



LAREDO INDEPENDENT SCHOOL DISTRICT - 2400 SAN BERNARDO - LAREDO, TX - (956)273-1000

**Laredo I.S.D. Board of Trustees  
Business and Support Services Committee Meeting  
LISD Amber Yeary Board Room, 2400 San Bernardo Ave., Laredo, TX 78040**

**Thursday, September 10, 2026, at 5:30 PM**

Please visit the link below to view supporting documentation for agenda items:

<https://meetings.boardbook.org/Public/Organization/2520>

- A. Meeting Called to Order
- B. Roll Call
- C. Pledge of Allegiance

**AGENDA**

1. Discussion and presentation to ratify the monthly disbursements for July 2026 at the regular meeting of the Board of Trustees.

**Mr. Guillermo Pro, Superintendent of Schools**

**LISD BOARD OF TRUSTEES**

Goyo M. Lopez  
President, District 5

Veronica V. Orduño  
Vice President, District 3

Rodolfo "Rudy" Morales, III  
Secretary, District 2

Alfredo Gustavo Perez  
Parliamentarian, District

Juan Ramirez, Jr.  
Trustee, District 1

Dr. Gilberto "Gil" Martinez,  
Jr.  
Trustee, District 6

Monica Rangel- Garcia  
Trustee, District 7

Guillermo Pro  
Superintendent

LAREDO INDEPENDENT SCHOOL DISTRICT  
TOTAL MONTHLY CASH DISBURSEMENTS  
FOR THE MONTH OF JULY 2026

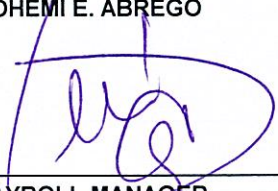
Business Support  
10-Sep-26

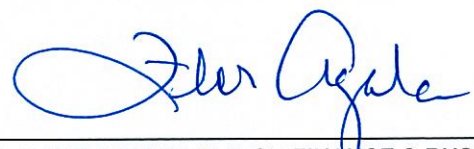
BOARD MEETING: SEPTEMBER 2026

| DESCRIPTION                       | NUMBER OF<br>TRANSACTIONS | AMOUNT          |
|-----------------------------------|---------------------------|-----------------|
| PAYROLL COSTS-GENERAL FUND        | 3,513                     | \$13,945,210.08 |
| PAYROLL COSTS-SPECIAL REVENUE     |                           | 1,902,550.32    |
| PAYROLL LIABILITIES/CONTRIBUTIONS | 36                        | 714,873.08      |
| PAYROLL SUBTOTAL                  | 3,549                     | \$16,562,633.48 |
| ACCOUNTS PAYABLE-GENERAL FUND     | 421                       | 2,875,125.27    |
| ACCOUNTS PAYABLE-SPECIAL REVENUE  |                           | 603,233.69      |
| ACCOUNTS PAYABLE-CONSTRUCTION     |                           | 1,237,307.32    |
| ACCOUNTS PAYABLE SUBTOTAL         | 421                       | 4,715,666.28    |
| TOTAL CASH DISBURSEMENTS          | 3,970                     | \$21,278,299.76 |

We, the undersigned, certify that the monthly cash disbursements for the month of July 2026 are true and correct to the best of our knowledge and abilities.

  
ACCOUNTS PAYABLE SUPERVISOR  
NOHEMI E. ABREGO

  
PAYROLL MANAGER  
VERONICA CHAIRES

  
ASST. SUPERINTENDENT FOR FINANCE & BUSINESS SVCS  
FLOR AYALA, CPA



## AGENDA ITEM

Business and Support Services Committee September 10, 2026

- 
- Agenda Item:** 1
- Purpose:** Discussion
- Resource Personnel:** Mr. Guillermo Pro,  
Superintendent of Schools  
Ms. Flor Ayala, CPA,  
Assistant Superintendent for  
Finance & Business Services
- Subject:** Discussion and presentation to ratify the monthly disbursements for July 2026 at the regular meeting of the Board of Trustees, September 2026.
- Topic:** Finance and HR
- I. Recommendation:**  
Staff recommends ratification of monthly disbursements at the regular meeting of the Board of Trustees.
  - II. Rationale:**  
Authorized expenditures: A district shall not lend its credit or gratuitously grant public money or things of value in aid of any individual, association, or corporation. Tex. Const. Art. III, Sec. 52
  - III. Evaluation Method and Timeline:**  
The use of public funds is reviewed and approved on a daily basis by various personnel as they follow the approval chain prior to payments to ensure compliance with rules and regulations.
  - IV. Fiscal Impact and Cost/Funding Source:**  
Funding is available in the various and numerous line items which are reviewed for budget allowances prior to release of payments.  
Total payroll for Gen. Fund and Spec. Rev. amount: \$15,847,760.40  
Total payroll Liab./Contr. amount: \$1,902,550.32 (Detail listed)  
Total accounts payable transactions amount: \$4,715,666.28 (Detail listed)  
Total transactions processed: 3,970
  - V. Compliance with Board Policy: (Include copy of board policy):**  
CE (Local/Legal) - Annual Operating Budget

# AP Check Register

Bank Account - PNC(4944668831)

Start Date: 07-01-2026

Print Date: 08/13/2026

1:35 PM

End Date: 07-31-2026

## Issued Checks

| <u>Check Number</u> | <u>Payee</u>                              | <u>Check Date</u> | <u>Void/Re-issue Date</u> | <u>Payment Type</u> | <u>Amount</u> |
|---------------------|-------------------------------------------|-------------------|---------------------------|---------------------|---------------|
| 20013712            | ADVANCE STORES COMPANY, INCORPORATED      | 07/16/2026        |                           | ACH                 | 182.59        |
| 20013754            | ADVANCE STORES COMPANY, INCORPORATED      | 07/23/2026        |                           | ACH                 | 211.44        |
| 70034559            | ADVANTYS SOLUTIONS LTD                    | 07/16/2026        |                           | Paper Check         | 5,900.00      |
| 70034683            | AHA ECC DISTRIBUTION                      | 07/30/2026        |                           | Paper Check         | 349.20        |
| 70034480            | AIRGAS USA, LLC                           | 07/02/2026        |                           | Paper Check         | 500.08        |
| 70034514            | Allen Tijerina                            | 07/02/2026        |                           | Paper Check         | 1,090.92      |
| 20013625            | AMAZON CAPITAL SERVICES, INC.             | 07/02/2026        |                           | ACH                 | 3,523.84      |
| 20013679            | AMAZON CAPITAL SERVICES, INC.             | 07/13/2026        |                           | ACH                 | 328.02        |
| 20013713            | AMAZON CAPITAL SERVICES, INC.             | 07/16/2026        |                           | ACH                 | 1,465.56      |
| 20013739            | AMAZON CAPITAL SERVICES, INC.             | 07/20/2026        |                           | ACH                 | 2,164.99      |
| 20013755            | AMAZON CAPITAL SERVICES, INC.             | 07/23/2026        |                           | ACH                 | 4,820.53      |
| 20013807            | AMAZON CAPITAL SERVICES, INC.             | 07/30/2026        |                           | ACH                 | 162.36        |
| 20013680            | ANDY'S AUTO & BUS AIR INC                 | 07/13/2026        |                           | ACH                 | 146.12        |
| 20013740            | ANDY'S AUTO & BUS AIR INC                 | 07/20/2026        |                           | ACH                 | 852.30        |
| 20013808            | ANDY'S AUTO & BUS AIR INC                 | 07/30/2026        |                           | ACH                 | 1,844.53      |
| 40000814            | Anita Benavides                           | 07/23/2026        |                           | Employee            | 140.91        |
| 20013626            | APPLE INC                                 | 07/02/2026        |                           | ACH                 | 12,238.50     |
| 70034581            | ARIN -AMERICAN REGISTRY FOR INTERNET NUM  | 07/16/2026        |                           | Paper Check         | 550.00        |
| 70034515            | ARISPE JOSE JR DBA JOEY ARISPE            | 07/02/2026        |                           | Paper Check         | 427.00        |
| 20013627            | ARNOLD OIL COMPANY OF LAREDO              | 07/02/2026        |                           | ACH                 | 1,227.92      |
| 20013714            | ASASH TERMITE & PEST CONTROL CO., INC.    | 07/16/2026        |                           | ACH                 | 2,100.00      |
| 70034516            | AT&T MOBILITY II LLC                      | 07/13/2026        |                           | Paper Check         | 1,397.55      |
| 70034582            | AT&T MOBILITY II LLC                      | 07/16/2026        |                           | Paper Check         | 1,398.09      |
| 70034588            | AT&T MOBILITY II LLC                      | 07/20/2026        |                           | Paper Check         | 339.56        |
| 70034666            | AT&T MOBILITY II LLC                      | 07/27/2026        |                           | Paper Check         | 476.27        |
| 70034560            | AT&T MOBILITY, LLC                        | 07/16/2026        |                           | Paper Check         | 412.85        |
| 20013628            | AUTOZONE PARTS INC.                       | 07/02/2026        |                           | ACH                 | 1,563.38      |
| 20013681            | AUTOZONE PARTS INC.                       | 07/13/2026        |                           | ACH                 | 659.68        |
| 70034481            | AVANTIS EDUCATION                         | 07/02/2026        |                           | Paper Check         | 16,032.00     |
| 70034667            | AVANTIS EDUCATION                         | 07/27/2026        |                           | Paper Check         | 23,795.00     |
| 70034529            | AVELAR MARIA DE LOURDES                   | 07/14/2026        |                           | Paper Check         | 1,436.05      |
| 20013756            | B&H FOTO & ELECTRONICS CORP.              | 07/23/2026        |                           | ACH                 | 55.95         |
| 70034530            | BARNETT BUCK B                            | 07/14/2026        |                           | Paper Check         | 3,932.11      |
| 20013682            | BENAVIDES NICK                            | 07/13/2026        |                           | ACH                 | 1,745.56      |
| 20013809            | BENAVIDES NICK                            | 07/30/2026        |                           | ACH                 | 2,459.72      |
| 20013629            | BIG BOB'S TROPHIES PLUS                   | 07/02/2026        |                           | ACH                 | 139.62        |
| 20013630            | BLICK ART MATERIALS, LLC                  | 07/02/2026        |                           | ACH                 | 2.76          |
| 70034684            | BLUE TRITON BRANDS, INC.                  | 07/30/2026        |                           | Paper Check         | 292.25        |
| 20013631            | BROTHERS FOOD SERVICE                     | 07/02/2026        |                           | ACH                 | 1,397.15      |
| 20013741            | BROTHERS FOOD SERVICE                     | 07/20/2026        |                           | ACH                 | 1,138.15      |
| 70034482            | BSN SPORTS, LLC                           | 07/02/2026        |                           | Paper Check         | 600.00        |
| 70034561            | BSN SPORTS, LLC                           | 07/16/2026        |                           | Paper Check         | 4,000.00      |
| 70034589            | BSN SPORTS, LLC                           | 07/20/2026        |                           | Paper Check         | 16.05         |
| 70034685            | C & C WHOLESALE DISTRIBUTORS, INC.        | 07/30/2026        |                           | Paper Check         | 5,451.79      |
| 70034531            | CABELLO JENNIFER LYNN                     | 07/14/2026        |                           | Paper Check         | 2,967.13      |
| 70034562            | CABELLO RECOVERY SERVICES, INC.           | 07/16/2026        |                           | Paper Check         | 10,537.20     |
| 70034686            | CASILLAS MOISES (WELDER)                  | 07/30/2026        |                           | Paper Check         | 475.00        |
| 70034627            | CASTLE ENGINEERING & TESTING, LLC         | 07/23/2026        |                           | Paper Check         | 4,750.00      |
| 20013715            | CDW GOVERNMENT LLC                        | 07/16/2026        |                           | ACH                 | 1,740.29      |
| 20013757            | CDW GOVERNMENT LLC                        | 07/23/2026        |                           | ACH                 | 85.30         |
| 20013810            | CDW GOVERNMENT LLC                        | 07/30/2026        |                           | ACH                 | 6,560.00      |
| 20013742            | CENTER POINT ENERGY                       | 07/20/2026        |                           | ACH                 | 1,488.63      |
| 20013758            | CENTRAL TEXAS HEAVY EQUIPMENT COMPANY DBA | 07/23/2026        |                           | ACH                 | 43,585.00     |
| 20013743            | CERVANTES TRUCK CENTER, INC.              | 07/20/2026        |                           | ACH                 | 1,262.29      |
| 20013759            | CEV MULTIMEDIA, LLC                       | 07/23/2026        |                           | ACH                 | 247,230.00    |
| 20013632            | CHALK'S TRUCK PARTS                       | 07/02/2026        |                           | ACH                 | 1,995.00      |
| 20013683            | CHAVARRIA'S PLUMBING INC                  | 07/13/2026        |                           | ACH                 | 7,927.50      |
| 70034662            | Christina Rubalcaba                       | 07/23/2026        |                           | Paper Check         | 350.50        |



|          |                                          |            |             |            |
|----------|------------------------------------------|------------|-------------|------------|
| 70034563 | CITY OF LAREDO (LANDFILL)                | 07/16/2026 | Paper Check | 115.30     |
| 70034628 | CITY OF LAREDO (LANDFILL)                | 07/23/2026 | Paper Check | 431.10     |
| 70034687 | CITY OF LAREDO (LANDFILL)                | 07/30/2026 | Paper Check | 119.90     |
| 70034483 | CITY OF LAREDO ALARM ENFORCEMENT DIV.    | 07/02/2026 | Paper Check | 300.00     |
| 70034590 | CITY OF LAREDO ALARM ENFORCEMENT DIV.    | 07/20/2026 | Paper Check | 120.00     |
| 70034688 | CITY OF LAREDO ALARM ENFORCEMENT DIV.    | 07/30/2026 | Paper Check | 180.00     |
| 70034517 | CITY OF LAREDO HEALTH DEPT               | 07/13/2026 | Paper Check | 100.00     |
| 70034640 | CITY OF LAREDO UTILITIES DEPT.           | 07/23/2026 | Paper Check | 51,848.50  |
| 70034484 | CLARK HARDWARE LTD.                      | 07/02/2026 | Paper Check | 399.99     |
| 70034518 | CLARK HARDWARE LTD.                      | 07/13/2026 | Paper Check | 4,925.15   |
| 70034564 | CLARK HARDWARE LTD.                      | 07/16/2026 | Paper Check | 1,135.13   |
| 70034629 | CLARK HARDWARE LTD.                      | 07/23/2026 | Paper Check | 3,306.86   |
| 70034689 | CLARK HARDWARE LTD.                      | 07/30/2026 | Paper Check | 553.63     |
| 70034558 | Claudia Espinoza                         | 07/14/2026 | Paper Check | 46.01      |
| 70034671 | Claudia Espinoza                         | 07/27/2026 | Paper Check | 367.00     |
| 70034485 | COCHLEAR AMERICAS                        | 07/02/2026 | Paper Check | 315.00     |
| 70034486 | COLLEGE BOARD                            | 07/02/2026 | Paper Check | 15,632.00  |
| 70034630 | COLLEGE BOARD                            | 07/23/2026 | Paper Check | 11,332.00  |
| 20013760 | COMPUTER SOLUTIONS                       | 07/23/2026 | ACH         | 6,735.00   |
| 70034487 | CONSOLIDATED ELECTRICAL DISTRIBUTORS INC | 07/02/2026 | Paper Check | 1,441.47   |
| 70034519 | CONSOLIDATED ELECTRICAL DISTRIBUTORS INC | 07/13/2026 | Paper Check | 857.98     |
| 70034631 | CONSOLIDATED ELECTRICAL DISTRIBUTORS INC | 07/23/2026 | Paper Check | 2,236.11   |
| 70034690 | CONSOLIDATED ELECTRICAL DISTRIBUTORS INC | 07/30/2026 | Paper Check | 387.23     |
| 20013633 | CONVERGINT TECHNOLOGIES LLC              | 07/02/2026 | ACH         | 10,217.96  |
| 20013684 | CONVERGINT TECHNOLOGIES LLC              | 07/13/2026 | ACH         | 3,555.41   |
| 70034532 | CORELOGIC CENTRALIZED REFUNDS            | 07/14/2026 | Paper Check | 16,595.20  |
| 70034533 | CORTEZ JAVIER & SYLVIA PADILLA           | 07/14/2026 | Paper Check | 905.70     |
| 20013634 | CRISIS PREVENTION INSTITUTE, INC.        | 07/02/2026 | ACH         | 11,322.80  |
| 70034520 | CRUZ AUTO GLASS CENTER, INC.             | 07/13/2026 | Paper Check | 165.00     |
| 70034521 | CTAT-CAREER & TECHNOLOGY ASSOC           | 07/13/2026 | Paper Check | 1,700.00   |
| 70034565 | CTAT-CAREER & TECHNOLOGY ASSOC           | 07/16/2026 | Paper Check | 1,800.00   |
| 20013635 | CULLIGAN WATER CONDITIONING              | 07/02/2026 | ACH         | 55.00      |
| 70034488 | D.F. GONZALEZ TOWING, INC.               | 07/02/2026 | Paper Check | 875.00     |
| 20013636 | DAKTRONICS, INC.                         | 07/02/2026 | ACH         | 3,026.25   |
| 70034602 | David Reidenbach                         | 07/20/2026 | Paper Check | 403.46     |
| 70034534 | DE LA GARZA LAURA ANA                    | 07/14/2026 | Paper Check | 347.05     |
| 20013716 | DE LA GARZA SARAH (ACH)                  | 07/16/2026 | ACH         | 1,700.00   |
| 70034522 | DEAN DAIRY FLUID dba OAK FARMS/HYGEINA D | 07/13/2026 | Paper Check | 44,201.15  |
| 70034604 | Diana Salcedo                            | 07/20/2026 | Paper Check | 623.10     |
| 20013761 | DIGICERT,INC                             | 07/23/2026 | ACH         | 5,952.00   |
| 20013762 | DIRECT ENERGY MARKETING INC dba DIRECT   | 07/23/2026 | ACH         | 460,660.44 |
| 70034583 | DONNA ISD                                | 07/16/2026 | Paper Check | 350.00     |
| 70034641 | DONNA ISD                                | 07/23/2026 | Paper Check | 350.00     |
| 70034535 | DR. BENZ IMPORTS AUTOMOTIVE INC          | 07/14/2026 | Paper Check | 478.62     |
| 20013763 | DR. IKE'S HOME CENTERS                   | 07/23/2026 | ACH         | 68.04      |
| 70034536 | ECO-SITE TOWER, LLC C/O DEPT.906         | 07/14/2026 | Paper Check | 19.59      |
| 70034523 | ELE TRUCK SERVICES, INC.                 | 07/13/2026 | Paper Check | 8.80       |
| 70034606 | Eliana Teniente                          | 07/20/2026 | Paper Check | 148.50     |
| 70034524 | ELITE SIGN & DESIGN LLC                  | 07/13/2026 | Paper Check | 2,182.00   |
| 20013637 | ELLIOTT ELECTRIC SUPPLY, INC.            | 07/02/2026 | ACH         | 7,699.89   |
| 20013685 | ELLIOTT ELECTRIC SUPPLY, INC.            | 07/13/2026 | ACH         | 22.61      |
| 20013764 | ELLIOTT ELECTRIC SUPPLY, INC.            | 07/23/2026 | ACH         | 96.92      |
| 20013811 | ELLIOTT ELECTRIC SUPPLY, INC.            | 07/30/2026 | ACH         | 58.52      |
| 70034632 | END2END PUBLIC SAFETY                    | 07/23/2026 | Paper Check | 9,103.00   |
| 70034525 | ENTERPRISE RENT A CAR                    | 07/13/2026 | Paper Check | 863.03     |
| 70034566 | ENTERPRISE RENT A CAR                    | 07/16/2026 | Paper Check | 306.53     |
| 70034591 | ENTERPRISE RENT A CAR                    | 07/20/2026 | Paper Check | 81.20      |
| 70034642 | ENTERPRISE RENT A CAR                    | 07/23/2026 | Paper Check | 179.16     |
| 70034691 | ENTERPRISE RENT A CAR                    | 07/30/2026 | Paper Check | 1,161.77   |
| 70034537 | ESPINOZA MARIA ANGELICA                  | 07/14/2026 | Paper Check | 500.57     |
| 70034538 | ESQUIVEL MARIA I DE MEZA                 | 07/14/2026 | Paper Check | 1,348.07   |
| 20013744 | EWING IRRIGATION PRODUCTS                | 07/20/2026 | ACH         | 122.01     |
| 20013765 | EWING IRRIGATION PRODUCTS                | 07/23/2026 | ACH         | 267.96     |
| 20013686 | EXECUTIVE OFFICE SUPPLY                  | 07/13/2026 | ACH         | 1,938.73   |
| 20013766 | EXECUTIVE OFFICE SUPPLY                  | 07/23/2026 | ACH         | 672.22     |
| 20013794 | EXECUTIVE OFFICE SUPPLY                  | 07/27/2026 | ACH         | 433.57     |
| 20013812 | EXECUTIVE OFFICE SUPPLY                  | 07/30/2026 | ACH         | 441.94     |

|          |                                             |            |             |           |
|----------|---------------------------------------------|------------|-------------|-----------|
| 70034657 | Exiquio Garcia                              | 07/23/2026 | Paper Check | 629.25    |
| 20013717 | EXQUISITA TORTILLAS, INC                    | 07/16/2026 | ACH         | 2,224.00  |
| 20013718 | FAIRWAY SUPPLY INC                          | 07/16/2026 | ACH         | 635.70    |
| 20013813 | FASTSERV SUPPLY, INC.                       | 07/30/2026 | ACH         | 682.04    |
| 20013687 | FENIX FIRE SYSTEMS, LLC                     | 07/13/2026 | ACH         | 36,371.16 |
| 20013638 | FLINN SCIENTIFIC INC                        | 07/02/2026 | ACH         | 2,962.84  |
| 20013719 | FLINN SCIENTIFIC INC                        | 07/16/2026 | ACH         | 20.10     |
| 70034567 | FLOWERS BAKERIES SALES OF SOUTH TEXAS, LLC  | 07/16/2026 | Paper Check | 3,469.21  |
| 20013814 | FOLLETT CONTENT SOLUTIONS, LLC              | 07/30/2026 | ACH         | 1,136.56  |
| 20013639 | FOREMOST TELECOMMUNICATIONS CORPORATION     | 07/02/2026 | ACH         | 25,974.00 |
| 20013815 | FOREMOST TELECOMMUNICATIONS CORPORATION     | 07/30/2026 | ACH         | 24,709.30 |
| 70034489 | FRANCISCO GONZALEZ dba SENIOR PICS          | 07/02/2026 | Paper Check | 8,970.00  |
| 70034607 | Francisco Torres                            | 07/20/2026 | Paper Check | 148.50    |
| 20013640 | FRANK HICKEY PENA ARCHITECTS                | 07/02/2026 | ACH         | 3,564.00  |
| 20013688 | FRANK HICKEY PENA ARCHITECTS                | 07/13/2026 | ACH         | 10,328.85 |
| 20013795 | FRANK HICKEY PENA ARCHITECTS                | 07/27/2026 | ACH         | 2,376.00  |
| 20013767 | FRONTLINE TECHNOLOGIES GROUP LLC            | 07/23/2026 | ACH         | 43,412.83 |
| 20013796 | FRONTLINE TECHNOLOGIES GROUP LLC            | 07/27/2026 | ACH         | 7,073.98  |
| 20013797 | GALLAGHER BENEFIT SERVICES, INC.            | 07/27/2026 | ACH         | 13,749.99 |
| 70034539 | GAMEZ CRISTINA ADRIANA                      | 07/14/2026 | Paper Check | 2,457.59  |
| 70034540 | GARCIA RAYMUNDO                             | 07/14/2026 | Paper Check | 2,089.98  |
| 20013641 | GARCIA VASQUEZ ADRIANA                      | 07/02/2026 | ACH         | 2,240.00  |
| 70034692 | GARZA & GARZA GLASS dba GATEWAY GLASS AND   | 07/30/2026 | Paper Check | 565.00    |
| 70034599 | Gladys Gonzalez                             | 07/20/2026 | Paper Check | 148.50    |
| 20013642 | GLOBAL EQUIPMENT COMPANY INC.               | 07/02/2026 | ACH         | 655.91    |
| 70034578 | Gloria Gonzalez                             | 07/16/2026 | Paper Check | 22.50     |
| 70034513 | Gloria Saldivar                             | 07/02/2026 | Paper Check | 25.00     |
| 20013643 | GONZALEZ AUTO PARTS                         | 07/02/2026 | ACH         | 2,475.00  |
| 20013689 | GONZALEZ AUTO PARTS                         | 07/13/2026 | ACH         | 5,940.97  |
| 70034541 | GONZALEZ ROSA M.                            | 07/14/2026 | Paper Check | 2,130.75  |
| 20013768 | GRAINGER                                    | 07/23/2026 | ACH         | 586.98    |
| 70034542 | GUZMAN LUIS A & SANDRA                      | 07/14/2026 | Paper Check | 2,466.78  |
| 70034526 | H2I GROUP, INC.                             | 07/13/2026 | Paper Check | 15,233.00 |
| 20013720 | HAMER ENTERPRISES                           | 07/16/2026 | ACH         | 2,600.00  |
| 20013644 | HD SUPPLY, INC. dba HD SUPPLY FACILITIES    | 07/02/2026 | ACH         | 2,500.40  |
| 20013690 | HD SUPPLY, INC. dba HD SUPPLY FACILITIES    | 07/13/2026 | ACH         | 4,742.25  |
| 20013816 | HD SUPPLY, INC. dba HD SUPPLY FACILITIES    | 07/30/2026 | ACH         | 1,250.20  |
| 20013798 | HELLAS CONSTRUCTION, INC.                   | 07/27/2026 | ACH         | 20,000.00 |
| 20013645 | HENRY SCHEIN, INC                           | 07/02/2026 | ACH         | 2,382.53  |
| 70034543 | HERNANDEZ REYNALDO                          | 07/14/2026 | Paper Check | 1,355.66  |
| 70034633 | HOME DEPOT USA, INC.                        | 07/23/2026 | Paper Check | 107.82    |
| 70034668 | HOME DEPOT USA, INC.                        | 07/27/2026 | Paper Check | 5,282.40  |
| 70034665 | Homero Veliz                                | 07/23/2026 | Paper Check | 181.50    |
| 40000818 | Iliana Molina                               | 07/23/2026 | Employee    | 122.60    |
| 20013646 | IMPERIAL BAG & PAPER CO. LLC dba IMPERIAL   | 07/02/2026 | ACH         | 3,400.00  |
| 20013691 | IMPERIAL BAG & PAPER CO. LLC dba IMPERIAL   | 07/13/2026 | ACH         | 4,888.17  |
| 70034669 | INDECO SALES, INC.                          | 07/27/2026 | Paper Check | 52,468.86 |
| 20013647 | INSIGHT PUBLIC SECTOR, INC.                 | 07/02/2026 | ACH         | 22,997.41 |
| 20013721 | INSIGHT PUBLIC SECTOR, INC.                 | 07/16/2026 | ACH         | 1,560.00  |
| 20013769 | INSIGHT PUBLIC SECTOR, INC.                 | 07/23/2026 | ACH         | 25,375.69 |
| 20013817 | INSIGHT PUBLIC SECTOR, INC.                 | 07/30/2026 | ACH         | 17,643.52 |
| 20013722 | INTERNATIONAL OFFICE SUPPLY INC. dba PATRIA | 07/16/2026 | ACH         | 5,209.85  |
| 70034603 | Irene Salas                                 | 07/20/2026 | Paper Check | 623.10    |
| 70034490 | IZAGUIRRE ANNA C.                           | 07/02/2026 | Paper Check | 1,188.00  |
| 20013692 | J.R., INC.                                  | 07/13/2026 | ACH         | 11,020.20 |
| 20013745 | J.R., INC.                                  | 07/20/2026 | ACH         | 27,212.59 |
| 70034491 | JAIME NORMA ALICIA                          | 07/02/2026 | Paper Check | 1,188.00  |
| 70034652 | JCA LAW, PLLC                               | 07/23/2026 | Paper Check | 1,005.00  |
| 20013648 | JCW POOLS LLC                               | 07/02/2026 | ACH         | 10,623.58 |
| 20013693 | JEANS RESTAURANT SUPPLY                     | 07/13/2026 | ACH         | 13,840.00 |
| 20013770 | JEANS RESTAURANT SUPPLY                     | 07/23/2026 | ACH         | 64,477.55 |
| 70034608 | Jenny Torres                                | 07/20/2026 | Paper Check | 640.50    |
| 20013649 | JOHNSON CONTROLS US HOLDINGS INC DBA        | 07/02/2026 | ACH         | 18,554.00 |
| 20013723 | JOHNSTONE SUPPLY                            | 07/16/2026 | ACH         | 965.72    |
| 20013746 | JOHNSTONE SUPPLY                            | 07/20/2026 | ACH         | 36,013.29 |
| 20013771 | JOHNSTONE SUPPLY                            | 07/23/2026 | ACH         | 411.60    |
| 70034634 | JOSE A. P. ALANIZ                           | 07/23/2026 | Paper Check | 1,500.00  |

