preferences for certificates of deposit.

The Act requires an annual audit of investment practices. Audit procedures in this area conducted as a part of the audit of the basic financial statements disclosed that in the areas of investment practices, management reports, and establishment of appropriate policies; the District adhered to the requirements of the Act. Additionally, investment practices of the District were in accordance with local policies.

The District’s general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value.

The term “short-term” refers to investments which have a remaining term of one year or less at time of purchase. The term “nonparticipating” means the investment’s value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

Deposits and Investments (Continued)

The Act determines the types of investments, which are allowable for the District. These include, with certain restrictions, (1) obligations of the U.S. Treasury, certain U.S. agencies, the state of Texas, (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, and (10) common trust funds. The District's policy authorizes all the State allowable investments.

The District's management believes that it has complied in all material respects with the requirements of the Act and the District's investment policies.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Public Funds Investment Act, the District's investment policy, and Government Code Chapter 2257 "Collateral for Public Funds" contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments.

The District's funds are required to be deposited and invested under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the District's agent bank approved pledged securities in an amount sufficient to protect District funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance.

Cash Deposits

At June 30, 2025, the carrying amount of the District's deposits (cash, certificates of deposit, and interest-bearing savings accounts) was \$52,429,169, including fiduciary funds totaling \$480,692 and the bank balance was \$57,808,862. The District's cash deposits at June 30, 2025 and during the year ended June 30, 2025 were entirely covered by FDIC insurance or by pledged collateral held by the District's agent bank in the District's name.

In addition, the following is disclosed regarding coverage of combined balances on the date of highest deposit:

- a. Depository: First Community Bank
- b. The market value of securities pledged as of the date of the highest combined balance on deposit was \$23,703,522.
- c. The highest combined balances of cash, savings and time deposit accounts amounted to \$22,846,063 and occurred during the month of July 2024.
- d. Total amount of FDIC coverage at the time of largest combined balance was \$250,000.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

Deposits and Investments (Continued)

The following is a reconciliation of the District's total cash and investments with the Statement of Net Position:

	June 30, 2025
Deposits	\$ 52,429,169
Investments	5,667,594
Total of all funds cash and investments	\$ 58,096,763
Less: Statement of Fiduciary Net Position	
Cash and cash equivalents	(480,692)
Statement of Net Position	\$ 57,616,071

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. In accordance to the District's local policy, the District uses final and weighted-average maturity limits and diversification. It manages its exposure to interest rate risk by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations. The District's policy in using final and weighted-average-maturity limits helps reduce exposure to changes in interest rates that could adversely affect the value of investments.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by the District's investment policy and the Texas Public Fund Investment Act and the actual rating as of year-end for each investment.

Temporary Investment	Credit Rating	Fair Value	Percentage
External Investment Pools:			
Texas Class	AAAm	\$ 3,230,446	5%
Lone Star	AAA	49,846,944	85%
Total external investment pools		53,077,390	
TD Ameritrade	See table below	5,667,594	10%
Total		\$ 58,744,984	100%

Amounts related to external investment pools of \$53,077,390 are included in negative cash and cash equivalents (\$648,221) for net deposits of \$52,429,169.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

Deposits and Investments (Continued)

Charles Schwab’s multiple investments with various credit ratings at June 30, 2025 are provided below:

SP Rating	Fair Value	Percentage
AA+	\$ 5,667,594	100.00%
Total	\$ 5,667,594	

The weighted average maturity of the District’s investments held with Charles Schwab at June 30, 2025 are shown below:

Charles Schwab Investment	<u>Weighted Average Maturity</u>	
	Years	Days
Treasury Notes	0.45	165
Money Market mutual funds	0.12	42

Concentration of Credit Risk

The Investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the Public Funds Investment Act (“PFIA”). There were no investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total District investments.

Fair Value

GASB Codification Section 3100: *Fair Value Measurements* establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy under the codification are described as follows:

Level 1 (L1): Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the District has the ability to access.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

Deposits and Investments (Continued)

Level 2 (L2): Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 (L3): Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Public Funds Investment Pools

As noted in the District's Summary of Significant Accounting Policies, the District reports its local government investment pools at amortized cost as permitted by GASB Cod. Sec. In5.102, *Investment Pools (External) – Pool Accounting and Reporting* and GASB Cod. Sec. In5.104, *Investment Pools (External) – Pools That Measure Investments at Amortized Cost – Additional Requirements*. In addition, the pools do not have any limitations and restrictions on withdrawals such as notice periods or maximum transaction amounts. The pools do not impose any liquidity fees or redemption gates.

The First Public (Lone Star Investment Pool or Lone Star) is a public funds investment pool operated under Section 2256.016 of the Public Funds Investment Act, Texas Government Code, as amended (the "Act"). Lone Star is governed by trustees comprised of active participants in Lone Star. The Board of Trustees for Lone Star has the responsibility for adopting and monitoring compliance with the investment policy, of appointing investment officers, of overseeing the selection of an investment advisor, custodian, investment consultant, administrator and other service providers. Each Lone Star fund has earned Standard & Poor's highest rating (AAA), which meets the standards set by the Public Funds Investment Act.

MBIA, Inc.'s Texas CLASS pool is rated AAAM by Fitch. Texas CLASS participants' investments in the pool are evidenced by shares of the pool. The public entity's investment is with the pool, not the securities that make up the pool.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

Deposits and Investments (Continued)

The following table sets forth by level, within the fair value hierarchy, the District’s assets at fair value as of June 30, 2025:

	Fair Value	Maturity Less than 1	Level
Investments by fair value level			
General fund			
Money market mutual funds	\$ 10,603	\$ 10,603	L1
Fixed income treasury notes	5,656,991	5,656,991	L1
Total general fund	5,667,594	5,667,594	
Total investments measured by fair value level	\$ 5,667,594	\$ 5,667,594	

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2025.

Fixed Income –U.S Treasury Bills: The fair values of U.S. treasury bills are based on quoted market prices in active markets, and are included in the Level 1 fair value hierarchy. We believe the market for U.S treasury bills is an actively traded market given the high level of daily trading volume.

Property tax

Property taxes are levied by October 1 in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed. Property tax revenues are considered available when they become due or past due and receivable within the current period and those expected to be collected during a 60 day period after the close of the school fiscal year.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

Property tax (continued)

Delinquent taxes are prorated between maintenance and debt service based on rates adopted for the year of the levy. The District's 2024 tax rate was \$0.73690 for maintenance and \$0.291895 for debt service per \$100 assessed valuation. The 2024 assessed valuation was \$1,630,100,386. Allowances for uncollectibles within the General and Debt Service Funds are based upon historical experience in collecting property taxes. Uncollectible personal property taxes are periodically reviewed and written off, but the District is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature. At June 30, 2025 outstanding taxes in the general fund and debt service fund was \$2,165,374 and \$667,912 with a corresponding allowance for doubtful accounts of \$216,537 and \$66,791.

Disaggregation of Receivables and Payables

Receivables at June 30, 2025, were as follows:

	Property Taxes, Net	Other Governments	Due from Other Funds	Other Receivables	Total Receivables
Governmental funds:					
General Fund	\$ 1,948,837	\$ 15,750,828	\$ 17,178,999	\$ 163,589	\$ 35,042,253
Nonmajor Governmental Funds	601,121	4,031,322	313,363	563	4,946,369
Total Governmental Funds	\$ 2,549,958	\$ 19,782,150	\$ 17,492,362	\$ 164,152	\$ 39,988,622

Payables at June 30, 2025, were as follows:

	Accounts Payable	Salaries and Benefits	Other Funds	Due to Other Governments	Total Payables
Governmental funds:					
General Fund	\$ 179,736	\$ 5,501,189	\$ 11,017,478	\$ 50,000	\$ 16,748,403
Capital Project Fund	859,700	-	-	-	859,700
Nonmajor Governmental Funds	-	1,028,423	5,179,969	966,594	7,174,986
Total Governmental Funds	\$ 1,039,436	\$ 6,529,612	\$ 16,197,447	\$ 1,016,594	\$ 24,783,089

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

Due From and To Other Governments and Agencies

Amounts due to and from other governments and agencies at June 30, 2025 are as follows:

	Due From	Due To
Governmental Funds:		
General Fund:		
Texas Education Agency:		
Foundation revenues	\$ 14,233,156	\$ -
National School Breakfast and Lunch Program	1,065,941	-
SHARS	451,731	-
Other	-	50,000
Total General Fund	15,750,828	50,000
Other Governmental Funds:		
ESEA, Title I, Part A - Improving Basic Programs	1,568,497	-
ESEA, Title I, Part C - Migratory Children	190,613	-
ESSA Title IX, Part A Homeless Children Education	5,381	-
IDEA-B Formula	571,553	-
IDEA-B Preschool	4,695	246
ESEA, Title II, Part A, TPTR	84,021	-
ESEA, Title III, Part A, - English Language Acquisition	23,528	-
Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR UP)	154,478	-
Title IV, Part A - Student Support and Academic Enrichment	187,911	-
21st Century Community Learning Centers Cycle 12 Year 1	360,093	-
21st Century Community Learning Centers Cycle 11 Year 3	348,457	-
Safety and Facilities Enhancement (SAFE)	51,216	879,240
Career and Technical - Basic Grant	4,276	-
COVID 19 - ARP Education for Homeless Children	-	2,498
State Instructional Materials Fund	6,856	-
Jet Grant	72,627	-
Instructional Facilities Allotment	397,120	84,610
Total Other Governmental Funds	4,031,322	966,594
Total Governmental Funds	\$ 19,782,150	\$ 1,016,594

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

Capital Assets

Capital asset activity for the year ended June 30, 2025, was as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental Activities					
Capital assets, not being depreciated					
Land	\$ 9,459,231	\$ 34,043	\$ -	\$ -	\$ 9,493,274
Construction-in-progress	21,397,739	3,389,811	(15,727,131)	(8,990,888)	69,531
Total capital assets not being depreciated	30,856,970	3,423,854	(15,727,131)	(8,990,888)	9,562,805
Capital assets, being depreciated					
Building and improvements	198,528,323	729,114	-	8,990,888	208,248,325
Furniture and equipment	18,151,472	242,158	-	-	18,393,630
Vehicles	10,655,701	331,274	(181,942)	-	10,805,033
Equipment under financing agreements	2,920,412	-	-	-	2,920,412
Total capital assets, being depreciated	230,255,908	1,302,546	(181,942)	8,990,888	240,367,400
Less accumulated depreciation for					
Building and improvements	(148,160,944)	(6,719,781)	-	-	(154,880,725)
Furniture and equipment	(14,053,617)	(563,580)	-	-	(14,617,197)
Vehicles	(8,593,157)	(447,074)	180,213	-	(8,860,018)
Total accumulated depreciation	(170,807,718)	(7,730,435)	180,213	-	(178,357,940)
Total capital assets being depreciated, net	59,448,190	(6,427,889)	(1,729)	8,990,888	62,009,460
Right to use lease assets, being amortized					
Equipment	1,581,440	-	-	-	1,581,440
Right to use lease assets, being amortized	1,581,440	-	-	-	1,581,440
Less accumulated amortization for					
Equipment	(829,545)	(347,730)	-	-	(1,177,275)
Total accumulated amortization	(829,545)	(347,730)	-	-	(1,177,275)
Right to use lease assets being amortized, net	751,895	(347,730)	-	-	404,165
Right to use SBITA assets, being amortized					
SBITAs	2,004,697	2,474,056	-	-	4,478,753
Right to use SBITAs, being amortized	2,004,697	2,474,056	-	-	4,478,753
Less accumulated amortization for					
SBITAs	(1,702,025)	(579,385)	-	-	(2,281,410)
Total accumulated amortization	(1,702,025)	(579,385)	-	-	(2,281,410)
Right to use SBITAs being amortized, net	302,672	1,894,671	-	-	2,197,343
Governmental activities capital assets, net	\$ 91,359,727	\$ (1,457,094)	\$ (15,728,860)	\$ -	\$ 74,173,773

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

Capital Assets (continued)

Depreciation and amortization was charged to the following functions:

<i>For the year ended June 30, 2025</i>	
<hr/>	
Governmental Activities	
11- Instruction	\$ 4,577,182
12- Instructional Resources and Media Services	118,817
13- Curriculum and Staff Development	119,019
21- Instructional Leadership	258,396
23- School Leadership	355,728
31- Guidance, Counseling and Evaluation Services	263,744
32- Social Work Services	37,038
33- Health Services	83,935
34- Student Transportation	249,358
35- Food Services	642,371
36- Cocurricular/Extracurricular Activities	254,939
41- General Administration	287,867
51- Plant Maintenance and Operations	935,446
52- Security and Monitoring Services	267,779
53- Data Processing Services	148,390
61- Community Services	57,541
<hr/>	
Total depreciation expense- governmental activities	<hr/> <hr/> \$ 8,657,550

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

Long-Term Obligations

Long-term obligations include bonds payable, financing agreements, and premiums related to long-term bonds payable. Changes in long-term obligations for the year ended June 30, 2025 are as follows:

Governmental Activities	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Unlimited Tax School Refunding Bonds - Series 2014	\$ 1,750,000	\$ -	\$ 1,750,000	\$ -	\$ -
Unlimited Tax School Refunding Bonds - Series 2016	22,360,000	-	1,185,000	21,175,000	1,245,000
Unlimited Tax School Building Bonds - Series 2019	27,200,000	-	80,000	27,120,000	605,000
Unlimited Tax School Building Bonds - Series 2020	8,070,000	-	100,000	7,970,000	275,000
Unlimited Tax School Building Bonds - Series 2021B	18,180,000	-	1,600,000	16,580,000	1,635,000
Lease Revenue Bonds 2006	675,000	-	330,000	345,000	345,000
Total general obligation bonds	78,235,000	-	5,045,000	73,190,000	4,105,000
Financing agreements					
Frost Bank	1,216,893	-	226,792	990,101	234,798
Total financing agreements	1,216,893	-	226,792	990,101	234,798
Premium on Bonds	4,777,346	-	403,178	4,374,168	-
	4,777,346	-	403,178	4,374,168	-
Total governmental activities	\$ 84,229,239	\$ -	\$ 5,674,970	\$ 78,554,269	\$ 4,339,798

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

Long-Term Obligations (Continued)

Bonds payable at June 30, 2025 are comprised of the following individual issues:

The San Benito Consolidated Independent School District Public Facilities Corporation ("PFC") issued \$4,500,000 in non-callable lease revenue bonds (the "bonds") with interest rates ranging from 4.01% to 4.68%. The bonds mature annually on February 15th through the years 2007 through 2026 in installments. Interest payments are due semi-annually on August 15th and February 15th. The proceeds of the bonds were used for construction of a multi-purpose stadium. \$ 345,000

General Obligation Bonds:

The District issued \$30,580,000 in Unlimited Tax Refunding Bonds, Series 2016 with interest rates ranging from 2% to 5%. The bonds mature annually on August 15th through the years through 2038. The bonds were used to refund the 2008 School Building Bonds 21,175,000

The District issued \$27,840,000 in Unlimited Tax School Building Bonds, Series 2019 with interest rates ranging from 2% to 5%. The bonds mature annually on August 15th through the years through 2049. 27,120,000

The District issued \$8,470,000 in Unlimited Tax School Building Bonds, Series 2020 with interest rates ranging from 3% to 5%. The bonds mature annually on August 15th through the years through 2045. 7,970,000

The District issued \$18,785,000 in Unlimited Tax Refunding Bonds, Series 2021B with interest rates ranging from 2% to 3%. The bonds mature annually on August 15th through the years through 2034. The bonds were used to refund a portion of the 2012 School Building and Refunding Bonds. 16,580,000

Total obligation bonds 73,190,000

Financing Agreements:

On March 31, 2019, the District entered into a 10-year financing agreement in the amount of \$2,240,000, with interest at 3.53%. Annual installments of \$269,748 will be made with principal and interest amounts fluctuating through 2029. 990,101

Total general obligation bonds and financing agreements \$74,180,101

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

Long-Term Obligations (Continued)

Debt service requirements on long-term debt at June 30, 2025 are as follows:

Year Ending June 30,	General Obligation Bonds		Lease Revenue Bonds		Financing Agreements		Total Requirements	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	\$ 3,760,000	\$ 2,855,172	\$ 345,000	\$ 4,230	\$ 234,798	\$ 34,951	\$ 4,339,798	\$ 2,894,353
2027	3,915,000	2,699,872	-	-	243,086	26,662	4,158,086	2,726,534
2028	4,065,000	2,550,922			512,217	27,279	4,577,217	2,578,201
2029	4,225,000	2,395,922					4,225,000	2,395,922
2030	4,400,000	2,234,622					4,400,000	2,234,622
2031-2035	22,460,000	8,567,648					22,460,000	8,567,648
2036-2040	13,580,000	4,909,750					13,580,000	4,909,750
2041-2045	9,555,000	2,623,000					9,555,000	2,623,000
2046-2050	6,885,000	702,200					6,885,000	702,200
2051-2055								
Total	\$ 72,845,000	\$ 29,539,108	\$ 345,000	\$ 4,230	\$ 990,101	\$ 88,892	\$ 74,180,101	\$ 29,632,230

Other Long-Term Liabilities

Leases

This City has entered into agreements to lease certain equipment. The lease agreements qualify as other than short-term leases under GASB 87 and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception.

The San Benito Consolidated Independent School District has a total of 12 active leases. The agreements are for copier machines and a postage meter and payments range from \$2,400 to \$119,359. The lease liabilities are measured at a discount rate of 0.4113% to 2.8220% which is the District's incremental borrowing rate.

As a result of the leases, the District has a recorded a right to use asset with a value of \$1,581,440 and accumulated amortization of \$1,177,275 on June 30, 2025.

Changes in the lease liability for the year ended June 30, 2025 are as follows:

Governmental Activities	Beginning Balance	Increase	Decrease	Ending Balance	Due Within One Year
Lease liabilities	\$ 757,837	\$ -	\$ (348,038)	\$ 409,799	\$ 250,615

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

Other Long-Term Liabilities (continued)

Leases (Continued)

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2025 were as follows:

Year Ending June 30,	Principal	Interest	Total
2026	\$ 250,615	\$ 7,199	\$ 257,814
2027	124,476	2,066	126,542
2028	34,708	230	34,938
Total Requirements	\$ 409,799	\$ 9,495	\$ 419,294

Subscription Based IT Arrangements (SBITA)

The District has entered into agreements to lease certain subscriptions. The subscription arrangements qualify as other than short-term leases under GASB 96 and, therefore, have been recorded at the present value of the future minimum subscription payments as of the date of their inception.

The San Benito Independent School District has a total of 19 active subscriptions. The subscriptions are for have payments that range from \$2,600 to \$1,056,928. The SBITA liabilities are measured at a discount rate of 1.894% to 3.177%, which is the District's incremental borrowing rate. As a result of the SBITAs, the District has a recorded a right to use SBITA asset with a value of \$4,478,753 and accumulated amortization of \$2,281,410 on June 30, 2025.

Changes in the SBITA liability for the year ended June 30, 2025 are as follows:

Governmental Activities	Beginning Balance	Increase	Decrease	Ending Balance	Due Within One Year
SBITA Liability	\$ 54,465	\$ 2,474,056	\$ (1,639,802)	\$ 888,719	\$ 810,849

The future minimum lease obligations and the net present value of these minimum SBITA payments as of June 30, 2025, were as follows:

Year Ending June 30,	Principal	Interest	Total
2026	\$ 810,849	\$ 25,898	\$ 836,747
2027	77,870	1,914	79,784
Total Requirements	\$ 888,719	\$ 27,812	\$ 916,531

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

Compensated absences

In addition to the long-term debt obligations in Note 3, Note 4 Defined Benefit Pension Plan, and Note 5 Defined Other Post-Employment Benefit Plans, the District has the following change in other long-term liabilities for the period ended June 30, 2025 as follows:

Governmental Activities	Beginning Balance*	Net Change	Ending Balance	Due Within One Year
Compensated absences	\$ 295,740	\$ 226,026	\$ 521,766	\$ 454,163

*Beginning balance was restated in the current fiscal year. See Note 2.

San Benito Consolidated Independent School District Public Facility Corporation

The Public Facility Corporation is a public non-profit corporation, the creation of which was sponsored by the District pursuant to the Public Facility Corporation Act, Article 717s, Vernon’s Texas Civil Statutes, as amended (the “Public Facility Corporation Act”). The Public Facility Corporation Act authorizes the creation and utilization by school districts of public facility corporations to issue bonds to provide for the acquisition, construction, rehabilitation, renovation, repair, equipping, furnishing and placing in service of public facilities of its governmental sponsor and further authorizes the governmental sponsor to incur lease purchase obligations in favor of the corporation to serve as security for the bonds issued by the Public Facility Corporation.

Lease revenue bonds in the principal amount of \$4,500,000 were issued on February 13, 2006, pursuant to a resolution by the Board of Directors of the Public Facility Corporation and a Master Trust Indenture dated as of February 1, 2007, (the “Trust Indenture”) between the Public Facility Corporation and Compass Bank, as trustee to finance, for the benefit of the District, the construction of a new multipurpose stadium.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

Revenues from Local and Intermediate Sources

During the current year, revenues from local and intermediate sources consisted of the following:

	General Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds	Internal Service Funds	Total
Property taxes	\$ 11,172,974	\$ -	\$ 4,380,361	\$ 15,553,335	\$ -	\$ 15,553,335
Food sales	326,903	-	-	326,903	-	326,903
Investment income	1,623,033	1,161,757	143,332	2,928,122	9,680	2,937,802
Penalties and interest	204,248	-	223,196	427,444	-	427,444
Co-curricular student activities	198,325	-	-	198,325	-	198,325
Insurance	39,492	-	-	39,492	9,535,682	9,575,174
Other	480,070	-	191,135	671,205	1,877	673,082
Total	\$ 14,045,045	\$ 1,161,757	\$ 4,938,024	\$ 20,144,826	\$ 9,547,239	\$ 29,692,065

Deferred Outflows and Inflows of Resources

Governmental funds report deferred inflows in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned.

	Statement of Net Position	Balance Sheet - Governmental Funds	
	Governmental Activities	General Fund	Other Governmental Funds
Deferred outflows of resources:			
Deferred outflows from TRS Pension	\$ 7,342,567	\$ -	\$ -
Deferred outflows from TRS OPEB	10,057,186	-	-
Deferred charge on refunding	1,451,245	-	-
Total deferred outflows of resources	\$18,850,998	\$ -	\$ -
Deferred inflows of resources:			
Deferred inflows from TRS Pension	\$ 2,789,561	\$ -	\$ -
Deferred inflows from TRS OPEB	25,365,347	-	-
Unavailable property taxes	-	1,948,837	601,120
Unavailable other	-	451,730	-
Total deferred inflows of resources	\$ 28,154,908	\$ 2,400,567	\$ 601,120

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

Unearned Revenue

Governmental funds defer revenue recognition in connection with resources that have been received, but not yet earned. As of June 30, 2025, the components of unearned revenue reported in the governmental funds were as follows:

	Amounts
Athletic fund	\$ 76,265
State and private grants	38,150
Total	\$ 114,415

Unearned revenues for state and private grants represent revenues received in excess of expenditures incurred for those programs for which the project period has not yet ended.

Interfund Receivables, Payables, and Transfers

Interfund receivable and payable balances at June 30, 2025 were:

	Due to Fund			
			Internal Service	
Due from Fund:	General Fund	Nonmajor	Fund	Total
General Fund	\$ 6,893,177	\$ 313,363	\$ 3,810,938	\$ 11,017,478
Non-Major Funds	5,179,969	-	-	5,179,969
Internal Service Fund	5,098,307	-	-	5,098,307
Fiduciary Funds	7,546	-	-	7,546
Total	\$ 17,178,999	\$ 313,363	\$ 3,810,938	\$ 21,303,300

The remaining balances resulted from a routine lag between the dates that transactions such as year-end payroll accruals and worker’s compensation adjustment payments are made between the funds. All amounts are scheduled to be repaid within one year.

General Fund Federal Revenue Sources

Federally financed programs are generally accounted for in the Other Governmental Funds of the District, except for indirect costs charged to federal programs which are accounted for in the General Fund as prescribed by the TEA and certain direct revenues.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

The District recognized in the General fund such revenues for the year ended June 30, 2025, from various federal sources as follows:

Programs or Source	Assistance Listing Number	Amount
J.R.O.T.C	12.U01	\$ 82,860
SHARS/Medicaid	N/A	69,114
School Breakfast Program	10.553	2,331,513
National School Lunch Program	10.555	6,032,806
Fresh Fruits and Vegetables Program	10.582	118,238
Child and Adult Care Food Program	10.558	1,056,965
<i>Indirect Costs</i>		
Year ended June 30, 2025 Programs		
National School Lunch Program	10.555	419,890
Title I, Part A - Improving Basic Programs	84.010	120,693
Title I, Part C - Migrant	84.011	12,595
Career and Technical - Basic Grant	84.048	3,951
Title II, Part A - Teacher/Principal Training	84.367	12,137
Title III, Part A - English Language Acquisition	84.365	4,354
Twenty-First Century Community Learning Centers	84.287	58,599
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	4,938
COVID-19 ARP Homeless Grant II	84.425W	2,730
COVID-19 ARP ESSER III	84.425U	3,992
Title IV, Part A, Subpart 1	84.424	16,535
Total general fund federal revenue		\$ 10,351,910

NOTE 4: DEFINED BENEFIT PENSION PLAN

Plan Description

The District participates in a cost-sharing multiple-employer defined benefit pension that has a special funding situation. The plan is administered by the Teacher Retirement System of Texas (TRS) and is established and administered in accordance with the Texas Constitution, Article XVI, Section 67 and Texas Government Code, Title 8, Subtitle C. The pension trust fund is a qualified pension trust under Section 401(a) of the Internal Revenue Code. The Texas Legislature establishes benefits and contribution rates within the guidelines of the Texas Constitution. The pension's Board of Trustees does not have the authority to establish or amend benefit terms.

All employees of public, state-supported educational institutions in Texas who are employed for one-half or more of the standard work load and who are not exempted from membership under Texas Government Code, Title 8, Section 822.002 are covered by the system.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 4: DEFINED BENEFIT PENSION PLAN (Continued)

Pension Plan Fiduciary Net Position

Detailed information about the Teacher Retirement System's fiduciary net position is available in a separately issued Annual Comprehensive Financial Report (ACFR) that includes financial statements and required supplementary information. That report may be obtained on the internet at <https://www.trs.texas.gov/learning-resources/publications>; by writing to TRS at attention Finance Division, PO BOX 149676, Austin, TX, 78714-0185, or by calling 1-800-223-8778.

Benefits Provided

TRS provides service and disability retirement, as well as death and survivor benefits, to eligible employees (and their beneficiaries) of public and higher education in Texas. The pension formula is calculated using 2.3% (multiplier) times the average of the five highest annual creditable salaries times years of credited service to arrive at the annual standard annuity except for members who are grandfathered, the three highest annual salaries are used. The normal service retirement is at age 65 with 5 years of credited service or when the sum of the member's age and years of credited service equals 80 or more years. Early retirement is at age 55 with 5 years of service credit or earlier than 55 with 30 years of service credit. There are additional provisions for early retirement if the sum of the member's age and years of service credit total at least 80, but the member is less than age 60 or 62 depending on date of employment, or if the member was grandfathered in under a previous rule. There are no automatic post-employment benefit changes; including automatic COLAs. Ad hoc post-employment benefit changes, including ad hoc COLAs can be granted by the Texas Legislature as noted in the Plan description above. Accordingly, the 2023 Texas Legislature passed Senate Bill (SB) 10 and House Joint Resolution (HJR) 2 to provide eligible retirees with a one-time stipend and an ad hoc cost-of-living-adjustment (COLA).

One-Time Stipends

Stipends, regardless of annuity amount, were paid in September 2023 to annuitants who met the qualifying age requirement on or before August 31, 2023:

- A one-time \$7,500 stipend to eligible annuitants who are 75 years of age and older.
- A one-time \$2,400 stipend to eligible annuitants age 70 to 74.

Cost-of-Living Adjustment

A cost-of-living adjustment (COLA) was dependent on Texas voters approving a constitutional amendment (Proposition 9) to authorize the COLA. Voters approved the amendment in the November 2023 election and the following COLA was applied to eligible annuitants' payments beginning with their January 2024 payment:

- 2% COLA for eligible retirees who retired between September 1, 2013 through August 31, 2020.
- 4% COLA for eligible retirees who retired between September 1, 2001 through August 31, 2013.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 4: DEFINED BENEFIT PENSION PLAN (Continued)

Benefits Provided (continued)

- 6% COLA for eligible retirees who retired on or before August 31, 2001. Texas Government Code section 821.006 prohibits benefit improvements, if, as a result of the particular action, the time required to amortize TRS unfunded actuarial liabilities would be increased to a period that exceeds 31 years, or, if the amortization period already exceeds 31 years, the period would be increased by such action. Actuarial implications of the funding provided in this manner are determined by the System’s actuary.

Contributions

Contribution requirements are established or amended pursuant to Article 16, section 67 of the Texas Constitution which requires the Texas legislature to establish a member contribution rate of not less than 6% of the member’s annual compensation and a state contribution rate of not less than 6% and not more than 10% of the aggregate annual compensation paid to members of the system during the fiscal year.

Employee contribution rates are set in state statute, Texas Government Code 825.402. The TRS Pension Reform Bill (Senate Bill 12) of the 86th Texas Legislature amended Texas Government Code 825.402 for member contributions and increased employee and employer contribution rates for fiscal years 2019 through 2025.

Contribution Rates

	2024	2025
Member	8.25%	8.25%
Non-employer contributing entity (State) (NECE)	8.25%	8.25%
Employers	8.25%	8.25%

Contributors to the plan include members, employers and the State of Texas as the only non-employer contributing entity. The State is the employer for senior colleges, medical schools and state agencies including TRS. In each respective role, the State contributes to the plan in accordance with state statutes and the General Appropriations Act (GAA). Contributions as of the pension plan measurement date were as follows:

Current fiscal year employer contributions	\$ 3,045,020
Current fiscal year member contributions	\$ 6,500,780
2024 measurement year NECE on-half contributions	\$ 4,384,972

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 4: DEFINED BENEFIT PENSION PLAN (Continued)

As the non-employer contributing entity for public education and junior colleges, the State of Texas contributes to the retirement system an amount equal to the current employer contribution rate times the aggregate annual compensation of all participating members of the pension trust fund during that fiscal year reduced by the amounts described below which are paid by the employers.

Employers (public school, junior college, other entities or the State of Texas as the employer for senior universities and medical schools) are required to pay the employer contribution rate in the following instances:

- On the portion of the member's salary that exceeds the statutory minimum for members entitled to the statutory minimum under Section 21.402 of the Texas Education Code.
- During a new member's first 90 days of employment.
- When any part or all of an employee's salary is paid by federal funding sources, a privately sponsored source, from non-educational and general, or local funds.
- When the employing district is a public school or charter school, the employer shall contribute to the retirement system an amount equal to 50% of the state contribution rate for certain instructional or administrative employees; and 100% of the state contribution rate for all other employees.

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

- All public schools, charter schools, and regional educational service centers must contribute 1.9% of the member's salary beginning in fiscal year 2024, gradually increasing to 2% in fiscal year 2025.
- When employing a retiree of the Teacher Retirement System the employer shall pay an amount equal to the member contribution and the state contribution as an employee after retirement surcharge.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 4: DEFINED BENEFIT PENSION PLAN (Continued)

Actuarial Assumptions

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

Valuation Date	August 31, 2023, rolled forward to August 31, 2024
Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	Fair Value
Single Discount Rate	7.00%
Long-term Expected Rate of Return	7.00%
Municipal Bond Rate as of August 2024	3.87% - Source for the rate is the Bond Buyers Index which represents the estimated yield of a portfolio of 20 general obligation bonds maturing in 20 years based on a survey of municipal bond traders.
Last year ending August 31 in Projection Period (100 years)	2123
Inflation	2.30%
Salary Increases	2.95% to 8.95% including inflation
Ad hoc post-employment benefit changes	None

The actuarial methods and assumptions used in the determination of the total pension liability are the same assumption used in the actuarial valuation as of August 31, 2023. For a full description of these assumptions please see the TRS actuarial valuation report dated November 12, 2023.

Discount Rate

The single discount rate used to measure the total pension liability was 7.00%. The single discount rate was based on the expected rate of return on pension plan investments of 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from active members, employers and the non-employer contributing entity will be made at the rates set by the legislature during the 2019 session. It is assumed that future employer and state contributions will be 9.54% of payroll in fiscal year 2025 and thereafter. This includes all employer and state contributions for active and rehired retirees.

Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 4: DEFINED BENEFIT PENSION PLAN (Continued)

The long-term rate of return on pension plan investments is 7.00%. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the Systems target asset allocation as of August 31, 2024 are summarized below:

Asset Class	Target Allocation ²	Long-Term Expected Arithmetic Real Rate Returns ³	Expected Contribution To Long-Term Portfolio Returns
Global Equity			
USA	18.00%	4.40%	1.00%
Non - U. S. Developed	13.00%	4.20%	0.90%
Emerging Markets	9.00%	5.20%	0.70%
Private Equity ¹	14.00%	6.70%	1.20%
Stable Value			
Government Bonds	16.00%	1.90%	0.40%
Absolute Return	5.00%	3.00%	0.20%
Stable Value Hedge	0.00%	4.00%	0.00%
Real Return			
Real Estate	15.00%	6.60%	1.20%
Energy, Natural Resources & Infrastructure	6.00%	5.60%	0.40%
Commodities	0.00%	2.50%	0.00%
Risk Parity			
Risk Parity	8.00%	4.00%	0.40%
Leverage			
Cash	2.00%	1.00%	0.00%
Asset Allocation Leverage	-6.00%	1.30%	-0.10%
Inflation Expectation			2.40%
Volatility Drag ⁴			-0.70%
Expected Return	100%		7.90%

¹Absolute Return includes Credit Sensitive Investments.

²Target allocations are based on the FY2024 policy model.

³Capital Market Assumptions come from 2024 SAA Study CMA Survey (as of 12/31/2023).

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

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 4: DEFINED BENEFIT PENSION PLAN (Continued)

Discount Rate Sensitivity Analysis

The following schedule shows the impact of the Net Pension Liability of the plan using if the discount rate of 7.00% and what the net pension liability would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current rate.

	1% Decrease in Discount Rate (6.00%)	Discount Rate (7.00%)	1% Increase in Discount Rate (8.00%)
Proportionate share of the net pension liability	\$55,637,078	\$34,832,969	\$17,595,286

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

At June 30, 2025, the District reported a liability of \$34,832,969 for its proportionate share of the TRS's net pension liability. This liability reflects a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the collective net pension liability	\$34,832,969
State's proportionate share that is associated with the District	47,530,713
Total	\$82,363,682

The net pension liability was measured as of August 31, 2024 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The employer's proportion of the net pension liability was based on the employer's contributions to the pension plan relative to the contributions of all employers to the plan for the period September 1, 2023 thru August 31, 2024.

At August 31, 2024, the employer's proportion of the collective net pension liability was 0.0570245385%, which was a decrease of 0.0017736563% from its proportion measured as of August 31, 2023.

Changes Since the Prior Actuarial Valuation

The actuarial assumptions and methods are the same as used in the determination of the prior year's net pension liability.

The 2023 Texas Legislature passed Senate Bill 10 (SB 10), which provided a stipend payment to certain retirees and variable ad hoc cost-of-living adjustments (COLA) to certain retirees in early fiscal year 2024. Due to its timing, the legislation and payments were not reflected in the August 31, 2023 actuarial valuation. Under the roll forward method, an adjustment was made to reflect the legislation in the rolled forward liabilities for the current measurement year, August 31, 2024.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 4: DEFINED BENEFIT PENSION PLAN (Continued)

Changes Since the Prior Actuarial Valuation (continued)

SB 10 and House Joint Resolution 2 (HJR 2) of the 88th Regular Legislative Session appropriated payments of \$1.645 billion for one-time stipends and \$3.355 billion for COLAs. This appropriation is treated as a supplemental contribution and included in other additions. Since the Legislature appropriated funds for this one-time stipend and COLA, there was no impact on the Net Pension Liability of TRS.

For the year ended June 30, 2025, The District recognized pension expense of \$9,703,592 and revenue of \$5,680,715 for support provided by the State.

At June 30, 2025, the District reports its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Outflows of Resources	Inflows of Resources
Differences between expected and actual actuarial experience	\$ 1,919,946	\$ 271,959
Changes in actuarial assumptions	1,798,501	241,117
Differences between projected and actual investment earnings	211,738	-
Changes in proportion and difference between the employer's contributions and the proportionate share of contributions	797,201	2,276,485
<u>Total as of August 31, 2024 measurement date</u>	<u>4,727,386</u>	<u>2,789,561</u>
Contributions paid to TRS subsequent to the measurement date	2,615,181	-
<u>Total as of fiscal year end</u>	<u>\$ 7,342,567</u>	<u>\$ 2,789,561</u>

The \$2,615,181 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. The net amounts of the employer's balances of deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal year ended June 30,	Pension Expense Amount
2026	\$ (291,619)
2027	3,484,719
2028	(1,243)
2029	(1,265,623)
2030	11,590
Thereafter	1
<u>Total</u>	<u>\$ 1,937,825</u>

Changes in the net pension liability for the year ended June 30, 2025 are as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
<u>Net Pension Liability</u>	<u>\$ 40,388,686</u>	<u>\$ -</u>	<u>\$ 5,555,717</u>	<u>\$ 34,832,969</u>

The net pension liability will be liquidated in future periods by the General Fund.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 5: DEFINED OTHER POST-EMPLOYMENT BENEFIT PLANS

Plan Description. The District participates in the Texas Public School Retired Employees Group Insurance Program (TRS-Care). It is a multiple-employer, cost-sharing defined Other Post-Employment Benefit (OPEB) plan that has a special funding situation.

The TRS Board of Trustees administers the TRS-Care program and the related fund in accordance with Texas Insurance Code, Chapter 1575. The Board of Trustees is granted the authority to establish basic and optional group insurance coverage for participants as well as to amend benefit terms as needed under Chapter 1575.052. The Board may adopt rules, plans, procedures, and orders reasonable necessary to administer the program, including maintaining benefit and financing standards.

OPEB Plan Fiduciary Net Position. Detail information about TRS-Care’s fiduciary net position is available in the separately issued TRS Annual Comprehensive Financial Report (ACFR) that includes financial statements and required supplementary information. That report may be obtained on the Internet at <https://www.trs.texas.gov/learning-resources/publications>; by writing to TRS at P.O. Box 149676, Austin, TX, 78714-0185; or by calling (800) 223-8778.

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

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

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

	TRS-Care Monthly Premium Rates	
	Medicare	Non-Medicare
Retiree or surviving spouse	\$ 135	\$ 200
Retiree and spouse	\$ 529	\$ 689
Retiree or surviving spouse and children	\$ 468	\$ 408
Retiree and family	\$ 1,020	\$ 999

Contributions. Contribution rates for the TRS-Care plan are established in state statute by the Texas Legislature, and there is no continuing obligation to provide benefits beyond each fiscal year. The TRS-Care plan is currently funded on a pay-as-you-go basis and is subject to change based on available funding. Funding for TRS-Care is provided by retiree premium contributions and contributions from the state, active employees, and school districts based upon public school district payroll. The TRS Board of Trustees does not have the authority to set or amend contribution rates.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 5: DEFINED OTHER POST-EMPLOYMENT BENEFIT PLANS (Continued)

Texas Insurance Code, Section 1575.202 establishes the state’s contribution rate which is 1.25% of the employee’s salary. Section 1575.203 establishes the active employee’s rate which is 0.65% of pay. Section 1575.204 establishes an employer contribution rate of not less than 0.25% or not more than 0.75% of the salary of each active employee of the public. The actual employer contribution rate is prescribed by the Legislature in the General Appropriations Act, which is 0.75% of each active employee’s pay for fiscal year 2024.

The following table shows contributions to the TRS-Care plan by type of contributor.

	Contribution Rates	
	2024	2025
Member	0.65%	0.65%
Non-Employer Contributing Entity (State)	1.25%	1.25%
Employers	0.75%	0.75%
Federal/Private Funding Remitted by Employers	1.25%	1.25%
Current fiscal year employer contributions		\$ 713,027
Current fiscal year member contributions		\$ 512,187
2024 measurement year NECE on-behalf contributions		\$ 916,340

In addition to the employer contributions listed above, there is an additional surcharge all TRS employers are subject to (regardless of whether or not they participate in the TRS Care OPEB program). When employers hire a TRS retiree, they are required to pay to TRS-Care, a monthly surcharge of \$535 per retiree.

Actuarial Assumptions. The actuarial valuation performed as of August 31, 2023. Updated procedures were used to roll forward the Total OPEB Liability to August 31, 2024. The actuarial valuation was determined using the following actuarial assumptions.