|          |                                            |            |             |              |
|----------|--------------------------------------------|------------|-------------|--------------|
| 70034655 | Jose Calderon                              | 07/23/2026 | Paper Check | 61.50        |
| 20013650 | JSJ FIRE INC. DBA SAFEGUARD FIRE           | 07/02/2026 | ACH         | 80,750.00    |
| 20013694 | JSJ FIRE INC. DBA SAFEGUARD FIRE           | 07/13/2026 | ACH         | 4,588.00     |
| 20013724 | JSJ FIRE INC. DBA SAFEGUARD FIRE           | 07/16/2026 | ACH         | 913.56       |
| 70034492 | JV EQUIPMENT, INC.                         | 07/02/2026 | Paper Check | 1,845.28     |
| 20013772 | K&R GROUP LLP DBA KONING RUBARTS LLP       | 07/23/2026 | ACH         | 3,315.00     |
| 70034656 | Karla Castillo                             | 07/23/2026 | Paper Check | 659.25       |
| 20013651 | KAZEN, MEURER & PEREZ, LLP                 | 07/02/2026 | ACH         | 18,076.14    |
| 20013725 | KAZEN, MEURER & PEREZ, LLP                 | 07/16/2026 | ACH         | 42,909.40    |
| 20013773 | KAZEN, MEURER & PEREZ, LLP                 | 07/23/2026 | ACH         | 21,186.94    |
| 70034658 | Kevin Garza                                | 07/23/2026 | Paper Check | 659.25       |
| 20013652 | KING TANYA D.                              | 07/02/2026 | ACH         | 2,100.00     |
| 20013726 | LAKESHORE LEARNING MATERIALS, LLC          | 07/16/2026 | ACH         | 4,395.24     |
| 70034493 | LAREDO MORNING TIMES                       | 07/02/2026 | Paper Check | 363.70       |
| 70034643 | LAREDO SPORTS MEDICINE CLINIC              | 07/23/2026 | Paper Check | 1,500.00     |
| 70034568 | LAREDO STITCH CREATIONS                    | 07/16/2026 | Paper Check | 2,998.50     |
| 70034544 | LEDEZMA ERIK I & WF GABRIELA PEREZ LEDEZMA | 07/14/2026 | Paper Check | 1,770.16     |
| 20013695 | LEGACY FIRE PROTECTION, LLC                | 07/13/2026 | ACH         | 2,220.00     |
| 20013747 | LEYENDECKER CONSTRUCTION OF TEXAS, INC.    | 07/20/2026 | ACH         | 1,104,008.30 |
| 70034600 | Liana Lopez                                | 07/20/2026 | Paper Check | 148.50       |
| 70034601 | Linda Ramirez                              | 07/20/2026 | Paper Check | 148.50       |
| 20013653 | LINDE GAS & EQUIPMENT INC.                 | 07/02/2026 | ACH         | 293.45       |
| 20013696 | LINDE GAS & EQUIPMENT INC.                 | 07/13/2026 | ACH         | 496.69       |
| 20013697 | LONE STAR COMMUNICATIONS                   | 07/13/2026 | ACH         | 145,996.87   |
| 70034494 | MAGNUM TRAILER PARTS & EQUIPMENT           | 07/02/2026 | Paper Check | 19,044.00    |
| 70034623 | MAIN EVENT ENTERTAINMENT, INC.             | 07/23/2026 | Paper Check | 718.20       |
| 70034624 | MAIN EVENT ENTERTAINMENT, INC.             | 07/23/2026 | Paper Check | 857.85       |
| 70034625 | MAIN EVENT ENTERTAINMENT, INC.             | 07/23/2026 | Paper Check | 1,356.60     |
| 70034626 | MAIN EVENT ENTERTAINMENT, INC.             | 07/23/2026 | Paper Check | 179.55       |
| 70034639 | Maria Cruz                                 | 07/23/2026 | Paper Check | 110.12       |
| 40000816 | Maria Gonzalez                             | 07/23/2026 | Employee    | 109.40       |
| 70034651 | Maria Tristan                              | 07/23/2026 | Paper Check | 144.93       |
| 70034545 | MARTINEZ REYNA                             | 07/14/2026 | Paper Check | 811.57       |
| 20013654 | MATTERHACKERS, INC.                        | 07/02/2026 | ACH         | 1,742.96     |
| 20013655 | MCCOY'S BUILDING SUPPLY                    | 07/02/2026 | ACH         | 1,159.59     |
| 20013727 | MCCOY'S BUILDING SUPPLY                    | 07/16/2026 | ACH         | 1,015.88     |
| 20013775 | MCCOY'S BUILDING SUPPLY                    | 07/23/2026 | ACH         | 756.28       |
| 20013818 | MCCOY'S BUILDING SUPPLY                    | 07/30/2026 | ACH         | 430.81       |
| 70034546 | MENDEZ FILIBERTO                           | 07/14/2026 | Paper Check | 911.82       |
| 70034547 | MENDEZ HECTOR M                            | 07/14/2026 | Paper Check | 167.79       |
| 20013774 | M-F ATHLETIC CO INC                        | 07/23/2026 | ACH         | 529.00       |
| 40000817 | Michael Guerra                             | 07/23/2026 | Employee    | 55.10        |
| 70034659 | Michael Guerra                             | 07/23/2026 | Paper Check | 1,113.03     |
| 20013819 | MOAKCASEY, LLC                             | 07/30/2026 | ACH         | 1,600.00     |
| 70034654 | Monica Arriaga                             | 07/23/2026 | Paper Check | 181.50       |
| 70034510 | Monica Calles                              | 07/02/2026 | Paper Check | 1,110.92     |
| 20013656 | MONK HOLDINGS, LLC dba SSR JACKETS         | 07/02/2026 | ACH         | 90.00        |
| 70034569 | MOTOROLA SOLUTIONS, INC.                   | 07/16/2026 | Paper Check | 61,181.83    |
| 70034495 | MYREIDA'S LINENS LLC                       | 07/02/2026 | Paper Check | 149.00       |
| 20013657 | NASCO EDUCATION LLC                        | 07/02/2026 | ACH         | 303.11       |
| 70034570 | NATIONAL COUNCIL FOR COMMUNITY AND         | 07/16/2026 | Paper Check | 1,325.00     |
| 70034548 | NAVARRO MELISSA M                          | 07/14/2026 | Paper Check | 1,149.96     |
| 70034496 | NCS PEARSON INC.                           | 07/02/2026 | Paper Check | 1,484.17     |
| 70034635 | NETSYNC NETWORK SOLUTIONS                  | 07/23/2026 | Paper Check | 3,352.68     |
| 70034693 | NETSYNC NETWORK SOLUTIONS                  | 07/30/2026 | Paper Check | 20,463.15    |
| 70034694 | NETSYNC NETWORK SOLUTIONS                  | 07/30/2026 | Paper Check | 2,774.68     |
| 70034549 | NUDELMAN ANNA                              | 07/14/2026 | Paper Check | 57.29        |
| 20013658 | OLYMPIA LANDSCAPE DEVELOPMENT INC.         | 07/02/2026 | ACH         | 3,708.22     |
| 70034497 | O'REILLY AUTO PARTS                        | 07/02/2026 | Paper Check | 979.72       |
| 70034512 | Oscar Ramirez                              | 07/02/2026 | Paper Check | 1,200.92     |
| 70034580 | Oscar Ramirez                              | 07/16/2026 | Paper Check | 448.00       |
| 20013748 | PARTS TOWN, LLC                            | 07/20/2026 | ACH         | 2,018.60     |
| 20013776 | PARTS TOWN, LLC                            | 07/23/2026 | ACH         | 7,882.70     |
| 40000815 | Patricia Castro                            | 07/23/2026 | Employee    | 126.01       |
| 70034550 | PENA EDUARDO A.                            | 07/14/2026 | Paper Check | 1,545.25     |
| 70034551 | PEREZ ALMA REBECCA & HUSB FLORES GABRIEL   | 07/14/2026 | Paper Check | 1,412.93     |
| 70034584 | PITNEY BOWES BANK INC, RESERVE ACCOUNT     | 07/16/2026 | Paper Check | 5,000.00     |

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|----------|------------------------------------------|------------|-------------|------------|
| 20013777 | PLAYWORKS, INC.                          | 07/23/2026 | ACH         | 4,005.78   |
| 70034571 | QUALITY REFLECTIONS GLASSWORKS LLC       | 07/16/2026 | Paper Check | 1,083.15   |
| 70034636 | QUALITY REFLECTIONS GLASSWORKS LLC       | 07/23/2026 | Paper Check | 8,604.99   |
| 20013778 | QUANTCORP CONSTRUCTION, LLC              | 07/23/2026 | ACH         | 37,380.01  |
| 20013659 | R & M REFRIGERATION SUPPLY INC           | 07/02/2026 | ACH         | 845.70     |
| 20013749 | R & M REFRIGERATION SUPPLY INC           | 07/20/2026 | ACH         | 560.68     |
| 20013779 | R & M REFRIGERATION SUPPLY INC           | 07/23/2026 | ACH         | 958.35     |
| 20013820 | R & M REFRIGERATION SUPPLY INC           | 07/30/2026 | ACH         | 645.00     |
| 70034498 | RAINBOW BOOK COMPANY                     | 07/02/2026 | Paper Check | 80.00      |
| 70034552 | RAMIREZ JR JUAN G.                       | 07/14/2026 | Paper Check | 344.67     |
| 20013660 | RAMIREZ MONICA MELISSA                   | 07/02/2026 | ACH         | 2,240.00   |
| 70034661 | Raquel Martinez                          | 07/23/2026 | Paper Check | 659.25     |
| 20013661 | RC FOOD SERVICE & PRODUCE INC            | 07/02/2026 | ACH         | 633.65     |
| 20013750 | RC FOOD SERVICE & PRODUCE INC            | 07/20/2026 | ACH         | 1,101.45   |
| 70034700 | Rebecca Cabrialess                       | 07/30/2026 | Paper Check | 25.00      |
| 20013662 | REGION ONE ESC                           | 07/02/2026 | ACH         | 3,900.00   |
| 20013698 | REGION ONE ESC                           | 07/13/2026 | ACH         | 2,250.00   |
| 20013728 | REGION ONE ESC                           | 07/16/2026 | ACH         | 26,750.00  |
| 20013729 | REGION ONE ESC                           | 07/16/2026 | ACH         | 800.00     |
| 20013780 | REGION ONE ESC                           | 07/23/2026 | ACH         | 300.00     |
| 20013663 | REHABMART ECOMMERCE SOLUTIONS, LLC       | 07/02/2026 | ACH         | 569.48     |
| 20013664 | RIDDELL ALL AMERICAN SPORTS              | 07/02/2026 | ACH         | 32,460.25  |
| 20013730 | RIDDELL ALL AMERICAN SPORTS              | 07/16/2026 | ACH         | 10,763.40  |
| 20013821 | RIDDELL ALL AMERICAN SPORTS              | 07/30/2026 | ACH         | 1,240.01   |
| 70034592 | RIVER CITY PRODUCE CO., INC.             | 07/20/2026 | Paper Check | 1,538.40   |
| 70034527 | ROBOTZONE LLC                            | 07/13/2026 | Paper Check | 649.48     |
| 20013799 | ROCHESTER ARMORED CAR CO., INC.          | 07/27/2026 | ACH         | 2,104.51   |
| 20013665 | RODRIGUEZ LIZETTE GARCIA (BSS)           | 07/02/2026 | ACH         | 2,240.00   |
| 20013781 | ROOFING & CONSTRUCTION BY JJ FLORES, LLC | 07/23/2026 | ACH         | 2,280.00   |
| 20013666 | ROTEX TRUCK CENTER, INC.                 | 07/02/2026 | ACH         | 1,115.21   |
| 20013699 | ROTEX TRUCK CENTER, INC.                 | 07/13/2026 | ACH         | 55.51      |
| 20013700 | RPM PARTS & SMALL ENGINE, INC.           | 07/13/2026 | ACH         | 32.99      |
| 20013731 | RPM PARTS & SMALL ENGINE, INC.           | 07/16/2026 | ACH         | 1,327.15   |
| 20013667 | RUSH TRUCK CENTERS OF TEXAS, LP          | 07/02/2026 | ACH         | 720.00     |
| 70034579 | Samantha Lara                            | 07/16/2026 | Paper Check | 448.00     |
| 70034660 | Samantha Lara                            | 07/23/2026 | Paper Check | 659.25     |
| 70034605 | Samantha Snow                            | 07/20/2026 | Paper Check | 640.50     |
| 20013668 | SAMES AUTO ARENA                         | 07/02/2026 | ACH         | 1,382.96   |
| 70034499 | SANCHEZ ANNA L.                          | 07/02/2026 | Paper Check | 2,240.00   |
| 70034553 | SANCHEZ BERNABE E                        | 07/14/2026 | Paper Check | 976.12     |
| 70034554 | SANTILLANO GUMARO & WF JUANITA           | 07/14/2026 | Paper Check | 1,075.99   |
| 70034637 | SCHINDLER ELEVATOR CORPORATION           | 07/23/2026 | Paper Check | 12,557.96  |
| 70034695 | SCHINDLER ELEVATOR CORPORATION           | 07/30/2026 | Paper Check | 2,521.71   |
| 70034638 | SCHOOL MATE                              | 07/23/2026 | Paper Check | 1,387.50   |
| 20013669 | SCHOOL NURSE SUPPLY, INC.                | 07/02/2026 | ACH         | 2,456.29   |
| 70034500 | SCHOOL OUTFITTERS, LLC                   | 07/02/2026 | Paper Check | 8,362.71   |
| 20013670 | SCHOOL SPECIALTY, LLC                    | 07/02/2026 | ACH         | 20,128.05  |
| 20013732 | SCHOOL SPECIALTY, LLC                    | 07/16/2026 | ACH         | 63.91      |
| 20013751 | SCHOOL SPECIALTY, LLC                    | 07/20/2026 | ACH         | 3,702.18   |
| 70034555 | SEGOVIA MARIA DE LOS ANGELES             | 07/14/2026 | Paper Check | 3,442.99   |
| 70034501 | SERNA SANDRA                             | 07/02/2026 | Paper Check | 2,240.00   |
| 70034502 | SERRATO YVETTE                           | 07/02/2026 | Paper Check | 1,188.00   |
| 70034663 | Servando Serna                           | 07/23/2026 | Paper Check | 181.50     |
| 70034664 | Servando Serna                           | 07/23/2026 | Paper Check | 1,520.00   |
| 20013671 | SHERWIN WILLIAMS                         | 07/02/2026 | ACH         | 215.50     |
| 20013733 | SHERWIN WILLIAMS                         | 07/16/2026 | ACH         | 903.97     |
| 20013782 | SHERWIN WILLIAMS                         | 07/23/2026 | ACH         | 1,356.77   |
| 20013822 | SHERWIN WILLIAMS                         | 07/30/2026 | ACH         | 1,557.60   |
| 20013783 | SHI GOVERNMENT SOLUTIONS, INC.           | 07/23/2026 | ACH         | 192,367.20 |
| 20013823 | SHI GOVERNMENT SOLUTIONS, INC.           | 07/30/2026 | ACH         | 23,467.20  |
| 70034556 | SIERRA MARIA D                           | 07/14/2026 | Paper Check | 926.35     |
| 70034585 | SINTON INDEPENDENT SCHOOL DISTRICT       | 07/16/2026 | Paper Check | 450.00     |
| 70034644 | SINTON INDEPENDENT SCHOOL DISTRICT       | 07/23/2026 | Paper Check | 450.00     |
| 70034696 | SIP - STUDENT INSURANCE PLANS, LLC.      | 07/30/2026 | Paper Check | 12,157.67  |
| 20013672 | SKYLINE CONSTRUCTION & DESIGN, LLC       | 07/02/2026 | ACH         | 24,788.50  |
| 20013701 | SKYLINE CONSTRUCTION & DESIGN, LLC       | 07/13/2026 | ACH         | 9,845.00   |
| 20013784 | SKYLINE CONSTRUCTION & DESIGN, LLC       | 07/23/2026 | ACH         | 5,600.00   |

|          |                                           |            |             |            |
|----------|-------------------------------------------|------------|-------------|------------|
| 20013734 | SMARTCOM TELEPHONE, LLC                   | 07/16/2026 | ACH         | 7,611.00   |
| 70034503 | SOSA FERNANDO M.D., P.A.                  | 07/02/2026 | Paper Check | 3,000.00   |
| 20013673 | SOUTH CENTRAL HARDWARE INC.               | 07/02/2026 | ACH         | 22,050.00  |
| 20013785 | SOUTH TEXAS SPECIALTIES, LLC              | 07/23/2026 | ACH         | 540.00     |
| 70034572 | SOUTHERN SANITATION CO INC                | 07/16/2026 | Paper Check | 4,563.70   |
| 70034586 | SOUTHERN SANITATION CO INC                | 07/16/2026 | Paper Check | 5,189.46   |
| 20013735 | SPIRALEDGE.INC dba SWIMOUTLET.COM         | 07/16/2026 | ACH         | 1,000.00   |
| 20013786 | SPIRALEDGE.INC dba SWIMOUTLET.COM         | 07/23/2026 | ACH         | 1,977.18   |
| 70034645 | TEXAS A&M AGRILIFE EXTENSION SERVICE      | 07/23/2026 | Paper Check | 7.67       |
| 20013674 | TEXAS A&M INTERNATIONAL UNIVERSITY        | 07/02/2026 | ACH         | 95,520.14  |
| 20013787 | TEXAS A&M INTERNATIONAL UNIVERSITY        | 07/23/2026 | ACH         | 8,250.30   |
| 70034646 | TEXAS A&M UNIVERSITY - KINGSVILLE         | 07/23/2026 | Paper Check | 180.00     |
| 70034653 | TEXAS ASSOCIATION OF SCHOOL BOARDS INC    | 07/23/2026 | Paper Check | 100.00     |
| 20013675 | TEXAS COMPUTER EDUCATIONAL ASSOCIATION    | 07/02/2026 | ACH         | 795.00     |
| 20013702 | TEXAS COMPUTER EDUCATIONAL ASSOCIATION    | 07/13/2026 | ACH         | 149.00     |
| 20013788 | TEXAS COMPUTER EDUCATIONAL ASSOCIATION    | 07/23/2026 | ACH         | 149.00     |
| 70034573 | TEXAS DEPARTMENT OF LICENSING AND         | 07/16/2026 | Paper Check | 420.00     |
| 70034587 | TEXAS DEPARTMENT OF MOTOR VEHICLES        | 07/16/2026 | Paper Check | 7.50       |
| 70034670 | TEXAS DEPARTMENT OF PUBLIC SAFETY         | 07/27/2026 | Paper Check | 71.00      |
| 20013703 | TEXAS HOUSE OF CLEAN LLC                  | 07/13/2026 | ACH         | 1,095.00   |
| 20013825 | TEXAS HOUSE OF CLEAN LLC                  | 07/30/2026 | ACH         | 3,750.00   |
| 70034574 | TEXAS SCHOOL PUBLIC RELATIONS ASSOC       | 07/16/2026 | Paper Check | 260.00     |
| 70034701 | THE BANK OF NEW YORK                      | 07/30/2026 | Paper Check | 1,650.00   |
| 20013789 | THE PLAYWELL GROUP, INC.                  | 07/23/2026 | ACH         | 15,494.22  |
| 70034504 | THE UNIVERSITY OF TEXAS                   | 07/02/2026 | Paper Check | 1,785.00   |
| 70034505 | THE UNIVERSITY OF TEXAS RIO GRANDE VALLEY | 07/02/2026 | Paper Check | 600.00     |
| 20013736 | THOMAS BUS GULF COAST GP INC              | 07/16/2026 | ACH         | 166,500.00 |
| 70034697 | TIME WARNER COMM                          | 07/30/2026 | Paper Check | 150.78     |
| 70034698 | TMEA                                      | 07/30/2026 | Paper Check | 810.00     |
| 20013824 | T-MOBILE USA, INC.                        | 07/30/2026 | ACH         | 24.69      |
| 20013676 | TORO AUTOMOTIVE LLC                       | 07/02/2026 | ACH         | 681.00     |
| 20013704 | TORO AUTOMOTIVE LLC                       | 07/13/2026 | ACH         | 408.00     |
| 20013737 | TORO AUTOMOTIVE LLC                       | 07/16/2026 | ACH         | 20.00      |
| 20013790 | TORO AUTOMOTIVE LLC                       | 07/23/2026 | ACH         | 2,685.00   |
| 20013800 | TORO AUTOMOTIVE LLC                       | 07/27/2026 | ACH         | 689.00     |
| 20013677 | TOSHIBA AMERICA BUSINESS SOLUTIONS, INC   | 07/02/2026 | ACH         | 603.00     |
| 20013738 | TOSHIBA AMERICA BUSINESS SOLUTIONS, INC   | 07/16/2026 | ACH         | 402.00     |
| 20013826 | TOSHIBA AMERICA BUSINESS SOLUTIONS, INC   | 07/30/2026 | ACH         | 11,707.56  |
| 70034506 | TRANE US INC.                             | 07/02/2026 | Paper Check | 20,278.42  |
| 70034575 | TRANE US INC.                             | 07/16/2026 | Paper Check | 9,698.36   |
| 70034593 | TWIN CITY HARDWARE COMPANY DBA TCH        | 07/20/2026 | Paper Check | 4,318.00   |
| 70034699 | TWIN CITY HARDWARE COMPANY DBA TCH        | 07/30/2026 | Paper Check | 1,448.00   |
| 70034528 | UNIFIRST HOLDING INC                      | 07/13/2026 | Paper Check | 1,011.52   |
| 70034594 | UNIFIRST HOLDING INC                      | 07/20/2026 | Paper Check | 987.48     |
| 70034647 | UNIFIRST HOLDING INC                      | 07/23/2026 | Paper Check | 5,609.22   |
| 20013705 | UNITED STATES COLD STORAGE, LP            | 07/13/2026 | ACH         | 2,220.90   |
| 70034557 | VAN STEENBERG NICHOLAS G II               | 07/14/2026 | Paper Check | 369.02     |
| 70034507 | VANGUARD ACADEMY INC.                     | 07/02/2026 | Paper Check | 425.00     |
| 70034595 | VARSITY SPIRIT FASHIONS & SUPPLIES, LLC   | 07/20/2026 | Paper Check | 2,125.10   |
| 70034598 | Verenisse Arellano                        | 07/20/2026 | Paper Check | 670.50     |
| 70034508 | VESTIGE INTERNATIONAL                     | 07/02/2026 | Paper Check | 286,335.75 |
| 70034509 | VMW MAINTENANCE SOLUTIONS, INC            | 07/02/2026 | Paper Check | 3,150.03   |
| 70034576 | VMW MAINTENANCE SOLUTIONS, INC            | 07/16/2026 | Paper Check | 2,299.93   |
| 70034596 | VMW MAINTENANCE SOLUTIONS, INC            | 07/20/2026 | Paper Check | 1,780.00   |
| 70034648 | WEBB COUNTY APPRAISAL DISTRICT            | 07/23/2026 | Paper Check | 11,061.54  |
| 70034649 | WEBB COUNTY TAX ASSESSOR COLLECTOR        | 07/23/2026 | Paper Check | 23,109.26  |
| 70034650 | WEBB COUNTY TAX ASSESSOR COLLECTOR        | 07/23/2026 | Paper Check | 23,545.33  |
| 20013827 | WESTERN PSYCHOLOGICAL SERVICES            | 07/30/2026 | ACH         | 350.00     |
| 20013791 | WHACHA DESIGN                             | 07/23/2026 | ACH         | 650.00     |
| 20013706 | WHITE CAP, L.P.                           | 07/13/2026 | ACH         | 627.00     |
| 70034597 | WILLIAM MARSH RICE UNIVERSITY             | 07/20/2026 | Paper Check | 685.00     |
| 20013678 | WILLIAMS SCOTSMAN, INC.                   | 07/02/2026 | ACH         | 438.11     |
| 20013792 | WILLIAMS SCOTSMAN, INC.                   | 07/23/2026 | ACH         | 586.48     |
| 20013828 | WILLIAMS SCOTSMAN, INC.                   | 07/30/2026 | ACH         | 106.99     |
| 70034577 | WORLDWIDE AUTOMATION INC.                 | 07/16/2026 | Paper Check | 1,959.00   |
| 70034511 | Yvonne Degollado                          | 07/02/2026 | Paper Check | 1,090.92   |
| 20013752 | ZAF ACP HOLDINGS DBA ACP CREATIVIT, LLC   | 07/20/2026 | ACH         | 38,877.00  |

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|---------------|-----------------------------------------|------------|-----|----------------|
| 20013793      | ZAF ACP HOLDINGS DBA ACP CREATIVIT, LLC | 07/23/2026 | ACH | 32,579.00      |
| 20013707      | ZERTUCHE CONSTRUCTION TEXAS LLC         | 07/13/2026 | ACH | 32,070.24      |
| 20013753      | ZERTUCHE CONSTRUCTION TEXAS LLC         | 07/20/2026 | ACH | 33,159.60      |
| 20013829      | ZERTUCHE CONSTRUCTION TEXAS LLC         | 07/30/2026 | ACH | 4,333.00       |
| Issued Checks |                                         |            |     | 4,717,166.28   |
| Subtotal      |                                         |            |     |                |
| Net Amount    |                                         |            |     | (4,717,166.28) |
| Count:        |                                         |            |     | 398            |

| Fund                | Amount              | Payment Type           |
|---------------------|---------------------|------------------------|
| 101                 | 26,783.53           | ACH                    |
| 101                 | 63,527.98           | Paper Check            |
| 181                 | 67,898.01           | ACH                    |
| 181                 | 14,198.72           | Paper Check            |
| 199                 | 1,922,252.80        | ACH                    |
| 199                 | 55.1                | Employee Reimbursement |
| 199                 | 780,409.13          | Paper Check            |
| 211                 | 22,268.18           | ACH                    |
| 211                 | 9,693.00            | Paper Check            |
| 212                 | 29,664.46           | ACH                    |
| 224                 | 71,911.46           | ACH                    |
| 224                 | 1,712.47            | Paper Check            |
| 226                 | 315                 | Paper Check            |
| 244                 | 6,032.76            | Paper Check            |
| 255                 | 4,700.00            | ACH                    |
| 263                 | 700                 | ACH                    |
| 263                 | 498.92              | Employee Reimbursement |
| 263                 | 794.41              | Paper Check            |
| 274                 | 12,897.45           | ACH                    |
| 274                 | 51,650.88           | Paper Check            |
| 289                 | 1,694.70            | ACH                    |
| 289                 | 815.83              | Paper Check            |
| 410                 | 254,303.98          | ACH                    |
| 429                 | 119,001.84          | ACH                    |
| 429                 | 4,498.00            | Paper Check            |
| 461                 | 650                 | ACH                    |
| 461                 | 1,755.60            | Paper Check            |
| 483                 | 2,998.50            | Paper Check            |
| 488                 | 3,026.25            | ACH                    |
| 511                 | 1,650.00            | Paper Check            |
| 692                 | 12,227.53           | ACH                    |
| 692                 | 57,218.86           | Paper Check            |
| 693                 | 1,167,860.93        | ACH                    |
| 878                 | 1,500.00            | Paper Check            |
| <b>Total Amount</b> | <b>4,717,166.28</b> |                        |

# AP Check Register

Bank Account - PNC(4944668356)