The actuarial valuation of the OPEB plan offered through TRS-Care is similar to the actuarial valuation performed for the pension plan, except that the OPEB valuation is more complex. The demographic assumptions were updated based on the experience study performed for TRS for the period ending August 31, 2021. The following assumptions and other inputs used for members of TRS-Care are based on an established pattern of practice and are identical to the assumptions used in the August 31, 2023 TRS pension actuarial valuation that was rolled forward to August 31, 2024:

- | | |
|----------------------|---------------------|
| Rates of Mortality | Rates of Disability |
| Rates of Retirement | General Inflation |
| Rates of Termination | Wage Inflation |

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 5: DEFINED OTHER POST-EMPLOYMENT BENEFIT PLANS (Continued)

Actuarial Assumptions (continued)

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

Additional Actuarial Methods and Assumptions:

Valuation Date	August 31, 2023 rolled forward to August 31, 2024
Actuarial Cost Method	Individual Entry Age Normal
Inflation	2.30%
Discount Rate	3.87% as of August 31, 2024
Aging Factors	Based on the Society of Actuaries' 2013 Study "Health Care Costs – From Birth to Death".
Expenses	Third-party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claims costs.
Salary Increases	2.95%-8.95%, including inflation
Ad-hoc Post Employment Benefit Changes	None

Discount Rate. A single discount rate of 3.87% was used to measure the total OPEB liability. This was a decrease of 0.26% in the discount rate since the previous year. *The Discount Rate can be found in the 2024 TRS ACFR on page 79.* Because the investments are held in cash and there is no intentional objective to advance fund the benefits, the Single Discount Rate is equal to the prevailing municipal bond rate.

The source of the municipal bond rate is the Bond Buyer's "20-Bond GO Index" as of August 31, 2024 using the Fixed Income Municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds.

Discount Rate Sensitivity Analysis. The following schedule shows the impact of the Net OPEB Liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (3.87%) in measuring the Net OPEB Liability.

	1% Decrease in Discount Rate (2.87%)	Discount Rate (3.87%)	1% Increase in Discount Rate (4.87%)
District's proportionate share of the net OPEB liability	\$29,031,698	\$24,436,495	\$20,723,502

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 5: DEFINED OTHER POST-EMPLOYMENT BENEFIT PLANS (Continued)

Healthcare Cost Trend Rates Sensitivity Analysis – The following presents the net OPEB liability of the plan using the assumed healthcare cost trend rate, as well as what the net OPEB liability would be if it were calculated using a trend rate that is one-percentage point lower or one-percentage point higher than the healthcare cost trend rate.

	1% Decrease in Healthcare Trend Rate	Current Healthcare Cost Trend Rate	1% Increase in Healthcare Trend Rate
District's proportionate share of net OPEB liability	\$19,899,897	\$24,436,495	\$30,348,134

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

At June 30, 2025, the District reported a liability of \$24,436,495 for its proportionate share of the TRS's Net OPEB Liability. This liability reflects a reduction for State OPEB support provided to the District. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the collective net OPEB liability	\$ 24,436,495
State's proportionate share that is associated with the District	<u>30,618,597</u>
Total	<u><u>\$ 55,055,092</u></u>

The net OPEB liability was measured as of August 31, 2024 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The employer's proportion of the net OPEB liability was based on the employer's contributions to the OPEB plan relative to the contributions of all employers to the plan for the period September 1, 2023 through August 31, 2024.

At August 31, 2024 the employer's proportion of the collective Net OPEB Liability was 0.0805115694%, which was a decrease of 0.0041963722% from its proportion measured as of August 31, 2023.

Changes Since the Prior Actuarial Valuation – The following were changes to the actuarial assumptions or other inputs that affected measurement of the Total OPEB liability (TOL) since the prior measurement period.

- The single discount rate changed from 4.13% as of August 31, 2023 to 3.87% as of August 31, 2024, accompanied by revised demographic and economic assumptions based on the TRS experience study.
- The tables used to model the impact of aging on the underlying claims were revised.

Changes of Benefit Terms Since the Prior Measurement Date – There were no changes in benefit terms since the prior measurement date.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 5: DEFINED OTHER POST-EMPLOYMENT BENEFIT PLANS (Continued)

For the year ended June 30, 2025, the District recognized OPEB expense/(benefit) of (\$7,361,932) and revenue of (\$3,979,852) for support provided by the State.

At June 30, 2025, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to other post-employment benefits from the following sources:

	Outflows of Resources	Inflows of Resources
Differences between expected and actual economic experience	\$ 4,683,656	\$ 12,195,136
Changes in actuarial assumptions	3,127,583	7,973,346
Difference between projected and actual investment earnings	-	68,430
Changes in proportion and difference between the employer's contributions and the proportionate share of contributions	-	-
Total as of August 31, 2022 measurement date	9,451,129	25,365,347
Contributions paid to TRS subsequent to the measurement date	606,057	-
Total	\$ 10,057,186	\$ 25,365,347

Contributions of \$606,057 paid to TRS subsequent to the measurement date are classified as deferred outflows of resources and will reduce OPEB liability in the next fiscal year. The net amounts of the employer's balances of deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years Ended June 30:	OPEB Expense/(Benefit) Amount
2026	\$ (3,901,727)
2027	(2,794,970)
2028	(3,393,984)
2029	(2,894,304)
2030	(1,632,320)
Thereafter	(1,296,913)
Total OPEB Expense (Benefit)	\$ (15,914,218)

Changes in the net OPEB liability for the year ended June 30, 2025 are as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Net OPEB Liability	\$ 18,752,903	\$ 5,683,592	\$ -	\$ 24,436,495

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 5: DEFINED OTHER POST-EMPLOYMENT BENEFIT PLANS (Continued)

The Medicare Prescription Drug, Improvement and Modernization Act of 2003 established prescription drug coverage for Medicare beneficiaries known as Medicare Part D. Under Medicare Part D, TRS-Care received retiree drug subsidy payments from the federal government to offset certain prescription drug expenditures for eligible TRS-Care participants. For the years ended June 30, 2025, 2024 and 2023 the subsidy payments received by TRS-Care on behalf of the District are as follows:

Fiscal Year	Medicare Part D
2025	\$ 558,559
2024	\$ 409,588
2023	\$ 408,484

Contributions made by the State on behalf of the District have been recorded in the government-wide financial statements and in the fund financial statements of the General Fund as both state revenues and payroll expenditures.

NOTE 6: RISK MANAGEMENT

Property Insurance

The District is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During fiscal year 2025, the District purchased commercial insurance to cover general liabilities. There were no significant reductions in coverage in the past fiscal year and there were no settlements exceeding insurance for each of the past three fiscal years.

Self-funded Health Insurance

State law allows school districts to retain risk through its own risk management program, sure though a commercial carrier, or insure through a public entity risk pool. The District is self-insured for employee medical benefits. The District contracts with a third-party to provide administrative claims processing services for employee medical benefits for the District.

The group health insurance program is reported in the Insurance fund, an internal service fund. Interfund premiums are paid into the internal service and are based primarily on claims experience and are reported as quasi-external transactions.

Accruals for claims are adjusted on a regular basis based on the latest information available on each case. Claims incurred but not reported have been considered in determining the accrual for claims, and the District's management believes adequate accruals have been provided as June 30, 2025.

The District maintains a \$150,000 stop-loss policy for the health self-funded insurance program.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 6: RISK MANAGEMENT (Continued)

Claims Liabilities

Accruals for claims are adjusted on a regular basis based on the latest information available on each case. A liability for claims is reported if it is probable that a liability has occurred and the amount is estimable. As of June 30, 2025, the District reported a liability of \$555,233 in the self-insurance fund as incurred but not reported claims (IBNR).

Changes in the estimated accrued claims payable in fiscal years 2025 were as follows:

IBNR	2025
Balance, beginning of year	\$ 612,831
Claims incurred	12,113,851
Claims payments	(12,173,449)
Balance, end of year	\$ 553,233

NOTE 7: COMMITMENTS AND CONTINGENCIES

During the ordinary course of its operation, the District is party to various claims and legal actions and is currently party to a TEA complaint filed against the District. While the ultimate effect of such litigation, claims, and complaint cannot be ascertained at this time, in the opinion of counsel for the District, the liabilities which may arise from such actions would not result in losses which would exceed the liability insurance limits in effect at the time the claim arose or otherwise materially affect the financial condition of the District or results of activities. Accordingly, no provision for losses has been recorded in the accompanying financial statements for such contingencies.

The District participates in numerous state and federal grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, if any, refunds of any money received may be required and the collectability of any related receivable at June 30, 2025 may be impaired. In the opinion of the District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying combined financial statements for such contingencies.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 8: COMPLIANCE AND ACCOUNTABILITY

a. Finance-Related Legal and Contractual Provision

In accordance with GASB Cod. Sec. 2300.106.h, Notes to Financial Statements - violations of finance related legal and contractual provisions, if any, are reported below, along with actions taken to address such violations:

<u>Violations</u>	<u>Action Taken</u>
None noted	None necessary

b. Deficit Fund Balance or Fund Net Position of Individual Funds

The District reported a deficit fund balance of \$(269,746) in the Lease Escrow LED fund in the current year. The District also has a negative total net position of \$(2,437,639) and negative unrestricted net position of \$(36,649,753) in Governmental Activities. The result of this negative balance is due to the effect of the District's proportionate share of the pension and OPEB liabilities required by GASB Codification Section P20 and GASB Codification P50.

NOTE 9: FUND BALANCES AND NET POSITION

Assigned – the School Board has authorized the superintendent by board resolution to assign funds for specifically identified purposes.

Unassigned – the unassigned fund balance has no constraints.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 9: FUND BALANCES AND NET POSITION (Continued)

	General Funds	Capital Projects Funds	Other Governmental Funds Other Funds	Total Governmental Funds
Fund Balance				
Nonspendable fund balance:				
Inventories	\$ 757,912	\$ 132,241	\$ -	\$ 890,153
Prepaid items	1,680,339	-	-	1,680,339
Restricted fund balance:				
Federal or State funds grant restriction	7,011,357	-	465,035	7,476,392
Capital acquisition and contractual	-	29,248,672	-	29,248,672
Retirement of long-term debt	-	-	1,350,918	1,350,918
Other Committed Fund Balance:			201,298	201,298
Unassigned fund balance	31,326,325	-	(269,542)	31,056,783
Total fund balances	\$ 40,775,933	\$ 29,380,913	\$ 1,747,709	\$ 71,904,555

	Governmental Activities
Net Position	
Net investment in capital assets:	
Capital assets, net of accumulated depreciation	\$ 71,572,265
Right-to-use assets, net of accumulated amortization	404,165
Right-to-use SBITA assets, net of accumulated amortization	2,197,343
Less related liabilities	(75,478,619)
Plus unexpended bond proceeds	30,108,321
Less unamortized charges	(4,374,168)
Plus gain/loss on refunding	1,451,245
Less construction retainages and accounts payable for construction costs	(900,508)
Total net investment in capital assets	24,980,044
Restricted net position consists of the following:	
Federal and state programs	7,476,392
Debt Service	1,350,918
Total restricted net position	8,827,310
Unrestricted (deficit) net position	(36,244,993)
Total net position (deficit)	\$ (2,437,639)

NOTE 10: SPECIAL ITEMS

During the fiscal year, the District received \$13,300,000 in settlement proceeds related to construction projects that became subject to litigation and were previously reported as construction in progress. The settlement proceeds were netted against the removal of construction in progress totaling \$15,680,631. The resulting net loss of \$2,380,631 was reported as a special item in the Statement of Activities.

NOTE 11: SUBSEQUENT EVENTS

Management evaluated all events or transactions that occurred after June 30, 2025 through February 11, 2026, the date the current year's financial statements were available to be issued. There were no subsequent events that require full disclosure.

(This page intentionally left blank.)

REQUIRED SUPPLEMENTARY INFORMATION



SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2025

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)	
	Original	Final			
REVENUES:					
5700	Total Local and Intermediate Sources	\$ 14,787,366	\$ 14,824,398	\$ 14,045,045	\$ (779,353)
5800	State Program Revenues	85,071,457	86,932,649	88,338,508	1,405,859
5900	Federal Program Revenues	10,925,000	11,312,304	10,351,910	(960,394)
5020	Total Revenues	110,783,823	113,069,351	112,735,463	(333,888)
EXPENDITURES:					
Current:					
0011	Instruction	60,983,006	62,373,568	60,773,249	1,600,319
0012	Instructional Resources and Media Services	1,847,291	1,855,369	1,792,560	62,809
0013	Curriculum and Instructional Staff Development	281,005	460,322	331,350	128,972
0021	Instructional Leadership	2,026,196	1,989,210	1,855,663	133,547
0023	School Leadership	5,624,034	5,689,985	5,341,753	348,232
0031	Guidance, Counseling, and Evaluation Services	3,362,371	3,366,670	3,121,168	245,502
0032	Social Work Services	447,432	452,021	450,602	1,419
0033	Health Services	1,031,971	1,390,817	1,249,039	141,778
0034	Student (Pupil) Transportation	4,613,598	4,639,791	3,732,936	906,855
0035	Food Services	11,947,509	12,452,148	9,895,002	2,557,146
0036	Extracurricular Activities	3,346,180	3,614,909	3,501,617	113,292
0041	General Administration	5,052,540	5,109,312	4,418,535	690,777
0051	Facilities Maintenance and Operations	14,528,744	15,059,797	14,346,375	713,422
0052	Security and Monitoring Services	2,993,540	3,026,229	2,754,586	271,643
0053	Data Processing Services	1,901,798	2,643,544	2,282,374	361,170
0061	Community Services	156,984	163,764	142,529	21,235
Debt Service:					
0071	Principal on Long-Term Liabilities	708,100	701,050	864,423	(163,373)
0072	Interest on Long-Term Liabilities	-	4,050	23,613	(19,563)
0073	Bond Issuance Cost and Fees	-	3,000	3,250	(250)
Capital Outlay:					
0081	Facilities Acquisition and Construction	2,382,010	2,559,153	2,496,586	62,567
Intergovernmental:					
0095	Payments to Juvenile Justice Alternative Ed. Prg.	70,000	70,000	6,100	63,900
0099	Other Intergovernmental Charges	224,818	224,818	235,895	(11,077)
6030	Total Expenditures	123,529,127	127,849,527	119,619,205	8,230,322
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,745,304)	(14,780,176)	(6,883,742)	7,896,434
OTHER FINANCING SOURCES (USES):					
7913	SBITA Issuances	-	-	336,524	336,524
7915	Transfers In	1,175,073	1,345,134	1,294,439	(50,695)
8911	Transfers Out (Use)	1,444,822	(1,614,883)	(3,794,439)	(2,179,556)
7080	Total Other Financing Sources (Uses)	2,619,895	(269,749)	(2,163,476)	(1,893,727)
1200	Net Change in Fund Balances	(10,125,409)	(15,049,925)	(9,047,218)	6,002,707
0100	Fund Balance - July 1 (Beginning)	-	49,823,151	49,823,151	-
3000	Fund Balance - June 30 (Ending)	\$ (10,125,409)	\$ 34,773,226	\$ 40,775,933	\$ 6,002,707

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE YEAR ENDED JUNE 30, 2025

	Measurement Year Ended August 31,				
	2024	2023	2022	2021	2020
District's Proportion of the Net Pension Liability (Asset)	0.0570245385%	0.0587981948%	0.0626525272%	0.0624757818%	0.0580452289%
District's Proportionate Share of Net Pension Liability (Asset)	\$ 34,832,969	\$ 40,388,686	\$ 37,195,194	\$ 15,910,371	\$ 31,087,840
States Proportionate Share of the Net Pension Liability (Asset) associated with the District	47,530,713	56,529,322	49,157,590	23,317,802	55,610,695
Total	<u>\$ 82,363,682</u>	<u>\$ 96,918,008</u>	<u>\$ 86,352,784</u>	<u>\$ 39,228,173</u>	<u>\$ 86,698,535</u>
District's Covered Payroll	\$ 78,308,303	\$ 76,796,750	\$ 74,654,357	\$ 74,719,821	\$ 77,854,728
District's Proportionate Share of the Net Pension Liability (Asset) as a % of its Covered Payroll	44.48%	52.59%	49.82%	21.29%	39.93%
Plan Fiduciary Net Position as a % of the Total Pension Liability	77.51%	73.15%	75.62%	88.79%	75.54%

Measurement Year Ended August 31,				
2019	2018	2017	2016	2015
0.0619334959%	0.0632429207%	0.0581885776%	0.0620835323%	0.0661713000%
\$ 32,194,967	\$ 34,810,438	\$ 18,605,572	\$ 23,460,444	\$ 23,390,674
54,454,524	58,932,306	33,297,070	40,646,492	40,451,517
<u>\$ 86,649,491</u>	<u>\$ 93,742,744</u>	<u>\$ 51,902,642</u>	<u>\$ 64,106,936</u>	<u>\$ 63,842,191</u>
\$ 72,750,475	\$ 71,621,497	\$ 65,350,896	\$ 65,561,152	\$ 63,842,191
44.25%	48.60%	28.47%	35.78%	36.64%
75.24%	73.74%	82.17%	78.00%	78.43%

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS FOR PENSIONS
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE YEAR ENDED JUNE 30, 2025

	Fiscal Year Ended June 30,				
	2025	2024	2023	2022	2021
Contractually Required Contribution	\$ 3,045,020	\$ 3,175,604	\$ 2,925,278	\$ 3,077,296	\$ 2,653,654
Contribution in Relation to the Contractually Required Contribution	<u>(3,045,020)</u>	<u>(3,175,604)</u>	<u>(2,925,278)</u>	<u>(3,077,296)</u>	<u>(2,653,654)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered Payroll	\$ 77,230,897	\$ 78,878,232	\$ 75,705,938	\$ 74,972,813	\$ 74,752,341
Contributions as a percentage of Covered Payroll	3.94%	4.03%	3.86%	4.10%	3.55%

Fiscal Year Ended June 30,				
2020	2019	2018	2017	2016
\$ 2,440,660	\$ 2,030,916	\$ 1,806,459	\$ 1,906,921	\$ 1,972,566
<u>(2,440,660)</u>	<u>(2,030,916)</u>	<u>(1,806,459)</u>	<u>(1,906,921)</u>	<u>(1,972,566)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 75,756,801	\$ 72,244,229	\$ 60,716,349	\$ 65,350,896	\$ 65,561,152
3.22%	2.81%	2.98%	2.92%	3.01%

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE YEAR ENDED JUNE 30, 2025

	Measurement Year Ended June 30,				
	2024	2023	2022	2021	2020
District's Proportion of the Net OPEB Liability (Asset)	0.0805115694%	0.0847079416%	0.0857992173%	0.0892908077%	0.0861227403%
District's Proportionate Share of the Net OPEB Liability (Asset)	\$ 24,436,495	\$ 18,752,903	\$ 20,543,769	\$ 34,443,455	\$ 32,739,143
State's Proportionate Share of the Net OPEB Liability (Asset) associated with the District	30,618,597	22,628,259	25,060,171	46,146,553	43,993,560
Total	<u>\$ 55,055,092</u>	<u>\$ 41,381,162</u>	<u>\$ 45,603,940</u>	<u>\$ 80,590,008</u>	<u>\$ 76,732,703</u>
District's Covered Payroll	\$ 78,308,303	\$ 76,796,750	\$ 74,654,357	\$ 74,719,821	\$ 77,854,728
District's Proportionate Share of the Net OPEB Liability (Asset) as a percentage of its Covered Payroll	31.21%	24.42%	27.52%	46.10%	42.05%
Plan Fiduciary Net Position as a percentage of the Total OPEB Liability	13.70%	14.94%	11.52%	6.18%	4.99%

Note: Only eight years of data is presented in accordance with GASB #75, paragraph 245. "The information for all fiscal years for the 10-year schedules that are required to be presented as required supplementary information may not be available initially. In these cases, during the transition period, that information should be presented for as many years as are available. The schedules should not include information that is not measured in accordance with the requirements of this Statement."

<u>2019</u>	<u>2018</u>	<u>2017</u>
0.0907851129%	0.0910046485%	0.0871077182%
\$ 42,933,392	\$ 45,439,454	\$ 37,879,879
<u>57,048,875</u>	<u>59,031,615</u>	<u>47,425,809</u>
<u>\$ 99,982,267</u>	<u>\$ 104,471,069</u>	<u>\$ 85,305,688</u>
\$ 72,750,475	\$ 71,621,497	\$ 234,411,778
59.01%	63.44%	16.16%
2.66%	1.57%	0.91%

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S OPEB CONTRIBUTIONS
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE YEAR ENDED JUNE 30, 2025

	Fiscal Year Ended June 30,				
	2025	2024	2023	2022	2021
Contractually Required Contribution	\$ 713,027	\$ 732,940	\$ 710,943	\$ 744,295	\$ 694,617
Contribution in Relation to the Contractually Required Contribution	<u>(713,027)</u>	<u>(732,940)</u>	<u>(710,943)</u>	<u>(744,295)</u>	<u>(694,617)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered Payroll	\$ 77,230,897	\$ 78,878,232	\$ 75,705,938	\$ 74,972,813	\$ 74,752,341
Contributions as a percentage of Covered Payroll	0.92%	0.93%	0.94%	0.99%	0.93%

Note: Only eight years of data is presented in accordance with GASB #75, paragraph 245. "The information for all fiscal years for the 10-year schedules that are required to be presented as required supplementary information may not be available initially. In these cases, during the transition period, that information should be presented for as many years as are available. The schedules should not include information that is not measured in accordance with the requirements of this Statement."

2020	2019	2018
\$ 611,334	\$ 657,926	\$ 400,930
(611,334)	(657,926)	(400,930)
\$ -	\$ -	\$ -
\$ 75,756,801	\$ 72,244,229	\$ 60,716,346
0.81%	0.91%	0.66%

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

Stewardship, compliance, and accountability

Budgetary information

The Board adopts an “appropriated budget” on a basis consistent with GAAP for the general fund, debt service fund and National Breakfast and Lunch Program. At a minimum, the District is required to present the original and the final amended budgets for revenues and expenditures compared to actual revenues and expenditures for these three funds.

The following procedures are followed in establishing the budgetary data reflected in the general purpose financial statements:

- Prior to June 20 for a fiscal year start date of July 1, the District prepares a budget based on the modified zero-based budgeting concept for the next succeeding fiscal year. The operating budget includes proposed expenditures and the means of financing them.
- After one or more budget workshops with the Board, a meeting is called for the purpose of adopting the proposed budget. At least ten days, but not more than 30 days, public notice of the meeting is required.
- Prior to June 30th for a fiscal year start date of July 1, the Board legally adopts the budget for the general fund, debt service fund and food service fund.
- After the budget for the above listed funds is approved, any amendment that causes an increase or decrease in a fund or functional spending category or total revenue or other resources object category requires Board approval prior to the fact. These amendments are presented to the Board at its regular monthly meeting and are reflected in the official minutes. Because the District has a policy of careful budgetary control, several budgetary amendments were necessary throughout the year.
- Expenditure budgets are controlled at the expenditure functional level by the appropriate budget manager (principal, department director or divisional administrator). Budget managers may authorize transfers within functional and organizational categories that do not affect the total functional appropriation. All budget appropriations lapse at year-end.

Encumbrance accounting, under which purchase orders, contracts and other commitments are recorded in order to reserve that portion of the applicable appropriation, is used in all governmental funds. Encumbrances outstanding at year-end are commitments that do not constitute expenditures or liabilities. Since appropriations lapse at the end of each year, outstanding encumbrances are appropriately provided for in the subsequent fiscal year’s budget to provide for the liquidation of the prior commitments or canceled.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

Stewardship, compliance, and accountability (Continued)

Budgetary information (Continued)

Over the course of the year, the District revised the budget numerous times. At the end of the fiscal year, actual expenditures were \$8,230,322 below final budget amounts, although there were expenditures in several functional categories that exceeded budgeted appropriations. The table below summarizes the functions where actual expenditures exceeded budgeted appropriations.

Function	Expenditures	Final Budgeted Amounts	Actual Amounts	Variance With Final Budget
	71 Principal on Long-Term Liabilites	\$ 701,050	\$ 864,423	\$ (163,373)
	72 Interest on Long-Term Liabilites	4,050	23,613	(19,563)
	73 Bond Issuance Cost and Fees	3,000	3,250	(250)
	99 Other Intergovernmental Charges	224,818	235,895	(11,077)
		<u>\$ 932,918</u>	<u>\$ 1,127,181</u>	<u>\$ (194,263)</u>

TRS Pension

Changes of Benefit Terms.

The actuarial assumptions and methods are the same as used in the determination of the prior year's net pension liability.

Changes Since the Prior Actuarial Valuation

There were no changes to the actuarial assumptions or other inputs that affected measurement of the total pension liability during the measurement period.

**SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

TRS OPEB Plan

Changes of Benefit Terms.

There were no changes in benefit terms that affected measurement of the Total OPEB liability during the measurement period.

Changes in Assumptions

The following were changes to the actuarial assumptions or other inputs that affected measurement of the total OPEB liability (TOL) since the prior measurement period:

- The discount rate changed from 3.87% as of August 31, 2023 to 4.13% as of August 31, 2024, accompanied by revised demographic and economic assumptions based on the TRS experience study.
- The tables used to model the impact of aging on the underlying claims were revised.



OTHER SUPPLEMENTARY INFORMATION



SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for resources restricted for specific purposes by a grantor or for purposes committed by the Board of Trustees. Federal financial assistance often is accounted for in a Special Revenue Fund. In most Special Revenue funds, unused balances are recorded as unearned revenue and carried forward to the succeeding fiscal year, provided the amount carried forward is within the limits established by the grantor. In some cases, the unused balances are returned to the grantor at the close of specified project periods. The District budgets for Special Revenue Funds as grants are awarded by the various grantors. The District uses project accounting for them in order to maintain integrity for the various sources of funds. These funds utilize the modified accrual basis of accounting and budgeting. Included in the District's Special Revenue Funds are:

206 ESEA, Title X, Part C, Education for Homeless Children and Youth - is to be used to account, on a project basis, for funds granted for a variety of staff development and supplemental services, including in service training, counseling, psychological services and tutoring.

211 ESEA, Title I, Part A, Improving Basic Programs – This fund classification is to be used to account, on a project basis, for funds allocated to local educational agencies to enable schools to provide opportunities for children served to acquire the knowledge and skills contained in the challenging State content standards and to meet the challenging State performance standards developed for all children.

212 ESEA, Title I, Part C, Migrant - This fund classification is to be used to account, on a project basis, for funds granted for programs benefiting children of migrant agriculture or agriculture related workers and children of migrant fishermen.

224 IDEA - Part B, Formula - This fund classification is to be used to account, on a project basis, for funds granted to operate educational programs for children with disabilities. This fund classification includes capacity building and improvement (sliver) subgrants.

225 IDEA - Part B, Preschool - This fund classification is to be used to account, on a project basis, for funds granted for preschool children with disabilities.

244 Carl D. Perkins – Basic Formula Grant - This fund classification is to be used to account, on a project basis, for funds granted to provide Career and Technical education to develop new and/or improve Career and Technical education programs for paid and unpaid employment. Full participation in the basic grant is from individuals who are members of special populations, at 1) a limited number of campuses (sites) or 2) a limited number of program areas.

255 ESEA, Title II, Part A, Teacher and Principal Training and Recruiting- This fund classification is to be used to provide financial assistance to LEAs to (1) Increase student academic achievement through improving teacher and principal quality and increasing the number of highly qualified teachers in classrooms and highly qualified principals and assistant principals in schools, and (2) hold local education agencies and schools accountable for improving student academic achievement.

263 Title III, Part A, English Language Acquisition and Language Enhancement LEP - This fund classification is to be used to account, on a project basis, for funds granted to improve the education of limited English proficient children, by assisting the children to learn English and meet challenging State academic content and student academic achievement standards.

(This page intentionally left blank.)

265 Title IV, Part B - 21st Century Community Learning Centers - is to be used to account, on a project basis, for funds granted to provide opportunities for communities to establish or expand activities in community learning centers that provide opportunities for academic enrichment and additional services to students and literary and related educational development for families of students (P. L. 107-110, Title IV, Part B) (84.287) (U.S. Department of Education).

274 GEAR UP (Effective fiscal year 2008/09) - This fund classification is to be used to account, on a project basis, for funds granted to provide services and support to low-income minority school districts to ensure that students are academically prepared for higher education, graduate from high school, and have access to higher education opportunities.

278 American Rescue Plan Elementary and Secondary School Emergency Relief (ESSER) Fund – Homeless Children and Youth (ARP-HCY) - is used to account for federal stimulus ESSER funds granted to LEAs through the American Rescue Plan Act to identify homeless children and youth, to provide homeless children and youth with wrap around services to address the challenges of COVID-19, and to enable homeless children and youth to attend school and fully participate in school activities.

280 American Rescue Plan (ARP) Act-Homeless II-Education for Homeless Children and Youth Program – This fund classification is to be used to account, on a project basis, for funds granted to provide services and support to homeless children and youth in light of the challenges of COVID-19, to enable them to attend school and participate fully in school activities.

282 ESSER III ARP ACT- This fund classification is to be used to account, on a project basis, for funds granted to LEAs through the American Rescue Plan Act to address learning loss and the disproportionate impact of the coronavirus on certain student subgroups, identify and provide homeless children and youth with services in light of challenges of the coronavirus, and enable homeless children and youth to attend school and participate fully in school activities.

289 Federally Funded Special Revenue Funds – This fund classification is to be used to account, on a project basis, for federally funded special revenue funds that have not been specified above.

331 SSA – Career & Technical Basic Grant- This fund classification is to be used to account , on a project basis, for funds granted to provide career and technical education (CTE) to develop new or improved CTE programs for paid and unpaid employment. Full participation in the basic grant is for individuals who are members of special populations: at a limited number of campuses (sites) or in a limited number of program areas

352 SSA – 21st Century Communication Learning- This fund classification is to be used to account , on a project basis, for funds granted to a community learner center to provide academic enrichment and other services to students and literacy related educational development for their families.

397 Advanced Placement Incentive Fund – is used to account, on a project basis, for state funds provided to encourage increased participation and improved student performance in Advanced Placement and International Baccalaureate programs (Texas Education Agency).

408 ESC Technology- This fund classification is to be used to account , on a project basis, for funds awarded to school districts to support school district efforts in the are of technology.

(This page intentionally left blank.)

410 State Textbook Fund – This fund classification is to be used to account, on a project basis, for funds awarded to school districts under the textbook allotment.

427 Special Education Fiscal Support - This fund classification is to be used to account , on a project basis, for funds awarded to school districts that are not listed elsewhere. Fund is converted to code 429 for TSDS PEIMS reporting.

429 State Special Revenue Fund - are State funded special revenue funds not listed above are to be accounted for in this fund.

461 Campus Activity Funds – This fund classification is to be used to account for transactions related to a principal’s activity fund if the monies generated are not subject to recall by the school district’s board of trustees into the General Fund.

498 Other Special Revenue Fund - This fund classification is to be used to account for locally funded special revenue funds not defined elsewhere.

499 Locally Funded Special Revenue Funds – Locally funded special revenue funds not listed above are to be accounted for in this fund (effective September 1, 2001, this fund classification is also to be used for transactions that were accounted for as expendable trust funds prior to implementation of GASB Statement 34 reporting standards).

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods or services provided by one organizational unit of the District to other organizational units of the District on a cost reimbursement basis. Internal service funds, also, are used to account for the operations of self funded health and worker’s compensation and self-administered unemployment claims. Internal

Service Funds maintained by the District are the following:

753, Health Insurance Fund – To account for health benefits provided to employees and their dependents under a self-funded insurance plan.

DEBT SERVICE FUNDS

Debt service funds are governmental funds, with budgetary control, that must be used to account for general long-term debt principal and interest for debt issues and other long-term debts for which a tax has been dedicated. A separate bank account must be kept for this fund. Principal and interest payments for operating indebtedness including warrants, notes, and short-term lease-purchase agreements, are to be made from the fund for which the debt was incurred. This fund utilizes the modified accrual basis of accounting.

598 Lease Escrow LED - This fund is used to account for lease held at Frost Bank principal and interest.

599 I & S Fund – This fund is used to account for general long-term debt principal and interest for debt issues and other long-term debts for which a tax has been dedicated.

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2025

Data Control Codes	206 ESSA, IX, A Homeless Children Ed.	211 ESEA I, A Improving Basic Program	212 ESEA Title I Part C Migrant
ASSETS			
1110 Cash and Cash Equivalents	\$ -	\$ -	\$ -
1220 Property Taxes - Delinquent	-	-	-
1230 Allowance for Uncollectible Taxes	-	-	-
1240 Due from Other Governments	5,381	1,568,497	190,613
1260 Due from Other Funds	-	-	-
1290 Other Receivables	-	-	-
1410 Prepayments	-	-	-
1000 Total Assets	<u>\$ 5,381</u>	<u>\$ 1,568,497</u>	<u>\$ 190,613</u>
LIABILITIES			
2150 Payroll Deductions and Withholdings Payable	\$ 374	\$ 51,368	\$ 6,436
2160 Accrued Wages Payable	-	396,839	66,658
2170 Due to Other Funds	5,007	1,120,290	117,519
2180 Due to Other Governments	-	-	-
2300 Unearned Revenue	-	-	-
2000 Total Liabilities	<u>5,381</u>	<u>1,568,497</u>	<u>190,613</u>
DEFERRED INFLOWS OF RESOURCES			
2601 Unavailable Revenue - Property Taxes	-	-	-
2600 Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Restricted Fund Balance:			
3450 Federal or State Funds Grant Restriction	-	-	-
3480 Retirement of Long-Term Debt	-	-	-
Committed Fund Balance:			
3545 Other Committed Fund Balance	-	-	-
3600 Unassigned Fund Balance	-	-	-
3000 Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>
4000 Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 5,381</u>	<u>\$ 1,568,497</u>	<u>\$ 190,613</u>

224 IDEA - Part B Formula	225 IDEA - Part B Preschool	244 Career and Technical - Basic Grant	255 ESEA II,A Training and Recruiting	263 Title III, A English Lang. Acquisition	265 Title IV, B Community Learning	274 GEAR UP	278 ESSER (ARP) Homeless Children
\$ 2,705	\$ 13,442	\$ -	\$ -	\$ -	\$ 32,962	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
571,553	4,695	4,276	84,021	23,528	360,093	154,478	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 574,258</u>	<u>\$ 18,137</u>	<u>\$ 4,276</u>	<u>\$ 84,021</u>	<u>\$ 23,528</u>	<u>\$ 393,055</u>	<u>\$ 154,478</u>	<u>\$ -</u>
\$ 27,678	\$ -	\$ 76	\$ 5,841	\$ 903	\$ 46	\$ 3,669	\$ -
243,029	5,062	-	24,976	11,094	1,833	28,304	-
303,551	12,829	4,200	53,204	11,531	391,176	122,505	-
-	246	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>574,258</u>	<u>18,137</u>	<u>4,276</u>	<u>84,021</u>	<u>23,528</u>	<u>393,055</u>	<u>154,478</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 574,258</u>	<u>\$ 18,137</u>	<u>\$ 4,276</u>	<u>\$ 84,021</u>	<u>\$ 23,528</u>	<u>\$ 393,055</u>	<u>\$ 154,478</u>	<u>\$ -</u>

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2025

Data Control Codes	280 ESSER III Homeless Children	282 ESSER III ARP Act	289 Other Federal Special Revenue Funds	331 SSA - Career & Technical - Basic Grant	
ASSETS					
1110	Cash and Cash Equivalents	\$ 2,498	\$ 126,346	\$ -	\$ -
1220	Property Taxes - Delinquent	-	-	-	-
1230	Allowance for Uncollectible Taxes	-	-	-	-
1240	Due from Other Governments	-	-	187,911	-
1260	Due from Other Funds	-	19,916	-	20,988
1290	Other Receivables	-	-	-	-
1410	Prepayments	-	2,600	-	-
1000	Total Assets	<u>\$ 2,498</u>	<u>\$ 148,862</u>	<u>\$ 187,911</u>	<u>\$ 20,988</u>
LIABILITIES					
2150	Payroll Deductions and Withholdings Payable	\$ -	\$ 63,721	\$ 2,376	\$ -
2160	Accrued Wages Payable	-	-	32,463	-
2170	Due to Other Funds	-	85,141	153,072	20,988
2180	Due to Other Governments	2,498	-	-	-
2300	Unearned Revenue	-	-	-	-
2000	Total Liabilities	<u>2,498</u>	<u>148,862</u>	<u>187,911</u>	<u>20,988</u>
DEFERRED INFLOWS OF RESOURCES					
2601	Unavailable Revenue - Property Taxes	-	-	-	-
2600	Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Restricted Fund Balance:					
3450	Federal or State Funds Grant Restriction	-	-	-	-
3480	Retirement of Long-Term Debt	-	-	-	-
Committed Fund Balance:					
3545	Other Committed Fund Balance	-	-	-	-
3600	Unassigned Fund Balance	-	-	-	-
3000	Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4000	Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 2,498</u>	<u>\$ 148,862</u>	<u>\$ 187,911</u>	<u>\$ 20,988</u>

352 SSA - 21st Century Comm. Learning	397 Advanced Placement Incentives	408 ESC Technology	410 State Instructional Materials	427 Special Educ. Fiscal Support	429 Other State Special Revenue Funds	461 Campus Activity Funds	498 Other Special Revenue Fund
\$ 40,945	\$ 204	\$ 249	\$ 380,137	\$ -	\$ 905,189	\$ 198,025	\$ 563
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
348,457	-	-	6,856	72,627	51,216	-	-
-	-	-	-	-	-	2,710	-
-	-	-	-	-	-	563	-
-	-	-	-	-	-	-	-
<u>\$ 389,402</u>	<u>\$ 204</u>	<u>\$ 249</u>	<u>\$ 386,993</u>	<u>\$ 72,627</u>	<u>\$ 956,405</u>	<u>\$ 201,298</u>	<u>\$ 563</u>
\$ 10,774	\$ -	\$ -	\$ -	\$ 11	\$ 19	\$ -	\$ -
-	-	-	-	-	44,873	-	-
364,281	-	-	-	35,942	-	-	-
-	-	-	-	-	879,240	-	-
14,347	-	249	-	-	-	-	-
<u>389,402</u>	<u>-</u>	<u>249</u>	<u>-</u>	<u>35,953</u>	<u>924,132</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	386,993	36,674	32,273	-	563
-	-	-	-	-	-	-	-
-	-	-	-	-	-	201,298	-
-	204	-	-	-	-	-	-
<u>-</u>	<u>204</u>	<u>-</u>	<u>386,993</u>	<u>36,674</u>	<u>32,273</u>	<u>201,298</u>	<u>563</u>
<u>\$ 389,402</u>	<u>\$ 204</u>	<u>\$ 249</u>	<u>\$ 386,993</u>	<u>\$ 72,627</u>	<u>\$ 956,405</u>	<u>\$ 201,298</u>	<u>\$ 563</u>

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2025

Data Control Codes	499 Other Local Special Revenue Funds	Total Nonmajor Special Revenue Funds	598 Lease Escrow LED	599 Debt Service Fund	
ASSETS					
1110	Cash and Cash Equivalents	\$ 8,532	\$ 1,711,797	\$ -	\$ 2,877,645
1220	Property Taxes - Delinquent	-	-	-	667,912
1230	Allowance for Uncollectible Taxes	-	-	-	(66,791)
1240	Due from Other Governments	-	3,634,202	-	397,120
1260	Due from Other Funds	-	43,614	269,749	-
1290	Other Receivables	-	563	-	-
1410	Prepayments	-	2,600	-	-
1000	Total Assets	<u>\$ 8,532</u>	<u>\$ 5,392,776</u>	<u>\$ 269,749</u>	<u>\$ 3,875,886</u>
LIABILITIES					
2150	Payroll Deductions and Withholdings Payable	\$ -	\$ 173,292	\$ -	\$ -
2160	Accrued Wages Payable	-	855,131	-	-
2170	Due to Other Funds	-	2,801,236	539,495	1,839,238
2180	Due to Other Governments	-	881,984	-	84,610
2300	Unearned Revenue	-	14,596	-	-
2000	Total Liabilities	<u>-</u>	<u>4,726,239</u>	<u>539,495</u>	<u>1,923,848</u>
DEFERRED INFLOWS OF RESOURCES					
2601	Unavailable Revenue - Property Taxes	-	-	-	601,120
2600	Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>601,120</u>
FUND BALANCES					
Restricted Fund Balance:					
3450	Federal or State Funds Grant Restriction	8,532	465,035	-	-
3480	Retirement of Long-Term Debt	-	-	-	1,350,918
Committed Fund Balance:					
3545	Other Committed Fund Balance	-	201,298	-	-
3600	Unassigned Fund Balance	-	204	(269,746)	-
3000	Total Fund Balances	<u>8,532</u>	<u>666,537</u>	<u>(269,746)</u>	<u>1,350,918</u>
4000	Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 8,532</u>	<u>\$ 5,392,776</u>	<u>\$ 269,749</u>	<u>\$ 3,875,886</u>