Start Date: 07-01-2026

Print Date: 08/13/2026

End Date: 07-31-2026

1:25 PM

## Issued Checks

| <u>Check Number</u> | <u>Payee</u>                  | <u>Check Date</u> | <u>Void/Re-issue Date</u> | <u>Payment Type</u> | <u>Amount</u> |
|---------------------|-------------------------------|-------------------|---------------------------|---------------------|---------------|
| 70034674            | A F L A C - AMER. FAMILY LIFE | 07/29/2026        |                           | Paper Check         | 110.62        |
| 20013804            | AIR EVAC EMS INC              | 07/30/2026        |                           | ACH                 | 5,194.00      |
| 70034672            | AMERICAN FIDELITY LIFE        | 07/29/2026        |                           | Paper Check         | 35.00         |
| 70034673            | AMERICAN HERITAGE LIFE INS CO | 07/29/2026        |                           | Paper Check         | 117.38        |
| 70034609            | AMERICO                       | 07/22/2026        |                           | Paper Check         | 255.00        |
| 70034676            | AMERICO                       | 07/29/2026        |                           | Paper Check         | 827.18        |
| 70034677            | AMERICO                       | 07/29/2026        |                           | Paper Check         | 312.74        |
| 70034679            | ASSOCIATION OF TX             | 07/29/2026        |                           | Paper Check         | 4,365.00      |
| 70034681            | ASSOCIATION OF TX             | 07/29/2026        |                           | Paper Check         | 227.70        |
| 20013803            | BAY BRIDGE ADMINISTRATORS     | 07/30/2026        |                           | ACH                 | 34,461.06     |
| 20013710            | CLEAT                         | 07/16/2026        |                           | ACH                 | 697.00        |
| 70034610            | COLONIAL LIFE & ACCIDENT      | 07/22/2026        |                           | Paper Check         | 30.40         |
| 20013802            | CONTINENTAL AMERICAN          | 07/30/2026        |                           | ACH                 | 65,312.98     |
| 70034613            | FRESNO INTERNAL REVENUE       | 07/22/2026        |                           | Paper Check         | 200.00        |
| 70034678            | L A S O                       | 07/29/2026        |                           | Paper Check         | 420.00        |
| 20013711            | L I S D ESCROW TAX CONTRACT   | 07/16/2026        |                           | ACH                 | 2,198.18      |
| 20013709            | LAREDO FEDERAL CREDIT UNION   | 07/16/2026        |                           | ACH                 | 248,059.49    |
| 20013708            | LAREDO PARISHES FEDERAL       | 07/16/2026        |                           | ACH                 | 12,503.06     |
| 70034614            | LEGALSHIELD                   | 07/22/2026        |                           | Paper Check         | 5,524.50      |
| 70034615            | METROPOLITAN PENSION PLAN     | 07/22/2026        |                           | Paper Check         | 975.63        |
| 20013805            | MINNESOTA LIFE INSURANCE      | 07/30/2026        |                           | ACH                 | 44,132.96     |
| 20013806            | NATIONAL PLAN                 | 07/30/2026        |                           | ACH                 | 183,229.79    |
| 70034611            | NATIONAL TEACHER ASSOC        | 07/22/2026        |                           | Paper Check         | 269.92        |
| 20013801            | STANDARD INSURANCE            | 07/30/2026        |                           | ACH                 | 49,567.32     |
| 70034680            | TEXAS STATE TEACHERS          | 07/29/2026        |                           | Paper Check         | 35,402.85     |
| 70034682            | TEXAS STATE TEACHERS          | 07/29/2026        |                           | Paper Check         | 7,412.08      |
| 70034612            | THE INDEPENDENT ORDER OF      | 07/22/2026        |                           | Paper Check         | 20.00         |
| 70034616            | TIFFANY D. CASTRO             | 07/22/2026        |                           | Paper Check         | 1,652.50      |
| 70034675            | UNITED TEACHERS' ASSOCIATES   | 07/29/2026        |                           | Paper Check         | 251.50        |
| 70034617            | UNITED WAY OF LAREDO          | 07/22/2026        |                           | Paper Check         | 5,194.11      |
| 70034618            | YVONNE V. VALDEZ              | 07/22/2026        |                           | Paper Check         | 641.09        |
| 70034619            | YVONNE V. VALDEZ              | 07/22/2026        |                           | Paper Check         | 1,400.00      |
| 70034620            | YVONNE V. VALDEZ              | 07/22/2026        |                           | Paper Check         | 760.00        |
| 70034621            | YVONNE V. VALDEZ              | 07/22/2026        |                           | Paper Check         | 2,054.99      |
| 70034622            | YVONNE V. VALDEZ              | 07/22/2026        |                           | Paper Check         | 1,057.05      |
|                     |                               |                   |                           | Issued Checks       | 714,873.08    |
|                     |                               |                   |                           | Subtotal            |               |

Count:

36

PCARD EXPENSES BY FUND JULY 2026

| <u>FUND</u> | <u>AMOUNT</u> |
|-------------|---------------|
| 199         | 4,144.44      |
| 206         | 9,389.73      |
| 274         | 2,370.80      |
| <br>TOTAL   | <br>15,904.97 |



ANNUAL OPERATING BUDGET

CE  
(LOCAL)

|                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|-------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Fiscal Year</b>                                    | The District shall operate on a fiscal year beginning July 1 and ending June 30.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Budget Planning</b>                                | Budget planning shall be an integral part of overall program planning so that the budget effectively reflects the District's programs and activities and provides the resources to implement them. In the budget planning process, general educational goals, specific program goals, capital improvement goals, and alternatives for achieving program goals shall be considered, as well as input from the District- and campus-level planning and decision-making committees. Budget planning and evaluation are continuous processes and shall be a part of each month's activities.                                                                                                                         |
| <b>Budget Meeting</b>                                 | <p>The annual public meeting to discuss the proposed budget and tax rate shall be conducted as follows:</p> <ol style="list-style-type: none"><li>1. The Board President shall request at the beginning of the meeting that all persons who desire to speak on the proposed budget and/or tax rate sign up on the sheet provided.</li><li>2. Prior to the beginning of the meeting, the Board may establish time limits for speakers.</li><li>3. Speakers shall confine their remarks to the appropriation of funds as contained in the proposed budget and/or the tax rate.</li><li>4. No officer or employee of the District shall be required to respond to questions from speakers at the meeting.</li></ol> |
| <b>Authorized Expenditures</b>                        | The adopted budget provides authority to expend funds for the purposes indicated and in accordance with state law, Board policy, and the District's approved purchasing procedures. 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.                                                                                                                                                                                                                                                                                                                                                      |
| <b>Budget Amendments</b>                              | The Board shall amend the budget when a change is made increasing any one of the functional spending categories or increasing revenue object accounts and other resources.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Fund Balance</b><br>Nonspendable and<br>Restricted | The District shall report fund balances for governmental funds in classifications based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. The nonspendable classification shall represent assets that will be consumed or must remain intact, such as inventories of supplies and endowments, and therefore cannot be converted to cash. Provisions of law, contracts, and grants shall specify how fund resources can be used in the re-                                                                                                                                                                      |

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stricted classification. The nature of these two classifications precludes a need for a policy from the Board. However, the Board has adopted rules for the three unrestricted classifications of committed, assigned, and unassigned.

Committed

From time to time, the Board may commit fund balances by a majority vote in a scheduled meeting. This commitment may be modified or rescinded by a majority vote in a scheduled meeting. Board commitments shall not exceed the amount of fund balance that is greater than the sum of nonspendable and restricted fund balances, as this practice would commit funds that the District does and would not have. Commitments may be made for facility expansion or renovation, program modifications, wage and salary adjustments, financial cushions such as a rainy day fund, and other purposes determined by the Board.

Assigned

Assigned fund balance comprises amounts intended to be used by the government for specific purposes. Funds set aside for carryover appropriations, early termination notification, contingencies, and projected budgetary deficit in the subsequent year's budget are examples to be included in the assigned category. Any funds set aside must be reported to the Board. The Board has authority to remove or change the assignment of the funds with a majority vote. The assignment need not be made before the end of the reporting period, but rather may be made any time prior to the issuance of the financial statements.

Unassigned

Unassigned fund balance is the residual classification for the general fund and shall include all amounts not contained in the other classifications. Unassigned amounts represent the resources available for future spending. The District's goal to maintain two months of operating costs shall be identified as unassigned fund balance. The general fund should be the only fund that reports a positive unassigned fund balance amount. However, in funds other than the general fund, it may be necessary to report a negative unassigned fund balance amount if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes.

**Capital Budget**

Once the multi-year capital plan has been adopted [see CT(LOCAL)], the District shall develop and implement a capital improvement projects budget or a capital budget. The capital budget shall be essential to ensure the proper planning, funding, and implementing of major projects. The capital budget shall be adopted as part of the annual budget process and shall incorporate the appropriate year of the multi-year capital plan.

Capital projects shall be considered different from programs adopted in the operating budget since they will often represent very

ANNUAL OPERATING BUDGET

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(LOCAL)

large financial obligations that may span two or more fiscal years. Therefore, the processes for preparing, prioritizing, and presenting them to the Board may be different from the operating budget.

Non-Routine  
Projects

The District shall provide a greater level of detail and information for non-routine capital projects. For non-routine projects, the capital budget shall describe the impact on the operating budget, number of additional positions required, tax or fee implications, and other financial or service impacts. When developing the capital budget, the District shall consider measures to mitigate risk related to undertaking major non-routine projects. Based on the size of the capital budget and the complexity of the capital projects, it may be necessary for the District to budget additional reserves for project overruns or insurance coverage.

Reviewing and  
Reporting

All stakeholders shall have the ability to review the status and expected completion of approved capital projects. Periodic reports shall be discussed with the Board regarding ongoing capital projects. These reports shall compare actual expenditures with those in the original budget, identify the level of completion of the project, enumerate any changes in the scope of the project, and alert the Board to any concerns with the completion of the project on time or on schedule.

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(LEGAL)

**Authorized  
Expenditures**

A district shall not lend its credit or gratuitously grant public money or things of value in aid of any individual, association, or corporation. *Tex. Const. Art. III, Sec. 52; Brazoria County v. Perry*, 537 S.W.2d 89 (Tex. Civ. App.—Houston [1st Dist.] 1976, no writ)

A district shall not grant any extra compensation, fee, or allowance to a public officer, agent, servant, or contractor after service has been rendered or a contract entered into and performed in whole or in part. Nor shall a district pay or authorize the payment of any claim against the district under any agreement or contract made without authority of law. *Tex. Const. Art. III, Sec. 53; Harlingen Indep. Sch. Dist. v. C.H. Page and Bro.*, 48 S.W.2d 983 (Comm. App. 1932)

The public school funds may not be spent except as provided by Education Code 45.105. The state and county available funds may be used only for the payment of teachers' and superintendents' salaries and interest on money borrowed on short time to pay those salaries that become due before school funds for the current year become available. Loans for the purpose of payment of teachers may not be paid out of funds other than those for the current year.

Local funds from district taxes, tuition fees, other local sources, and state funds not designated for a specific purpose may be used for the purposes listed above for state and county available funds and for purchasing appliances and supplies; paying insurance premiums; paying janitors and other employees; buying school sites; buying, building, repairing, and renting school buildings, including acquiring school buildings and sites by leasing through annual payments with an ultimate option to purchase [see CHG]; and, except as provided below, for other purposes necessary in the conduct of the public schools as determined by the board.

**Exception**

Funds described above may not be used to initiate or maintain any action or proceeding against the state or an agency or officer of the state arising out of a decision, order, or determination that is final and unappealable under a provision of the Education Code, except that funds may be used for an action or proceeding that is specifically authorized by a provision of the Education Code or a rule adopted under the Education Code and that results in a final and unappealable decision, order, or determination.

*Education Code 45.105(a)–(c), (c-1)*

**Fiscal Year**

The fiscal year of a district begins on July 1 or September 1 of each year, as determined by the board. *Education Code 44.0011*

ANNUAL OPERATING BUDGET

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(LEGAL)

|                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|-------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Budget Preparation</b>                             | On or before the date set by the State Board of Education (SBOE), a superintendent shall prepare, or cause to be prepared, a proposed budget covering all estimated revenue and proposed expenditures of a district for the following fiscal year. The budget must be prepared according to generally accepted accounting principles, rules adopted by the SBOE, and adopted policies of the board of trustees. <i>Education Code 44.002; 19 TAC 109.1(a), .41, .5001</i>                                                                                                                                                                                                           |
| Funds for Accelerated Instruction                     | A district that is required to provide accelerated instruction under Education Code 29.081(b-1) [see EHBC] shall separately budget sufficient funds, including funds under Education Code 48.104, for that purpose. <i>Education Code 29.081(b-2)</i>                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Itemization of Certain Expenditures                   | <p>The proposed budget of a district must include, in a manner allowing for as clear a comparison as practicable between those expenditures in the proposed budget and actual expenditures for the same purpose in the preceding year, a line item indicating expenditures for:</p> <ol style="list-style-type: none"><li>1. Notices required by law to be published in a newspaper by the district or a representative of the district; and</li><li>2. Directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action, as those terms are defined in Government Code 305.002.</li></ol> <p><i>Local Gov't Code 140.0045</i></p> |
| <b>Public Meeting on Budget and Proposed Tax Rate</b> | <p>When the budget has been prepared, the board president shall call a board meeting for the purpose of adopting a budget for the succeeding fiscal year. Any taxpayer of a district may be present and participate in the meeting. <i>Education Code 44.004(a), (f)</i> [See CCG for provisions governing tax rate adoption.]</p> <p>The meeting must comply with the notice requirements of the Open Meetings Act. <i>Gov't Code 551.041, .043</i> [See BE]</p>                                                                                                                                                                                                                   |
| Published Notice                                      | The board president shall provide for publication of notice of the budget and proposed tax rate meeting in accordance with Education Code 44.004. [For specific requirements regarding the form, contents, and publication of the notice, see CCG(LEGAL).]                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Publication of Proposed Budget Summary                | Concurrently with the publication of notice of the budget under Education Code 44.004, a district shall post a summary of the proposed budget on the school district's internet website or, if the district has no internet website, in the district's central administrative office.                                                                                                                                                                                                                                                                                                                                                                                               |

ANNUAL OPERATING BUDGET

CE  
(LEGAL)

The budget summary must include a comparison to the previous year's actual spending and information relating to per student and aggregate spending on:

1. Instruction;
2. Instructional support;
3. Central administration;
4. District operations;
5. Debt service; and
6. Any other category designated by the commissioner.

*Education Code 44.0041*

**Budget Adoption**

The board, at the meeting called for that purpose, shall adopt a budget to cover all expenditures for the succeeding fiscal year. The budget must be adopted before the adoption of the tax rate for the tax year in which the fiscal year covered by the budget begins. *Education Code 44.004(f)–(g)*

Appendix for Tax  
Rate Calculation  
Forms

The board shall include as an appendix to the district's budget for a fiscal year the tax rate calculation forms used by the designated officer or employee of the district to calculate the no-new-revenue tax rate and the voter-approval tax rate of the district for the tax year in which the fiscal year begins. *Tax Code 26.04(e-5)* [See CCG]

**Districts with July 1  
Fiscal Year**

A district with a fiscal year beginning July 1 may use the certified estimate of the taxable value of district property [see CCG] in preparing the required notice if the district does not receive the certified appraisal roll on or before June 7. A district that uses a certified estimate may adopt a budget at the public meeting designated in the published notice prepared using the estimate, but the district may not adopt a tax rate before the district receives the certified appraisal roll for the district. *Education Code 44.004(h)–(i)*

**Budget Adoption  
After Tax Rate  
Adoption**

Notwithstanding Education Code 44.004(g), (h), and (i), above, a district may adopt a budget after the district adopts a tax rate for the tax year in which the fiscal year covered by the budget begins if the district elects to adopt a tax rate before receiving the certified appraisal roll for the district. If a district elects to adopt a tax rate before adopting a budget, the district must publish notice and hold a meeting for the purpose of discussing the proposed tax rate. Following adoption of the tax rate [see CCG], the district must publish notice and hold another public meeting before the district may adopt a budget. The comptroller shall prescribe the language and format to be used in the notices. The district may use the certified

ANNUAL OPERATING BUDGET

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estimate of taxable value in preparing a notice under this provision.  
*Education Code 44.004(j)*

**Publication of  
Adopted Budget**

On final approval of the budget by the board, the district shall post on the district's internet website a copy of the budget adopted by the board. The district's website must prominently display the electronic link to the adopted budget. A district shall maintain the adopted budget on the district's website until the third anniversary of the date the budget was adopted. *Education Code 44.0051*

On or before a date set by the SBOE, the budget must be filed with the Texas Education Agency according to rules established by the SBOE. *Education Code 44.005*

**Internet Posting of  
Tax Rate and Budget  
Information**

Each district shall maintain an internet website or have access to a generally accessible internet website that may be used for the purposes of these provisions. Each district shall post or cause to be posted on the internet website the following information in a format prescribed by the comptroller:

1. The name of each member of the board;
2. The mailing address, email address, and telephone number of the district;
3. The official contact information for each member of the board, if that information is different from the information described by item 2;
4. The district's budget for the preceding two years;
5. The district's proposed or adopted budget for the current year;
6. The change in the amount of the district's budget from the preceding year to the current year, by dollar amount and percentage;
7. The tax rate for maintenance and operations adopted by the district for the preceding two years;
8. The interest and sinking fund tax rate adopted by the district for the preceding two years;
9. The tax rate for maintenance and operations proposed by the district for the current year;
10. The interest and sinking fund tax rate proposed by the district for the current year; and
11. The most recent financial audit of the district.

*Tax Code 26.18*

ANNUAL OPERATING BUDGET

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(LEGAL)

|                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|----------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Effect of Adopted Budget and Amendment</b>                        | Public funds of the district may not be spent in any manner other than as provided for in the budget adopted by the board, but the board may amend a budget or adopt a supplementary emergency budget to cover necessary unforeseen expenses. Any amendment or supplementary budget must be prepared and filed in accordance with SBOE rules. <i>Education Code 44.006</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>Spending Violation/Offense</b>                                    | A trustee who votes to approve any expenditure of school funds in violation of a provision of the Education Code, for a purpose for which those funds may not be spent, or in excess of the item or items appropriated in the adopted budget or a supplementary or amended budget commits an offense. <i>Education Code 44.052(c)</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Certain Donations</b>                                             | A district may donate funds or other property or service to the adjutant general's department, the Texas National Guard, or the Texas State Guard. <i>Gov't Code 437.111(b), .252, .304(a)</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Commitment of Current Revenue</b>                                 | <p>A contract for the acquisition, including lease, of real or personal property is a commitment of a district's current revenue only, provided the contract contains either or both of the following provisions:</p> <ol style="list-style-type: none"><li>1. Retains to a board the continuing right to terminate the contract at the expiration of each budget period during the term of the contract.</li><li>2. Is conditioned on a best-efforts attempt by the board to obtain and appropriate funds for payment of the contract.</li></ol> <p><i>Local Gov't Code 271.903</i></p>                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Prohibited Uses of Resources</b><br>Improvements to Real Property | <p>Except as provided below or by Education Code 45.109(a-1), (a-2), or (a-3) [see CX], the board may not enter into an agreement authorizing the use of school district employees, property, or resources for the provision of materials or labor for the design, construction, or renovation of improvements to real property not owned or leased by the district.</p> <p>This provision does not prohibit the board from entering into an agreement for the design, construction, or renovation of improvements to real property not owned or leased by the district if the improvements benefit real property owned or leased by the district. Benefits to real property owned or leased by the district include the design, construction, or renovation of highways, roads, streets, sidewalks, crosswalks, utilities, and drainage improvements that serve or benefit the real property owned or leased by the district.</p> <p><i>Education Code 11.168</i></p> |



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(LEGAL)

Hotels

The board may not impose taxes; issue bonds; use or authorize the use of district employees; use or authorize the use of district property, money, or other resources; or acquire property for the design, construction, renovation, or operation of a hotel. The board may not enter into a lease, contract, or other agreement that obligates the board to engage in an activity prohibited by this provision or obligates the use of district employees or resources in a manner prohibited by this provision.

“Hotel” means a building in which members of the public obtain sleeping accommodations for consideration. The term includes a motel.

*Education Code 11.178*

Electioneering

For restrictions on using district funds for electioneering, see BBBD.

2. Discussion and presentation to approve monthly reports and/or other updates/reports:

- Unaudited Financial Statements
- Donations Report
- Tax Collection Report

**Mr. Guillermo Pro, Superintendent of Schools**

**LISD BOARD OF TRUSTEES**

Goyo M. Lopez  
President, District 5

Veronica V. Orduño  
Vice President, District 3

Rodolfo "Rudy" Morales, III  
Secretary, District 2

Alfredo Gustavo Perez  
Parliamentarian, District

Juan Ramirez, Jr.  
Trustee, District 1

Dr. Gilberto "Gil" Martinez,  
Jr.  
Trustee, District 6

Monica Rangel- Garcia  
Trustee, District 7

Guillermo Pro  
Superintendent



## AGENDA ITEM

Business and Support Services Committee, 9/10/2026

---

**Agenda Item:** 2  
**Purpose:** Discussion  
**Resource Personnel:** Mr. Guillermo Pro,  
Superintendent of Schools  
Ms. Flor Ayala, CPA,  
Assistant Superintendent for  
Finance & Business Services  
**Subject:** Discussion and presentation to approve monthly reports and/or other updates/reports:  
a. Unaudited Financial Statements  
b. Donations Report  
c. Tax Collection Report  
**Topic:** Finance and HR

### **I. Recommendation**

Staff recommends approval of monthly unaudited financial statements, donation report, tax collection report, and other updates and/or status reports.

### **II. Rationale**

Financial status reports are presented at regularly scheduled Business and Support Services Committee meetings and Regular Board of Trustees meetings for the purpose of review and approval, if applicable.

### **III. Evaluation Method and Timeline**

Reports on the financial operation of the district are provided at the Business and Support Services Committee meetings and Regular Board of Trustees meeting on a monthly basis for review, discussion, and/or approval.

### **IV. Fiscal Impact and Cost/Funding Source**

Financial reports summarize the financial status of the district on an on-going basis.

### **V. Compliance with Board Policy: (Include copy of board policy)**

CA (Local) – Fiscal Management Goals and Objectives

CE (Local/Legal) – Annual Operating Budget



# **HIGHLIGHTS OF UNAUDITED FINANCIAL STATEMENTS AS OF JULY 31, 2026**

## **FISCAL YEAR 2025-2026**

**B U S I N E S S   &   S U P P O R T   S E R V I C E S  
C O M M I T T E E   M E E T I N G**



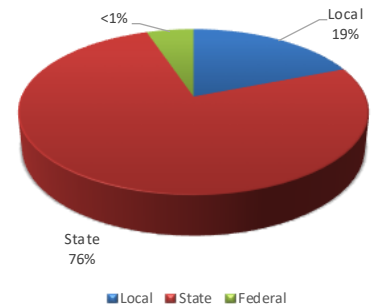
# REVENUES

## General Operating Fund

### YEAR TO DATE

|         | 2025-26               | July 25             | 2026-27 Amended       | July 26             | Actual         | Actual             |
|---------|-----------------------|---------------------|-----------------------|---------------------|----------------|--------------------|
|         | Amended Budget        | Actual              | Budget                | Actual              | Percent Change | Amount Change      |
| Local   | \$ 24,961,805         | \$ 303,115          | \$ 25,267,973         | \$ 249,463          | -18%           | \$ (53,653)        |
| State   | 200,605,467           | 946,485             | 192,703,065           | 992,319             | 5%             | 45,834             |
| Federal | 2,632,000             | 75,640              | 2,135,000             | 67,836              | -10%           | (7,804)            |
|         | <u>\$ 228,199,272</u> | <u>\$ 1,325,240</u> | <u>\$ 220,106,038</u> | <u>\$ 1,309,618</u> | <u>-1%</u>     | <u>\$ (15,622)</u> |

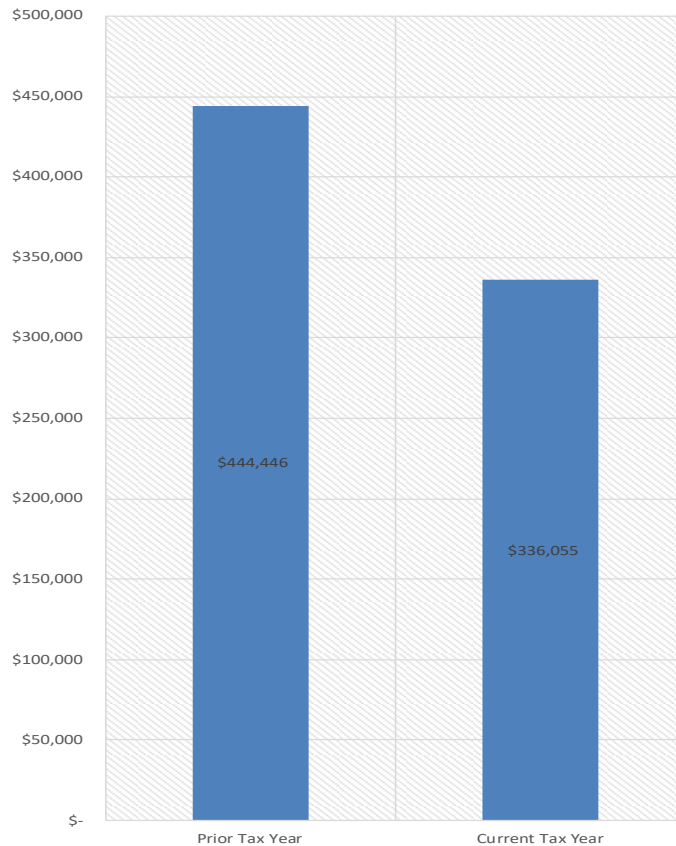
### % OF TOTAL CURRENT YEAR





# TAX COLLECTIONS SUMMARY

## JULY 2026



■ Jul.

### BUDGET

July to July Collections

% of Budget

### OPENING LEVY

W/Supplements

Oct. to July Collections

% of Levy

|                          | Fiscal Year<br>2026-2027 | Fiscal Year<br>2025-2026 | Percent<br>Change | Amount<br>Change |
|--------------------------|--------------------------|--------------------------|-------------------|------------------|
| BUDGET                   | \$ 33,974,603            | \$ 35,338,792            | -3.86%            | \$ (1,364,189)   |
| July to July Collections | \$ 336,055               | \$ 444,446               | -24.39%           | \$ (108,391)     |
| % of Budget              | 0.99%                    | 1.26%                    | -21.35%           |                  |
| OPENING LEVY             |                          |                          |                   |                  |
| W/Supplements            | \$ 34,309,263            | \$ 35,873,046            | -4.36%            | \$ (1,563,782)   |
| Oct. to July Collections | \$ 32,777,417            | \$ 34,475,696            | -4.93%            | \$ (1,698,279)   |
| % of Levy                | 95.54%                   | 96.10%                   | -0.59%            |                  |



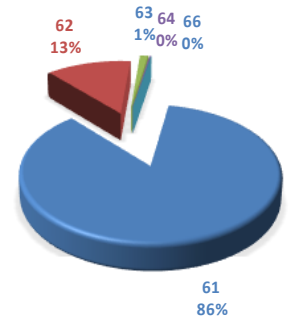
# EXPENDITURES BY OBJECT

## General Operating Fund

### FISCAL YEAR TO DATE

|                                 | <u>25-26 Amended<br/>Budget</u> | <u>July 25<br/>Actual</u> | <u>26-27 Amended<br/>Budget</u> | <u>July 26<br/>Actual</u> | <u>Percent<br/>Change</u> | <u>Actual<br/>Amount<br/>Change</u> |
|---------------------------------|---------------------------------|---------------------------|---------------------------------|---------------------------|---------------------------|-------------------------------------|
| 61 Payroll Costs                | \$ 201,162,114.00               | \$5,474,566               | \$ 193,888,907.00               | \$5,913,641               | 8%                        | \$439,075                           |
| 62 Contractual Services         | 17,875,077                      | 711,210                   | 15,774,363                      | 868,562                   | 22%                       | 157,352                             |
| 63 Supplies & Materials         | 8,306,807                       | 185,838                   | 6,680,667                       | 82,715                    | -55%                      | (103,123)                           |
| 64 Other Operating Expenditures | 4,644,028                       | 28,954                    | 4,491,871                       | 14,065                    | -51%                      | (14,889)                            |
| 65 Debt Service                 | 35,000                          | 2,567                     | -                               | -                         | -100%                     | (2,567)                             |
| 66 Capital Outlay               | 3,301,220                       | -                         | 209,532                         | -                         | 0%                        | 0                                   |
| Total Expenditures              | <u>\$235,324,246</u>            | <u>\$6,403,135</u>        | <u>\$221,045,340</u>            | <u>\$6,878,983</u>        | <u>7%</u>                 | <u>\$475,848</u>                    |

### % OF TOTAL YTD CURRENT YEAR







# EXPENDITURES BY FUNCTION

## General Operating Fund

### YTD Comparative By Function

|                                             | July 25      | %       | July 26      | %       | Amount Change | Percent Change |
|---------------------------------------------|--------------|---------|--------------|---------|---------------|----------------|
| 11 Instruction                              | \$ 1,004,350 | 15.69%  | \$ 1,011,709 | 14.71%  | \$ 7,359      | 1%             |
| 12 Instructional Resources                  | 122,909      | 1.92%   | 121,193      | 1.76%   | (1,716)       | -1%            |
| 13 Curriculum and Instructional Staff Dev.  | 60,225       | 0.94%   | 65,207       | 0.95%   | 4,982         | 8%             |
| 21 Instructional Administration             | 370,146      | 5.78%   | 389,383      | 5.66%   | 19,237        | 5%             |
| 23 School Administration                    | 1,012,651    | 15.81%  | 1,025,187    | 14.90%  | 12,536        | 1%             |
| 31 Guidance and Counseling Services         | 226,313      | 3.53%   | 254,995      | 3.71%   | 28,682        | 13%            |
| 32 Social Work Services                     | 41,104       | 0.64%   | 41,425       | 0.60%   | 321           | 1%             |
| 33 Health Services                          | 97,899       | 1.53%   | 95,802       | 1.39%   | (2,097)       | -2%            |
| 34 Student (Pupil) Transportation           | 116,665      | 1.82%   | 110,135      | 1.60%   | (6,530)       | -6%            |
| 36 Co-curricular/Extracurricular Activities | 602,888      | 9.42%   | 782,144      | 11.37%  | 179,256       | 30%            |
| 41 General Administration                   | 673,515      | 10.52%  | 652,855      | 9.49%   | (20,660)      | -3%            |
| 51 Plant Maintenance and Operations         | 1,524,993    | 23.82%  | 1,690,152    | 24.57%  | 165,159       | 11%            |
| 52 Security and Monitoring Services         | 198,347      | 3.10%   | 220,193      | 3.20%   | 21,846        | 11%            |
| 53 Data Processing Services                 | 351,001      | 5.48%   | 418,565      | 6.08%   | 67,564        | 19%            |
| 61 Community Services                       | 129          | 0.00%   | 38           | 0.00%   | (91)          | -71%           |
| Total Expenditures                          | \$ 6,403,135 | 100.00% | \$ 6,878,983 | 100.00% | \$ 475,848    | 7%             |