Total Nonmajor Debt Service Funds	Total Nonmajor Governmental Funds
\$ 2,877,645	\$ 4,589,442
667,912	667,912
(66,791)	(66,791)
397,120	4,031,322
269,749	313,363
-	563
-	2,600
<u>\$ 4,145,635</u>	<u>\$ 9,538,411</u>
\$ -	\$ 173,292
-	855,131
2,378,733	5,179,969
84,610	966,594
-	14,596
<u>2,463,343</u>	<u>7,189,582</u>
601,120	601,120
<u>601,120</u>	<u>601,120</u>
-	465,035
1,350,918	1,350,918
-	201,298
(269,746)	(269,542)
<u>1,081,172</u>	<u>1,747,709</u>
<u>\$ 4,145,635</u>	<u>\$ 9,538,411</u>

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2025

Data Control Codes	206 ESSA, IX, A Homeless Children Ed.	211 ESEA I, A Improving Basic Program	212 ESEA Title I Part C Migrant
REVENUES:			
5700 Total Local and Intermediate Sources	\$ -	\$ -	\$ -
5800 State Program Revenues	-	-	-
5900 Federal Program Revenues	7,072	5,904,749	704,984
5020 Total Revenues	<u>7,072</u>	<u>5,904,749</u>	<u>704,984</u>
EXPENDITURES:			
Current:			
0011 Instruction	1,943	3,660,364	517,232
0012 Instructional Resources and Media Services	-	-	-
0013 Curriculum and Instructional Staff Development	-	1,121,969	-
0021 Instructional Leadership	-	457,824	59,146
0023 School Leadership	-	63	-
0031 Guidance, Counseling, and Evaluation Services	-	44,431	-
0032 Social Work Services	-	-	119,072
0033 Health Services	-	2,850	-
0034 Student (Pupil) Transportation	-	-	-
0036 Extracurricular Activities	-	-	-
0041 General Administration	-	-	-
0051 Facilities Maintenance and Operations	-	13,950	2,849
0052 Security and Monitoring Services	-	47,501	43
0061 Community Services	5,129	555,797	6,642
Debt Service:			
0071 Principal on Long-Term Liabilities	-	-	-
0072 Interest on Long-Term Liabilities	-	-	-
0073 Bond Issuance Cost and Fees	-	-	-
Capital Outlay:			
0081 Facilities Acquisition and Construction	-	-	-
Intergovernmental:			
0093 Payments to Fiscal Agent/Member Districts of SSA	-	-	-
6030 Total Expenditures	<u>7,072</u>	<u>5,904,749</u>	<u>704,984</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-
OTHER FINANCING SOURCES (USES):			
7913 SBITA Issuances	-	-	-
1200 Net Change in Fund Balance	-	-	-
0100 Fund Balance - July 1 (Beginning)	-	-	-
3000 Fund Balance - June 30 (Ending)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

224 IDEA - Part B Formula	225 IDEA - Part B Preschool	244 Career and Technical - Basic Grant	255 ESEA II,A Training and Recruiting	263 Title III, A English Lang. Acquisition	265 Title IV, B Community Learning	274 GEAR UP	278 ESSER (ARP) Homeless Children
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
2,096,172	28,368	199,090	593,808	212,994	1,384,391	232,382	7,778
2,096,172	28,368	199,090	593,808	212,994	1,384,391	232,382	7,778
1,162,075	28,368	197,045	175,456	160,447	730,053	60,768	7,778
-	-	-	875	-	-	-	-
10,690	-	-	243,752	44,485	-	419	-
116,344	-	2,045	32,145	2,768	566,981	168,593	-
-	-	-	127,645	-	-	1,933	-
700,172	-	-	13,935	-	-	669	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
102,400	-	-	-	-	-	-	-
4,491	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	7,772	-	-
-	-	-	-	-	6,856	-	-
-	-	-	-	5,294	72,729	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2,096,172	28,368	199,090	593,808	212,994	1,384,391	232,382	7,778
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2025

Data Control Codes	280 ESSER III Homeless Children	282 ESSER III ARP Act	289 Other Federal Special Revenue Funds	331 SSA - Career & Technical - Basic Grant
REVENUES:				
5700 Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800 State Program Revenues	-	-	-	-
5900 Federal Program Revenues	56,999	262,584	657,255	-
5020 Total Revenues	<u>56,999</u>	<u>262,584</u>	<u>657,255</u>	<u>-</u>
EXPENDITURES:				
Current:				
0011 Instruction	39,855	46,828	286,536	-
0012 Instructional Resources and Media Services	-	34,072	-	-
0013 Curriculum and Instructional Staff Development	-	-	33,073	-
0021 Instructional Leadership	-	97,018	3,855	-
0023 School Leadership	-	-	-	-
0031 Guidance, Counseling, and Evaluation Services	-	-	176,223	-
0032 Social Work Services	-	-	-	-
0033 Health Services	-	5,942	-	-
0034 Student (Pupil) Transportation	-	-	-	-
0036 Extracurricular Activities	-	-	-	-
0041 General Administration	-	-	-	-
0051 Facilities Maintenance and Operations	-	7,141	-	-
0052 Security and Monitoring Services	-	-	157,568	-
0061 Community Services	17,144	-	-	-
Debt Service:				
0071 Principal on Long-Term Liabilities	-	-	-	-
0072 Interest on Long-Term Liabilities	-	-	-	-
0073 Bond Issuance Cost and Fees	-	-	-	-
Capital Outlay:				
0081 Facilities Acquisition and Construction	-	71,583	-	-
Intergovernmental:				
0093 Payments to Fiscal Agent/Member Districts of SSA	-	-	-	-
6030 Total Expenditures	<u>56,999</u>	<u>262,584</u>	<u>657,255</u>	<u>-</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
7913 SBITA Issuances	-	-	-	-
1200 Net Change in Fund Balance	-	-	-	-
0100 Fund Balance - July 1 (Beginning)	-	-	-	-
3000 Fund Balance - June 30 (Ending)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

352 SSA - 21st Century Comm. Learning	397 Advanced Placement Incentives	408 ESC Technology	410 State Instructional Materials	427 Special Educ. Fiscal Support	429 Other State Special Revenue Funds	461 Campus Activity Funds	498 Other Special Revenue Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 360,039	\$ -
-	204	-	2,123,654	31,920	1,189,546	-	-
1,482,474	-	-	-	-	-	-	-
1,482,474	204	-	2,123,654	31,920	1,189,546	360,039	-
648,055	-	-	1,962,175	27,187	11,004	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	44,873	-	-
611,965	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	33,157	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	415,073	-
-	-	-	-	-	-	-	-
9,852	-	-	-	-	-	-	-
7,576	-	-	-	-	1,144,530	-	-
79,769	-	-	-	-	-	-	-
-	-	-	1,453,417	-	-	-	-
-	-	-	8,271	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
125,257	-	-	-	-	-	-	-
1,482,474	-	-	3,423,863	27,187	1,233,564	415,073	-
-	204	-	(1,300,209)	4,733	(44,018)	(55,034)	-
-	-	-	2,137,532	-	-	-	-
-	204	-	837,323	4,733	(44,018)	(55,034)	-
-	-	-	(450,330)	31,941	76,291	256,332	563
\$ -	\$ 204	\$ -	\$ 386,993	\$ 36,674	\$ 32,273	\$ 201,298	\$ 563

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2025

Data Control Codes	499 Other Local Special Revenue Funds	Total Nonmajor Special Revenue Funds	598 Lease Escrow LED	599 Debt Service Fund
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 8,000	\$ 368,039	\$ -	\$ 4,569,985
5800 State Program Revenues	-	3,345,324	-	3,419,820
5900 Federal Program Revenues	-	13,831,100	-	-
5020 Total Revenues	<u>8,000</u>	<u>17,544,463</u>	<u>-</u>	<u>7,989,805</u>
EXPENDITURES:				
Current:				
0011 Instruction	-	9,723,169	-	-
0012 Instructional Resources and Media Services	-	34,947	-	-
0013 Curriculum and Instructional Staff Development	-	1,499,261	-	-
0021 Instructional Leadership	-	2,118,684	-	-
0023 School Leadership	-	129,641	-	-
0031 Guidance, Counseling, and Evaluation Services	-	935,430	-	-
0032 Social Work Services	-	119,072	-	-
0033 Health Services	-	41,949	-	-
0034 Student (Pupil) Transportation	-	102,400	-	-
0036 Extracurricular Activities	-	419,564	-	-
0041 General Administration	-	-	-	9,108
0051 Facilities Maintenance and Operations	-	41,564	-	-
0052 Security and Monitoring Services	-	1,364,074	-	-
0061 Community Services	-	742,504	-	-
Debt Service:				
0071 Principal on Long-Term Liabilities	-	1,453,417	226,792	4,715,000
0072 Interest on Long-Term Liabilities	-	8,271	42,956	3,042,922
0073 Bond Issuance Cost and Fees	-	-	-	38,844
Capital Outlay:				
0081 Facilities Acquisition and Construction	-	71,583	-	-
Intergovernmental:				
0093 Payments to Fiscal Agent/Member Districts of SSA	-	125,257	-	-
6030 Total Expenditures	<u>-</u>	<u>18,930,787</u>	<u>269,748</u>	<u>7,805,874</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	8,000	(1,386,324)	(269,748)	183,931
OTHER FINANCING SOURCES (USES):				
7913 SBITA Issuances	-	2,137,532	-	-
1200 Net Change in Fund Balance	8,000	751,208	(269,748)	183,931
0100 Fund Balance - July 1 (Beginning)	532	(84,671)	2	1,166,987
3000 Fund Balance - June 30 (Ending)	<u>\$ 8,532</u>	<u>\$ 666,537</u>	<u>\$ (269,746)</u>	<u>\$ 1,350,918</u>

	Total Nonmajor Debt Service Funds		Total Nonmajor Governmental Funds
\$	4,569,985	\$	4,938,024
	3,419,820		6,765,144
	-		13,831,100
	<u>7,989,805</u>		<u>25,534,268</u>
	-		9,723,169
	-		34,947
	-		1,499,261
	-		2,118,684
	-		129,641
	-		935,430
	-		119,072
	-		41,949
	-		102,400
	-		419,564
	9,108		9,108
	-		41,564
	-		1,364,074
	-		742,504
	4,941,792		6,395,209
	3,085,878		3,094,149
	38,844		38,844
	-		71,583
	-		125,257
	<u>8,075,622</u>		<u>27,006,409</u>
	(85,817)		(1,472,141)
	-		2,137,532
	(85,817)		665,391
	1,166,989		1,082,318
\$	<u>1,081,172</u>	\$	<u>1,747,709</u>

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 CUSTODIAL FUNDS
 JUNE 30, 2025

EXHIBIT H-9

	865 Custodial Fund Student Activity Acct	876 Escrow Fund	Total Custodial Funds
ASSETS			
Cash and Cash Equivalents	\$ 380,962	\$ 2,441	\$ 383,403
Other Receivables	1,395	-	1,395
Total Assets	382,357	2,441	384,798
LIABILITIES			
Due to Other Funds	7,546	-	7,546
Total Liabilities	7,546	-	7,546
NET POSITION			
Restricted for Other Purposes	374,811	2,441	377,252
Total Net Position	\$ 374,811	\$ 2,441	\$ 377,252

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 CUSTODIAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2025

	865 Custodial Fund Student Activity Acct	876 Escrow Fund	Total Custodial Funds
ADDITIONS:			
Miscellaneous Revenue - Student Activities	\$ 569,899	\$ -	\$ 569,899
Earnings from Temporary Deposits	28,775	524	29,299
Total Additions	<u>598,674</u>	<u>524</u>	<u>599,198</u>
DEDUCTIONS:			
Professional and Contracted Services	84,985	-	84,985
Supplies and Materials	4,023	-	4,023
Other Deductions	498,247	-	498,247
Total Deductions	<u>587,255</u>	<u>-</u>	<u>587,255</u>
Change in Net Position	11,419	524	11,943
Net Position - July 1 (Beginning)	<u>363,392</u>	<u>1,917</u>	<u>365,309</u>
Net Position - June 30 (Ending)	<u>\$ 374,811</u>	<u>\$ 2,441</u>	<u>\$ 377,252</u>

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 PRIVATE PURPOSE TRUST FUNDS
 JUNE 30, 2025

EXHIBIT H-11

	801 Texas Class Falligant Trust	806 SBCISD Scholarship Fund	829 Private Purpose Trust Fund	Total Private Purpose Trust Funds
ASSETS				
Cash and Cash Equivalents	\$ 6,993	\$ 90,196	\$ 100	\$ 97,289
Other Receivables	-	3,000	-	3,000
Total Assets	<u>6,993</u>	<u>93,196</u>	<u>100</u>	<u>100,289</u>
LIABILITIES				
Accounts Payable	-	85,445	-	85,445
Unearned Revenues	6,006	-	100	6,106
Total Liabilities	<u>6,006</u>	<u>85,445</u>	<u>100</u>	<u>91,551</u>
NET POSITION				
Restricted for Other Purposes	987	7,751	-	8,738
Total Net Position	<u>\$ 987</u>	<u>\$ 7,751</u>	<u>\$ -</u>	<u>\$ 8,738</u>

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 PRIVATE PURPOSE TRUST FUNDS
 FOR THE YEAR ENDED JUNE 30, 2025

	801 Texas Class Falligant Trust	806 SBCISD Scholarship Fund	829 Private Purpose Trust Fund	Total Private Purpose Trust Funds
ADDITIONS:				
Earnings from Temporary Deposits	\$ 341	\$ 2,766	\$ -	\$ 3,107
Total Additions	<u>341</u>	<u>2,766</u>	<u>-</u>	<u>3,107</u>
 Change in Net Position	 341	 2,766	 -	 3,107
 Net Position - July 1 (Beginning)	 <u>646</u>	 <u>4,985</u>	 <u>-</u>	 <u>5,631</u>
 Net Position - June 30 (Ending)	 <u>\$ 987</u>	 <u>\$ 7,751</u>	 <u>\$ -</u>	 <u>\$ 8,738</u>



TEXAS EDUCATION AGENCY REQUIRED SCHEDULES



SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF DELINQUENT TAXES RECEIVABLE
 FOR THE YEAR ENDED JUNE 30, 2025

Last 10 Years Ended	(1)	(2)	(3)
	Tax Rates		Assessed/Appraised Value for School Tax Purposes
	Maintenance	Debt Service	
2016 and prior years	Various	Various	\$ Various
2017	1.025000	0.279900	956,517,870
2018	1.025000	0.279900	1,011,767,383
2019	1.025000	0.279900	1,086,622,777
2020	1.025000	0.279900	1,133,927,368
2021	1.025000	0.279900	1,716,470,225
2022	1.025000	0.279900	1,294,782,187
2023	1.011600	0.279900	1,255,021,316
2024	0.763200	0.295470	1,393,884,750
2025 (School year under audit)	0.736900	0.291895	1,630,100,386
1000 TOTALS			
8000 Total Taxes Refunded Under Section 26.1115, Tax Code			

(10) Beginning Balance 7/1/2024	(20) Current Year's Total Levy	(31) Maintenance Collections	(32) Debt Service Collections	(40) Entire Year's Adjustments	(50) Ending Balance 6/30/2025	(99) Taxes Refunded Under Section 26.1115c
\$ 415,135	\$	\$ 31,857	\$ 3,876	\$ (53,162)	\$ 326,240	
60,185		5,057	583	(11,020)	43,525	
72,598		6,463	745	(10,353)	55,037	
108,611		11,799	1,360	(22,662)	72,790	
146,622		33,213	7,673	1,043	106,779	
195,561		41,550	11,346	2,734	145,399	
257,015		84,315	23,025	5,229	154,904	
456,811		164,894	45,625	(6,720)	239,572	
1,181,194		549,464	212,723	(9,366)	409,641	
	16,935,061	10,729,614	4,250,129	(675,919)	1,279,399	
<u>\$ 2,893,732</u>	<u>\$ 16,935,061</u>	<u>\$ 11,658,226</u>	<u>\$ 4,557,085</u>	<u>\$ (780,196)</u>	<u>\$ 2,833,286</u>	
						<u>\$ 496,466</u>

(This page intentionally left blank)

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
FOR THE YEAR ENDED JUNE 30, 2025

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 300,000	\$ 300,000	\$ 291,965	\$ (8,035)
5800 State Program Revenues	30,000	30,000	33,428	3,428
5900 Federal Program Revenues	9,325,000	9,712,304	9,539,522	(172,782)
5020 Total Revenues	9,655,000	10,042,304	9,864,915	(177,389)
EXPENDITURES:				
Current:				
0035 Food Services	11,947,509	12,424,340	9,868,469	2,555,871
6030 Total Expenditures	11,947,509	12,424,340	9,868,469	2,555,871
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,292,509)	(2,382,036)	(3,554)	2,378,482
OTHER FINANCING SOURCES (USES):				
7915 Transfers In	-	-	12,993	12,993
1200 Net Change in Fund Balances	(2,292,509)	(2,382,036)	9,439	2,391,475
0100 Fund Balance - July 1 (Beginning)	-	(163,909)	7,276,801	7,440,710
3000 Fund Balance - June 30 (Ending)	\$ (2,292,509)	\$ (2,545,945)	\$ 7,286,240	\$ 9,832,185

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
FOR THE YEAR ENDED JUNE 30, 2025

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 3,650,778	\$ 3,650,778	\$ 4,569,985	\$ 919,207
5800 State Program Revenues	3,157,793	3,157,793	3,419,820	262,027
5020 Total Revenues	6,808,571	6,808,571	7,989,805	1,181,234
EXPENDITURES:				
0041 General Administration	45,000	-	9,108	(9,108)
Debt Service:				
0071 Principal on Long-Term Liabilities	8,030,671	4,941,792	4,941,792	-
0072 Interest on Long-Term Liabilities	-	3,085,879	3,085,878	1
0073 Bond Issuance Cost and Fees	-	48,000	38,844	9,156
6030 Total Expenditures	8,075,671	8,075,671	8,075,622	49
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,267,100)	(1,267,100)	(85,817)	1,181,283
OTHER FINANCING SOURCES (USES):				
7915 Transfers In	269,749	269,749	-	(269,749)
1200 Net Change in Fund Balances	(997,351)	(997,351)	(85,817)	911,534
0100 Fund Balance - July 1 (Beginning)	-	1,166,989	1,166,989	-
3000 Fund Balance - June 30 (Ending)	\$ (997,351)	\$ 169,638	\$ 1,081,172	\$ 911,534

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
 USE OF FUNDS REPORT - SELECT STATE ALLOTMENT PROGRAMS
 FOR THE YEAR ENDED JUNE 30, 2025

Section A: Compensatory Education Programs

AP1	Did your district expend any state compensatory education program state allotment funds during the district's fiscal year?	Yes
<hr/>		
AP2	Does the district have written policies and procedures for its state compensatory education program?	Yes
<hr/>		
AP3	Total state allotment funds received for state compensatory education programs during the district's fiscal year.	\$12,087,050
<hr/>		
AP4	Actual direct program expenditures for state compensatory education programs during the district's fiscal year. (PICs 24,26,28,29,30)	\$7,998,029
<hr/>		

Section B: Bilingual Education Programs

AP5	Did your district expend any bilingual education program state allotment funds during the district's fiscal year?	Yes
<hr/>		
AP6	Does the district have written policies and procedures for its bilingual education program?	Yes
<hr/>		
AP7	Total state allotment funds received for bilingual education programs during the district's fiscal year.	\$1,363,297
<hr/>		
AP8	Actual direct program expenditures for bilingual education programs during the district's fiscal year. (PIC 25)	\$759,212
<hr/>		

(This page intentionally left blank)



STATISTICAL SECTION



San Benito Consolidated Independent School District Statistical Section Overview

This part of the District's annual comprehensive financial report presents detailed information to provide the readers of the District's financial information with a background for a better understanding of the information in the financial statements, note disclosures, and required supplementary information.

The statistical section is organized in the following sections:

Government-wide information – This section contains schedules that reflect current year and past years amounts on the District's government-wide financial statements.

Fund Information – This section contains schedules that reflect current year and past years amounts on the District's fund financial statements.

Revenue Capacity Information – This section contains schedules that provide information about the District's most significant major own-source revenue, which is property taxes, and the factors that impact the District's ability to generate such revenue.

Debt Capacity Information – This section contains schedules that provide information on the District's current levels of outstanding debt, the District's ability to repay the debt, and to issue additional debt in the future.

Demographic and Economic Information – This section contains schedules that provide an understanding of the environment within which the District's financial activities take place.

Operating Information – This section contains schedules that provide information about the services the District provides and the activities it performs, such as, employees and facilities of the District.

San Benito Consolidated Independent School District
Net Position by Component
Last Ten Years

Schedule 1

	2016	2017	2018	2019	2020
Governmental Activities					
Net Investment in Capital Assets	\$ 21,635,539	\$ 21,144,936	\$ 17,069,994	\$ 25,886,245	\$ (15,402,004)
Restricted	2,370,376	2,994,466	4,058,729	4,616,563	3,214,656
Unrestricted	10,743,442	17,148,537	-30,670,364	(45,134,187)	(25,581,689)
Total Net Position (Deficit)	<u>\$ 34,749,357</u>	<u>\$ 41,287,939</u>	<u>\$ (9,541,641)</u>	<u>\$ (14,631,379)</u>	<u>\$ (37,769,037)</u>

Source: The District's Statement of Net Assets (Exhibit A-1)

	2021	2022	2023	2024	2025
\$	16,378,712	\$ 21,580,624	\$ 22,186,758	\$ 23,361,145	\$ 24,980,044
	3,427,974	4,533,849	7,033,535	7,338,945	8,842,275
	(34,276,728)	(32,545,060)	(33,190,225)	(37,447,022)	(36,259,958)
\$	(14,470,042)	\$ (6,430,587)	\$ (3,969,932)	\$ (6,746,932)	\$ (2,437,639)

**San Benito Consolidated Independent School District
Governmental Activities Expenses and Program Revenues
Last Ten Years**

Schedule 2

	2016	2017	2018	2019
Expenses				
Governmental Activities:				
Instruction	\$ 63,579,286	\$ 65,933,196	\$ 48,362,907	\$ 69,712,415
Instructional Resources & Media Services	1,427,897	1,405,631	1,226,766	1,394,777
Curriculum & Staff Development	2,082,453	2,390,299	494,907	2,571,377
Instructional Leadership	3,728,230	3,305,942	1,501,464	3,524,917
School Leadership	5,868,502	5,248,846	5,471,648	6,738,738
Guidance, Counseling & Evaluation Services	3,528,602	3,524,474	2,222,002	3,683,097
Social Work Services	409,749	523,126	419,027	566,214
Health Services	1,009,704	1,022,203	(880,587)	1,188,340
Student (Pupil) Transportation	3,662,568	3,848,799	3,559,687	3,881,449
Food Services	9,291,212	8,581,254	(1,398,044)	8,736,654
Cocurricular/Extracurricular Activities	3,067,590	3,405,259	2,899,304	2,858,314
General Administration	3,929,093	4,141,331	3,837,967	9,553,691
Plant Maintenance & Operations	13,460,532	13,548,780	11,647,797	17,354,754
Security & Monitoring Services	2,223,422	2,459,436	2,449,004	2,550,846
Data Processing Services	601,063	1,547,295	2,686,798	2,239,105
Community Services	482,713	633,160	(12,821)	786,092
Debt Service - Interest on Long Term Debt	3,327,482	2,464,173	1,667,205	1,549,555
Facilities Acquisition & Construction	-	-	-	405,433
Payments related to Shared Services Arrangements	2,296	520,243	-	460,203
Payments to Juvenile Justice Alternative Ed. Prg.	-	-	-	5,429
Other Intergovernmental Charges	135,241	129,271	116,170	163,220
Total Governmental Activities	<u>121,817,635</u>	<u>124,632,718</u>	<u>86,271,201</u>	<u>139,924,620</u>
Program Revenues				
Charges for Services				
Instruction	57,052	82,784	54,842	-
Instructional Resources and Media Services	-	-	-	-
Curriculum and Instructional Staff Development	-	9,466	6,269	-
Instructional Leadership	-	28,398	18,808	-
School Leadership	-	-	-	-
Guidance, Counseling and Evaluation Services	-	-	-	-
Social Work Services	-	-	-	-
Health Services	-	-	-	-
Student (Pupil) Transportation	-	3,816	4,870	7,245
Food Services	312,450	436,075	394,646	422,669
Extracurricular Activities	134,153	486,373	666,801	958,287
General Administration	12,513	19,580	25,835	66,418
Plant Maintenance and Operations	41,587	59,160	101,121	342,129
Security and Monitoring Services	-	-	-	-
Data Processing Services	-	-	-	-
Community Services	-	4,057	2,687	-
Debt Service - Interest on Long Term Debt	-	-	-	-
Debt Service - Bond Issuance Cost & Fees	-	-	-	-
Facilities Acquisition & Construction	-	-	-	-
Capital Grants and Contributions	-	-	-	-
Operating Grants and Contributions	27,604,348	28,597,657	5,538,325	-
Total Governmental Activities	<u>28,162,103</u>	<u>29,727,366</u>	<u>6,814,204</u>	<u>1,796,748</u>
Net Governmental Activities Revenue/(Expense)	<u>\$ (93,655,532)</u>	<u>\$ (94,905,352)</u>	<u>\$ (79,456,997)</u>	<u>\$ (79,456,997)</u>

Source: The District's Statement of Activities (Exhibit B-1)

	2020	2021	2022	2023	2024	2025
\$	76,623,000	\$ 67,073,388	\$ 71,278,496	67,879,009.00	\$ 71,644,039	\$ 67,851,468
	1,536,342	1,384,262	1,555,306	2,084,692.00	2,143,623	1,874,993
	2,875,184	2,915,702	2,363,811	2,465,355.00	2,464,822	1,852,814
	3,472,816	3,172,578	3,515,780	4,077,458.00	4,344,621	4,007,939
	7,764,163	6,708,957	6,630,604	6,702,231.00	6,120,859	5,690,811
	4,687,561	4,404,757	4,063,146	4,045,735.00	4,292,812	4,190,360
	677,061	608,019	567,291	536,090.00	582,378	594,601
	1,375,423	1,156,331	1,200,592	1,443,423.00	1,435,855	1,345,035
	6,676,535	3,090,508	4,295,859	4,303,714.00	4,106,460	3,931,970
	10,540,822	9,600,233	7,963,840	8,650,929.00	9,430,722	9,448,762
	3,932,151	2,977,046	3,651,854	4,068,883.00	4,158,228	4,120,836
	5,366,893	6,388,871	8,053,701	7,041,539.00	5,775,999	6,899,362
	19,781,268	14,349,337	15,484,794	14,958,216.00	15,843,408	15,218,680
	3,245,523	2,632,356	2,986,988	3,667,455.00	4,430,179	3,459,663
	2,346,689	1,804,575	2,705,275	2,301,779.00	2,636,782	2,411,469
	856,269	682,307	693,829	818,676.00	825,548	880,787
	2,930,539	5,245,034	3,337,488	3,168,934.00	2,956,631	2,798,188
	2,001,365	-	-	-	-	-
	381,790	378,881	-	-	-	-
	-	-	-	-	2,900	6,100
	185,659	199,396	-	-	-	-
	<u>157,257,053</u>	<u>134,772,538</u>	<u>140,348,654</u>	<u>138,214,118</u>	<u>143,195,866</u>	<u>136,583,838</u>
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	26,755	-	253,022	200,276	198,325
	5,258	-	-	-	-	-
	397,660	29,579	263,557	295,266	298,329	326,903
	633,965	-	221,010	-	-	-
	98,865	472,638	541,050	658,949	661,009	275,481
	503,416	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	179,994	71,583
	<u>24,738,191</u>	<u>49,953,486</u>	<u>52,261,869</u>	<u>40,502,014</u>	<u>38,631,761</u>	<u>30,793,781</u>
	<u>26,377,355</u>	<u>50,482,458</u>	<u>53,287,486</u>	<u>41,709,251</u>	<u>39,971,369</u>	<u>31,666,073</u>
\$	<u>(138,127,872)</u>	<u>(130,879,698)</u>	<u>(87,061,168)</u>	<u>(96,504,867)</u>	<u>(103,224,497)</u>	<u>(104,917,765)</u>

San Benito Consolidated Independent School District
General Revenues and Changes in Net Position
Last Ten Years

Schedule 3

	2016	2017	2018	2019
Net Governmental Activities				
Revenue /(Expense)	\$ (93,655,532)	\$ (94,905,352)	\$ (79,456,997)	\$ (79,456,997)
General Revenues:				
Property Taxes - M&O	10,257,787	10,913,491	11,402,529	13,486,719
Property Taxes - Debt Service	1,182,032	1,250,018	1,302,856	1,434,800
State Aid	84,094,713	80,195,776	85,606,690	-
Grants & Contributions not Restricted	7,721,262	8,489,909	2,927,582	118,834,643
Investment Earnings	79,065	251,701	454,738	1,066,826
Miscellaneous Local and Transfers In (Out)	452,521	343,039	245,470	11,894
Special Item (Use)	-	-	-	-
Total General Revenues	103,787,380	101,443,934	101,939,865	134,834,882
Change in Net Position	\$ 10,131,848	\$ 6,538,582	\$ 22,482,868	\$ (55,377,885)

Source: The District's Statement of Activities (Exhibit B-1)

2020	2021	2022	2023	2024	2025
\$ (138,127,872)	\$ (130,879,698)	\$ (87,061,168)	\$ (96,504,867)	\$ (103,224,497)	\$ (104,917,765)
13,599,430	12,363,017	12,779,237	13,106,452	10,291,204	11,079,040
1,568,007	3,643,488	3,322,349	3,651,963	3,884,298	4,419,893
79,161,182	84,616,797	75,967,601	77,385,985	82,444,121	85,630,822
15,832,941	3,005,049	2,404,160	3,106,321	200,264	26,300
1,004,038	171,262	105,642	2,423,999	3,191,856	2,928,122
431,341	3,789,462	521,634	-	435,754	210,656
-	-	-	(709,198)	-	-
-	-	-	-	-	(2,380,631)
111,596,939	107,589,075	95,100,623	98,965,522	100,447,497	101,914,202
\$ (26,530,933)	\$ (23,290,623)	\$ 8,039,455	\$ 2,460,655	\$ (2,777,000)	\$ (3,003,563)

San Benito Consolidated Independent School District
Fund Balances – Governmental Funds
Last Ten Years

Schedule 4

	2016	2017	2018	2019	2020
General Fund					
<i>Nonspendable Fund Balances:</i>					
Inventories	\$ 477,196	\$ 649,502	\$ 533,567	\$ 570,131	\$ 749,260
Prepaid Items	140,793	145,880	322,359	326,157	290,264
<i>Restricted Fund Balances:</i>					
Federal or State Funds Grant Restriction	2,069,862	2,707,868	2,606,746	2,606,747	3,214,656
<i>Committed Fund Balances:</i>					
Construction	-	-	-	-	-
Self Insurance/Worker's Compensation	1,113,528	1,113,528	-	-	-
Other Committed Fund Balance	-	135,930	-	-	-
<i>Assigned Fund Balance:</i>					
Other Assigned Fund Balance	523,726	-	-	1,113,528	-
Unassigned Fund Balance	17,937,163	24,558,475	-	26,966,275	16,929,345
Total General Fund Balance	\$ 22,262,268	\$ 29,311,183	\$ 3,462,672	\$ 31,582,838	\$ 21,183,525
All Other Governmental Funds					
<i>Nonspendable Fund Balances:</i>					
Inventories	-	-	-	-	-
<i>Restricted Fund Balances:</i>					
Retirement of Long Term Debt	-	553,097	888,079	-	(295,382)
Federal or State Funds Grant Restriction	-	-	-	-	-
<i>Committed Fund Balances:</i>					
Construction	324,816	-	-	-	-
Other	-	135,930	141,137	-	-
Unassigned Fund Balance	-	-	29,856,620	31,491,531	35,789,267
Total All Other Governmental Fund Balance	324,816	689,027	30,885,836	31,491,531	35,493,885
Total Government Funds -- Fund Balance	\$ 22,587,084	\$ 30,000,210	\$ 34,348,508	\$ 63,074,369	\$ 56,677,410
Governmental Funds					
Beginning Fund Balance	\$ 8,478,231	\$ 22,587,084	\$ 29,865,620	\$ 58,457,806	\$ 63,074,369
Net Change in Fund Balance	14,108,853	7,277,196	4,522,508	4,616,563	(5,660,316)
Prior Period Adjustment	-	-	-	-	-
Ending Balance	\$ 22,587,084	\$ 29,864,280	\$ 34,388,128	\$ 63,074,369	\$ 57,414,053

Source: The District's Governmental Funds Balance Sheets and Combined Statements of Revenues, Expenditures and Changes in Fund Balances.

Fund balance classifications for fiscal years prior to 2011 have been recast to reflect GASB Statement No. 54 classifications for comparative purposes.

2021	2022	2023	2024	2025
\$ 708,604	\$ 823,336	\$ 861,021	\$ 747,301	\$ 757,912
371,191	675,463	1,418,046	1,491,590	1,680,339
3,187,125	4,533,849	4,458,055	6,497,695	7,011,357
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
41,369,993	50,193,260	49,456,017	41,086,565	31,326,325
\$ 45,636,913	\$ 56,225,908	\$ 56,193,139	\$ 49,823,151	\$ 40,775,933
-	-	-	-	132,241
-	-	-	1,166,989	1,350,918
		346,372	109,327	465,035
	21,459,679	15,052,940	14,936,315	29,248,672
(677,798)	263,449	229,854	256,332	201,298
29,330,786	(917,356)	(620,190)	(450,330)	(269,542)
28,652,988	20,805,772	15,008,976	16,018,633	31,128,622
\$ 74,289,901	\$ 77,031,680	\$ 71,202,115	\$ 65,841,784	\$ 71,904,555
\$ 56,677,410	\$ 74,289,900	\$ 77,031,680	\$ 71,202,115	\$ 65,841,784
17,612,491	2,741,780	(5,829,565)	(5,360,331)	6,062,771
(736,643)				
\$ 73,553,258	\$ 77,031,680	\$ 71,202,115	\$ 65,841,784	\$ 71,904,555

(This page intentionally left blank)

**San Benito Consolidated Independent School District
 Governmental Fund Revenues by Sources
 Last Ten Years**

Schedule 5

Fiscal Year	Local and Intermediate Sources		State Programs	Federal Programs	Total
	Property Tax	Other	Per Capita and Foundation		
2016	\$ 11,483,771	\$ 986,533	\$ 93,668,013	\$ 23,358,056	\$ 129,496,373
2017	\$ 11,878,196	\$ 1,937,053	\$ 91,847,958	\$ 25,432,960	\$ 131,096,167
2018	\$ 12,313,348	\$ 2,194,989	\$ 89,931,874	\$ 21,776,349	\$ 126,216,560
2019	\$ 14,830,519	\$ 1,993,789	\$ 89,726,842	\$ 25,826,780	\$ 132,377,930
2020	\$ 14,632,149	\$ 3,262,144	\$ 88,505,692	\$ 25,900,360	\$ 132,300,345
2021	\$ 14,590,148	\$ 3,514,535	\$ 92,169,185	\$ 43,675,214	\$ 153,949,082
2022	\$ 18,043,912	\$ 52,191	\$ 84,281,080	\$ 52,164,452	\$ 154,541,635
2023	\$ 20,448,413	\$ 595,726	\$ 83,424,077	\$ 40,835,517	\$ 145,303,733
2024	\$ 18,384,450	\$ 909,551	\$ 90,147,513	\$ 32,609,661	\$ 142,051,175
2025	\$ 15,553,335	\$ 4,591,491	\$ 95,103,652	\$ 24,183,010	\$ 139,431,488

Source: Basic financial statements.

**San Benito Consolidated Independent School District
Governmental Fund Expenditures by Function
Last Ten Years**

Schedule 6

Fiscal Year	Instruction and Instructional Related Services	Instructional and School Leadership	Support Services Student (Pupil)	Administrative Support Services	Support Services Nonstudent Based	Ancillary Services
2016	\$ 60,679,061	\$ 8,577,411	\$ 18,843,592	\$ 3,633,847	\$ 15,971,357	\$ 390,124
2017	\$ 65,813,860	\$ 8,006,331	\$ 19,653,255	\$ 3,967,446	\$ 16,908,859	\$ 596,125
2018*	\$ 62,141,360	\$ 8,930,705	\$ 21,761,865	\$ 3,917,786	\$ 18,367,998	\$ 568,355
2019	\$ 69,222,475	\$ 9,457,428	\$ 21,432,347	\$ 4,716,058	\$ 23,396,448	\$ 742,191
2020	\$ 71,754,555	\$ 9,531,229	\$ 22,068,428	\$ 4,867,116	\$ 22,157,004	\$ 756,611
2021	\$ 67,312,995	\$ 9,263,337	\$ 20,919,983	\$ 4,734,871	\$ 17,661,779	\$ 644,605
2022	\$ 74,648,528	\$ 10,135,990	\$ 21,975,667	\$ 5,618,097	\$ 21,795,014	\$ 713,498
2023	\$ 72,580,314	\$ 10,530,923	\$ 22,699,833	\$ 4,694,265	\$ 15,096,971	\$ 762,795
2024	\$ 73,855,947	\$ 9,985,046	\$ 24,104,164	\$ 4,616,168	\$ 20,036,744	\$ 778,388
2025	\$ 74,154,370	\$ 9,445,741	\$ 23,568,944	\$ 4,427,643	\$ 20,788,973	\$ 885,033

Source: The District's Annual Financial Report – Governmental Funds Statements of Revenues, Fund Expenditures, and Changes in Balances.

Note: Operating expenditures excludes capital outlay (Function 81)

** Denotes change in fiscal year. Prior to 2018, fiscal year began September 1st and ended August 31st. Beginning in fiscal year 2018, the District changed their fiscal year to end June 30th.*

Debt Service Principal	Debt Service Interest and Other	Capital Outlay	Inter-Governmental Charges	Total Governmental Fund Expenditures	Ratio of Debt Service to Non-Capital Expenditures
\$ 4,660,000	\$ 4,078,262	\$ -	\$ 137,537	\$ 116,971,191	7.48%
\$ 5,130,000	\$ 2,950,138	\$ 143,443	\$ 649,514	\$ 123,818,971	6.57%
\$ 5,024,721	\$ 2,121,191	\$ 42,982	\$ 420,757	\$ 123,297,720	5.82%
\$ 4,015,163	\$ 2,743,430	\$ 1,077,102	\$ 628,852	\$ 137,431,494	4.98%
\$ 4,712,907	\$ 3,871,930	\$ 7,618,060	\$ 567,449	\$ 147,905,289	6.14%
\$ 4,749,961	\$ 4,064,826	\$ 6,122,176	\$ 578,277	\$ 136,052,810	6.81%
\$ 5,181,526	\$ 3,825,567	\$ 3,166,513	\$ 451,002	\$ 147,511,402	6.26%
\$ 6,205,361	\$ 3,562,364	\$ 13,724,454	\$ 339,051	\$ 150,196,331	7.18%
\$ 5,428,476	\$ 3,346,465	\$ 4,091,321	\$ 319,677	\$ 146,562,396	6.17%
\$ 7,259,632	\$ 3,159,857	\$ 2,585,328	\$ 367,252	\$ 146,642,773	7.25%

**San Benito Consolidated Independent School District
Governmental Fund Other Sources, Uses and Changes
In Fund Balances
Last Ten Years**

Schedule 7

	2016	2017	2018	2019	2020
Excess of Revenues Over (Under) Expenditures	\$ 12,525,182	\$ 7,277,196	\$ 2,915,840	\$ (5,053,564)	\$ (15,604,944)
Other Financing Sources (Uses)					
Refunded Bonds Issued	30,580,000	-	-	\$ -	\$ -
Capital-Related Debt Issued	-	-	-	30,750,000	10,533,747
Sale of Real and Personal Property	-	-	-	-	184,000
Non-Current Loans	-	-	-	2,240,000	269,748
Transfers In	3,353,260	328,058	-	2,318,131	1,097,604
Premium or Discount on Issuance of Bonds	4,072,644	(328,058)	-	-	-
Other Resources	103,119	-	-	-	-
Transfers Out	(2,238,500)	-	-	(1,568,131)	510,629
Other Uses	(34,286,852)	-	-	(195)	(2,651,100)
Proceeds from Capital Leases	-	-	1,606,668	-	-
Total Other Financing Sources (Uses)	1,583,671	-	1,606,668	33,739,805	9,944,628
Special Items	-	-	-	-	-
Net Change in Fund Balances	\$ 14,108,853	\$ 7,277,196	\$ 4,522,508	\$ 28,686,241	\$ (5,660,316)

Source: The District's Governmental Funds Balance Sheets and Combined Statements of Revenues, Expenditures and Changes in Fund Balances.