# OTHER FINANCING SOURCES / USES

## General Operating Fund

| Line Item                        | 2025-26<br>Amended<br>Budget | July 25<br>Actual  | 2026-27<br>Amended<br>Budget | July 26<br>Actual | Percent<br>Change | Amount<br>Change |
|----------------------------------|------------------------------|--------------------|------------------------------|-------------------|-------------------|------------------|
| OTHER RESOURCES / USES:          |                              |                    |                              |                   |                   |                  |
| OTHER USES:                      |                              |                    |                              |                   |                   |                  |
| TRANSFERS OUT ATHLETICS FUND 181 | \$ (1,835,330)               | \$ (15,381)        | \$ (1,785,330)               | \$ -              | -100%             | \$ 15,381        |
| TOTAL                            | <u>\$ (1,835,330)</u>        | <u>\$ (15,381)</u> | <u>\$ (1,785,330)</u>        | <u>\$ -</u>       | <u>-100%</u>      | <u>\$ 15,381</u> |



# ADMINISTRATIVE COST RATIO

- FIRST Threshold Ratio: 4.50%
- Amended Budget: 6.45% (13,315,240/206,336,811)
- Fiscal Year To Date: 16.76% (986,470/5,886,663)

Administrative cost ratio is determined by dividing non-federal operating expenditures in general administration (41) and instructional leadership (21) by total expenditures in all functions. Ratio includes Fund 199 object codes 6100-6499, and excludes TRS on Behalf payments (6144).

| Points           | 10            | 8             | 6             | 4             | 2             | 0          |
|------------------|---------------|---------------|---------------|---------------|---------------|------------|
| ADA              | $\leq 0.0450$ | $> 0.0450$    | $> 0.0575$    | $> 0.0700$    | $> 0.0825$    | $> 0.0950$ |
| 10,000 and Above |               | $\leq 0.0575$ | $\leq 0.0700$ | $\leq 0.0825$ | $\leq 0.0950$ |            |



**LAREDO INDEPENDENT SCHOOL DISTRICT**  
**STATEMENT REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - UNAUDITED**  
**GENERAL OPERATING FUND - 199**  
**FOR THE ONE MONTH ENDED JULY 31, 2026**  
**TIME LAPSED 8%**

| DESCRIPTION                                                  | 25-26<br>UNAUDITED<br>ACTUAL | 26-27<br>ORIGINAL<br>BUDGET | 26-27<br>AMENDED<br>BUDGET | YTD<br>ACTUAL        | YTD<br>ENCUMBRANCE | PERCENT<br>TO<br>BUDGET | VARIANCE<br>W/AMENDED<br>BUDGET |
|--------------------------------------------------------------|------------------------------|-----------------------------|----------------------------|----------------------|--------------------|-------------------------|---------------------------------|
| REVENUES                                                     | \$ 223,824,701               | \$ 220,106,038              | \$ 220,106,038             | \$ 1,309,618         | \$ -               | 0.59%                   | \$ (218,796,420)                |
| EXPENDITURES                                                 | <u>229,074,132</u>           | <u>221,045,340</u>          | <u>221,045,340</u>         | <u>6,878,983</u>     | <u>-</u>           | 3.11%                   | 214,166,357                     |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)<br>EXPENDITURES | \$ (5,249,431)               | \$ (939,302)                | \$ (939,302)               | \$ (5,569,365)       | \$ -               |                         |                                 |
| OTHER FINANCING SOURCES (USES)                               | <u>(4,680,504)</u>           | <u>(1,785,330)</u>          | <u>(1,785,330)</u>         | <u>-</u>             |                    |                         |                                 |
| NET CHANGE IN FUND BALANCE                                   | \$ (9,929,935)               | \$ (2,724,632)              | \$ (2,724,632)             | \$ (5,569,365)       |                    |                         |                                 |
| FUND BALANCE - JULY 1 (UNAUDITED)                            | \$ 87,476,631                | \$ 77,546,696               | \$ 77,546,696              | \$ 77,546,696        |                    |                         |                                 |
| NONSPENDABLE FUND BALANCE                                    | 468,499                      | 468,499                     | 468,499                    | 468,499              |                    |                         |                                 |
| NONSPENDABLE PREPAID ITEMS                                   | 1,611,610                    | 1,611,610                   | 1,611,610                  | 1,611,610            |                    |                         |                                 |
| FEDERAL OR STATE FUNDS GRANT RESTRICTION                     | -                            | -                           | -                          | -                    |                    |                         |                                 |
| OTHER COMMITTED FUND BALANCE                                 | 364,424                      | 364,424                     | 364,424                    | 364,424              |                    |                         |                                 |
| OTHER ASSIGNED FUND BALANCE                                  | 12,391,419                   | 9,666,787                   | 9,666,787                  | 9,666,787            |                    |                         |                                 |
| UNASSIGNED FUND BALANCE                                      | <u>62,710,744</u>            | <u>62,710,744</u>           | <u>62,710,744</u>          | <u>59,866,011</u>    |                    |                         |                                 |
| FUND BALANCE - ENDING (UNAUDITED)                            | <u>\$ 77,546,696</u>         | <u>\$ 74,822,064</u>        | <u>\$ 74,822,064</u>       | <u>\$ 71,977,331</u> |                    |                         |                                 |



**LAREDO INDEPENDENT SCHOOL DISTRICT**  
**STATEMENT REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - UNAUDITED**  
**FOOD SERVICE FUND - 101**  
**FOR THE ONE MONTH ENDED JULY 31, 2026**  
**TIME LAPSED 8%**

| DESCRIPTION                                                  | 25-26<br>UNAUDITED<br>ACTUAL | 26-27<br>ORIGINAL<br>BUDGET | 26-27<br>AMENDED<br>BUDGET | YTD<br>ACTUAL              | YTD<br>ENCUMBRANCE | PERCENT<br>TO<br>BUDGET | VARIANCE<br>W/AMENDED<br>BUDGET |
|--------------------------------------------------------------|------------------------------|-----------------------------|----------------------------|----------------------------|--------------------|-------------------------|---------------------------------|
| REVENUES                                                     | \$ 20,338,574                | \$ 21,007,800               | \$ 21,007,800              | \$ 75,092                  | \$ -               | 0.36%                   | 20,932,708                      |
| EXPENDITURES                                                 | <u>19,540,978</u>            | <u>21,007,800</u>           | <u>21,007,800</u>          | <u>160,000</u>             | <u>8,489,076</u>   | 41.17%                  | 12,358,724                      |
| EXCESS (DEFICIENCY) OF REVENUES OVER<br>(UNDER) EXPENDITURES | \$ 797,598                   | \$ -                        | \$ -                       | \$ (84,908)                | \$ 8,489,076       |                         |                                 |
| OTHER FINANCING SOURCES (USES)                               | <u>-</u>                     | <u>-</u>                    | <u>-</u>                   | <u>-</u>                   |                    |                         |                                 |
| NET CHANGE IN FUND BALANCE                                   | \$ 797,596                   | \$ -                        | \$ -                       | \$ (84,908)                |                    |                         |                                 |
| FUND BALANCE - JULY 1 (UNAUDITED)                            | \$ 4,897,019                 | \$ 5,694,615                | \$ 5,694,615               | \$ 5,694,615               |                    |                         |                                 |
| NONSPENDABLE FUND BALANCE                                    | 1,649,993                    | 1,649,993                   | 1,649,993                  | 1,649,993                  |                    |                         |                                 |
| FEDERAL OR STATE FUNDS GRANT REST.                           | <u>4,044,622</u>             | <u>4,044,622</u>            | <u>4,044,622</u>           | <u>3,959,714</u>           |                    |                         |                                 |
| FUND BALANCE - ENDING (UNAUDITED)                            | <u><u>\$ 5,694,615</u></u>   | <u><u>\$ 5,694,615</u></u>  | <u><u>\$ 5,694,615</u></u> | <u><u>\$ 5,609,707</u></u> |                    |                         |                                 |



**LAREDO INDEPENDENT SCHOOL DISTRICT**  
**STATEMENT REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - UNAUDITED**  
**ATHLETICS FUND - 181**  
**FOR THE ONE MONTH ENDED JULY 31, 2026**  
**TIME LAPSED 8%**

| DESCRIPTION                                                  | 25-26<br>UNAUDITED<br>ACTUAL | 26-27<br>ORIGINAL<br>BUDGET | 26-27<br>AMENDED<br>BUDGET | YTD<br>ACTUAL | YTD<br>ENCUMBRANCE | PERCENT<br>TO<br>BUDGET | VARIANCE<br>W/AMENDED<br>BUDGET |
|--------------------------------------------------------------|------------------------------|-----------------------------|----------------------------|---------------|--------------------|-------------------------|---------------------------------|
| REVENUES                                                     | \$ 280,549                   | \$ 202,000                  | \$ 252,000                 | \$ 2,730      | \$ -               | 1.08%                   | \$ (249,270)                    |
| EXPENDITURES                                                 | <u>1,964,185</u>             | <u>2,037,330</u>            | <u>2,037,330</u>           | <u>48,551</u> | <u>531,887</u>     | 28.49%                  | 1,456,892                       |
| EXCESS (DEFICIENCY) OF REVENUES OVER<br>(UNDER) EXPENDITURES | \$ (1,683,636)               | \$ (1,835,330)              | \$ (1,785,330)             | \$ (45,821)   | \$ 531,887         |                         |                                 |
| OTHER FINANCING SOURCES (USES)                               | <u>1,680,504</u>             | <u>1,835,330</u>            | <u>1,785,330</u>           | <u>33,663</u> |                    |                         |                                 |
| NET CHANGE IN FUND BALANCE                                   | \$ (3,132)                   | \$ -                        | \$ -                       | \$ (12,158)   |                    |                         |                                 |
| FUND BALANCE - JULY 1 (UNAUDITED)                            | 15,290                       | 12,158                      | 12,158                     | 12,158        |                    |                         |                                 |
| NONSPENDABLE PREPAID ITEMS                                   | 12,158                       | 12,158                      | 12,158                     | 12,158        |                    |                         |                                 |
| FUND BALANCE - ENDING (UNAUDITED)                            | <u>\$ 12,158</u>             | <u>\$ 12,158</u>            | <u>\$ 12,158</u>           | <u>\$ -</u>   |                    |                         |                                 |



**LAREDO INDEPENDENT SCHOOL DISTRICT**  
**STATEMENT REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - UNAUDITED**  
**DEBT SERVICE FUND - 511**  
**FOR THE ONE MONTH ENDED JULY 31, 2026**  
**TIME LAPSED 8%**

| DESCRIPTION                                                  | 25-26<br>UNAUDITED<br>ACTUAL | 26-27<br>ORIGINAL<br>BUDGET | 26-27<br>AMENDED<br>BUDGET  | YTD<br>ACTUAL               | YTD<br>ENCUMBRANCE | PERCENT<br>TO<br>BUDGET | VARIANCE<br>W/AMENDED<br>BUDGET |
|--------------------------------------------------------------|------------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------|-------------------------|---------------------------------|
| REVENUES                                                     | \$ 29,210,785                | \$ 27,771,952               | \$ 27,771,952               | \$ 101,328                  | \$ -               | 0.36%                   | \$ (27,670,624)                 |
| EXPENDITURES                                                 | <u>29,932,207</u>            | <u>25,389,694</u>           | <u>25,389,694</u>           | <u>-</u>                    | <u>-</u>           | 0.00%                   | 25,389,694                      |
| EXCESS (DEFICIENCY) OF REVENUES OVER<br>(UNDER) EXPENDITURES | \$ (721,422)                 | \$ 2,382,258                | \$ 2,382,258                | \$ 101,328                  |                    |                         |                                 |
| OTHER FINANCING SOURCES (USES)                               | <u>-</u>                     | <u>-</u>                    | <u>-</u>                    | <u>-</u>                    |                    |                         |                                 |
| NET CHANGE IN FUND BALANCE                                   | \$ (721,422)                 | \$ 2,382,258                | \$ 2,382,258                | \$ 101,328                  |                    |                         |                                 |
| FUND BALANCE - JULY 1 (UNAUDITED)                            | <u>\$ 29,749,308</u>         | <u>\$ 29,027,886</u>        | <u>\$ 29,027,886</u>        | <u>\$ 29,027,886</u>        |                    |                         |                                 |
| FUND BALANCE - ENDING (UNAUDITED)                            | <u><u>\$ 29,027,886</u></u>  | <u><u>\$ 31,410,144</u></u> | <u><u>\$ 31,410,144</u></u> | <u><u>\$ 29,129,214</u></u> |                    |                         |                                 |





# SPECIAL REVENUE FUNDS (WITH CARRYOVER FUNDS)\* FOR THE ONE MONTH ENDED JULY 31, 2026 TIME LAPSED 8%

| FUND | FUND NAME                                     | 2025-26<br>BUDGET | 2025-26<br>ACTUAL | BALANCE   | 2026-27<br>BUDGET | 2026-27<br>ENCUMBRANCES | 2026-27<br>07/31/2026 | REMAINING<br>AMOUNT | BEGINNING<br>DATE | ENDING<br>DATE | PROGRAM<br>DIRECTOR/COORDINATOR |
|------|-----------------------------------------------|-------------------|-------------------|-----------|-------------------|-------------------------|-----------------------|---------------------|-------------------|----------------|---------------------------------|
| 206  | TEXAS HOMELESS CHILDREN AND YOUTH GRANT 25-26 | 67,909            | 40,597            | 27,312    | 27,312            | -                       | 26,563                | 749                 | 09/01/25          | 8/31/2026      | Sylvia Moreno                   |
| 206  | TEXAS HOMELESS CHILDREN AND YOUTH GRANT 24-26 | 36,610            | 36,610            | -         | -                 | -                       | -                     | -                   | 09/01/24          | 8/31/2026      | Sylvia Moreno                   |
| 206  | TEXAS HOMELESS CHILDREN AND YOUTH GRANT 23-26 | 8,864             | 8,864             | -         | -                 | -                       | -                     | -                   | 09/01/23          | 8/31/2026      | Sylvia Moreno                   |
| 211  | TITLE I PART A BASIC PROGRAM GRANT 26-27      | -                 | -                 | -         | 16,573,051        | 291,265                 | 392,365               | 15,889,421          | 07/01/25          | 9/30/2026      | Sylvia Moreno                   |
| 211  | TITLE I PART A BASIC PROGRAM GRANT 24-25      | 18,854,948        | 15,128,543        | 3,726,405 | 3,726,405         | 30,589                  | (15,778)              | 3,711,594           | 07/01/24          | 9/30/2025      | Sylvia Moreno                   |
| 211  | TITLE I PART A BASIC PROGRAM GRANT 24-25      | 4,217,949         | 142,536           | 4,075,413 | -                 | -                       | -                     | -                   | 07/01/23          | 9/30/2024      | Sylvia Moreno                   |
| 212  | TITLE I PART C MIGRANT GRANT 26-27            | -                 | -                 | -         | 56,807            | -                       | -                     | 56,807              | 08/14/26          | 9/30/2027      | Sylvia Moreno                   |
| 212  | TITLE I PART C MIGRANT GRANT 25-26            | 129,498           | 97,076            | 32,422    | 32,422            | -                       | 2,774                 | 29,648              | 07/14/25          | 9/30/2026      | Sylvia Moreno                   |
| 212  | TITLE I PART C MIGRANT GRANT 24-25            | 61,035            | 25,587            | 35,448    | 35,448            | -                       | -                     | 35,448              | 07/01/24          | 9/30/2025      | Sylvia Moreno                   |
| 224  | IDEA B FORMULA 26-27                          | -                 | -                 | -         | 4,432,331         | -                       | 120,389               | 4,311,942           | 07/01/26          | 9/30/2027      | Raul Gomez                      |
| 224  | IDEA B FORMULA 25-26                          | 6,331,028         | 7,213,973         | (882,945) | (882,945)         | -                       | (384)                 | (882,561)           | 07/01/25          | 9/30/2026      | Raul Gomez                      |
| 224  | IDEA B FORMULA 24-25                          | 8,057,254         | 6,124,048         | 1,933,206 | 1,933,206         | -                       | -                     | 1,933,206           | 07/01/24          | 9/30/2025      | Raul Gomez                      |
| 225  | IDEA B PRESCHOOL 26-27                        | -                 | -                 | -         | 42,488            | -                       | -                     | 42,488              | 07/01/26          | 9/30/2027      | Raul Gomez                      |
| 225  | IDEA B PRESCHOOL 25-26                        | 67,753            | 49,534            | 18,219    | 18,219            | -                       | -                     | 18,219              | 07/01/25          | 9/30/2026      | Raul Gomez                      |
| 225  | IDEA B PRESCHOOL 24-25                        | 36,549            | 12,980            | 23,569    | 23,569            | -                       | -                     | 23,569              | 07/01/24          | 9/30/2025      | Raul Gomez                      |
| 226  | IDEA B DISC. (DEAF) 26-27                     | -                 | -                 | -         | 113,305           | -                       | -                     | 113,305             | 07/01/26          | 9/30/2027      | Raul Gomez                      |



# SPECIAL REVENUE FUNDS (WITH CARRYOVER FUNDS)\* FOR THE ONE MONTH ENDED JULY 31, 2026 TIME LAPSED 8%

| FUND | FUND NAME                                        | 2025-26<br>BUDGET | 2025-26<br>ACTUAL | BALANCE | 2026-27<br>BUDGET | ENCUMBRANCES | 2026-27<br>07/31/2026 | REMAINING<br>AMOUNT | BEGINNING<br>DATE | ENDING<br>DATE | PROGRAM<br>DIRECTOR/COORDINATOR |
|------|--------------------------------------------------|-------------------|-------------------|---------|-------------------|--------------|-----------------------|---------------------|-------------------|----------------|---------------------------------|
| 226  | IDEA B DISC. (DEAF) 25-26                        | 137,131           | 106,830           | 30,301  | 30,301            | -            | -                     | 30,301              | 07/01/25          | 9/30/2026      | Raul Gomez                      |
| 226  | IDEA B DISC. (DEAF) 24-25                        | 29,179            | 4,116             | 25,063  | 25,063            | -            | -                     | 25,063              | 07/01/24          | 9/30/2025      | Raul Gomez                      |
| 244  | STRENGTHENING CTE 21st CENTURY 26-27             | -                 | -                 | -       | 369,456           | -            | 9,513                 | 359,943             | 07/01/26          | 8/15/2027      | Monica Calles                   |
| 244  | STRENGTHENING CTE 21st CENTURY 25-26             | 492,310           | 423,247           | 69,063  | 69,063            | -            | 7,664                 | 61,399              | 07/01/25          | 8/15/2026      | Monica Calles                   |
| 244  | STRENGTHENING CTE 21st CENTURY 24-25             | 17,385            | 11,617            | 5,768   | 5,768             | -            | -                     | 5,768               | 07/01/24          | 8/15/2025      | Monica Calles                   |
| 255  | TITLE II PART A SUPPORT GRANT 26-27              | -                 | -                 | -       | 1,326,226         | -            | 20,117                | 1,306,109           | 08/14/26          | 9/30/2027      | Sylvia Moreno                   |
| 255  | TITLE II PART A SUPPORT GRANT 25-26              | 2,034,902         | 1,167,880         | 867,022 | 867,022           | -            | -                     | 867,022             | 07/14/25          | 9/30/2026      | Sylvia Moreno                   |
| 255  | TITLE II PART A SUPPORT GRANT 24-25              | 577,850           | 5,128             | 572,722 | 572,722           | -            | -                     | 572,722             | 07/01/24          | 9/30/2025      | Sylvia Moreno                   |
| 263  | TITLE III PART A - ELA 26-27                     | -                 | -                 | -       | 883,714           | -            | 589                   | 883,125             | 08/14/26          | 9/30/2027      | Armando Molina                  |
| 263  | TITLE III PART A - ELA 25-26                     | 1,444,256         | 1,081,232         | 363,024 | 363,024           | -            | 20,628                | 342,396             | 07/14/25          | 9/30/2026      | Armando Molina                  |
| 263  | TITLE III PART A - ELA 24-25                     | 517,249           | 3,687             | 513,562 | 513,562           | -            | -                     | 513,562             | 07/01/24          | 9/30/2025      | Armando Molina                  |
| 263  | TITLE III PART A - IMMIGRANT 25-26               | 55,078            | 35,722            | 19,356  | 19,356            | -            | -                     | 19,356              | 07/14/25          | 9/30/2026      | Armando Molina                  |
| 263  | TITLE III PART A - IMMIGRANT 24-25               | 18,207            | -                 | 18,207  | 18,207            | -            | -                     | 18,207              | 07/01/24          | 9/30/2025      | Armando Molina                  |
| 263  | TITLE III PAD                                    | 13,752            | 1,182             | 12,570  | 451               | -            | -                     | 451                 | 07/01/22          | 9/30/2025      | Armando Molina                  |
| 274  | COLLEGE NOW CAREER CONNECTED - GEAR UP 25-26     | 5,000             | 615               | 4,385   | 4,385             | -            | -                     | 4,385               | 10/01/25          | 9/30/2026      | Jose Cerda                      |
| 274  | CHOOSING COLLEGE, CHANGING LIVES - GEAR UP 25-26 | 556,845           | 385,485           | 171,360 | 171,360           | -            | 13,521                | 157,839             | 09/01/25          | 8/31/2026      | Jose Cerda                      |





# SPECIAL REVENUE FUNDS (WITH CARRYOVER FUNDS)\* FOR THE ONE MONTH ENDED JULY 31, 2026 TIME LAPSED 8%

| FUND | FUND NAME                                                 | 2025-26<br>BUDGET | 2025-26<br>ACTUAL | BALANCE   | 2026-27<br>BUDGET | 2026-27<br>ENCUMBRANCES | 2026-27<br>07/31/2026 | REMAINING<br>AMOUNT | BEGINNING<br>DATE | ENDING<br>DATE | PROGRAM<br>DIRECTOR/COORDINATOR |
|------|-----------------------------------------------------------|-------------------|-------------------|-----------|-------------------|-------------------------|-----------------------|---------------------|-------------------|----------------|---------------------------------|
| 274  | FUTURE FORWARD - GEAR UP ! 25-26                          | 164,650           | 62,796            | 101,854   | 101,854           | 17,908                  | 3,273                 | 80,673              | 02/01/25          | 9/30/2026      | Cassandra Mendoza               |
| 289  | TITLE IV PART A SUBPART I GRANT 26-27                     | -                 | -                 | -         | 1,075,169         | -                       | 822                   | 1,074,347           | 08/14/26          | 9/30/2027      | Sylvia Moreno                   |
| 289  | TITLE IV PART A SUBPART I GRANT 25-26                     | 1,789,335         | 855,958           | 933,377   | 933,377           | -                       | (247)                 | 933,624             | 07/01/25          | 9/30/2026      | Sylvia Moreno                   |
| 289  | TITLE IV PART A SUBPART I GRANT 24-25                     | 656,644           | 29,955            | 626,689   | 626,689           | -                       | -                     | 626,689             | 07/01/24          | 9/30/2025      | Sylvia Moreno                   |
| 289  | UTRGV PROJECT MENTAL HEALTH SERVICES ACCESS 26-27         | 102,500           | 102,500           | -         | -                 | -                       | -                     | -                   | 01/01/26          | 12/31/2026     | Cindy Dominguez                 |
| 289  | UTRGV PROJECT MENTAL HEALTH SERVICES ACCESS 25-26         | 123,000           | 123,000           | -         | -                 | -                       | -                     | -                   | 01/01/25          | 12/31/2025     | Cindy Dominguez                 |
| 289  | UTRGV PROJECT MENTAL HEALTH SERVICES ACCESS 24-25         | 82,000            | 82,000            | -         | -                 | -                       | -                     | -                   | 01/01/25          | 12/31/2025     | Rogelio Garcia                  |
| 289  | UTRGV PROJECT MENTAL HEALTH SERVICES ACCESS 23-24         | 82,000            | 82,000            | -         | -                 | -                       | -                     | -                   | 01/01/24          | 12/31/2024     | Rogelio Garcia                  |
| 410  | INSTRUCTIONAL MATERIALS ALLOTMENT                         | 7,535,091         | 1,432,267         | 6,102,824 | 6,102,824         | 1,506,337               | 1,363,693             | 3,232,794           | 07/01/25          | 6/30/2027      | Feliciano Garcia                |
| 429  | COMPUTER SCIENCE GRANT 26-28                              | 16,422            | 1,070             | 15,352    | 15,352            | -                       | -                     | 15,352              | 03/01/26          | 4/30/2027      | Monica Calles                   |
| 429  | COMPUTER SCIENCE GRANT 24-26                              | 26,038            | 25,636            | 402       | 402               | -                       | -                     | 402                 | 03/01/24          | 4/30/2026      | Monica Calles                   |
| 429  | TEXAS WORKFORCE COMMISSION - ESPORTS 25-26                | 100,000           | 75,646            | 24,354    | 24,354            | -                       | -                     | 24,354              | 08/31/25          | 11/30/2026     | Cindy Dominguez                 |
| 429  | 2023-2025 SAFETY AND FACILITIES ENHANCEMENT (SAFE) GRANT  | 1,292,845         | 1,057,104         | 235,741   | 235,741           | -                       | 37,494                | 198,247             | 12/01/23          | 4/30/2027      | Oscar Perez                     |
| 429  | 2024-2025 SAFETY AND FACILITIES ENHANCEMENT (CYCLE 2) GRA | 325,917           | 325,484           | 433       | 433               | -                       | -                     | 433                 | 05/17/24          | 4/30/2027      | Oscar Perez                     |
| 429  | MATHEMATICS ACHIEVEMENT ACADEMY TEACHER STIPENDS 25-2     | 2,100             | 2,100             | -         | -                 | -                       | -                     | -                   | 07/01/25          | 6/30/2026      | Roxanna Davila                  |
| 429  | 2025-2026 PHONE FREE SCHOOLS GRANT                        | -                 | -                 | -         | 132,901           | -                       | -                     | 132,901             | 09/22/25          | 4/30/2027      | Oscar Perez                     |



# SPECIAL REVENUE FUNDS (WITH CARRYOVER FUNDS)\* FOR THE ONE MONTH ENDED JULY 31, 2026 TIME LAPSED 8%

| FUND         | FUND NAME                                          | 2025-26<br>BUDGET | 2025-26<br>ACTUAL | BALANCE           | 2026-27<br>BUDGET | ENCUMBRANCES     | 2026-27<br>07/31/2026 | REMAINING<br>AMOUNT | BEGINNING<br>DATE | ENDING<br>DATE | PROGRAM<br>DIRECTOR/COORDINATOR |
|--------------|----------------------------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|-----------------------|---------------------|-------------------|----------------|---------------------------------|
| 435          | REGIONAL DAY SCHOOL - DEAF                         | 840,569           | 718,841           | 121,728           | 848,195           | -                | 2,846                 | 118,882             | 07/01/25          | 6/30/2026      | Raul Gomez                      |
| 461          | CAMPUS ACTIVITY FUNDS                              | 1,171,458         | 763,318           | 408,140           | 408,140           | 21,879           | 967                   | 385,294             | 07/01/25          | 6/30/2026      | District Wide                   |
| 482          | DR. HOCHMAN                                        | 813               | 350               | 463               | 463               | -                | -                     | 463                 | 07/01/24          | 6/30/2027      | District Wide                   |
| 483          | EQUITABLE SHARING FUND                             | 53,345            | 20,863            | 32,482            | 32,482            | 2,414            | 2,998                 | 27,070              | 07/01/25          | 6/30/2026      | Chief Doreen Hale               |
| 484          | OCDETF GRANT 25-26                                 | -                 | -                 | -                 | 21,740            | -                | -                     | 21,740              | 10/01/26          | 9/30/2027      | Chief Doreen Hale               |
| 484          | OCDETF GRANT 25-26                                 | 21,740            | 17,976            | 3,764             | 3,764             | -                | -                     | 3,764               | 10/01/25          | 9/30/2026      | Chief Doreen Hale               |
| 484          | OCDETF GRANT 24-25                                 | 3,314             | -                 | 3,314             | -                 | -                | -                     | -                   | 10/01/24          | 9/30/2025      | Chief Doreen Hale               |
| 488          | ADVERTISING FUND                                   | 250,854           | 31,660            | 219,194           | 219,194           | -                | -                     | 219,194             | 07/01/26          | 6/30/2027      | Veronica Castillon              |
| 489          | TEXAS POLITICAL SUBDIVISIONS SAFETY GRANT 2025     | 13,416            | 13,416            | -                 | -                 | -                | -                     | -                   | 08/01/25          | 12/31/2025     | Victor Mora                     |
| 492          | PATRICK LEAHY BULLETPROOF VEST PARTNERSHIP PROGRAM | 4,280             | 4,280             | -                 | -                 | -                | -                     | -                   | 07/01/23          | 6/30/2025      | Chief Doreen Hale               |
| 496          | LOCAL COMPETITION PROGRAMS                         | 15,783            | 12,309            | 3,474             | 19,300            | -                | -                     | 19,300              | 07/01/22          | 6/30/2027      | Jose Iznola                     |
| 499          | STRENGTH BREAKFAST GRANT                           | 120,051           | 27,600            | 92,451            | 92,451            | -                | -                     | 92,451              | 07/01/20          | 6/30/2027      | Robert Cuellar                  |
| <b>Total</b> |                                                    | <b>58,562,706</b> | <b>37,975,218</b> | <b>20,587,488</b> | <b>42,266,123</b> | <b>1,870,392</b> | <b>2,009,806</b>      | <b>37,659,457</b>   |                   |                |                                 |

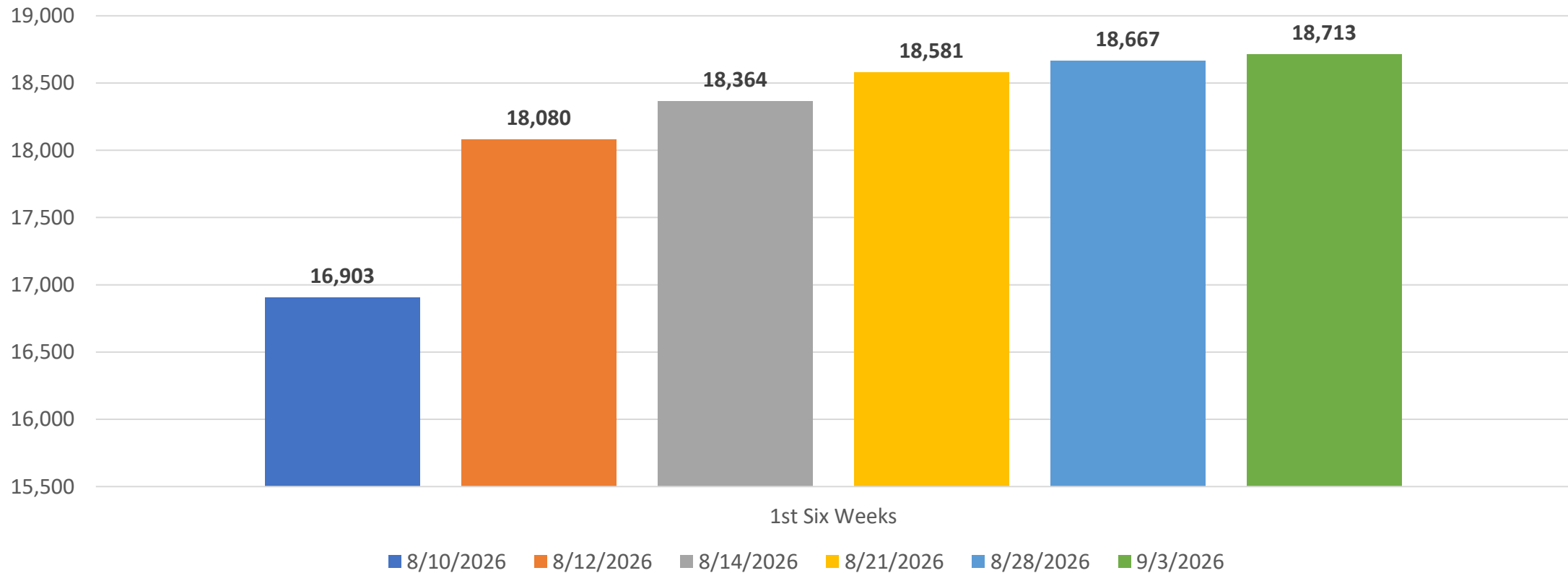
\* Many federal grants authorize unobligated funds remaining at the end of a grant period to be carried forward to the next budget period.  
This allows grant recipients to use unexpended balances from the prior fiscal year to cover allowable costs in the current grant budget period.