2021	2022	2023	2024	2025
\$ 17,612,491	\$ 1,916,918	\$ (4,892,598)	\$ (4,511,221)	\$ (7,211,285)
\$ -	\$ 22,540,000	\$ -	1,538,343	-
-	467,497	962,231	150,890	2,474,056
-	-	-	-	-
-	-	-	-	-
(2,525,760)	2,730,523	2,365,619	1,083,309	1,294,439
-	1,264,464	-	-	-
-	-	-	-	-
2,525,760	(2,730,523)	(3,555,619)	(3,621,652)	(3,794,439)
-	(23,447,099)	(709,198)	-	-
-	-	-	-	-
-	824,862	(936,967)	(849,110)	(25,944)
-	-	-	-	13,300,000
\$ 17,612,491	\$ 2,741,780	\$ (5,829,565)	\$ (5,360,331)	\$ 6,062,771

**San Benito Consolidated Independent School District
 Governmental Fund Expenditures by Function
 Per Average Daily Attendance
 Last Ten Years**

Schedule 8

Fiscal Year	Average Daily Attendance *	Instruction and Instructional Related Services	Instructional and School Leadership	Support Services Student (Pupil)	Administrative Support Services	Support Services Nonstudent Based
2016	10,885	\$ 5,575	\$ 788	\$ 1,731	\$ 334	\$ 1,467
2017	10,621	\$ 6,197	\$ 754	\$ 1,850	\$ 374	\$ 1,592
2018	9,359	\$ 6,640	\$ 954	\$ 2,325	\$ 419	\$ 1,963
2019	9,411	\$ 7,356	\$ 1,005	\$ 2,277	\$ 501	\$ 2,486
2020	9,183	\$ 7,814	\$ 1,038	\$ 2,403	\$ 530	\$ 2,413
2021	8,975	\$ 7,500	\$ 1,032	\$ 2,331	\$ 528	\$ 1,968
2022	8,254	\$ 9,043	\$ 1,228	\$ 2,662	\$ 681	\$ 2,640
2023	8,139	\$ 8,918	\$ 1,294	\$ 2,789	\$ 577	\$ 2,527
2024	7,957	\$ 9,279	\$ 1,255	\$ 3,029	\$ 580	\$ 2,789
2025	7,876	\$ 9,415	\$ 1,199	\$ 2,990	\$ 562	\$ 2,358

Source: Average Daily Attendance provided by the District's PEIMS and A.E.I.S. reports.

Note: Average Daily Attendance – the average daily attendance of eligible enrollees, district-wide, over the official number of instructional days.

Ancillary Services	Debt Service Principal	Debt Service Interest and Other	Capital Outlay	Inter-Governmental Charges	Total
\$ 36	\$ 428	\$ 375	\$ -	\$ 13	\$ 10,746
\$ 56	\$ 483	\$ 278	\$ 14	\$ 61	\$ 11,658
\$ 61	\$ 537	\$ 227	\$ 5	\$ 45	\$ 13,175
\$ 79	\$ 427	\$ 292	\$ 114	\$ 67	\$ 14,605
\$ 82	\$ 513	\$ 422	\$ 830	\$ 62	\$ 16,108
\$ 72	\$ 529	\$ 453	\$ 682	\$ 64	\$ 15,160
\$ 86	\$ 628	\$ 463	\$ 384	\$ 55	\$ 17,873
\$ 94	\$ 762	\$ 438	\$ 205	\$ 42	\$ 17,645
\$ 98	\$ 685	\$ 421	\$ (669)	\$ 40	\$ 17,506
\$ 112	\$ 922	\$ 401	\$ 600	\$ 47	\$ 18,608

**San Benito Consolidated Independent School District
Assessed and Estimated Actual Value of Property
Last Ten Years**

Schedule 9

Fiscal Year	Assessed Value		
	Real Property	Personal Property	Total
2016	\$ 762,213,151	\$ 135,887,549	\$ 898,100,700
2017	\$ 797,360,136	\$ 159,157,734	\$ 956,517,870
2018	\$ 853,057,121	\$ 158,710,262	\$ 1,011,767,383
2019	\$ 904,240,548	\$ 179,382,229	\$ 1,083,622,777
2020	\$ 958,494,981	\$ 175,432,387	\$ 1,133,927,368
2021	\$ 1,365,605,452	\$ 350,864,773	\$ 1,716,470,225
2022	\$ 959,044,832	\$ 335,737,355	\$ 1,294,782,187
2023	\$ 956,397,423	\$ 378,743,466	\$ 1,335,140,889
2024	\$ 1,004,794,854	\$ 389,089,896	\$ 1,393,884,750
2025	\$ 1,251,632,703	\$ 378,467,683	\$ 1,630,100,386

*Source: Cameron Appraisal District
per \$100 of assessed value

Estimated Actual Value	Ratio of Total Assessed To Total Estimated Actual Value	*Total Direct Tax Rate
\$ 1,415,950,934	63.43%	1.170000
\$ 1,493,119,651	64.06%	1.170000
\$ 1,528,190,023	66.21%	1.170000
\$ 1,675,397,264	64.68%	1.170000
\$ 1,796,776,687	63.11%	1.170000
\$ 1,843,501,912	93.11%	1.304900
\$ 1,899,085,420	68.18%	1.304900
\$ 2,080,409,397	64.18%	1.291500
\$ 2,542,752,678	54.82%	1.058600
\$ 3,617,998,475	45.06%	1.028795

**San Benito Consolidated Independent School District
Property Tax Levies and Collections
Last Ten Years**

Schedule 10

Fiscal Year	Total Tax Levy	Collected within the Fiscal Year of the Levy	
		Amount	Percentage of Levy
2016	\$ 11,509,951	\$ 10,631,891	92.37%
2017	\$ 12,329,817	\$ 11,275,322	91.45%
2018	\$ 13,003,969	\$ 11,810,706	90.82%
2019	\$ 14,082,378	\$ 12,811,844	90.98%
2020	\$ 15,177,678	\$ 13,911,408	91.66%
2021	\$ 15,776,985	\$ 15,559,264	98.62%
2022	\$ 16,527,660	\$ 15,294,741	92.54%
2023	\$ 17,035,286	\$ 15,715,501	92.25%
2024	\$ 14,895,441	\$ 13,559,764	91.03%
2025	\$ 16,935,061	\$ 15,435,114	91.14%

Source: San Benito Consolidated Independent School District Annual Financial and Compliance Reports

Collections in Susequent Years	Total Collections to Date	
	Amount	Percentage of Levy
\$ 598,985	\$ 11,230,876	97.58%
\$ 440,962	\$ 11,716,284	95.02%
\$ -	\$ 11,810,706	90.82%
\$ -	\$ 12,811,844	90.98%
\$ -	\$ 13,911,408	91.66%
\$ -	\$ 15,559,264	98.62%
\$ -	\$ 15,294,741	92.54%
\$ -	\$ 15,715,501	92.25%
\$ -	\$ 13,559,764	91.03%
\$ -	\$ 15,435,114	91.14%

San Benito Consolidated Independent School District
Allocation of Property Tax Rates and Levies
Last Ten Years

Schedule 11

Fiscal Year	Tax Rates (Per \$100 of Assessed Value)			Tax Levies		
	General Fund	Debt Service Fund	Total	General Fund	Debt Service Fund	Original Levy Total
2016	\$ 1.170000	\$ 0.134900	\$ 1.304900	\$ 10,320,057	\$ 1,189,894	\$ 11,509,951
2017	\$ 1.170000	\$ 0.134900	\$ 1.304900	\$ 11,055,166	\$ 1,274,651	\$ 12,329,817
2018	\$ 1.170000	\$ 0.134900	\$ 1.304900	\$ 11,659,624	\$ 1,344,345	\$ 13,003,969
2019	\$ 1.170000	\$ 0.134900	\$ 1.304900	\$ 12,589,967	\$ 1,451,612	\$ 14,041,579
2020	\$ 1.170000	\$ 0.134900	\$ 1.304900	\$ 13,608,616	\$ 1,569,062	\$ 15,177,678
2021	\$ 1.025000	\$ 0.279900	\$ 1.304900	\$ 12,392,834	\$ 3,384,151	\$ 15,776,985
2022	\$ 1.025000	\$ 0.279900	\$ 1.304900	\$ 12,982,490	\$ 3,545,170	\$ 16,527,660
2023	\$ 1.011600	\$ 0.279900	\$ 1.291500	\$ 13,343,319	\$ 3,691,967	\$ 17,035,286
2024	\$ 0.763200	\$ 0.295470	\$ 1.058670	\$ 10,738,190	\$ 4,157,251	\$ 14,895,441
2025	\$ 0.736900	\$ 0.291895	\$ 1.028795	\$ 12,130,159	\$ 4,804,902	\$ 16,935,061

Source: San Benito Consolidated Independent School District Annual Financial and Compliance Reports

Note: The basis for the property tax rate is \$100 assessed valuation.

**San Benito Consolidated Independent School District
Property Tax Rates- Direct and Overlapping Governments
Last Ten Years**

Schedule 12

(PER \$100 ASSESSED VALUATION)

Fiscal Year	Tax Year	Direct Tax Rate	Overlapping Tax Rates			Total Direct and Overlapping Tax Rate
		San Benito Consolidated Independent School District	South Texas ISD	City of San Benito	Cameron County	
2016	2015	\$ 1.304900	\$ 0.049200	\$ 0.728125	\$ 0.399291	\$ 2.481516
2017	2016	\$ 1.304900	\$ 0.049200	\$ 0.728125	\$ 0.407743	\$ 2.489968
2018	2017	\$ 1.304900	\$ 0.049200	\$ 0.728125	\$ 0.410803	\$ 2.493028
2019	2018	\$ 1.304900	\$ 0.049200	\$ 0.728125	\$ 0.416893	\$ 2.499118
2020	2019	\$ 1.304900	\$ 0.049200	\$ 0.728125	\$ 0.436893	\$ 2.519118
2021	2020	\$ 1.304900	\$ 0.049200	\$ 0.728125	\$ 0.436893	\$ 2.519118
2022	2021	\$ 1.304900	\$ 0.049200	\$ 0.728125	\$ 0.436893	\$ 2.519118
2023	2022	\$ 1.291500	\$ 0.049200	\$ 0.728125	\$ 0.436893	\$ 2.505718
2024	2023	\$ 1.058670	\$ 0.049200	\$ 0.728125	\$ 0.431893	\$ 2.267888
2025	2024	\$ 1.028795	\$ 0.049200	\$ 0.708125	\$ 0.426893	\$ 2.213013

Source: Tony Yzaguirre, Jr., Tax Assessor-Collector and City of San Benito, Texas

San Benito Consolidated Independent School District
Principal Property Taxpayers
Last Ten Years

Schedule 13

		Fiscal Year 2025	
Taxpayer	Type of Business	Tax Year	Percentage of
		2024	Total Assessed
		Assessed	Valuation
		Valuation	Valuation
AEP TEXAS INC-07C	Electric Company	\$ 88,636,682	3.84%
GOMEZ MARIA LUZ	Commercial Real Property	37,731,885	0.93%
MHC FUN N SUN LLC	Commercial Real Property	24,564,062	0.78%
AEP TEXAS INC	Electric Company	17,901,207	6.23%
PALMS PROPERTY OWNER LLC	Commercial Real Property	17,708,661	0.56%
WALMART INC	Commercial Real Property	14,912,159	0.55%
349 S HELEN MOORE ROAD LLC	Commercial Real Property	14,054,290	0.42%
SHARYLAND UTILITIES LP	Electric Company	13,803,480	0.33%
PANASONIC AUTOMOTIVE ELECTRONI	Industrial and Manufacturing	85,747,480	0.29%
RIRA AMG REATA LP	Commercial Real Property	9,641,757	0.27%
Totals		<u>\$ 324,701,663</u>	14.20%

Source: Cameron Appraisal District

Fiscal Year 2015

Tax Year	
2014	Percentage of
Assessed	Total Assessed
Valuation	Valuation
\$ 25,100,292	2.07%
-	-
8,357,452	-
-	-
-	-
6,166,599	0.51%
6,529,006	-
-	-
5,768,514	-
5,369,700	0.44%
<u>\$ 57,291,563</u>	3.02%

**San Benito Consolidated Independent School District
Outstanding Debt by Type
Last Ten Years**

Schedule 14

<u>Fiscal Year</u>	<u>General Obligation Bonds</u>	<u>Refunding Bonds</u>	<u>Notes Payable</u>	<u>Capital Appreciation Bonds</u>	<u>Equipment Financing Agreements</u>
2016	\$ 76,850,000	\$ 8,090,666	\$ -	\$ 540,000	\$ -
2017	\$ 69,665,000	\$ 6,998,860	\$ -	\$ 1,045,311	\$ 2,615,000
2018	\$ 65,735,000	\$ 5,907,054	\$ -	\$ -	\$ 3,566,947
2019	\$ 90,150,000	\$ 7,673,179	\$ -	\$ -	\$ 5,169,784
2020	\$ 96,620,000	\$ 7,200,104	\$ -	\$ -	\$ 2,456,878
2021	\$ 92,475,000	\$ 6,588,166	\$ -	\$ -	\$ 1,851,917
2022	\$ 87,585,000	\$ 5,741,142	\$ -	\$ -	\$ 1,647,542
2023	\$ 83,025,000	\$ 5,258,173	\$ -	\$ -	\$ 1,435,952
2024	\$ 78,235,000	\$ 4,777,346	\$ -	\$ -	\$ 1,216,893
2025	\$ 73,190,000	\$ 4,374,168	\$ -	\$ -	\$ 990,101

Source: San Benito Consolidated Independent School District Annual Financial and Compliance Reports.

- (1) See schedule 9 for adjusted assessed values*
- (2) See schedule 8 for average daily attendance*

SBITA Leases	Right-to-use Leases	Total Debt	Ratio of Total Debt to Estimated Actual Property Value (1)	Total Debt Per Average Daily Membership (2)
\$ -	\$ -	\$ 85,480,666	6.04%	7,853
\$ -	\$ -	\$ 80,324,171	5.38%	7,563
\$ -	\$ -	\$ 75,209,001	4.92%	8,036
\$ -	\$ -	\$ 102,992,963	6.15%	10,944
\$ -	\$ -	\$ 106,276,982	5.91%	11,573
\$ -	\$ -	\$ 100,915,083	5.47%	11,244
\$ -	\$ 495,561	\$ 95,469,245	5.00%	11,506
\$ 1,615,766	\$ 938,854	\$ 92,273,745	4.31%	11,023
\$ 54,465	\$ 757,837	\$ 85,041,541	3.31%	10,586
\$ 888,719	\$ 409,799	\$ 79,852,787	2.17%	9,973

San Benito Consolidated Independent School District
Computation of Legal Debt Margin
Last Ten Years

Schedule 16

	2016	2017	2018	2019	2020	2021
Assessed Valuation	\$ 894,030,028	\$ 963,755,238	\$ 1,019,364,579	\$ 1,019,364,579	\$ 1,190,253,719	\$ 1,238,161,401
Debt Limit - 10% of Assessed Valuation	\$ 89,403,003	\$ 96,375,524	\$ 101,936,458	\$ 101,936,458	\$ 119,025,372	\$ 123,816,140
General Obligation Bonds	74,005,000	70,105,000	65,735,000	90,150,000	96,620,000	92,475,000
Deduct Amount Available in Debt Service Fund	-	553,097	888,079	714,382	-	-
Applicable Debt	74,005,000	69,551,903	64,846,921	89,435,618	96,620,000	92,475,000
Legal Debt Margin	\$ 15,398,003	\$ 26,823,621	\$ 37,089,537	\$ 12,500,840	\$ 22,405,372	\$ 31,341,140
Debt Margin as a Percentage of the Debt Limit	17.22%	27.83%	36.38%	12.26%	18.82%	25.31%

Source: San Benito Consolidated Independent School District Annual Financial and Compliance Reports

2022	2023	2024	2025
\$ 1,294,782,187	\$ 1,255,021,316	\$ 1,393,884,750	\$ 1,630,100,386
\$ 129,478,219	\$ 125,502,132	\$ 139,388,475	\$ 163,010,039
87,585,000	83,025,000	78,235,000	73,190,000
-	-	-	1,350,920
87,585,000	83,025,000	78,235,000	71,839,080
\$ 41,893,219	\$ 42,477,132	\$ 61,153,475	\$ 91,170,959
32.36%	33.85%	43.87%	55.93%

San Benito Consolidated Independent School District
Ratio of Net General Obligation Bonded Debt to
Estimated Actual Value and Per Average Dailey Membership
Last Ten Years

Schedule 17

Fiscal Year	Average Daily Membership	Estimated Actual Value	Total Bonded Debt	Debt Service Fund Balance	Net Bonded Debt	Ratio of Net Bonded Debt to Estimated Actual Value	Net Bonded Debt Per Average Daily Membership
2016	10,885	\$ 894,030,028	\$ 74,005,000	\$ 553,097	\$ 73,451,903	8.22%	\$ 6,748
2017	10,621	\$ 963,755,238	\$ 70,105,000	\$ 888,079	\$ 69,216,921	7.18%	\$ 6,517
2018	9,359	\$ 1,019,364,579	\$ 65,735,000	\$ 714,382	\$ 65,020,618	6.38%	\$ 6,947
2019	9,359	\$ 1,019,364,579	\$ 90,150,000	\$ -	\$ 90,150,000	8.84%	\$ 9,632
2020	9,183	\$ 1,190,253,719	\$ 96,620,000	\$ -	\$ 96,620,000	8.12%	\$ 10,521
2021	8,975	\$ 1,238,161,401	\$ 92,475,000	\$ -	\$ 92,475,000	7.47%	\$ 10,304
2022	8,254	\$ 1,294,782,187	\$ 83,025,000	\$ -	\$ 83,025,000	6.41%	\$ 10,058
2023	8,139	\$ 1,255,021,316	\$ 83,025,000	\$ -	\$ 83,025,000	6.62%	\$ 10,201
2024	7,957	\$ 1,393,884,750	\$ 78,235,000	\$ -	\$ 78,235,000	5.61%	\$ 9,832
2025	7,876	\$ 1,630,100,386	\$ 73,190,000	\$ -	\$ 73,190,000	4.49%	\$ 9,293

Note: Average Daily Membership represents the average daily enrollment of students.

Note: Estimated actual property value and average daily membership are used because they are more relevant to the school district than personal income and population.

San Benito Consolidated Independent School District
Ratio of Annual Debt Service for General Bonded Debt
To Total General Fund Expenditures
Last Ten Years

Schedule 18

Fiscal Year	Principal	Interest	Total Debt Service	Total General Fund Expenditures	Ratio of Debt Service To General Fund Expenditures
2016	\$ 4,660,000	\$ 3,709,135	\$ 8,369,135	\$ 96,437,850	8.68%
2017	\$ 5,130,000	\$ 2,945,638	\$ 8,075,638	\$ 100,364,415	8.05%
2018	\$ 5,024,721	\$ 2,115,941	\$ 7,140,662	\$ 103,563,205	6.89%
2019	\$ 4,015,163	\$ 2,741,930	\$ 6,757,093	\$ 115,917,726	5.83%
2020	\$ 4,050,677	\$ 3,820,293	\$ 7,870,970	\$ 119,346,692	6.60%
2021	\$ 4,749,961	\$ 4,058,826	\$ 8,808,787	\$ 87,719,396	10.04%
2022	\$ 5,181,526	\$ 3,466,932	\$ 8,648,458	\$ 102,933,540	8.40%
2023	\$ 6,205,361	\$ 3,556,164	\$ 9,761,525	\$ 107,269,282	9.10%
2024	\$ 5,428,476	\$ 3,346,465	\$ 8,774,941	\$ 113,247,008	7.75%
2025	\$ 6,210,934	\$ 3,109,533	\$ 9,320,467	\$ 119,619,205	7.79%

(This page intentionally left blank)

**San Benito Consolidated Independent School District
Construction and Property Values
Last Ten Years**

Schedule 20

Fiscal Year	Number of Permits	Construction Value	Total Property Value
2016	662	\$ 22,895,884	\$ 1,415,950,934
2017	756	\$ 15,944,419	\$ 1,493,119,651
2018	928	\$ 24,823,141	\$ 1,528,190,023
2019	670	\$ 32,710,148	\$ 1,796,776,687
2020	963	\$ 43,047,628	\$ 1,800,378,785
2021	705	\$ 25,015,955	\$ 1,901,663,191
2022	705	\$ 25,015,955	\$ 1,901,663,191
2023	856	\$ 34,799,553	\$ 2,073,158,290
2024	816	\$ 41,637,029	\$ 2,480,158,389
2025	821	\$ 42,565,883	\$ 3,617,998,475

Source: Cameron Appraisal District New Values Report

**San Benito Consolidated Independent School District
 Schedule of Teacher's Information
 Last Ten Years**

Schedule 22

Classification	2016	2017	2018	2019	2020
Number of Employees					
Teachers	685	680	666	671	695
Professional Support	163	189	176	185	154
Campus Administration	43	40	53	49	46
Central Administration	7	6	5	4	10
Educational Aides	187	167	175	176	197
Auxiliary Staff	513	535	538	584	558
Total Employees	1,598	1,617	1,613	1,668	1,660
Percent of Total					
Teachers	42.9%	42.1%	41.29%	40.2%	41.9%
Professional Support	10.2%	11.7%	10.91%	11.1%	9.3%
Campus Administration	2.7%	2.5%	3.29%	2.9%	2.8%
Central Administration	0.4%	0.4%	0.31%	0.2%	0.6%
Educational Aides	11.7%	10.3%	10.85%	10.5%	11.9%
Auxiliary Staff	32.1%	33.1%	33.35%	35.0%	33.6%
	100.00%	100.00%	100.00%	100.00%	100.00%

Source: TAPR Report & School District's Hiring Schedule

2020 information was based on updated TAPR because of the audit waiver for late submission. Subsequent years will be one year behind due to TAPR being released in January.