# LAREDO INDEPENDENT SCHOOL DISTRICT

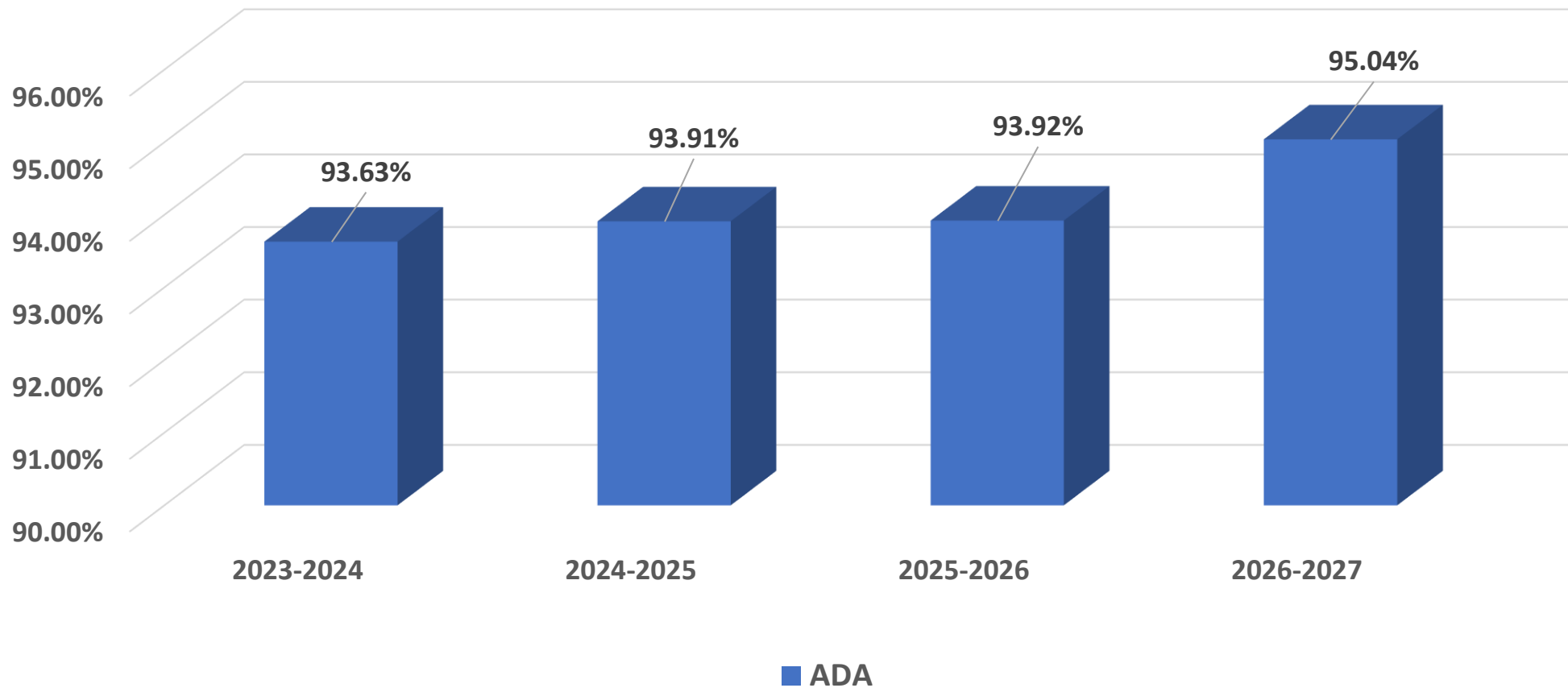
## 1<sup>st</sup> SIX WEEKS

2026 -2027



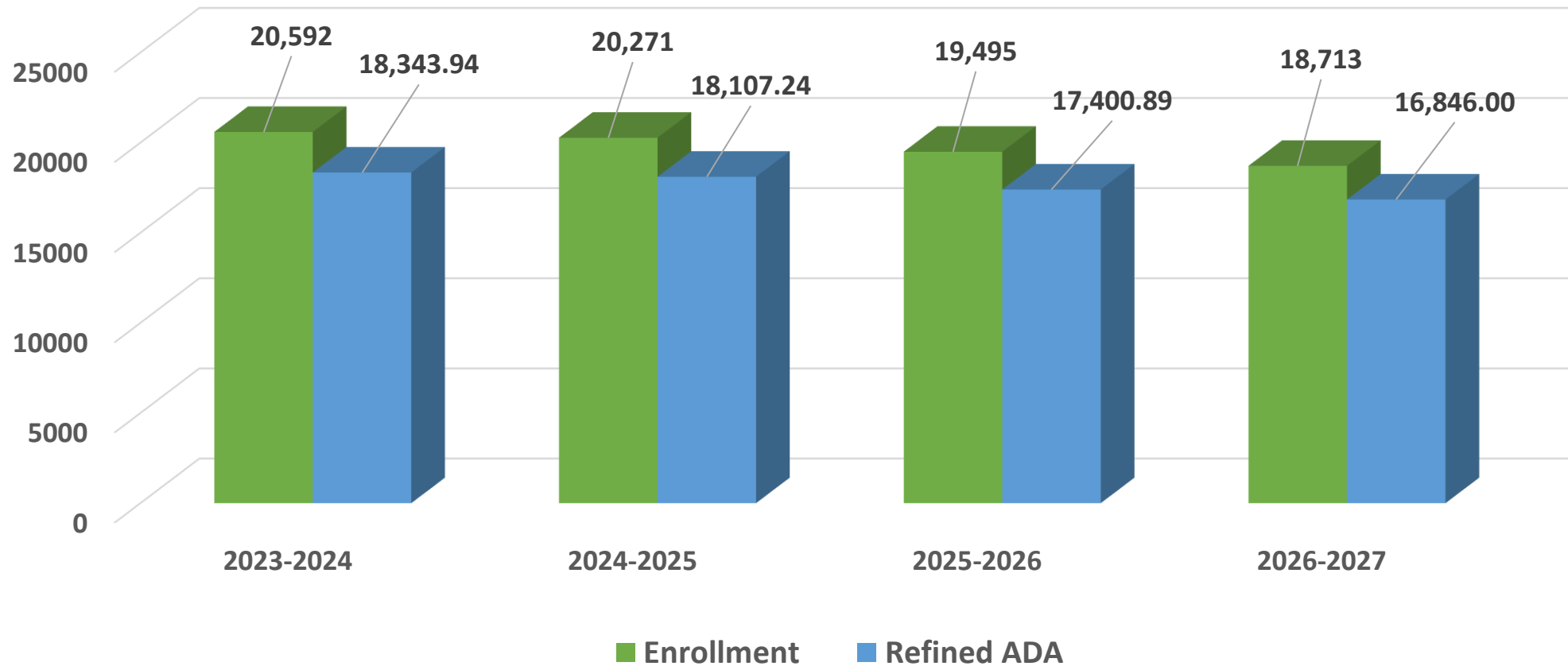


# LAREDO INDEPENDENT SCHOOL DISTRICT AVERAGE DAILY ATTENDANCE





# LAREDO INDEPENDENT SCHOOL DISTRICT ENROLLMENT & REFINED ADA





# LAREDO INDEPENDENT SCHOOL DISTRICT

## UNAUDITED SUMMARY OF CONSTRUCTIONS FUNDS

### AS OF JULY 31, 2026

| Campus/Facility                                     | Project                    | Budget                | Actual Paid           | Encumbrance       | Available Balance   | Expenditure Rate |
|-----------------------------------------------------|----------------------------|-----------------------|-----------------------|-------------------|---------------------|------------------|
| <b>2018 Bond Proceeds (Fund 692), \$102,000,000</b> |                            |                       |                       |                   |                     |                  |
| Projects Completed                                  |                            |                       |                       |                   |                     |                  |
| 001 Martin High School                              | Multipurpose Building      | \$ 6,508,802          | \$ 6,484,037          | \$ -              | \$ 24,765           | 100.00%          |
| 002 Nixon High School                               | Vocational & ROTC Building | 12,321,004            | 12,287,719            | -                 | 33,285              | 100.00%          |
| 043 Dr. J. Cigarroa Middle School                   | New/Replacement            | 26,866,229            | 26,552,352            | 155,382           | 158,495             | 99.42%           |
| 122 Kawas Elementary                                | Additions & Renovation     | 19,263,391            | 19,030,273            | 35,350            | 197,768             | 99.81%           |
| 123 Dovalina Elementary                             | Additions & Renovation     | 17,298,222            | 17,251,758            | -                 | 46,464              | 100.00%          |
| 998 Unallocated Org. Unit                           | Other Debts                | 919,420               | 919,420               | -                 | -                   | 100.00%          |
| Projects in Progress                                |                            |                       |                       |                   |                     |                  |
| 003 Dr. L Cigarroa High School                      | Additions & Renovation     | 26,680,076            | 26,044,067            | 353,475           | 282,534             | 98.66%           |
| 998 Unallocated Project                             | Earned Interest            | 284,987               | -                     | -                 | 284,987             | 0.00%            |
| 998 Unallocated Project                             | Unearned Interest          | 12,953                | -                     | -                 | 12,953              | 0.00%            |
| <b>Total 2018 Bond Proceeds &amp; Interest</b>      |                            | <u>\$ 110,155,084</u> | <u>\$ 108,569,626</u> | <u>\$ 544,207</u> | <u>\$ 1,041,251</u> |                  |

Expenditure rate of bond proceeds are monitored for tax compliance and the expectation is to spend or commit 5% of bond proceeds within 6 months and to spend 85% within 3 years. Failure to comply with the spend-down rules may cause negative tax consequences for the district, including the repayment of interest earnings to the IRS (rebate) or, in the worst case, the loss of tax-exempt status of a bond issue.

85% of bond proceeds by July 30, 2021: \$87,481,507

Current Expenditure Rate: 99.03%





# LAREDO INDEPENDENT SCHOOL DISTRICT

## UNAUDITED SUMMARY OF CONSTRUCTIONS FUNDS

### AS OF JULY 31, 2026

| Campus/Facility                                    | Project                | Budget               | Actual Paid          | Encumbrance         | Available Balance   | Expenditure Rate |
|----------------------------------------------------|------------------------|----------------------|----------------------|---------------------|---------------------|------------------|
| <b>2022 Bond Proceeds (Fund 693), \$48,795,000</b> |                        |                      |                      |                     |                     |                  |
| Projects Completed                                 |                        |                      |                      |                     |                     |                  |
| 043 Dr. J. Cigarroa Middle School                  | New/Replacement        | \$ 39,184,204        | \$ 37,986,265        | \$ 261,964          | \$ 935,975          | 99.32%           |
| 998 Unallocated Org. Unit                          | Other Debts            | 520,328              | 511,021              | -                   | 9,307               | 100.00%          |
| Projects in Progress                               |                        |                      |                      |                     |                     |                  |
| 003 Dr. L Cigarroa H. School                       | Additions & Renovation | 12,268,412           | 10,207,982           | 2,051,517           | 8,913               | 83.27%           |
| 998 Unallocated Project                            | Earned Interest        | 3,492,156            | -                    | -                   | 3,492,156           | 0.00%            |
| 998 Unallocated Project                            | Unearned Interest      | <u>70,939</u>        | <u>-</u>             | <u>-</u>            | <u>70,939</u>       | 0.00%            |
| <b>Total 2022 Bond Proceeds &amp; Interest</b>     |                        | <u>\$ 55,536,039</u> | <u>\$ 48,705,268</u> | <u>\$ 2,313,481</u> | <u>\$ 4,517,290</u> |                  |

Expenditure rate of bond proceeds are monitored for tax compliance and the expectation is to spend or commit 5% of bond proceeds within 6 months and to spend 85% within 3 years. Failure to comply with the spend-down rules may cause negative tax consequences for the district, including the repayment of interest earnings to the IRS (rebate) or, in the worst case, the loss of tax-exempt status of a bond issue.

85% of bond proceeds by June 22, 2025: \$41,918,029

Current Expenditure Rate: 94.36%



# GIFTS AND BEQUESTS

- Current donations: \$27,291
- Fiscal year to date donations: \$552,642

|                                                                   | Current          | Fiscal Year<br>to Date |
|-------------------------------------------------------------------|------------------|------------------------|
| Unsolicited Conditional<br>(Requires Board's Approval)            | \$ 250           | \$ 45,368              |
| Unsolicited Unconditional<br>(Requires Superintendent's Approval) |                  | 3,750                  |
| Solicited Conditional<br>(Requires Administration Approval)       | <u>27,041</u>    | <u>503,524</u>         |
| Total Donations                                                   | <u>\$ 27,291</u> | <u>\$ 552,642</u>      |





B U S I N E S S   &   S U P P O R T   S E R V I C E S   C O M M I T T E E   M E E T I N G

**LAREDO INDEPENDENT SCHOOL DISTRICT**  
**STATEMENT OF UNAUDITED REVENUES AND EXPENDITURES - BUDGET VS. ACTUAL**  
**FOOD SERVICE - FUND 101**  
**FOR THE PERIOD ENDED JULY 31, 2026**

| <b>OBJ</b>                  | <b>DESCRIPTION</b>                             | <b>AMENDED<br/>BUDGET</b> | <b>Y-T-D<br/>ACTUAL</b> | <b>Y-T-D<br/>ENCUMBERED</b>          | <b>VARIANCE</b>     | <b>PERCENT<br/>TO TOTAL</b> |
|-----------------------------|------------------------------------------------|---------------------------|-------------------------|--------------------------------------|---------------------|-----------------------------|
| <b>REVENUES:</b>            |                                                |                           |                         |                                      |                     |                             |
| 5700                        | Local, Intermediate, Out-of-State              | \$ 148,800                | 14,375                  | \$ -                                 | \$ (134,425.00)     | 9.66%                       |
| 5800                        | State Program Revenues                         | 75,000.00                 | -                       | -                                    | (75,000)            | 0.00%                       |
| 5900                        | Federal Program Revenues                       | <u>20,784,000</u>         | <u>60,717</u>           | <u>-</u>                             | <u>(20,723,283)</u> | <u>0.29%</u>                |
| 5020                        | Total Revenues                                 | <u>21,007,800</u>         | <u>75,092</u>           | <u>-</u>                             | <u>(20,932,708)</u> | <u>0.36%</u>                |
| <b>EXPENDITURES:</b>        |                                                |                           |                         |                                      |                     |                             |
| 0011                        | Instruction                                    | -                         | -                       | -                                    | -                   | 0.00%                       |
| 0012                        | Instructional Resources and Media Services     | -                         | -                       | -                                    | -                   | 0.00%                       |
| 0013                        | Curriculum and Instructional Staff Development | -                         | -                       | -                                    | -                   | 0.00%                       |
| 0021                        | Instructional Administration                   | -                         | -                       | -                                    | -                   | 0.00%                       |
| 0023                        | School Administration                          | -                         | -                       | -                                    | -                   | 0.00%                       |
| 0031                        | Guidance and Counseling Services               | -                         | -                       | -                                    | -                   | 0.00%                       |
| 0032                        | Social Work Services                           | -                         | -                       | -                                    | -                   | 0.00%                       |
| 0033                        | Health Services                                | -                         | -                       | -                                    | -                   | 0.00%                       |
| 0034                        | Student (Pupil) Transportation                 | -                         | -                       | -                                    | -                   | 0.00%                       |
| 0035                        | Food Services                                  | 20,663,945                | 150,774                 | 8,385,815                            | 12,127,356          | 41.31%                      |
| 0036                        | Co-curricular/Extracurricular Activities       | -                         | -                       | -                                    | -                   | 0.00%                       |
| 0041                        | General Administration                         | -                         | -                       | -                                    | -                   | 0.00%                       |
| 0051                        | Plant Maintenance and Operations               | 343,855                   | 9,226                   | 103,261                              | 231,368             | 32.71%                      |
| 0052                        | Security and Monitoring Services               | -                         | -                       | -                                    | -                   | 0.00%                       |
| 0053                        | Data Processing Services                       | -                         | -                       | -                                    | -                   | 0.00%                       |
| 0061                        | Community Services                             | -                         | -                       | -                                    | -                   | 0.00%                       |
| 0071                        | Debt Services                                  | -                         | -                       | -                                    | -                   | 0.00%                       |
| 0081                        | Facilities Acquisition and Construction        | -                         | -                       | -                                    | -                   | 0.00%                       |
| 0095                        | Juvenile Justice Alternative Education         | -                         | -                       | -                                    | -                   | 0.00%                       |
| 6030                        | Total Expenditures                             | <u>21,007,800</u>         | <u>160,000</u>          | <u>8,489,076</u>                     | <u>12,358,724</u>   | <u>41.17%</u>               |
| <b>OPERATING TRANSFERS:</b> |                                                |                           |                         |                                      |                     |                             |
| 7910                        | Other Resources                                | -                         | -                       | -                                    | -                   | 0.00%                       |
| 8910                        | Other (Uses)                                   | <u>-</u>                  | <u>-</u>                | <u>-</u>                             | <u>-</u>            | <u>0.00%</u>                |
|                             | Total Operating Transfers                      | <u>-</u>                  | <u>-</u>                | <u>-</u>                             | <u>-</u>            | <u>0.00%</u>                |
| 0100                        | Fund Balance - July 1 (Unaudited)              | 5,694,615                 | 5,694,615               | //////////////////////////////////// |                     |                             |
| 3410                        | Nonspendable Fund Balance                      | 1,649,993                 | 1,649,993               | //////////////////////////////////// |                     |                             |
| 3450                        | Federal or State Funds Grant Restriction       | <u>4,044,622</u>          | <u>3,959,714</u>        | //////////////////////////////////// |                     |                             |
| 3000                        | Year to Date Fund Balance (Unaudited)          | <u>\$ 5,694,615</u>       | <u>\$ 5,609,707</u>     | //////////////////////////////////// |                     |                             |

LAREDO INDEPENDENT SCHOOL DISTRICT  
FUND 101 - FOOD SERVICE  
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027  
FOR THE PERIOD ENDED JULY 31, 2026

|                                              | APPROVED<br>DATE | AMOUNT               |
|----------------------------------------------|------------------|----------------------|
| <b><u>REVENUES</u></b>                       |                  |                      |
| Approved Budget                              |                  | \$ 21,007,800        |
|                                              |                  | <hr/>                |
| Total Revenues                               |                  | <u>\$ 21,007,800</u> |
| <b><u>EXPENDITURES</u></b>                   |                  |                      |
| Approved Budget                              |                  | \$ 21,007,800        |
| Total Appropriations                         |                  | <u>\$ 21,007,800</u> |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b> |                  |                      |
| Total Other Financing Sources (Uses)         |                  | <u>\$ -</u>          |

**LAREDO INDEPENDENT SCHOOL DISTRICT**  
**STATEMENT OF UNAUDITED REVENUES AND EXPENDITURES - BUDGET VS. ACTUAL**  
**ATHLETICS FUND - 181**  
**FOR PERIOD ENDED JULY 31, 2026**

| <b>OBJ</b>                      | <b>DESCRIPTION</b>                             | <b>ANNUAL<br/>BUDGET</b> | <b>Y-T-D<br/>ACTUAL</b> | <b>Y-T-D<br/>ENCUMBERED</b> | <b>VARIANCE</b> | <b>PERCENT<br/>TO TOTAL</b> |
|---------------------------------|------------------------------------------------|--------------------------|-------------------------|-----------------------------|-----------------|-----------------------------|
| <b>REVENUES:</b>                |                                                |                          |                         |                             |                 |                             |
| 5700                            | Local, Intermediate, Out-of-State              | 252,000                  | 2,730                   | -                           | (249,270)       | 1.08%                       |
| 5800                            | State Program Revenues                         | -                        | -                       | -                           | -               | 0.00%                       |
| 5900                            | Federal Program Revenues                       | -                        | -                       | -                           | -               | 0.00%                       |
| 5020                            | Total Revenues                                 | 252,000                  | 2,730                   | -                           | (249,270)       | 1.08%                       |
| <b>EXPENDITURES:</b>            |                                                |                          |                         |                             |                 |                             |
| 0011                            | Instruction                                    | -                        | -                       | -                           | -               | 0.00%                       |
| 0012                            | Instructional Resources and Media Services     | -                        | -                       | -                           | -               | 0.00%                       |
| 0013                            | Curriculum and Instructional Staff Development | -                        | -                       | -                           | -               | 0.00%                       |
| 0021                            | Instructional Administration                   | -                        | -                       | -                           | -               | 0.00%                       |
| 0023                            | School Administration                          | -                        | -                       | -                           | -               | 0.00%                       |
| 0031                            | Guidance and Counseling Services               | -                        | -                       | -                           | -               | 0.00%                       |
| 0032                            | Social Work Services                           | -                        | -                       | -                           | -               | 0.00%                       |
| 0033                            | Health Services                                | -                        | -                       | -                           | -               | 0.00%                       |
| 0034                            | Student (Pupil) Transportation                 | -                        | -                       | -                           | -               | 0.00%                       |
| 0035                            | Food Services                                  | -                        | -                       | -                           | -               | 0.00%                       |
| 0036                            | Co-curricular/Extracurricular Activities       | 1,942,830                | 27,868                  | 522,518                     | 1,392,444       | 28.33%                      |
| 0041                            | General Administration                         | -                        | -                       | -                           | -               | 0.00%                       |
| 0051                            | Plant Maintenance and Operations               | 94,500                   | 20,683                  | 9,369                       | 64,448          | 31.80%                      |
| 0052                            | Security and Monitoring Services               | -                        | -                       | -                           | -               | 0.00%                       |
| 0053                            | Data Processing Services                       | -                        | -                       | -                           | -               | 0.00%                       |
| 0061                            | Community Services                             | -                        | -                       | -                           | -               | 0.00%                       |
| 0071                            | Debt Services                                  | -                        | -                       | -                           | -               | 0.00%                       |
| 0081                            | Facilities Acquisition and Construction        | -                        | -                       | -                           | -               | 0.00%                       |
| 0095                            | Juvenile Justice Alternative Education         | -                        | -                       | -                           | -               | 0.00%                       |
| 6030                            | Total Expenditures                             | 2,037,330                | 48,551                  | 531,887                     | 1,456,892       | 28.49%                      |
| <b>OTHER FINANCING SOURCES:</b> |                                                |                          |                         |                             |                 |                             |
| 7910                            | Other Resources                                | 1,785,330                | 33,663                  | -                           | (1,751,667)     | 1.89%                       |
| 8910                            | Other (Uses)                                   | -                        | -                       | -                           | -               | 0.00%                       |
|                                 | Total Other Financing Sources                  | \$ 1,785,330             | \$ 33,663               | -                           | \$ (1,751,667)  | 1.89%                       |
| 0100                            | Fund Balance - July 1 (Unaudited)              | 12,158                   | 12,158                  | ////////                    | ////////        | ////////                    |
| 3430                            | Nonspendable Prepaid Items                     | -                        | -                       | ////////                    | ////////        | ////////                    |
| 3590                            | Other Assigned Fund Balance                    | -                        | -                       | ////////                    | ////////        | ////////                    |
| 3000                            | Year to Date Fund Balance (Unaudited)          | \$ 12,158                | -                       | ////////                    | ////////        | ////////                    |

**LAREDO INDEPENDENT SCHOOL DISTRICT  
ATHLETICS FUND - 181 BUDGET AMENDMENTS  
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027  
FOR THE PERIOD ENDED JULY 31, 2026**

PERIOD 01 - JULY

|                                               | AMOUNT                     |
|-----------------------------------------------|----------------------------|
| <b><u>REVENUES</u></b>                        |                            |
| APPROVED BUDGET                               | \$ 252,000                 |
|                                               | <u><u>\$ 252,000</u></u>   |
| <b><u>EXPENDITURES</u></b>                    |                            |
| APPROVED BUDGET                               | <u><u>\$ 2,037,330</u></u> |
| <b><u>OTHER FINANCING SOURCES (USES):</u></b> |                            |
| APPROVED BUDGET                               | \$ 1,785,330               |
|                                               | <u><u>\$ 1,785,330</u></u> |