**San Benito Consolidated Independent School District
 Schedule of Teacher's Information
 Last Ten Years**

Schedule 22

2021	2022	2023	2024	2025
695	662	631	635	633
154	156	152	145	148
46	44	42	29	38
10	10	9	7	15
197	190	173	163	176
558	465	508	491	470
1,660	1,527	1,515	1,470	1,480
41.9%	43.4%	41.7%	43.2%	42.8%
9.3%	10.2%	10.0%	9.9%	10.0%
2.8%	2.9%	2.8%	2.0%	2.6%
0.6%	0.6%	0.6%	0.5%	1.0%
11.9%	12.5%	11.4%	11.1%	11.9%
33.6%	30.4%	33.5%	33.4%	31.8%
100.00%	100.00%	100.00%	100.00%	100.00%

**San Benito Consolidated Independent School District
Schedule of Teacher's Information
Last Ten Years**

Schedule 22

Fiscal Year	Bachelor's Degree		Average Teacher Salary	Average Years of Experience	Bachelor's Education	Master's Education
	Minimum	Maximum				
2016	\$ 42,500	\$ 55,514	\$ 49,157	12.0	83.7%	15.0%
2017	\$ 42,500	\$ 55,514	\$ 48,144	11.8	85.0%	13.4%
2018	\$ 46,500	\$ 57,878	\$ 48,144	11.8	85.0%	13.4%
2019	\$ 47,500	\$ 61,101	\$ 52,638	11.8	85.0%	13.4%
2020	\$ 48,500	\$ 63,210	\$ 54,473	12.2	83.1%	16.3%
2021	\$ 48,900	\$ 65,077	\$ 54,473	12.2	83.1%	16.3%
2022	\$ 48,900	\$ 65,077	\$ 56,456	13.1	82.1%	17.0%
2023	\$ 50,000	\$ 65,881	\$ 58,613	12.7	79.2%	19.0%
2024	\$ 52,000	\$ 66,500	\$ 58,977	12.9	78.6%	19.1%
2025	\$ 53,000	\$ 66,900	\$ 46,791	13.2	72.2%	25.2%

Source: TAPR Report & School District's Hiring Schedule

Note: Min & Max salaries are based on the SBCISD Hiring Schedule from each applicable year. Bachelor's minimum and maximum is with 15+ hours of graduate work. They are based on zero years of experience to 25+ years.

Average Teacher Salary, Average Years of Experience, % of Bachelor Education and % of Master's Education are based on TAPR reports.

2020 information was based on updated TAPR because of the audit waiver for late submission. Subsequent years will be one year behind due to TAPR being released in January.

**San Benito Consolidated Independent School District
 Schedule of Attendance and Membership
 Last Ten Years**

Schedule 24

Fiscal Year	Average Daily Attendance	Average Daily Membership	Percent of Attendance
2016	10,885	10,885	95.3%
2017	10,621	10,621	95.3%
2018	9,359	9,359	94.8%
2019	9,411	9,411	94.0%
2020	8,975	10,277	94.0%
2021	8,975	9,743	92.1%
2022	8,254	9,211	89.6%
2023	8,139	9,354	87.0%
2024	7,957	10,185	78.1%
2025	7,876	9,104	86.5%

Source: The District's PEIMS & Student Accounting Office

** Average Daily Membership represents the average daily attendance of eligible enrollees, district-wide over the official number of instructional days.*

San Benito Consolidated Independent School District
Operating Statistics
Last Ten Years

Schedule 25

Fiscal Year	Average Daily Attendance	Operating Expenditures	Cost per Pupil	Percent Change	Operating Expenses	Cost per Pupil	Percent Change
2016	10,885	\$ 108,232,929	\$ 9,943	9.46%	\$ 118,490,153	\$ 10,886	3.80%
2017	10,621	\$ 115,595,390	\$ 10,884	3.58%	\$ 122,168,545	\$ 11,503	5.67%
2018	9,359	\$ 116,111,826	\$ 12,406	3.58%	\$ 102,889,021	\$ 10,994	-4.42%
2019	9,411	\$ 129,597,299	\$ 13,771	3.58%	\$ 140,171,813	\$ 14,894	35.48%
2020	8,975	\$ 131,694,080	\$ 14,673	3.58%	\$ 154,326,514	\$ 17,195	15.45%
2021	8,968	\$ 121,115,846	\$ 13,505	3.58%	\$ 129,243,722	\$ 14,412	-16.19%
2022	8,254	\$ 135,337,796	\$ 16,397	21.41%	\$ 137,054,861	\$ 16,605	15.22%
2023	8,139	\$ 133,101,205	\$ 16,354	-1.60%	\$ 135,025,090	\$ 16,590	-0.09%
2024	7,959	\$ 113,247,008	\$ 14,229	-12.99%	\$ 146,562,396	\$ 18,415	11.00%
2025	7,876	\$ 119,619,205	\$ 15,188	6.74%	\$ 146,642,773	\$ 18,619	1.11%

Source: Average Daily Attendance provided by the District's PEIMS and A.E.I.S. reports.

**San Benito Consolidated Independent School District
 Schedule of Student Information
 Last Ten Years**

Schedule 26

Fiscal Year	Teacher / Student Ratio	No. of Economically Disadvantaged Students	Percentage of Economically Disadvantaged Students
2016	15.9	8,846	81.3%
2017	15.6	8,943	84.2%
2018	15.7	8,748	83.6%
2019	15.7	9,305	83.6%
2020	14.7	8,913	87.0%
2021	14.7	8,609	88.5%
2022	14.6	8,254	88.7%
2023	14.7	8,112	86.7%
2024	14.7	7,868	85.2%
2025	14.3	7,691	84.8%

Source: Academic Excellence Indicator System (AEIS) & PEIMS

Estimated % age of Free and Reduce Lunch is based on our Food Services Department.

2020 information was based on updated TAPR because of the audit waiver for late submission.

Subsequent years will be one year behind due to TAPR being released in January.

**San Benito Consolidated Independent School District
Schedule of School Buildings
Last Ten Years**

Schedule 27

	Estimated Square Footage	Recommended Capacity
HIGH SCHOOLS		
SAN BENITO HIGH SCHOOL	342,270	2,700
VETERANS MEMORIAL ACADEMY	387,109	925
TOTAL	<u>729,379</u>	<u>3,625</u>

MIDDLE SCHOOLS		
BERTA CABAZA MIDDLE SCHOOL	163,423	1,125
MILLER JORDAN MIDDLE SCHOOL	132,483	1,275
RIVERSIDE MIDDLE SCHOOL	148,771	1,075
TOTAL	<u>444,677</u>	<u>3,475</u>

SPECIAL CAMPUSES		
GATEWAY TO GRADUATION	96,456	
POSITIVE REDIRECTION CTR	15,927	85
TOTAL	<u>112,383</u>	<u>85</u>

	Estimated Square Footage	Recommended Capacity
ELEMENTARY SCHOOLS		
ANGELA G. LEAL	75,027	765
DR. C.M. CASH	79,369	748
DR. RAUL GARZA	81,149	726
ED DOWNS	75,904	770
FRANK ROBERTS	58,888	462
FRED BOOTH	74,926	704
JUDGE OSCAR DELAFUENTE	71,792	594
LA ENCANTADA	70,682	660
LA PALOMA	67,120	704
LANDRUM	75,847	506
RANGERVILLE	61,248	528
SULLIVAN	82,111	616
TOTAL	<u>874,063</u>	<u>7,783</u>

	Estimated Square Footage	Recommended Capacity
INDOOR MULTI-PURPOSE FACILITY	65,794	1,000
ADMINISTRATION BUILDING	27,903	250
UTEX BUILDING	106,877	1,025
OLD B/C BUILDING	97,120	1,000
FACE BUILDING	2,580	30
PEIMS/TECHNOLOGY BUILDING	4,824	100
BOBBY MORROW STADIUM	15,354	10,000
GREYHOUND STADIUM	6,656	5,000
TOTAL	<u>261,314</u>	<u>17,405</u>

Source: HVAC department and Risk Management department.



SINGLE AUDIT SECTION





CARR, RIGGS & INGRAM, L.L.C.

Carr, Riggs & Ingram, L.L.C.
402 East Tyler Avenue
Harlingen, TX 78550

956.423.3765
956.428.7520 (fax)
CRIadv.com

**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Board of Trustees
San Benito Consolidated Independent School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the San Benito Consolidated Independent School District, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the San Benito Consolidated Independent School District’s basic financial statements and have issued our report thereon dated February 11, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the San Benito Consolidated Independent School District’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the San Benito Consolidated Independent School District’s internal control. Accordingly, we do not express an opinion on the effectiveness of the San Benito Consolidated Independent School District’s internal control.

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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.

(This page intentionally left blank)

Report on Compliance and Other Matters

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

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.

Carr, Riggs & Ingram, L.L.C.

Harlingen, Texas
February 11, 2026

(This page intentionally left blank)



CARR, RIGGS & INGRAM, L.L.C.

Carr, Riggs & Ingram, L.L.C.
402 East Tyler Avenue
Harlingen, TX 78550

956.423.3765
956.428.7520 (fax)
CRladv.com

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Trustees
San Benito Consolidated Independent School District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited San Benito Consolidated Independent School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of San Benito Consolidated Independent School District's major federal programs for the year ended June 30, 2025. San Benito Consolidated Independent School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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 Auditor's Responsibilities for the Audit of Compliance section of our report.

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

(This page intentionally left blank)

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 the District's 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 the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control over compliance. Accordingly, no such opinion is expressed.

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

(This page intentionally left blank)

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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.

Carr, Riggs & Ingram, L.L.C.

Harlingen, Texas
February 11, 2026

(This page intentionally left blank)

San Benito Consolidated Independent School District Schedule of Findings and Questioned Costs

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? _____ yes X no
- Significant deficiencies identified that are not considered to be material weaknesses? _____ yes X none reported

Noncompliance material to financial statements noted? _____ yes X no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? _____ yes X no
- Significant deficiencies identified that are not considered to be material weakness(es)? _____ yes X none reported

Type of auditor's report issued on compliance for major programs: Unmodified

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

Identification of major programs:

<i>Assistance Listing Number(s)</i>	<i>Name of Federal Program or Cluster</i>
84.010	Title I, Part A-Improving Basic
84.027/84.173	Special Education Cluster (IDEA)
84.287	Twenty-First Century Community Learning Centers

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? X yes _____ no

**San Benito Consolidated Independent School District
Schedule of Findings and Questioned Costs**

**Section II – Findings Relating to the Financial Statement Audit as Required to Be
Reported in Accordance with Generally Accepted Government Auditing Standards**

A. Significant Deficiencies in Internal Control

None noted that were required to be reported.

**San Benito Consolidated Independent School District
Schedule of Findings and Questioned Costs**

Section III – Federal Award Findings and Questioned Costs

None noted that were required to be reported.

**San Benito Consolidated Independent School District
Schedule of Findings and Questioned Costs
Summary Schedule of Prior Audit Findings**

Financial Statement Findings:

Reference Number: (2024-001)

Status of Corrective Action Plan:

Subscription-Based Technology Arrangements

The District revised its procedures and reviewed the SBITA schedules generated from DebtBook and ensured each SBITA was being calculated based on the correct terms in the agreements.

Conclusion: Resolved in the current year.

(This page intentionally left blank)



Victoria Perez
Assistant Superintendent of Finance & Operations

Board of Trustees

Dr. Ariel Cruz-Vela
President

Crystal Hernandez
Vice-President

Israel Villarreal, III
Secretary

Rudy Corona
Frutoso M. Gomez, Jr.
Orlando López
Alex Reyna

Schedule of Findings and Questioned Costs Corrective Action Plan

No matters to be reported in the current year.

Contact Person:

Victoria Perez,
Assistant Superintendent of Finance & Operations

Implementation Time Frame: N/A

San Benito Schools - *The Gold Standard in Public Education*

240 N. Crockett St. • San Benito, TX 78586 • 956.361.6168 • www.sbcisd.net

It is the policy of the San Benito CISD not to discriminate on the basis of race, color, national origin, gender, or disability in its educational and Career and Technology programs, services or activities as required by Title VI of the Civil Rights Act of 1964.



San Benito Consolidated Independent School District

Schedule of Expenditures of Federal Awards

Exhibit K-1

For the Year Ended June 30, 2024

(1) FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM OR CLUSTER TITLE	(2) Assistance Listing Number	(3) Pass-through Entity Identifying Number	(4) Provided to Subrecipients	(5) Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
<u>Passed Through the State Department of Agriculture</u>				
Child Nutrition Cluster				
School Breakfast Program (SBP)	10.553	71402501	\$ -	\$ 1,840,425
School Breakfast Program (SBP)	10.553	71402401	-	491,088
Total School Breakfast Program			-	2,331,513
National School Lunch Program (NSLP)- Cash Assistance	10.555	71302501	-	4,606,343
National School Lunch Program (NSLP)- Cash Assistance	10.555	71302401	-	1,172,369
National School Lunch Program (NSLP)- Non-Cash Assistance	10.555	71302201	-	673,984
Total National School Lunch Program			-	6,452,696
Fresh Fruit and Vegetable Program (FFVP)	10.582	236TX375L1603	-	118,238
Total Child Nutrition Cluster			-	8,902,447
Child and Adult Care Food Program	10.558	236TX332N1099	-	1,056,965
Total Child and Adult Care Food Program			-	1,056,965
Total Passed Through State Department of Agriculture			-	9,959,412
TOTAL U.S. DEPARTMENT OF AGRICULTURE			-	9,959,412
U.S. DEPARTMENT OF DEFENSE				
J.R.O.T.C.	12.U01	JROTC1745	-	82,860
TOTAL U.S. DEPARTMENT OF DEFENSE			-	82,860
U.S. DEPARTMENT OF EDUCATION				
<u>Passed Through Region One Education Service Center:</u>				
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	P334A110180-16	-	237,319
Total Passed Through Region One Education Service Center			-	237,319
<u>Passed Through State Department of Education</u>				
Title I Grants to Local Educational Agencies (Title I, Part A-Improving Basic)	84.010	25-610101031912	-	5,056,479
Title I Grants to Local Educational Agencies (Title I, Part A-Improving Basic)	84.010	24-610101031912	-	812,314
Title I Grants to Local Educational Agencies (Title I, Part D, Subpart 2-Del)	84.010	25-610101031912	-	115,286
Title I Grants to Local Educational Agencies (Title I, Part D, Subpart 2-Del)	84.010	24-610103031912	-	14,474
Title I Grants to Local Educational Agencies (Title I, 1003 School Improvement)	84.010	24-610141031912	-	26,889
Total Title I Grants to Local Educational Agencies			-	6,025,442
Migrant Education-State Grant Program (Title I, Part C of ESEA)	84.011	25-615001031912	-	628,770
Migrant Education-State Grant Program (Title I, Part C of ESEA)	84.011	24-615001031912	-	88,809
Total Migrant Education-State Grant Program (Title I, Part C of ESEA)			-	717,579
Special Education Cluster (IDEA)				
Special Education Grants to States (IDEA, Part B)	84.027	25-6600010319126000	-	2,054,481
Special Education Grants to States (IDEA, Part B)	84.027	24-6600010319126000	-	41,691
Special Education Preschool Grants (IDEA Preschool)	84.173	24-6610010319126000	-	28,368
Total Special Education Grants to States			-	2,124,540
Total Special Education Cluster (IDEA)			-	2,124,540
Career and Technical Education - Basic Grants to States (Perkins V)	84.048A	25-420006031912	-	197,247
Career and Technical Education - Basic Grants to States (Perkins V)	84.048A	23-420006031912	-	5,794
Total Career and Technical Education - Basic Grants to States (Perkins V)			-	203,041

San Benito Consolidated Independent School District Schedule of Expenditures of Federal Awards- Continued Exhibit K-1

For the Year Ended June 30, 2025

(1) FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM OR CLUSTER TITLE	(2) Assistance Listing Number	(3) Pass-through Entity Identifying Number	(4) Provided to Subrecipients	(5) Federal Expenditures
Twenty-First Century Community Learning Centers	84.287	25-6950337110038	-	1,224,647
Twenty-First Century Community Learning Centers	84.287	24-6950337110027	-	71,736
Twenty-First Century Community Learning Centers (Stronger OST)	84.287	24-6950367110037	-	116,305
Twenty-First Century Community Learning Centers	84.287	25-6950307110036	106,341	1,422,113
Twenty-First Century Community Learning Centers	84.287	24-6950307110036	18,916	90,663
Total Twenty-First Century Community Learning Centers			125,257	2,925,464
English Language Acquisition State Grants	84.365	25-671001031912	-	128,589
English Language Acquisition State Grants	84.365	24-671001031912	-	88,759
Total English Language Acquisition State Grants			-	217,348
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367	25-694501031912	-	432,056
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367	24-694501031912	-	173,889
Total Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)			-	605,945
Student Support and Academic Enrichment Program	84.424A	25-680101031912	-	404,593
Student Support and Academic Enrichment Program	84.424A	24-680101031912	-	87,422
Stronger Connections Grant	84.424F	23-680101031912	-	181,775
Total Student Support and Academic Enrichment Program			-	673,790
Texas Education for Homeless Children & Youth	84.196A	23-4600057110071	-	7,072
				7,072
COVID-19 Education Stabilization Fund ARP Homeless Grant I	84.425W	21-5330017110071	-	7,778
COVID-19 Education Stabilization Fund ARP Homeless Grant II	84.425W	21-533002031912	-	59,729
COVID-19 Education Stabilization Fund Learning Acceleration Supports - High Quality After School	84.425U	21-5280587110130	-	147,837
COVID-19 Education Stabilization Fund Texas COVID Learning Acceleration Supports-ESSER III	84.425U	21-528042031912	-	118,739
Total COVID-19 Education Stabilization Fund (ESF)			-	334,083
Total Passed Through State Department of Education			125,257	13,834,304
TOTAL U.S. DEPARTMENT OF EDUCATION			125,257	14,071,623
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed through Texas Health and Human Services Commission</i>				
Medicaid Cluster				
Medical Assistance Program (Medicaid; Title XIX)	93.778	HHS000537900552	-	26,303
Total Medicaid Cluster			-	26,303
Total Passed through Texas Health and Human Services Commission			-	26,303
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			-	26,303
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 125,257	\$ 24,140,198

The accompanying notes are an integral part of this schedule

**San Benito Consolidated Independent School District
Notes on Accounting Policies for Federal Awards**

Exhibit K-2

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of San Benito Consolidated Independent School District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance, Audits of State, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the general purpose financial statements.

NOTE 2 – PROGRAM REPORTING

ROTC, SHARS, and MAC revenues are accounted for in the general fund. The National School Lunch Program, School Breakfast Program Commodity Supplemental Food Program, and Summer Feeding Program are accounted for in the general fund as well. Expenditures are not specifically attributable to these revenues and are shown on this schedule in an amount equal to revenue for balancing purposes only.

Reconciliation from the Schedule of Expenditures of Federal Awards to the Exhibit C-3:

Total expenditures of federal awards, per Exhibit K-1	\$ 24,140,198
School Health and Related Services (SHARS) revenues	42,812
Total Federal Revenues, per Exhibit C-3	<u>\$ 24,183,010</u>

NOTE 3 – SUB-RECIPIENTS

During the fiscal year ended June 30, 2025, the District had a shared service agreement with the La Villa ISD for the 21st Century Program. Amounts passed through La Villa ISD totaled \$125,257.

NOTE 4 – FEDERAL LOANS AND LOAN GUARANTEES

During the year ended June 30, 2025, the District had no outstanding federal loans payable or loan guarantees.

NOTE 5 – FEDERALLY FUNDED INSURANCE

During the year ended June 30, 2025, the District had no federally funded insurance.

NOTE 6 – NONCASH AWARDS

During the year ended June 30, 2025, the District received \$673,984 of federal awards in the form of noncash assistance under the National School Lunch Program.

**San Benito Consolidated Independent School District
Notes on Accounting Policies for Federal Awards**

NOTE 7 – INDIRECT COST RATE

The Uniform Guidance allows an organization to elect a de minimus indirect cost rate. For the year ended June 30, 2025, the District did not elect to use this rate.