**LAREDO INDEPENDENT SCHOOL DISTRICT**  
**STATEMENT OF UNAUDITED REVENUES AND EXPENDITURES - BUDGET VS. ACTUAL**  
**GENERAL OPERATING FUND - 199**  
**FOR THE PERIOD ENDED JULY 31, 2026**

| <b>OBJ</b>                             | <b>DESCRIPTION</b>                               | <b>AMENDED<br/>BUDGET</b> | <b>Y-T-D<br/>ACTUAL</b> | <b>Y-T-D<br/>ENCUMBERED</b> | <b>VARIANCE</b>      | <b>PERCENT TO<br/>TOTAL</b> |
|----------------------------------------|--------------------------------------------------|---------------------------|-------------------------|-----------------------------|----------------------|-----------------------------|
| <b>REVENUES:</b>                       |                                                  |                           |                         |                             |                      |                             |
| 5700                                   | Local, Intermediate, Out-of-State                | \$ 25,267,973             | \$ 249,463              | \$ -                        | \$ (25,018,510)      | 0.99%                       |
| 5800                                   | State Program Revenues                           | 192,703,065               | 992,319                 | -                           | (191,710,746)        | 0.51%                       |
| 5900                                   | Federal Program Revenues                         | <u>2,135,000</u>          | <u>67,836</u>           | <u>-</u>                    | <u>(2,067,164)</u>   | <u>3.18%</u>                |
| 5020                                   | Total Revenues                                   | <u>220,106,038</u>        | <u>1,309,618</u>        | <u>-</u>                    | <u>(218,796,420)</u> | <u>0.59%</u>                |
| <b>EXPENDITURES:</b>                   |                                                  |                           |                         |                             |                      |                             |
| 0011                                   | Instruction                                      | 123,310,943               | 1,011,708               | 605,448                     | 121,693,787          | 1.31%                       |
| 0012                                   | Instructional Resources and Media Services       | 4,451,419                 | 121,193                 | 110,383                     | 4,219,843            | 5.20%                       |
| 0013                                   | Curriculum and Instructional Staff Development   | 1,440,247                 | 65,207                  | 194,998                     | 1,180,042            | 18.07%                      |
| 0021                                   | Instructional Administration                     | 4,943,726                 | 389,383                 | 14,133                      | 4,540,210            | 8.16%                       |
| 0023                                   | School Administration                            | 15,538,837                | 1,025,187               | 6,980                       | 14,506,669           | 6.64%                       |
| 0031                                   | Guidance and Counseling Services                 | 6,763,133                 | 254,995                 | 2,992                       | 6,505,146            | 3.81%                       |
| 0032                                   | Social Work Services                             | 1,872,440                 | 41,425                  | 181,934                     | 1,649,081            | 11.93%                      |
| 0033                                   | Health Services                                  | 2,127,205                 | 95,802                  | 18,916                      | 2,012,488            | 5.39%                       |
| 0034                                   | Student (Pupil) Transportation                   | 4,841,819                 | 110,135                 | 320,659                     | 4,411,025            | 8.90%                       |
| 0036                                   | Co-curricular/Extracurricular Activities         | 7,654,037                 | 782,144                 | 72,846                      | 6,799,047            | 11.17%                      |
| 0041                                   | General Administration                           | 9,239,043                 | 652,855                 | 291,848                     | 8,294,340            | 10.23%                      |
| 0051                                   | Plant Maintenance and Operations                 | 26,698,287                | 1,690,152               | 802,204                     | 24,205,932           | 9.34%                       |
| 0052                                   | Security and Monitoring Services                 | 6,216,754                 | 220,193                 | 71,981                      | 5,924,580            | 4.70%                       |
| 0053                                   | Data Processing Services                         | 4,958,895                 | 418,565                 | 961,889                     | 3,578,440            | 27.84%                      |
| 0061                                   | Community Services                               | 388,555                   | 38                      | 279                         | 388,238              | 0.08%                       |
| 0071                                   | Debt Service                                     | -                         | -                       | -                           | -                    | 0.00%                       |
| 0081                                   | Facilities Acquisition and Construction          | -                         | -                       | -                           | -                    | 0.00%                       |
| 0095                                   | Juvenile Justice Alternative Education           | 50,000                    | -                       | 48,420                      | 1,580                | 96.84%                      |
| 0099                                   | Other Intergovernmental Entities                 | <u>550,000</u>            | <u>-</u>                | <u>-</u>                    | <u>550,000</u>       | <u>0.00%</u>                |
| 6030                                   | Total Expenditures                               | <u>221,045,340</u>        | <u>6,878,983</u>        | <u>3,705,909</u>            | <u>210,460,448</u>   | <u>4.79%</u>                |
| <b>OTHER FINANCING SOURCES (USES):</b> |                                                  |                           |                         |                             |                      |                             |
| 8910                                   | Other (Uses)                                     | <u>(1,785,330)</u>        | <u>-</u>                | <u>-</u>                    | <u>1,785,330</u>     | <u>0.00%</u>                |
|                                        | Total Other Financing Sources (Uses)             | <u>(1,785,330)</u>        | <u>-</u>                | <u>-</u>                    | <u>1,785,330</u>     | <u>0.00%</u>                |
| 0100                                   | Fund Balance - July 1 (Unaudited)                | 77,546,696                | 77,546,696              | //////////                  | //////////           | //////////                  |
| 3410                                   | Nonspendable Fund Balance                        | 468,499                   | 468,499                 | //////////                  | //////////           | //////////                  |
| 3430                                   | Nonspendable Prepaid Items                       | 1,611,610                 | 1,611,610               | //////////                  | //////////           | //////////                  |
| 3450                                   | Federal Or State Funds Grant Restriction         | -                         | -                       | //////////                  | //////////           | //////////                  |
| 3545                                   | Other Committed Fund Balance                     | 364,424                   | 364,424                 | //////////                  | //////////           | //////////                  |
| 3590                                   | Other Assigned Fund Balance                      | 9,666,787                 | 13,372,696              | //////////                  | //////////           | //////////                  |
| 3600                                   | Undesignated/Unassigned Fund Balance (Unaudited) | <u>62,710,744</u>         | <u>56,160,102</u>       | <u>//////////</u>           | <u>//////////</u>    | <u>//////////</u>           |
| 3000                                   | Year to Date Fund Balance (Unaudited)            | <u>\$ 74,822,064</u>      | <u>\$ 71,977,331</u>    | <u>//////////</u>           | <u>//////////</u>    | <u>//////////</u>           |

LAREDO INDEPENDENT SCHOOL DISTRICT  
GENERAL OPERATING FUND - 199 BUDGET AMENDMENTS  
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027  
AS OF JULY 31, 2026

|                                       | APPROVED<br>DATE | AMOUNT      |
|---------------------------------------|------------------|-------------|
| <u>REVENUES</u>                       |                  |             |
| Approved Budget                       | \$               | 220,106,038 |
|                                       |                  |             |
| Total Revenues                        | \$               | 220,106,038 |
|                                       |                  |             |
| <u>EXPENDITURES</u>                   |                  |             |
| Approved Budget                       | \$               | 221,045,340 |
|                                       |                  |             |
| Total Appropriations                  | \$               | 221,045,340 |
|                                       |                  |             |
| <u>OTHER FINANCING SOURCES (USES)</u> |                  |             |
| Transfer Out Athletics (181)          | \$               | (1,785,330) |
|                                       |                  |             |
| Total Other Financing Sources (Uses)  | \$               | (1,785,330) |

**LAREDO INDEPENDENT SCHOOL DISTRICT  
OBJECT SUMMARY FOR THE GENERAL OPERATING FUND  
YEAR TO DATE EXPENDITURES  
FOR THE MONTH ENDED JULY 31, 2026**

| <b>OBJECT<br/>CODE</b> | <b>DESCRIPTION</b>       | <b>OPERATING<br/>FUND</b> | <b>PERCENT<br/>TO TOTAL</b> |
|------------------------|--------------------------|---------------------------|-----------------------------|
| 6100-                  | Payroll Costs            | \$ 5,913,641              | 85.97%                      |
| 6200-                  | Contracted Services      | \$ 868,562                | 12.63%                      |
| 6300-                  | Supplies and Materials   | \$ 82,715                 | 1.20%                       |
| 6400-                  | Other Operating Expenses | \$ 14,065                 | 0.20%                       |
| 6500-                  | Debt Services            | \$ -                      | 0.00%                       |
| 6600-                  | Capital Outlay           | \$ -                      | 0.00%                       |
|                        | <b>Totals</b>            | <b>\$ 6,878,983</b>       | <b>100.00%</b>              |



**LAREDO INDEPENDENT SCHOOL DISTRICT**  
**OBJECT DETAIL YEAR TO DATE EXPENDITURES - GENERAL OPERATING FUND - 199**  
**FOR THE MONTH ENDED JULY 31, 2026**

| <b>Object Code</b> | <b>DESCRIPTION</b>              | <b>Budget Amount</b> | <b>YTD Encumbered</b> | <b>YTD Expended</b> | <b>Variance</b>    |
|--------------------|---------------------------------|----------------------|-----------------------|---------------------|--------------------|
| 6112               | Salaries/Wages for Substitutes  | \$ 229,237           | \$ -                  | \$ -                | \$ 229,237         |
| 6119               | Salaries/Wages for Teachers     | 117,626,539          | -                     | 2,744,595           | 114,881,944        |
| 6121               | Extra Duty Pay/Overtime         | 228,146              | -                     | 791                 | 227,355            |
| 6122               | Substitute Support Personnel    | 424,840              | -                     | 8,421               | 416,419            |
| 6129               | Salaries/Wages for Supplement   | 36,710,158           | -                     | 1,805,281           | 34,904,877         |
| 6139               | Employee Car Allowances         | 496,330              | -                     | 24,323              | 472,007            |
| 6141               | Social Security/Medicare        | 2,214,755            | -                     | 33,845              | 2,180,910          |
| 6142               | Group Health and Life Insurance | 14,226,865           | -                     | 195,273             | 14,031,592         |
| 6143               | Worker's Compensation           | 711,951              | -                     | 9,872               | 702,079            |
| 6144               | TRS On-Behalf Payment           | 14,498,997           | -                     | 992,319             | 13,506,678         |
| 6145               | Unemployment Compensation       | 74,202               | -                     | 1,227               | 72,975             |
| 6146               | Teacher Retirement              | 6,446,887            | -                     | 97,694              | 6,349,193          |
| <b>6100-</b>       | <b>Payroll Costs</b>            | <b>193,888,907</b>   | <b>-</b>              | <b>5,913,641</b>    | <b>187,975,266</b> |
| 6211               | Legal Services                  | 363,000              | 30,000                | -                   | 333,000            |
| 6212               | Audit Services                  | 78,500               | 78,470                | -                   | 30                 |
| 6213               | Tax Appraisal and Collections   | 550,000              | -                     | -                   | 550,000            |
| 6214               | Lobbying                        | 9,600                | 8,800                 | 800                 | -                  |
| 6219               | Professional Services           | 145,450              | 22,750                | -                   | 122,700            |
| 6223               | Student Tuition                 | 1,642,000            | 73,260                | 8,250               | 1,560,490          |
| 6239               | Education Service Center Srvcs  | 319,051              | 67,916                | -                   | 251,135            |
| 6249               | Contracted Maintenance          | 3,597,672            | 1,618,371             | 364,786             | 1,614,515          |
| 6255               | Utilities - Water               | 975,744              | -                     | -                   | 975,744            |
| 6256               | Utilities - Telecommunications  | 895,000              | -                     | 34,293              | 860,707            |
| 6257               | GPS Service                     | 45,000               | 23,442                | -                   | 21,558             |
| 6258               | Utilities - Gas                 | 72,000               | 1,153                 | -                   | 70,847             |
| 6259               | Utilities - Electricity         | 5,600,000            | -                     | 460,691             | 5,139,309          |
| 6269               | Rentals - Operating Leases      | 113,700              | 54,197                | 55                  | 59,448             |
| 6291               | Consulting Services             | 12,050               | -                     | -                   | 12,050             |
| 6299               | Misc. Contracted Services       | 1,355,596            | 365,862               | (313)               | 990,047            |
| <b>6200-</b>       | <b>Contracted Services</b>      | <b>15,774,363</b>    | <b>2,344,221</b>      | <b>868,562</b>      | <b>12,561,580</b>  |
| 6311               | Gasoline and Other Fuels        | 597,800              | 184,840               | (747)               | 413,707            |
| 6317               | Janitorial Supplies             | 814,170              | 120,473               | -                   | 693,697            |
| 6319               | Supplies for Maintenance        | 1,163,962            | 266,687               | 80,729              | 816,546            |
| 6321               | Textbooks                       | 192,000              | 2,957                 | -                   | 189,043            |
| 6329               | Reading Materials               | 140,016              | 1,753                 | -                   | 138,263            |
| 6339               | Testing Materials               | 280,776              | 150,334               | -                   | 130,442            |
| 6399               | General Supplies                | 3,491,943            | 259,279               | 2,733               | 3,229,931          |
| <b>6300-</b>       | <b>Supplies and Materials</b>   | <b>6,680,667</b>     | <b>986,323</b>        | <b>82,715</b>       | <b>5,611,629</b>   |

|               |                                    |                              |                            |                            |                              |
|---------------|------------------------------------|------------------------------|----------------------------|----------------------------|------------------------------|
| 6411          | Travel & Subs Employee             | 385,134                      | 28,239                     | 3,620                      | 353,275                      |
| 6412          | Travel & Subs - Student            | 386,365                      | 18,863                     | -                          | 367,502                      |
| 6419          | Travel & Subs - Non employee       | 31,500                       | 1,244                      | 1,136                      | 29,120                       |
| 6429          | Insurance & Bonding Cost           | 2,071,400                    | -                          | -                          | 2,071,400                    |
| 6439          | Election Costs                     | 50,000                       | -                          | -                          | 50,000                       |
| 6491          | Statutorily Required Notices       | 12,215                       | 9,214                      | -                          | 3,001                        |
| 6494          | Transportation                     | 327,246                      | 3,953                      | 445                        | 322,848                      |
| 6495          | Dues                               | 75,968                       | 17,984                     | 650                        | 57,334                       |
| 6499          | Misc Operating Expenses            | <u>1,152,043</u>             | <u>221,971</u>             | <u>8,214</u>               | <u>921,858</u>               |
| <b>6400-</b>  | <b>Other Operating Expenses</b>    | <b><u>4,491,871</u></b>      | <b><u>301,468</u></b>      | <b><u>14,065</u></b>       | <b><u>4,176,338</u></b>      |
|               |                                    |                              |                            |                            |                              |
| 6635          | Computer Equip. Over \$10,000      | 65,500                       | 7,034                      | -                          | 58,466                       |
| 6637          | Other Equipment Over \$10,000      | 24,955                       | 24,955                     | -                          | -                            |
| 6644          | Furniture Under \$10,000           | 9,500                        | -                          | -                          | 9,500                        |
| 6645          | Computer Equip. Under \$10,000     | 56,865                       | 23,287                     | -                          | 33,578                       |
| 6646          | Audio Visual Equip. Under \$10,000 | 3,500                        | -                          | -                          | 3,500                        |
| 6647          | Other Equipment Under \$10,000     | <u>19,212</u>                | <u>18,621</u>              | <u>-</u>                   | <u>591</u>                   |
| <b>6600-</b>  | <b>Capital Outlay</b>              | <b><u>209,532</u></b>        | <b><u>73,897</u></b>       | <b><u>-</u></b>            | <b><u>135,635</u></b>        |
|               |                                    |                              |                            |                            |                              |
| <b>TOTALS</b> |                                    | <b><u>\$ 221,045,340</u></b> | <b><u>\$ 3,705,909</u></b> | <b><u>\$ 6,878,983</u></b> | <b><u>\$ 210,460,448</u></b> |



## 2026 - 2027 Summary of Finances

LAREDO ISD (240901)

Last Update: JUL 17, 2026

Payment Class: 1

Run ID: 47068

Payment Cycle: Preliminary

| Funding Elements                              |                                                                                                      |                 |                 |
|-----------------------------------------------|------------------------------------------------------------------------------------------------------|-----------------|-----------------|
| Students                                      |                                                                                                      | LPE             | DPE             |
| 1.                                            | Refined Average Daily Attendance (ADA)                                                               | 17,800.000      | 17,800.000      |
| 2.                                            | Regular Program ADA (Ref ADA - Spec Ed FTEs - CT FTEs)                                               | 15,558.200      | 15,558.200      |
| 3.                                            | Special Education FTEs                                                                               | 847.800         | 847.800         |
| 4.                                            | Career & Technology FTEs                                                                             | 1,394.000       | 1,394.000       |
| 5.                                            | Weighted ADA (WADA)                                                                                  | 28,107.483      | 28,107.483      |
| 6.                                            | PEIMS Enrollment                                                                                     | 19,455          | 19,455          |
| Property Values                               |                                                                                                      | LPE             | DPE             |
| 7.                                            | 2025 (prior tax year) State Certified Property Value                                                 | \$3,045,092,360 | \$3,045,092,360 |
| 8.                                            | 2026 (current tax year) State Certified Property Value (2025 State Certified Property Value * 1.036) | \$3,154,715,685 | \$3,154,715,685 |
| Tax Rates and Collections                     |                                                                                                      | LPE             | DPE             |
| 9.                                            | 2026 (current tax year) M&O Tax Rate                                                                 | \$0.6601        | \$0.6601        |
| 10.                                           | 2026 (current tax year) Tier one M&O Tax Rate                                                        | \$0.6101        | \$0.6101        |
| 11.                                           | Maximum Compressed Tax Rate                                                                          | \$0.6101        | \$0.6101        |
| 12.                                           | 2026-2027 M&O Tax Collections (2025-2026 M&O Tax Collections * 1.036)                                | \$20,233,855    | \$20,233,855    |
| 13.                                           | 2026 (current tax year) I&S Tax Rate                                                                 | \$0.4899        | \$0.4899        |
| 14.                                           | 2026-2027 I&S Tax Collections                                                                        | \$15,382,399    | \$15,382,399    |
| 15.                                           | 2026-2027 Total Tax Collections                                                                      | \$35,616,254    | \$35,616,254    |
| 16.                                           | 2026-2027 Total Tax Levy                                                                             | \$39,276,586    | \$39,276,586    |
| Funding Components                            |                                                                                                      | LPE             | DPE             |
| 17.                                           | District Basic Allotment * TR / MCR                                                                  | \$6,215         | \$6,215         |
| 18.                                           | School Safety Allotment (SSA) ADA                                                                    | 18,128.219      | 18,128.219      |
| 19.                                           | ASF ADA                                                                                              | 17,482.793      | 17,482.793      |
| 20.                                           | Per Capita Rate                                                                                      | \$683.865       | \$683.865       |
| Program Intent Codes - Allotments             |                                                                                                      |                 |                 |
| Tier One Subchapter B and C Allotments        |                                                                                                      | LPE             | DPE             |
| 21.                                           | 11-Regular Program Allotment 48.051                                                                  | \$96,694,213    | \$96,694,213    |
| 22.                                           | Small and Mid-Size Allotment 48.101                                                                  | \$0             | \$0             |
| 23.                                           | 23-Special Education Adjusted Allotment 48.102 (spend 55% of amount)                                 | \$18,679,705    | \$18,679,705    |
| 24.                                           | 37-Dyslexia Allotment 48.103 (spend 100% of amount)                                                  | \$621,500       | \$621,500       |
| 25.                                           | 24-Compensatory Education Allotment 48.104                                                           | \$31,325,064    | \$31,325,064    |
| 26.                                           | 25-Bilingual Education Allotment 48.105 (spend 55% of amount)                                        | \$6,650,050     | \$6,650,050     |
| 27.                                           | 22-Career and Technology Allotment 48.106 (spend 55% of amount)                                      | \$11,408,813    | \$11,408,813    |
| 28.                                           | 11-Public Education Grant 48.107                                                                     | \$0             | \$0             |
| 29.                                           | 36-Early Education Allotment 48.108 (spend 100% of amount)                                           | \$5,200,003     | \$5,200,003     |
| 30.                                           | 21-Gifted & Talented Adjusted Allotment 48.109 (spend 100% of amount)                                | \$374,909       | \$374,909       |
| 31.                                           | 38-CCMR Outcomes Bonus 48.110 (spend 55% of amount)                                                  | \$627,000       | \$627,000       |
| 32.                                           | Fast growth allotment 48.111                                                                         | \$0             | \$0             |
| 33.                                           | Teacher Incentive Allotment 48.112                                                                   | \$3,056,701     | \$3,056,701     |
| 34.                                           | Mentor Program Allotment 48.114                                                                      | \$0             | \$0             |
| 35.                                           | Rural Pathways Excellence Partnership (R-PEP) Allotment and Outcomes Bonus 48.118                    | \$0             | \$0             |
| Tier One Subchapter D Allotments              |                                                                                                      | LPE             | DPE             |
| 36.                                           | 99-Transportation Allotment 48.151                                                                   | \$507,406       | \$507,406       |
| 37.                                           | 99-New Instructional Facility Allotment 48.152                                                       | \$0             | \$0             |
| 38.                                           | Dropout Recovery and Residential Placement Facility Allotment 48.153                                 | \$1,100         | \$1,100         |
| 39.                                           | Tuition Allotment for Districts not Offering all Grade Levels 48.154                                 | \$0             | \$0             |
| 40.                                           | College Preparation and Career Readiness Assessment Reimbursement 48.155                             | \$67,655        | \$67,655        |
| 41.                                           | Certification Examination Reimbursement 48.156                                                       | \$55,890        | \$55,890        |
| 42.                                           | Teacher Retention Allotment 48.158                                                                   | \$5,870,000     | \$5,870,000     |
| 43.                                           | Support Staff Retention Allotment 48.1581                                                            | \$700,119       | \$700,119       |
| 44.                                           | Special Education Full Individual and Initial Evaluation (FIIE) Allotment 48.159                     | \$453,000       | \$453,000       |
| 45.                                           | School Safety Allotment 48.160                                                                       | \$1,355,165     | \$1,355,165     |
| 46.                                           | Allotment for Basic Costs 48.161                                                                     | \$2,062,230     | \$2,062,230     |
| 47.                                           | Total Cost of Tier One                                                                               | \$185,710,523   | \$185,710,523   |
| 48.                                           | Local Fund Assignment                                                                                | (\$19,246,920)  | (\$19,246,920)  |
| 49.                                           | Per Capita Distribution from Available School Fund (ASF)                                             | (\$11,955,870)  | (\$11,955,870)  |
| Foundation School Program (FSP) State Funding |                                                                                                      | LPE             | DPE             |
| 50.                                           | FSP State Share of Tier One (Total Cost of Tier One - Local Fund Assignment - ASF)                   | \$154,507,733   | \$154,507,733   |
| 51.                                           | Tier Two                                                                                             | \$16,159,547    | \$16,159,547    |

|                                                              |                                                                     |               |               |
|--------------------------------------------------------------|---------------------------------------------------------------------|---------------|---------------|
| 52.                                                          | Other Programs                                                      | \$257,332     | \$257,332     |
| 53.                                                          | Total FSP Operations Funding                                        | \$170,924,612 | \$170,924,612 |
| <b>State Aid by Fund Code / Object Code - Funding Source</b> |                                                                     |               |               |
| <b>M&amp;O State Aid</b>                                     |                                                                     | <b>LPE</b>    | <b>DPE</b>    |
| 54.                                                          | 199/5812 - Foundation School Fund                                   | \$170,924,612 | \$170,924,612 |
| 55.                                                          | 199/5811 - Available School Fund                                    | \$11,955,870  | \$11,955,870  |
| 56.                                                          | 410/5829 - Instructional Materials & Technology Fund                | \$0           | \$0           |
| <b>I&amp;S State Aid</b>                                     |                                                                     | <b>LPE</b>    | <b>DPE</b>    |
| 57.                                                          | 599/5829 - EDA                                                      | \$10,424,732  | \$10,424,732  |
| 58.                                                          | 599/5829 - Instructional Facilities Allotment (Bond)                | \$3,444,736   | \$3,444,736   |
| 59.                                                          | 199/5829 - Instructional Facilities Allotment (Lease Purchase)      | \$0           | \$0           |
| 60.                                                          | Additional State Aid for Homestead Exemption (ASAHE) for Facilities | \$0           | \$0           |
| 61.                                                          | <b>TOTAL FSP/ASF STATE AID</b>                                      | \$196,749,950 | \$196,749,950 |
| <b>Local Revenue in Excess of Entitlement</b>                |                                                                     | <b>LPE</b>    | <b>DPE</b>    |
| 62.                                                          | Local Revenue in Excess of Entitlement                              | (\$0)         | (\$0)         |

LAREDO ISD  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS  
FOR THE PERIOD ENDED JULY 31, 2026

| Data<br>Control<br>Codes                            | 206<br>ESEA<br>Title X,Pt.C<br>Homeless | 211<br>ESEA I, A<br>Improving<br>Basic Program | 212<br>ESEA Title I<br>Part C<br>Migrant | 224<br>IDEA - Part B<br>Formula |
|-----------------------------------------------------|-----------------------------------------|------------------------------------------------|------------------------------------------|---------------------------------|
| REVENUES:                                           |                                         |                                                |                                          |                                 |
| 5700 Total Local and Intermediate Sources           | \$ -                                    | \$ -                                           | \$ -                                     | \$ -                            |
| 5800 State Program Revenues                         | -                                       | -                                              | -                                        | -                               |
| 5900 Federal Program Revenues                       | 26,563                                  | 376,586                                        | 2,774                                    | 120,005                         |
| 5020 Total Revenues                                 | 26,563                                  | 376,586                                        | 2,774                                    | 120,005                         |
| EXPENDITURES:                                       |                                         |                                                |                                          |                                 |
| Current:                                            |                                         |                                                |                                          |                                 |
| 0011 Instruction                                    | 16,278                                  | 60,440                                         | 2,914                                    | 6,138                           |
| 0013 Curriculum and Instructional Staff Development | 895                                     | 133,051                                        | -                                        | -                               |
| 0021 Instructional Leadership                       | -                                       | 50,671                                         | -                                        | 30,510                          |
| 0023 School Leadership                              | -                                       | 4,833                                          | -                                        | -                               |
| 0031 Guidance, Counseling, and Evaluation Services  | -                                       | 18,195                                         | -                                        | 83,357                          |
| 0032 Social Work Services                           | -                                       | 40,116                                         | -                                        | -                               |
| 0033 Health Services                                | -                                       | 49,036                                         | -                                        | -                               |
| 0036 Extracurricular Activities                     | -                                       | (700)                                          | (140)                                    | -                               |
| 0051 Facilities Maintenance and Operations          | -                                       | 2,208                                          | -                                        | -                               |
| 0052 Security and Monitoring Services               | -                                       | -                                              | -                                        | -                               |
| 0061 Community Services                             | 9,390                                   | 18,736                                         | -                                        | -                               |
| 6030 Total Expenditures                             | 26,563                                  | 376,586                                        | 2,774                                    | 120,005                         |
| 1200 Net Change in Fund Balance                     | -                                       | -                                              | -                                        | -                               |
| 0100 Fund Balance - July 1 (Beginning)              | -                                       | -                                              | -                                        | -                               |
| 3000 Fund Balance - July 31 (Ending)                | \$ -                                    | \$ -                                           | \$ -                                     | \$ -                            |

| 225<br>IDEA - Part B<br>Preschool | 226<br>IDEA - Part B<br>Discretionary<br>(Deaf) | 244<br>Perkins V<br>Strengthening<br>CTE 21st Cent | 255<br>ESEA II,A<br>Supporting<br>Effective Ins | 263<br>Title III, A<br>English Lang.<br>Acquisition | 274<br>College Now<br>Career<br>Connected | 289<br>Other Federal<br>Special<br>Revenue Funds | 410<br>State<br>Instructional<br>Materials |
|-----------------------------------|-------------------------------------------------|----------------------------------------------------|-------------------------------------------------|-----------------------------------------------------|-------------------------------------------|--------------------------------------------------|--------------------------------------------|
| \$ -                              | \$ -                                            | \$ -                                               | \$ -                                            | \$ -                                                | \$ -                                      | \$ -                                             | \$ -                                       |
| -                                 | -                                               | -                                                  | -                                               | -                                                   | -                                         | -                                                | 1,363,693                                  |
| -                                 | -                                               | 17,177                                             | 20,116                                          | 21,217                                              | 16,795                                    | 575                                              | -                                          |
| -                                 | -                                               | 17,177                                             | 20,116                                          | 21,217                                              | 16,795                                    | 575                                              | 1,363,693                                  |
| -                                 | -                                               | -                                                  | (1)                                             | 21,615                                              | 6,610                                     | 900                                              | 1,363,693                                  |
| -                                 | -                                               | 9,203                                              | 14,400                                          | -                                                   | 9,825                                     | 821                                              | -                                          |
| -                                 | -                                               | 8,149                                              | 5,717                                           | -                                                   | -                                         | -                                                | -                                          |
| -                                 | -                                               | -                                                  | -                                               | -                                                   | 535                                       | -                                                | -                                          |
| -                                 | -                                               | -                                                  | -                                               | -                                                   | -                                         | -                                                | -                                          |
| -                                 | -                                               | -                                                  | -                                               | -                                                   | -                                         | -                                                | -                                          |
| -                                 | -                                               | (175)                                              | -                                               | (398)                                               | (175)                                     | (1,146)                                          | -                                          |
| -                                 | -                                               | -                                                  | -                                               | -                                                   | -                                         | -                                                | -                                          |
| -                                 | -                                               | -                                                  | -                                               | -                                                   | -                                         | -                                                | -                                          |
| -                                 | -                                               | -                                                  | -                                               | -                                                   | -                                         | -                                                | -                                          |
| -                                 | -                                               | 17,177                                             | 20,116                                          | 21,217                                              | 16,795                                    | 575                                              | 1,363,693                                  |
| -                                 | -                                               | -                                                  | -                                               | -                                                   | -                                         | -                                                | -                                          |
| -                                 | -                                               | -                                                  | -                                               | -                                                   | -                                         | -                                                | 936                                        |
| \$ -                              | \$ -                                            | \$ -                                               | \$ -                                            | \$ -                                                | \$ -                                      | \$ -                                             | \$ 936                                     |

LAREDO ISD  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS  
FOR THE PERIOD ENDED JULY 31, 2026

| Data<br>Control<br>Codes                            | 429<br>Other State<br>Special<br>Revenue Funds | 435<br>SSA<br>Regional Day<br>School - Deaf | 461<br>Campus<br>Activity<br>Funds | 482<br>Dr. Hochman<br>Classroom<br>Grant |
|-----------------------------------------------------|------------------------------------------------|---------------------------------------------|------------------------------------|------------------------------------------|
| REVENUES:                                           |                                                |                                             |                                    |                                          |
| 5700 Total Local and Intermediate Sources           | \$ -                                           | \$ -                                        | \$ 12,861                          | \$ -                                     |
| 5800 State Program Revenues                         | 37,493                                         | -                                           | -                                  | -                                        |
| 5900 Federal Program Revenues                       | -                                              | -                                           | -                                  | -                                        |
| 5020 Total Revenues                                 | 37,493                                         | -                                           | 12,861                             | -                                        |
| EXPENDITURES:                                       |                                                |                                             |                                    |                                          |
| Current:                                            |                                                |                                             |                                    |                                          |
| 0011 Instruction                                    | -                                              | 2,846                                       | -                                  | -                                        |
| 0013 Curriculum and Instructional Staff Development | -                                              | -                                           | -                                  | -                                        |
| 0021 Instructional Leadership                       | -                                              | -                                           | -                                  | -                                        |
| 0023 School Leadership                              | -                                              | -                                           | 650                                | -                                        |
| 0031 Guidance, Counseling, and Evaluation Services  | -                                              | -                                           | -                                  | -                                        |
| 0032 Social Work Services                           | -                                              | -                                           | -                                  | -                                        |
| 0033 Health Services                                | -                                              | -                                           | -                                  | -                                        |
| 0036 Extracurricular Activities                     | -                                              | -                                           | -                                  | -                                        |
| 0051 Facilities Maintenance and Operations          | -                                              | -                                           | -                                  | -                                        |
| 0052 Security and Monitoring Services               | 37,493                                         | -                                           | 317                                | -                                        |
| 0061 Community Services                             | -                                              | -                                           | -                                  | -                                        |
| 6030 Total Expenditures                             | 37,493                                         | 2,846                                       | 967                                | -                                        |
| 1200 Net Change in Fund Balance                     | -                                              | (2,846)                                     | 11,894                             | -                                        |
| 0100 Fund Balance - July 1 (Beginning)              | -                                              | 1,214,188                                   | 403,818                            | -                                        |
| 3000 Fund Balance - July 31 (Ending)                | \$ -                                           | \$ 1,211,342                                | \$ 415,712                         | \$ -                                     |

| 483<br>Equitable<br>Sharing<br>Program | 484<br>OCDETF<br>Grant | 488<br>Advertising<br>Funds | 496<br>Local<br>Competition<br>Programs | 499<br>Other Local<br>Special<br>Revenue Funds | Total<br>Nonmajor<br>Special<br>Revenue Funds | 511<br>Debt Service<br>Fund | 616<br>Construction<br>Projects |
|----------------------------------------|------------------------|-----------------------------|-----------------------------------------|------------------------------------------------|-----------------------------------------------|-----------------------------|---------------------------------|
| \$ 115                                 | \$ -                   | \$ -                        | \$ -                                    | \$ -                                           | \$ 12,976                                     | \$ 101,328                  | \$ 96,302                       |
| -                                      | -                      | -                           | -                                       | -                                              | 1,401,186                                     | -                           | -                               |
| 2,884                                  | -                      | -                           | -                                       | -                                              | 604,692                                       | -                           | -                               |
| 2,999                                  | -                      | -                           | -                                       | -                                              | 2,018,854                                     | 101,328                     | 96,302                          |
| -                                      | -                      | -                           | -                                       | -                                              | 1,481,433                                     | -                           | -                               |
| -                                      | -                      | -                           | -                                       | -                                              | 168,195                                       | -                           | -                               |
| -                                      | -                      | -                           | -                                       | -                                              | 95,047                                        | -                           | -                               |
| -                                      | -                      | -                           | -                                       | -                                              | 6,018                                         | -                           | -                               |
| -                                      | -                      | -                           | -                                       | -                                              | 101,552                                       | -                           | -                               |
| -                                      | -                      | -                           | -                                       | -                                              | 40,116                                        | -                           | -                               |
| -                                      | -                      | -                           | -                                       | -                                              | 49,036                                        | -                           | -                               |
| -                                      | -                      | -                           | -                                       | -                                              | (2,734)                                       | -                           | -                               |
| -                                      | -                      | -                           | -                                       | -                                              | 2,208                                         | -                           | -                               |
| 2,999                                  | -                      | -                           | -                                       | -                                              | 40,809                                        | -                           | -                               |
| -                                      | -                      | -                           | -                                       | -                                              | 28,126                                        | -                           | -                               |
| 2,999                                  | -                      | -                           | -                                       | -                                              | 2,009,806                                     | -                           | -                               |
| -                                      | -                      | -                           | -                                       | -                                              | 9,048                                         | 101,328                     | 96,302                          |
| -                                      | -                      | 219,193                     | 4,027                                   | -                                              | 1,842,162                                     | 29,027,886                  | 31,557,819                      |
| \$ -                                   | \$ -                   | \$ 219,193                  | \$ 4,027                                | \$ -                                           | \$ 1,851,210                                  | \$ 29,129,214               | \$ 31,654,121                   |



LAREDO ISD  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS  
FOR THE PERIOD ENDED JULY 31, 2026

| Data<br>Control<br>Codes                            | 692<br>EDA<br>2018 Series | 693<br>EDA<br>2022 Series | Total<br>Nonmajor<br>Capital<br>Project Funds | Total<br>Nonmajor<br>Governmental<br>Funds |
|-----------------------------------------------------|---------------------------|---------------------------|-----------------------------------------------|--------------------------------------------|
| REVENUES:                                           |                           |                           |                                               |                                            |
| 5700 Total Local and Intermediate Sources           | \$ 5,508                  | \$ 27,454                 | \$ 129,264                                    | \$ 243,568                                 |
| 5800 State Program Revenues                         | -                         | -                         | -                                             | 1,401,186                                  |
| 5900 Federal Program Revenues                       | -                         | -                         | -                                             | 604,692                                    |
| 5020 Total Revenues                                 | 5,508                     | 27,454                    | 129,264                                       | 2,249,446                                  |
| EXPENDITURES:                                       |                           |                           |                                               |                                            |
| Current:                                            |                           |                           |                                               |                                            |
| 0011 Instruction                                    | -                         | -                         | -                                             | 1,481,433                                  |
| 0013 Curriculum and Instructional Staff Development | -                         | -                         | -                                             | 168,195                                    |
| 0021 Instructional Leadership                       | -                         | -                         | -                                             | 95,047                                     |
| 0023 School Leadership                              | -                         | -                         | -                                             | 6,018                                      |
| 0031 Guidance, Counseling, and Evaluation Services  | -                         | -                         | -                                             | 101,552                                    |
| 0032 Social Work Services                           | -                         | -                         | -                                             | 40,116                                     |
| 0033 Health Services                                | -                         | -                         | -                                             | 49,036                                     |
| 0036 Extracurricular Activities                     | -                         | -                         | -                                             | (2,734)                                    |
| 0051 Facilities Maintenance and Operations          | -                         | -                         | -                                             | 2,208                                      |
| 0052 Security and Monitoring Services               | -                         | -                         | -                                             | 40,809                                     |
| 0061 Community Services                             | -                         | -                         | -                                             | 28,126                                     |
| 6030 Total Expenditures                             | -                         | -                         | -                                             | 2,009,806                                  |
| 1200 Net Change in Fund Balance                     | 5,508                     | 27,454                    | 129,264                                       | 239,640                                    |
| 0100 Fund Balance - July 1 (Beginning)              | 1,613,118                 | 6,810,850                 | 39,981,787                                    | 70,851,835                                 |
| 3000 Fund Balance - July 31 (Ending)                | \$ 1,618,626              | \$ 6,838,304              | \$ 40,111,051                                 | \$ 71,091,475                              |

**LAREDO INDEPENDENT SCHOOL DISTRICT  
DEBT SERVICE FUND - 511 BUDGET AMENDMENTS  
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027  
FOR THE PERIOD ENDED JULY 31, 2026**

PERIOD 01 - JULY

|                                               | AMOUNT                      |
|-----------------------------------------------|-----------------------------|
| <b><u>REVENUES</u></b>                        |                             |
| APPROVED BUDGET                               | \$ 27,771,952               |
|                                               | <u><u>\$ 27,771,952</u></u> |
| <b><u>EXPENDITURES</u></b>                    |                             |
| APPROVED BUDGET                               | <u><u>\$ 25,389,694</u></u> |
| <b><u>OTHER FINANCING SOURCES (USES):</u></b> |                             |
| APPROVED BUDGET                               | <u><u>\$ -</u></u>          |

**LAREDO INDEPENDENT SCHOOL DISTRICT  
UNAUDITED SUMMARY OF CONSTRUCTION FUNDS  
AS OF JULY 31, 2026**

| Campus/Facility                    | Project                         | Budget               | Actual Paid          | Encumbrance       | Available Balance   | Expenditure Rate |
|------------------------------------|---------------------------------|----------------------|----------------------|-------------------|---------------------|------------------|
| <b>Capital Projects (Fund 616)</b> |                                 |                      |                      |                   |                     |                  |
| Projects in Progress               |                                 |                      |                      |                   |                     |                  |
| 001 Martin High School             | ROTC                            | \$ 2,411,613         | \$ 140,582           | \$ 54,214         | \$ 2,216,817        | 72.17%           |
| 003 Dr. L. Cigarroa High School    | Additions & Renovation          | 22,390,810           | 22,259,875           | -                 | 130,935             | 100.00%          |
| 106 Heights Elementary             | Exterior Master Plan            | 48,500               | -                    | 48,500            | -                   | 0.00%            |
| 998 Unallocated Project            | Earned Interest                 | 2,371,985            | -                    | -                 | 2,371,985           | n/a              |
| 998 Unallocated Project            | Unearned Interest               | 177,438              | -                    | -                 | 177,438             | n/a              |
| 998 Unallocated Project            | Reserve - Construction Projects | 639,000              | -                    | -                 | 639,000             | n/a              |
| <b>Total Capital Projects</b>      |                                 | <u>\$ 28,039,346</u> | <u>\$ 22,400,457</u> | <u>\$ 102,714</u> | <u>\$ 5,536,175</u> |                  |

**2018 Bond Proceeds (Fund 692), \$102,000,000**

|                                                |                            |                       |                       |                   |                     |         |
|------------------------------------------------|----------------------------|-----------------------|-----------------------|-------------------|---------------------|---------|
| Projects Completed                             |                            |                       |                       |                   |                     |         |
| 001 Martin High School                         | Multipurpose Building      | \$ 6,508,802          | \$ 6,484,037          | \$ -              | \$ 24,765           | 100.00% |
| 002 Nixon High School                          | Vocational & ROTC Building | 12,321,004            | 12,287,719            | -                 | 33,285              | 100.00% |
| 043 Dr. J. Cigarroa Middle School              | New/Replacement            | 26,866,229            | 26,552,352            | 155,382           | 158,495             | 99.42%  |
| 122 Kawas Elementary                           | Additions & Renovation     | 19,263,391            | 19,030,273            | 35,350            | 197,768             | 99.81%  |
| 123 Dovalina Elementary                        | Additions & Renovation     | 17,298,222            | 17,251,758            | -                 | 46,464              | 100.00% |
| 998 Unallocated Org. Unit                      | Other Debts                | 919,420               | 919,420               | -                 | -                   | 100.00% |
| Projects in Progress                           |                            |                       |                       |                   |                     |         |
| 003 Dr. L. Cigarroa High School                | Additions & Renovation     | 26,680,076            | 26,044,067            | 353,475           | 282,534             | 98.66%  |
| 998 Unallocated Project                        | Earned Interest            | 284,987               | -                     | -                 | 284,987             | n/a     |
| 998 Unallocated Project                        | Unearned Interest          | 12,953                | -                     | -                 | 12,953              | n/a     |
| <b>Total 2018 Bond Proceeds &amp; Interest</b> |                            | <u>\$ 110,155,084</u> | <u>\$ 108,569,626</u> | <u>\$ 544,207</u> | <u>\$ 1,041,251</u> |         |

Expenditure rate of bond proceeds are monitored for tax compliance and the expectation is to spend or commit 5% of bond proceeds within 6 months and to spend 85% within 3 years. Failure to comply with the spend-down rules may cause negative tax consequences for the district, including the repayment of interest earnings to the IRS (rebate) or, in the worst case, the loss of tax-exempt status of a bond issue.

- 85% of bond proceeds by July 30, 2021: \$87,481,507
- Current Expenditure Rate: 99.03%

**2022 Bond Proceeds (Fund 693), \$48,795,000**

|                                                |                        |                      |                      |                     |                     |         |
|------------------------------------------------|------------------------|----------------------|----------------------|---------------------|---------------------|---------|
| Projects Completed                             |                        |                      |                      |                     |                     |         |
| 043 Dr. J. Cigarroa Middle School              | New/Replacement        | \$ 39,184,204        | \$ 37,986,265        | \$ 261,964          | \$ 935,975          | 99.32%  |
| 998 Unallocated Org. Unit                      | Other Debts            | 520,328              | 511,021              | -                   | 9,307               | 100.00% |
| Projects in Progress                           |                        |                      |                      |                     |                     |         |
| 003 Dr. L. Cigarroa H. School                  | Additions & Renovation | 12,268,412           | 10,207,982           | 2,051,517           | 8,913               | 83.27%  |
| 998 Unallocated Project                        | Earned Interest        | 3,492,156            | -                    | -                   | 3,492,156           | n/a     |
| 998 Unallocated Project                        | Unearned Interest      | 70,939               | -                    | -                   | 70,939              | n/a     |
| <b>Total 2022 Bond Proceeds &amp; Interest</b> |                        | <u>\$ 55,536,039</u> | <u>\$ 48,705,268</u> | <u>\$ 2,313,481</u> | <u>\$ 4,517,290</u> |         |

Expenditure rate of bond proceeds are monitored for tax compliance and the expectation is to spend or commit 5% of bond proceeds within 6 months and to spend 85% within 3 years. Failure to comply with the spend-down rules may cause negative tax consequences for the district, including the repayment of interest earnings to the IRS (rebate) or, in the worst case, the loss of tax-exempt status of a bond issue.

- 85% of bond proceeds by June 22, 2025: \$41,918,029
- Current Expenditure Rate: 94.36%

LAREDO ISD  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED JULY 31, 2026

|                                         | Governmental<br>Activities -            |
|-----------------------------------------|-----------------------------------------|
|                                         | Health Plan<br>Internal<br>Service Fund |
| OPERATING REVENUES:                     |                                         |
| Local and Intermediate Sources          | \$ 1,789,225                            |
| Total Operating Revenues                | 1,789,225                               |
| OPERATING EXPENSES:                     |                                         |
| Other Operating Costs                   | 2,368,534                               |
| Total Operating Expenses                | 2,368,534                               |
| Operating Income (Loss)                 | (579,309)                               |
| Total Net Position - July 1 (Beginning) | 3,323,550                               |
| Total Net Position - July 31 (Ending)   | \$ 2,744,241                            |

The notes to the financial statements are an integral part of this statement.

**LAREDO INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF UNAUDITED CASH FLOWS  
HEALTH INSURANCE FUND  
FOR THE PERIOD ENDED JULY 31, 2026**

**Cash Flows from Operating Activities:**

|                                                      |                            |
|------------------------------------------------------|----------------------------|
| Cash Received from User Charges                      | \$ 47,091                  |
| Cash Payments for Insurance Claims & Fees            | <u>(2,031,376)</u>         |
| Net cash provided (used) by operating activities     | <u>(1,984,285)</u>         |
| Net Increase (Decrease) in Cash and Cash Equivalents | (1,984,285)                |
| Cash and Cash Equivalents at Beginning of Month      | <u>5,406,364</u>           |
| Cash and Cash Equivalents at End of July 31, 2026    | <u><u>\$ 3,422,079</u></u> |

**Reconciliation of Operating Income to Net Cash Provided by  
(Used for) Operating Activities:**

|                                                      |                              |
|------------------------------------------------------|------------------------------|
| Net Cash Provided by (Used for) Operating Activities | <u><u>\$ (1,984,285)</u></u> |
|------------------------------------------------------|------------------------------|

LAREDO INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF UNAUDITED REVENUES AND EXPENDITURES - BUDGET VS. ACTUAL  
CUSTODIAL FUNDS EXCLUDING FUND 865 - STUDENT ACTIVITY FUNDS  
FOR PERIOD ENDED JULY 31, 2026

| OBJ                             | DESCRIPTION                                    | 876<br>BACK TO<br>SCHOOL<br>DONATIONS | 878<br>DONATIONS | 879<br>SCHOLARSHIPS | TOTAL<br>ACTUAL | TOTAL<br>BUDGET | VARIANCE             |
|---------------------------------|------------------------------------------------|---------------------------------------|------------------|---------------------|-----------------|-----------------|----------------------|
| <b>REVENUES:</b>                |                                                |                                       |                  |                     |                 |                 |                      |
| 5700                            | Local, Intermediate, Out-of-State              | \$ -                                  | \$ 36,678        | \$ 4,050            | \$ 40,729       | \$ 40,729       | -                    |
| 5800                            | State Program Revenues                         | -                                     | -                | -                   | -               | -               | -                    |
| 5900                            | Federal Program Revenues                       | -                                     | -                | -                   | -               | -               | -                    |
| 5020                            | Total Revenues                                 | -                                     | 36,678           | 4,050               | 40,729          | 40,729          | -                    |
| <b>EXPENDITURES:</b>            |                                                |                                       |                  |                     |                 |                 |                      |
| 0011                            | Instruction                                    | -                                     | -                | -                   | -               | 229,496         | 229,496              |
| 0012                            | Instructional Resources and Media Services     | -                                     | -                | -                   | -               | 12,133          | 12,133               |
| 0013                            | Curriculum and Instructional Staff Development | -                                     | -                | -                   | -               | 212             | 212                  |
| 0021                            | Instructional Administration                   | -                                     | -                | -                   | -               | 2,269           | 2,269                |
| 0023                            | School Administration                          | -                                     | -                | -                   | -               | 7,450           | 7,450                |
| 0031                            | Guidance and Counseling Services               | -                                     | -                | -                   | -               | 1,462           | 1,462                |
| 0032                            | Social Work Services                           | -                                     | -                | -                   | -               | -               | -                    |
| 0033                            | Health Services                                | -                                     | -                | -                   | -               | 294             | 294                  |
| 0034                            | Student (Pupil) Transportation                 | -                                     | -                | -                   | -               | -               | -                    |
| 0035                            | Food Services                                  | -                                     | -                | -                   | -               | -               | -                    |
| 0036                            | Co-curricular/Extracurricular Activities       | -                                     | -                | -                   | -               | 18,327          | 18,327               |
| 0041                            | General Administration                         | -                                     | 175              | -                   | 175             | 31,462          | 31,287               |
| 0051                            | Plant Maintenance and Operations               | -                                     | -                | -                   | -               | 13              | 13                   |
| 0052                            | Security and Monitoring Services               | -                                     | 8                | -                   | 8               | 305             | 297                  |
| 0061                            | Community Services                             | -                                     | -                | -                   | -               | 56,398          | 56,398               |
| 0081                            | Facilities Acquisition and Construction        | -                                     | -                | -                   | -               | -               | -                    |
| 6030                            | Total Expenditures                             | -                                     | 183              | -                   | 183             | 359,821         | 359,638              |
| <b>OTHER FINANCING SOURCES:</b> |                                                |                                       |                  |                     |                 |                 |                      |
| 7910                            | Other Resources                                | -                                     | -                | -                   | -               | -               | -                    |
| 8910                            | Other (Uses)                                   | -                                     | -                | -                   | -               | -               | -                    |
|                                 | Total Other Financing Sources                  | -                                     | -                | -                   | -               | -               | -                    |
| 0100                            | Fund Balance - July 1 (Audited)                | 8,683                                 | 103,817          | 240,319             | 352,819         | 352,819         | //////////////////// |
| 3000                            | Year to Date Fund Balance (Unaudited)          | \$ 8,683                              | \$ 140,312       | \$ 244,369          | \$ 393,364      | \$ 33,726       | //////////////////// |

LAREDO INDEPENDENT SCHOOL DISTRICT  
BOARD OF TRUSTEES - DETAIL TRAVEL REPORT  
AS OF JULY 31, 2026

| Board Member Name    | Description                         | Destination     | Date      | Amount      |
|----------------------|-------------------------------------|-----------------|-----------|-------------|
| JUAN RAMIREZ, JR.    | TXEDCON 2025 - TRAVEL ADVANCE       | HOUSTON, TX     | 9/11/2025 | 1,297.90    |
| Precinct 1           | MIDWINTER CONFERENCE 2026 - ADVANCE | SAN ANTONIO, TX | 1/28/2026 | 1,477.49    |
|                      |                                     |                 | Subtotal  | \$ 2,775.39 |
|                      |                                     |                 |           |             |
| RODOFLO MORALES, III | TASB SUMMER LEADERSHIP              | SAN ANTONIO, TX | 6/10/2026 | \$ 1,136.07 |
| Precinct 2           |                                     |                 |           |             |
|                      |                                     |                 | Subtotal  | \$ 1,136.07 |
|                      |                                     |                 |           |             |
| VERONICA ORDUNO      |                                     |                 |           |             |
| Precinct 3           |                                     |                 |           |             |
|                      |                                     |                 | Subtotal  | \$ -        |
|                      |                                     |                 |           |             |
| Alfredo G. Perez     |                                     |                 |           |             |
| Precinct 4           |                                     |                 |           |             |
|                      |                                     |                 | Subtotal  | \$ -        |
|                      |                                     |                 |           |             |
| GOYO M. LOPEZ        |                                     |                 |           |             |
| Precinct 5           |                                     |                 |           |             |
|                      |                                     |                 | Subtotal  | -           |
|                      |                                     |                 |           |             |
| HECTOR GARCIA        | DC LEGISLATIVE TRIP - ADVANCE       |                 | 3/4/2011  | \$ 1,867.62 |
| Precinct 6           |                                     |                 |           |             |
|                      |                                     |                 | Subtotal  | \$ 1,867.62 |
|                      |                                     |                 |           |             |
| DR. GIL MARTINEZ     |                                     |                 |           |             |
| Precinct 6           |                                     |                 |           |             |
|                      |                                     |                 | Subtotal  | -           |
|                      |                                     |                 |           |             |
| MONICA GARCIA        |                                     |                 |           |             |
| Precinct 7           |                                     |                 |           |             |
|                      |                                     |                 | Subtotal  | \$ -        |
|                      |                                     |                 |           |             |
|                      |                                     |                 | Total     | \$ 5,779.08 |

LAREDO INDEPENDENT SCHOOL DISTRICT  
SET TEAM - DETAIL TRAVEL EXPENSES  
AS OF JULY 30, 2026

| Name                              | Description | Destination | Date     | Amount |
|-----------------------------------|-------------|-------------|----------|--------|
| <b>GUILLERMO PRO- 701</b>         |             |             |          |        |
| 199-41-6411-00-701-99-000         |             |             |          |        |
|                                   |             |             |          |        |
|                                   |             |             |          |        |
|                                   |             |             |          |        |
|                                   |             |             | Subtotal | 0.00   |
| <b>FLOR AYALA, CPA - 727</b>      |             |             |          |        |
| 199-41-6411-00-727-99-000         |             |             |          |        |
|                                   |             |             |          |        |
|                                   |             |             |          |        |
|                                   |             |             |          |        |
|                                   |             |             |          |        |
|                                   |             |             |          |        |
|                                   |             |             | Subtotal | 0.00   |
| <b>GABRIELA ROGERIO- 728</b>      |             |             |          |        |
| 199-41-6411-00-728-99-000         |             |             |          |        |
|                                   |             |             |          |        |
|                                   |             |             |          |        |
|                                   |             |             |          |        |
|                                   |             |             | Subtotal | 0.00   |
| <b>VERONICA CASTILLON - 730</b>   |             |             |          |        |
| 199-41-6411-00-730-99-000         |             |             |          |        |
|                                   |             |             |          |        |
|                                   |             |             |          |        |
|                                   |             |             | Subtotal | 0.00   |
| <b>GERARDO S. RODRIGUEZ - 832</b> |             |             |          |        |
| 199-32-6411-00-832-99-000         |             |             |          |        |
|                                   |             |             |          |        |
|                                   |             |             |          |        |
|                                   |             |             | Subtotal | 0.00   |
| <b>ELVA M. MARTINEZ - 835</b>     |             |             |          |        |
| 199-21-6411-00-835-99-000         |             |             |          |        |
|                                   |             |             |          |        |
|                                   |             |             |          |        |
|                                   |             |             | Subtotal | 0.00   |
| <b>AMBROSIO GOMEZ - 934</b>       |             |             |          |        |
| 199-53-6411-00-934-99-000         |             |             |          |        |
|                                   |             |             |          |        |
|                                   |             |             |          |        |
|                                   |             |             | Subtotal | 0.00   |
| <b>ANGEL VELAZQUEZ - 937</b>      |             |             |          |        |
| 199-51-6411-00-937-99-000         |             |             |          |        |
|                                   |             |             |          |        |
|                                   |             |             |          |        |
|                                   |             |             | Subtotal | 0.00   |
| <b>TOTAL</b>                      |             |             |          |        |
|                                   |             |             | \$       | -      |



**LAREDO INDEPENDENT SCHOOL DISTRICT  
SUMMARY BY MONTH  
ADDITIONS FOR PERIOD ENDED JULY 31, 2026**

| <b>MONTH</b> | <b>GL</b>   | <b>FIS</b>  | <b>DIFFERENCE</b> | <b>NOTES</b> |
|--------------|-------------|-------------|-------------------|--------------|
| JULY         | 0.00        | 0.00        | 0.00              |              |
| AUGUST       | 0.00        | 0.00        | 0.00              |              |
| SEPTEMBER    | 0.00        | 0.00        | 0.00              |              |
| OCTOBER      | 0.00        | 0.00        | 0.00              |              |
| NOVEMBER     | 0.00        | 0.00        | 0.00              |              |
| DECEMBER     | 0.00        | 0.00        | 0.00              |              |
| JANUARY      | 0.00        | 0.00        | 0.00              |              |
| FEBRUARY     | 0.00        | 0.00        | 0.00              |              |
| MARCH        | 0.00        | 0.00        | 0.00              |              |
| APRIL        | 0.00        | 0.00        | 0.00              |              |
| MAY          | 0.00        | 0.00        | 0.00              |              |
| JUNE         | 0.00        | 0.00        | 0.00              |              |
| PERIOD 13    |             |             |                   |              |
| <b>TOTAL</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b>       |              |

| <b>MONTH</b> | <b>SENSITIVE<br/>ITEMS</b> | <b>LAND<br/>PURCHASES</b> | <b>BUILDINGS</b> | <b>ALL ADDITIONS</b> |
|--------------|----------------------------|---------------------------|------------------|----------------------|
| JULY         | 0.00                       | 0.00                      | 0.00             | 0.00                 |
| AUGUST       | 0.00                       | 0.00                      | 0.00             | 0.00                 |
| SEPTEMBER    | 0.00                       | 0.00                      | 0.00             | 0.00                 |
| OCTOBER      | 0.00                       | 0.00                      | 0.00             | 0.00                 |
| NOVEMBER     | 0.00                       | 0.00                      | 0.00             | 0.00                 |
| DECEMBER     | 0.00                       | 0.00                      | 0.00             | 0.00                 |
| JANUARY      | 0.00                       | 0.00                      | 0.00             | 0.00                 |
| FEBRUARY     | 0.00                       | 0.00                      | 0.00             | 0.00                 |
| MARCH        | 0.00                       | 0.00                      | 0.00             | 0.00                 |
| APRIL        | 0.00                       | 0.00                      | 0.00             | 0.00                 |
| MAY          | 0.00                       | 0.00                      | 0.00             | 0.00                 |
| JUNE         | 0.00                       | 0.00                      | 0.00             | 0.00                 |
| <b>TOTAL</b> | <b>0.00</b>                | <b>0.00</b>               | <b>0.00</b>      | <b>0.00</b>          |

|                        |             |
|------------------------|-------------|
| DONATION               | 0.00        |
| EQUIPMENT PURCHASES    | 0.00        |
| SENSITIVE ITEMS        | 0.00        |
| LAND PURCHASES         | 0.00        |
| BUILDINGS              | 0.00        |
| <b>TOTAL ADDITIONS</b> | <b>0.00</b> |

**LAREDO INDEPENDENT SCHOOL DISTRICT  
SENSITIVE ITEMS SUMMARY  
ADDITIONS FOR PERIOD ENDED JULY 31, 2026**

| <b>MONTH</b> | <b>SENSITIVE<br/>ITEMS 77</b> | <b>SENSITIVE<br/>ITEMS 88</b> | <b>SOFTWARE*</b> | <b>FIS</b> | <b>DIFFERENCE</b> | <b>NOTES</b> |
|--------------|-------------------------------|-------------------------------|------------------|------------|-------------------|--------------|
| JULY         | 0.00                          | 0.00                          | 0.00             | 0.00       | 0.00              |              |
| AUGUST       | 0.00                          | 0.00                          | 0.00             | 0.00       | 0.00              |              |
| SEPTEMBER    | 0.00                          | 0.00                          | 0.00             | 0.00       | 0.00              |              |
| OCTOBER      | 0.00                          | 0.00                          | 0.00             | 0.00       | 0.00              |              |
| NOVEMBER     | 0.00                          | 0.00                          | 0.00             | 0.00       | 0.00              |              |
| DECEMBER     | 0.00                          | 0.00                          | 0.00             | 0.00       | 0.00              |              |
| JANUARY      | 0.00                          | 0.00                          | 0.00             | 0.00       | 0.00              |              |
| FEBRUARY     | 0.00                          | 0.00                          | 0.00             | 0.00       | 0.00              |              |
| MARCH        | 0.00                          | 0.00                          | 0.00             | 0.00       | 0.00              |              |
| APRIL        | 0.00                          | 0.00                          | 0.00             | 0.00       | 0.00              |              |
| MAY          | 0.00                          | 0.00                          | 0.00             | 0.00       | 0.00              |              |
| JUNE         | 0.00                          | 0.00                          | 0.00             | 0.00       | 0.00              |              |
| PERIOD 13    | 0.00                          | 0.00                          | 0.00             | 0.00       | 0.00              |              |
| <b>TOTAL</b> | 0.00                          | 0.00                          | 0.00             | 0.00       | 0.00              |              |

\*SOFTWARE - Software under \$5,000.00 is not regarded as inventory as per Financial Resource Guide. Software over \$5,000.00 is capitalized.

**LAREDO INDEPENDENT SCHOOL DISTRICT  
SUMMARY BY MONTH  
DELETIONS FOR PERIOD ENDED JULY 31, 2026**

| <b>MONTH</b>                                     | <b>DISPOSTION CODE</b>  | <b>TOTAL<br/>ITEMS</b> | <b>DISPOSITION<br/>AMOUNT</b> | <b>ACCUMULATED<br/>DEPRECIATON</b> | <b>REMAINING<br/>VALUE</b> | <b>PROCEEDS FROM<br/>ITEMS</b> |
|--------------------------------------------------|-------------------------|------------------------|-------------------------------|------------------------------------|----------------------------|--------------------------------|
| <b>JULY</b>                                      | NONE                    | 0                      | 0.00                          | 0.00                               | 0.00                       |                                |
|                                                  | <b>TOTAL VALUE JULY</b> |                        |                               |                                    | <b>0.00</b>                |                                |
|                                                  |                         |                        |                               |                                    |                            |                                |
|                                                  |                         |                        |                               |                                    |                            |                                |
| <b>TOTAL</b>                                     |                         | <b>0</b>               | <b>0.00</b>                   | <b>0.00</b>                        | <b>0.00</b>                | <b>0.00</b>                    |
| <b>TOTAL GAIN OR (LOSS) ON DISPOSAL OF ITEMS</b> |                         |                        |                               |                                    |                            | <b>0.00</b>                    |

**DISPOSITION CODE**

AUCTION = ITEMS SOLD THRU OUR AUCTIONEER. ITEMS WERE IDENTIFIED AS NOT HAVING VALUE OR USE TO THE DISTRICT.

DAMAGED = ITEM DAMAGED THAT CAN BE SOLD AS IS OR SENT TO LANDFILL.

DEMOLISHED = INVENTORY REMOVED DUE TO DEMOLISHION DURING FISCAL YEAR.

DONATED = ITEMS DONATED TO OTHER ENTITIES.

DUPLICATE BARCODE = ITEMS THAT WERE LISTED TWICE WITH EITHER SAME BARCODE OR SERIAL NUMBER.

ERROR = ITEM ON THE RECORDING OF EQUIPMENT AND IS REMOVED FROM DATABASE

LANDFILL = ITEMS THAT ARE DAMAGED AND CANNOT BE AUCTIONED AND ARE DISPOSED FOR SAFETY REASONS.

MEETS CRITERIA = ITEMS HAVE NOT BEEN SCANNED OR ITEMS ARE FULLY DEPRECIATED WITHIN THE LAST FIVE YEARS

MISSING, LOST OR STOLEN = ITEMS REPORTED BY LOCATIONS AS MISSING, LOST OR STOLEN.

OBSOLETE = ITEMS THAT ARE NO LONGER IN USE AND OF NO VALUE. EX (SOFTWARE)

RECYCLED = ITEMS THAT ARE SENT TO RECYCLING CENTER AND THE DISTRICT RECOVERS AMOUNT FOR METAL.

RETURNED TO VENDOR = ITEMS THAT ARE RETURNED TO VENDOR AS TRADE-INS OR REPLACED BY VENDOR AS PER WARRANTY

SCRAPPED = ITEMS THAT HAVE PARTS REMOVED TO MAINTAIN SIMILARE EQUIPMENT.

SOLD=SOLD BY BID ON REAL PROPERTY

SOLD BY TECHNOLOGY = SOLD BY TECHNOLOGY DEPARTMENT.

TRADE-IN = ITEMS TRADED IN TO PURCHASE UPDATED EQUIPMENT



**LAREDO INDEPENDENT SCHOOL DISTRICT**  
**SUMMARY OF CONDITIONAL DONATIONS**  
**FOR PERIOD ENDING JULY 2027**

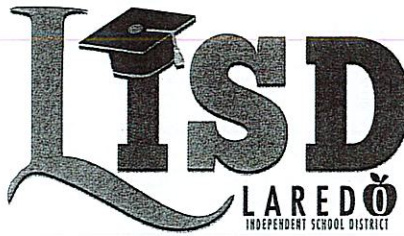
*CDC \* The Board delegates to the Interim Superintendent the authority to accept unsolicited gifts on behalf of the District. However, any gift that the (LOCAL) potential donor has expressly made conditional upon the District's use for a specified purpose, or any gift of real property, shall require Gifts and Solicitations Board approval.*

*The summary of donations has been implemented due to the high volume of gift and bequest forms received.  
The donations listed below have been reviewed by the district's Interim Superintendent.*

| DATE              | DONOR                | CAMPUS             | AMOUNT             | TYPE     |
|-------------------|----------------------|--------------------|--------------------|----------|
| 7/27/2026         | JUAN PAZ JR          | MARTIN HIGH SCHOOL | \$ 1,000.00        | MONETARY |
| 7/29/2026         | DAN & ILIANA SEGOVIA | MARTIN HIGH SCHOOL | \$ 1,000.00        | MONETARY |
| Total Conditional |                      |                    | <u>\$ 2,000.00</u> |          |

\_\_\_\_\_  
Reviewed by the Superintendent to be presented to Board of Trustees

8/25/26  
Date



DATE: 7/27/2026

## GIFTS AND BEQUESTS FORM

CAMPUS: Martin High School  
DONOR: Suan Portin's Paz Jr.  
ADDRESS: 802 Frankfurt  
PHONE: \_\_\_\_\_

TYPE OF ASSET:  
(select one)

☒

MONETARY

☐

PROPERTY

ITEM: Check

AMOUNT OR ESTIMATED VALUE: \$ 1,000<sup>00</sup>

CHECK NO: 1056, 1057 500<sup>00</sup> each

### TERMS AND CONDITIONS:

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. For more information, please refer to CDC (Local/Legal).

Please select one from below:

UNSOLICITED  
GIFT/DONATION

☒

SOLICITED  
GIFT/DONATION

☐

IS THIS A **CONDITIONAL** GIFT/DONATION? (YES OR NO)

☒ yes.

IF YES, PLEASE SPECIFY DONOR'S IMPOSED RESTRICTIONS: 500<sup>00</sup>

for Christopher Turgon, 500<sup>00</sup> to Eric M. Marga

OTHER INFORMATION: Checks will be deposited into  
the Guidance Dept. Acc. 2410 Receipt # 8561

Maria C. McIlwain

SBDMC CHAIRPERSON

[Signature]  
CAMPUS ADMINISTRATOR / PROGRAM  
DIRECTOR

NOTE: Form must be completed for every donation in order to comply with 45.163 of the Texas Education Code. The department or campus must notify the Accounting Department and Fixed Assets Department when accepting property. The department or campus must complete a fixed asset addition form.

### OFFICE USE ONLY

[Signature]  
Processed by Accounting Department

Processed by Fixed Assets Department

\*The Superintendent will approve the conditional donations in the Summary of Conditional Donations report.





DATE: 7/29/26

## GIFTS AND BEQUESTS FORM

CAMPUS: Martin High School  
DONOR: Don + Miane Segoria  
ADDRESS: 8724 Owl Creek Pass CT  
PHONE: \_\_\_\_\_

TYPE OF ASSET: ☒ MONETARY ☐ PROPERTY  
(select one)

ITEM: Check

AMOUNT OR ESTIMATED VALUE: \$ 1,000<sup>00</sup>

CHECK NO: 1122

### TERMS AND CONDITIONS:

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. For more information, please refer to CDC (Local/Legal).

Please select one from below:

UNSOLICITED ☒ SOLICITED ☐  
GIFT/DONATION GIFT/DONATION

IS THIS A CONDITIONAL GIFT/DONATION? (YES OR NO) Yes

IF YES, PLEASE SPECIFY DONOR'S IMPOSED RESTRICTIONS: Money  
Will be given to Adrian G. Urbina and Karen Alberto Suarez

OTHER INFORMATION: Check will be deposited into the  
Guidance & Counseling Dept. # 2445 Receipt # 1122

Maria E. Villaverde  
SDDMC CHAIRPERSON

[Signature]  
CAMPUS ADMINISTRATOR / PROGRAM DIRECTOR

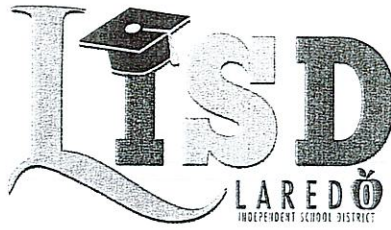
NOTE: Form must be completed for every donation in order to comply with 45.163 of the Texas Education Code. The department or campus must notify the Accounting Department and Fixed Assets Department when accepting property. The department or campus must complete a fixed asset addition form.

### OFFICE USE ONLY

[Signature]  
Processed by Accounting Department

Processed by Fixed Assets Department

\*The Superintendent will approve the conditional donations in the Summary of Conditional Donations report.



DATE: 6-23-26

## GIFTS AND BEQUESTS FORM

CAMPUS: Communication

DONOR: Elite Financial Freedom

ADDRESS: \_\_\_\_\_

PHONE: \_\_\_\_\_

TYPE OF ASSET:  
(select one)

☒

MONETARY

☐

PROPERTY

ITEM: \_\_\_\_\_

AMOUNT OR ESTIMATED VALUE: \$ \$300.00

CHECK NO: \_\_\_\_\_

### TERMS AND CONDITIONS:

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. For more information, please refer to CDC (Local/Legal).

Please select one from below:

UNSOLICITED  
GIFT/DONATION

☐

SOLICITED  
GIFT/DONATION

☒

IS THIS A **CONDITIONAL** GIFT/DONATION? (YES OR NO)

☐

IF YES, PLEASE SPECIFY DONOR'S IMPOSED RESTRICTIONS:

Donations  
for district-wide events

OTHER INFORMATION:

Special Projects, meetings, and  
general operating use

SBD MC CHAIRPERSON

V. Castillon  
CAMPUS ADMINISTRATOR / PROGRAM  
DIRECTOR

NOTE: Form must be completed for every donation in order to comply with 45.163 of the Texas Education Code. The department or campus must notify the Accounting Department and Fixed Assets Department when accepting property. The department or campus must complete a fixed asset addition form.

### OFFICE USE ONLY

Laluna RA  
Processed by Accounting Department

Processed by Fixed Assets Department

The Superintendent will approve the conditional donations in the Summary of Conditional Donations report.





DATE: 07/1/2026

## GIFTS AND BEQUESTS FORM

CAMPUS: CM Macdonell Elementary  
DONOR: HEB  
ADDRESS: PO Box 839944, San Antonio TX 78283  
PHONE:

TYPE OF ASSET:  
(select one)

☒

MONETARY

☐

PROPERTY

ITEM: donation

AMOUNT OR ESTIMATED VALUE: \$25,000.00

CHECK NO: cash

### TERMS AND CONDITIONS:

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. For more information, please refer to CDC (Local/Legal).

Please select one from below:

UNSOLICITED  
GIFT/DONATION

☐

SOLICITED  
GIFT/DONATION

☒

IS THIS A CONDITIONAL GIFT/DONATION? (YES OR NO) no

IF YES, PLEASE SPECIFY DONOR'S IMPOSED RESTRICTIONS:

OTHER INFORMATION:

SBDMC CHAIRPERSON

CAMPUS ADMINISTRATOR / PROGRAM  
DIRECTOR

NOTE: Form must be completed for every donation in order to comply with 45.163 of the Texas Education Code. The department or campus must notify the Accounting Department and Fixed Assets Department when accepting property. The department or campus must complete a fixed asset addition form.

### OFFICE USE ONLY

Processed by Accounting Department

Processed by Fixed Assets Department

\*The Superintendent will approve the conditional donations in the Summary of Conditional Donations report.





DATE: 7.1.26

## GIFTS AND BEQUESTS FORM

CAMPUS: Office of Communications  
DONOR: Falcon Bank  
ADDRESS: 7718 McPherson Rd.  
PHONE: \_\_\_\_\_

TYPE OF ASSET:  
(select one)

☒

MONETARY

☐

PROPERTY

ITEM: \_\_\_\_\_

AMOUNT OR ESTIMATED VALUE: \$ \$1,000.00

CHECK NO: #110634

### TERMS AND CONDITIONS:

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. For more information, please refer to CDC (Local/Legal).

Please select one from below:

UNSOLICITED  
GIFT/DONATION

☐

SOLICITED  
GIFT/DONATION

☒

IS THIS A **CONDITIONAL** GIFT/DONATION? (YES OR NO)

☐

IF YES, PLEASE SPECIFY DONOR'S IMPOSED RESTRICTIONS:

Donation is for LISD District wide events

OTHER INFORMATION: Special Projects, meetings and  
general operations use

V. Castillon

SBDMC CHAIRPERSON

V. Castillon

CAMPUS ADMINISTRATOR / PROGRAM  
DIRECTOR

NOTE: Form must be completed for every donation in order to comply with 45.163 of the Texas Education Code. The department or campus must notify the Accounting Department and Fixed Assets Department when accepting property. The department or campus must complete a fixed asset addition form.

### OFFICE USE ONLY

Laura Ray  
Processed by Accounting Department

Processed by Fixed Assets Department

\*The Superintendent will approve the conditional donations in the Summary of Conditional Donations report.



DATE: 7/13/26

## GIFTS AND BEQUESTS FORM

CAMPUS: Dr. Leo G. Cigarroa High School

DONOR: Enka Cavazos

ADDRESS: 2103 East Lyon St.

PHONE: \_\_\_\_\_

TYPE OF ASSET: ☒ (select one) MONETARY ☐ PROPERTY

ITEM: check

AMOUNT OR ESTIMATED VALUE: \$ 150<sup>00</sup>

CHECK NO: 109

### TERMS AND CONDITIONS:

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. For more information, please refer to CDC (Local/Legal).

Please select one from below:

UNSOLICITED ☐ GIFT/DONATION SOLICITED ☒ GIFT/DONATION

IS THIS A CONDITIONAL GIFT/DONATION? (YES OR NO) NO

IF YES, PLEASE SPECIFY DONOR'S IMPOSED RESTRICTIONS: \_\_\_\_\_

OTHER INFORMATION: To be deposited to  
CHPCC account

Rolaps  
SBD MC CHAIR PERSON

[Signature]  
CAMPUS ADMINISTRATOR / PROGRAM DIRECTOR

NOTE: Form must be completed for every donation in order to comply with 45.163 of the Texas Education Code. The department or campus must notify the Accounting Department and Fixed Assets Department when accepting property. The department or campus must complete a fixed asset addition form.

### OFFICE USE ONLY

[Signature]  
Processed by Accounting Department

Processed by Fixed Assets Department

\*The Superintendent will approve the conditional donations in the Summary of Conditional Donations report.



878-00-5744-00-000-00-000

27-730-003 DONATION

878-41-6499-00-730-99-000

DATE: 7/14/26

## GIFTS AND BEQUESTS FORM

CAMPUS: Office of Communication

DONOR: MR. POP. Popcorn

ADDRESS: \_\_\_\_\_

PHONE: \_\_\_\_\_

TYPE OF ASSET:  
(select one)

☒

MONETARY

☐

PROPERTY

ITEM: \_\_\_\_\_

AMOUNT OR ESTIMATED VALUE: \$ 3000

CHECK NO: Cash

### TERMS AND CONDITIONS:

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. For more information, please refer to CDC (Local/Legal).

Please select one from below:

UNSOLICITED  
GIFT/DONATION

☐

SOLICITED  
GIFT/DONATION

☒

IS THIS A **CONDITIONAL** GIFT/DONATION? (YES OR NO)

☐

IF YES, PLEASE SPECIFY DONOR'S IMPOSED RESTRICTIONS:

Donation  
for LISD district wide events.

OTHER INFORMATION:

Special projects, meetings and  
general operating expenses

SBDMC CHAIRPERSON

V. Castillo  
CAMPUS ADMINISTRATOR / PROGRAM  
DIRECTOR

NOTE: Form must be completed for every donation in order to comply with 45.163 of the Texas Education Code. The department or campus must notify the Accounting Department and Fixed Assets Department when accepting property. The department or campus must complete a fixed asset addition form.

### OFFICE USE ONLY

Salvador RA  
Processed by Accounting Department

Processed by Fixed Assets Department

\*The Superintendent will approve the conditional donations in the Summary of Conditional Donations report.





DATE: 7.14.26

## GIFTS AND BEQUESTS FORM

CAMPUS: Office of Communication  
DONOR: Grand Canyon Education  
ADDRESS: 2600 W. Camelback Rd.  
PHONE: \_\_\_\_\_

TYPE OF ASSET:  
(select one)

☒

MONETARY

☐

PROPERTY

ITEM: \_\_\_\_\_

AMOUNT OR ESTIMATED VALUE: \$ 300.00

CHECK NO: 0368969

### TERMS AND CONDITIONS:

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. For more information, please refer to CDC (Local/Legal).

Please select one from below:

UNSOLICITED  
GIFT/DONATION

☐

SOLICITED  
GIFT/DONATION

☒

IS THIS A **CONDITIONAL** GIFT/DONATION? (YES OR NO)

☐

IF YES, PLEASE SPECIFY DONOR'S IMPOSED RESTRICTIONS:

Donation for LTSP District wide event.

OTHER INFORMATION:

Special projects, meetings, and  
general operating expenses

V. Castillon

SBDMC CHAIRPERSON

CAMPUS ADMINISTRATOR / PROGRAM  
DIRECTOR

NOTE: Form must be completed for every donation in order to comply with 45.163 of the Texas Education Code. The department or campus must notify the Accounting Department and Fixed Assets Department when accepting property. The department or campus must complete a fixed asset addition form.

### OFFICE USE ONLY

[Signature]  
Processed by Accounting Department

Processed by Fixed Assets Department

\*The Superintendent will approve the conditional donations in the Summary of Conditional Donations report.



DATE: 7-14-26

## GIFTS AND BEQUESTS FORM

CAMPUS: Office of Communication  
DONOR: AFIac  
ADDRESS: 1932 Wynton Rd. Columbus Georgia  
PHONE: \_\_\_\_\_

TYPE OF ASSET:  
(select one)

☒

MONETARY

☐

PROPERTY

ITEM: \_\_\_\_\_

AMOUNT OR ESTIMATED VALUE: \$ \$1,000.00

CHECK NO: G 001525321

### TERMS AND CONDITIONS:

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. For more information, please refer to CDC (Local/Legal).

Please select one from below:

UNSOLICITED  
GIFT/DONATION

☐

SOLICITED  
GIFT/DONATION

☒

IS THIS A **CONDITIONAL** GIFT/DONATION? (YES OR NO)

☐

IF YES, PLEASE SPECIFY DONOR'S IMPOSED RESTRICTIONS:

Donation for LZSD District wide events

OTHER INFORMATION:

Special Projects, meetings and general operating use

\_\_\_\_\_  
SBDMC CHAIRPERSON

V. Portillo  
CAMPUS ADMINISTRATOR / PROGRAM  
DIRECTOR

NOTE: Form must be completed for every donation in order to comply with 45.163 of the Texas Education Code. The department or campus must notify the Accounting Department and Fixed Assets Department when accepting property. The department or campus must complete a fixed asset addition form.

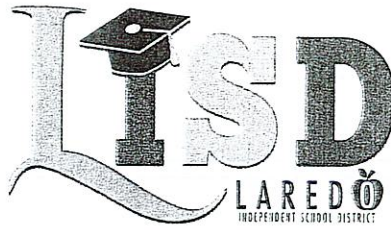
### OFFICE USE ONLY

[Signature]  
Processed by Accounting Department

\_\_\_\_\_  
Processed by Fixed Assets Department

\*The Superintendent will approve the conditional donations in the Summary of Conditional Donations report.





DATE: 7.15.26

## GIFTS AND BEQUESTS FORM

CAMPUS: Office of Communications

DONOR: FBC Bank

ADDRESS: \_\_\_\_\_

PHONE: \_\_\_\_\_

TYPE OF ASSET:  
(select one)

☒

MONETARY

☐

PROPERTY

ITEM: \_\_\_\_\_

AMOUNT OR ESTIMATED VALUE: \$ 1,000.00

CHECK NO: 10045385

### TERMS AND CONDITIONS:

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. For more information, please refer to CDC (Local/Legal).

Please select one from below:

UNSOLICITED  
GIFT/DONATION

☐

SOLICITED  
GIFT/DONATION

☒

IS THIS A **CONDITIONAL** GIFT/DONATION? (YES OR NO)

☐

IF YES, PLEASE SPECIFY DONOR'S IMPOSED RESTRICTIONS:

Donation  
for LISD district-wide events

OTHER INFORMATION:

Special projects, meetings and  
general operating expenses

SBDMC CHAIRPERSON

CAMPUS ADMINISTRATOR / PROGRAM  
DIRECTOR

NOTE: Form must be completed for every donation in order to comply with 45.163 of the Texas Education Code. The department or campus must notify the Accounting Department and Fixed Assets Department when accepting property. The department or campus must complete a fixed asset addition form.

### OFFICE USE ONLY

[Signature]  
Processed by Accounting Department

[Signature]  
Processed by Fixed Assets Department

\*The Superintendent will approve the conditional donations in the Summary of Conditional Donations report.



DATE: 7-15-26

## GIFTS AND BEQUESTS FORM

CAMPUS: Office of Communication  
DONOR: Laredo Office Supply (Executive)  
ADDRESS: 3312 Santa Ursula  
PHONE: \_\_\_\_\_

TYPE OF ASSET:  
(select one)

☒

MONETARY

☐

PROPERTY

ITEM: \_\_\_\_\_

AMOUNT OR ESTIMATED VALUE: \$ 500<sup>00</sup>

CHECK NO: 7969

### TERMS AND CONDITIONS:

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. For more information, please refer to CDC (Local/Legal).

Please select one from below:

UNSOLICITED  
GIFT/DONATION

☐

SOLICITED  
GIFT/DONATION

☒

IS THIS A **CONDITIONAL** GIFT/DONATION? (YES OR NO)

☐

IF YES, PLEASE SPECIFY DONOR'S IMPOSED RESTRICTIONS:

Donation  
for LISD District-wide events

OTHER INFORMATION: special projects, meetings and  
general operating expenses

SBDMC CHAIRPERSON

V. Carleton  
CAMPUS ADMINISTRATOR / PROGRAM  
DIRECTOR

NOTE: Form must be completed for every donation in order to comply with 45.163 of the Texas Education Code. The department or campus must notify the Accounting Department and Fixed Assets Department when accepting property. The department or campus must complete a fixed asset addition form.

### OFFICE USE ONLY

John RA  
Processed by Accounting Department

Processed by Fixed Assets Department

\*The Superintendent will approve the conditional donations in the Summary of Conditional Donations report.





DATE: 7-15-26

## GIFTS AND BEQUESTS FORM

CAMPUS: Office of Communication  
DONOR: ATPE  
ADDRESS: 305 E. Huntland DR. Suite 300  
PHONE: 512-467 0071

TYPE OF ASSET:  
(select one)

☒

MONETARY

☐

PROPERTY

ITEM: \_\_\_\_\_

AMOUNT OR ESTIMATED VALUE: \$300.00

CHECK NO: CASH

### TERMS AND CONDITIONS:

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. For more information, please refer to CDC (Local/Legal).

Please select one from below:

UNSOLICITED  
GIFT/DONATION

☐

SOLICITED  
GIFT/DONATION

☒

IS THIS A **CONDITIONAL** GIFT/DONATION? (YES OR NO)

☐

IF YES, PLEASE SPECIFY DONOR'S IMPOSED RESTRICTIONS: Donation  
for LISD district-wide events

OTHER INFORMATION: Special Projects, meetings, and  
general operating expenses

SBDMC CHAIRPERSON

CAMPUS ADMINISTRATOR / PROGRAM  
DIRECTOR

NOTE: Form must be completed for every donation in order to comply with 45.163 of the Texas Education Code. The department or campus must notify the Accounting Department and Fixed Assets Department when accepting property. The department or campus must complete a fixed asset addition form.

### OFFICE USE ONLY

[Signature]  
Processed by Accounting Department

[Signature]  
Processed by Fixed Assets Department

\*The Superintendent will approve the conditional donations in the Summary of Conditional Donations report.





LAREDO INDEPENDENT SCHOOL DISTRICT  
CIGARROA HIGH SCHOOL  
STUDENT ACTIVITY ACCOUNT  
2600 ZACATECAS  
LAREDO, TX 78046  
PH: 956-273-6800

PNC BANK  
LAREDO, TEXAS

005584

702189/719

Ck#: 995584

Date  
06/18/26

Amount  
\*\*\*\$4,000.00

PAY  
TO THE  
ORDER  
OF

FOUR THOUSAND DOLLARS AND NO CENTS

LAREDO ISD

2400 SAN BERNARDO  
LAREDO, TX 78040

⑈005584⑈ ⑆07192189⑆ 4944668399⑈

AUTHORIZED SIGNATURE

*[Signature]*



005584

Vendor:

32

LAREDO ISD

Ck#: 995584

Date: 06/18/26

Inv#

Inv Date

PO#

Purpose

Amount

06162026  
2410 GUIDANCE

06/16/26

4,000.00

Kazen, Meurer & Geo Group School

4,000.00

Check Total:

4,000.00

879-00-5744-00-000-00-000

27-003-001 Scholarship

879-11-6499-00-003-11-6499 \$3,000

879-11-6499-00-003-11-KMP \$1,000



DATE: 07-13-2024

## GIFTS AND BEQUESTS FORM

CAMPUS: Dr. Leo G. Cigarroa High School  
DONOR: The Commencement Group  
ADDRESS: 21750 Hardy Oak Blvd. Ste. 104  
PHONE: 800-780-5124

TYPE OF ASSET: ☒ MONETARY ☐ PROPERTY  
(select one)

ITEM: Check

AMOUNT OR ESTIMATED VALUE: \$ 378.30

CHECK NO: 16689

### TERMS AND CONDITIONS:

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. For more information, please refer to CDC (Local/Legal).

Please select one from below:

UNSOLICITED GIFT/DONATION ☐ SOLICITED GIFT/DONATION ☒

IS THIS A CONDITIONAL GIFT/DONATION? (YES OR NO) NO

IF YES, PLEASE SPECIFY DONOR'S IMPOSED RESTRICTIONS: \_\_\_\_\_

OTHER INFORMATION: to be deposited into the Principal's Account

[Signature]  
SBD MC CHAIR PERSON

[Signature]  
CAMPUS ADMINISTRATOR / PROGRAM DIRECTOR

NOTE: Form must be completed for every donation in order to comply with 45.163 of the Texas Education Code. The department or campus must notify the Accounting Department and Fixed Assets Department when accepting property. The department or campus must complete a fixed asset addition form.

### OFFICE USE ONLY

[Signature]  
Processed by Accounting Department

Processed by Fixed Assets Department

\*The Superintendent will approve the conditional donations in the Summary of Conditional Donations report.



DATE: 7-15-2020

## GIFTS AND BEQUESTS FORM

CAMPUS: Dr. Leo G. Cigarroa High School

DONOR: Band Booster

ADDRESS: \_\_\_\_\_

PHONE: \_\_\_\_\_

TYPE OF ASSET: ☒ (select one) MONETARY ☐ PROPERTY

ITEM: Cash

AMOUNT OR ESTIMATED VALUE: \$ 203.00

CHECK NO: \_\_\_\_\_

### TERMS AND CONDITIONS:

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. For more information, please refer to CDC (Local/Legal).

Please select one from below:

UNSOLICITED ☐ GIFT/DONATION SOLICITED ☒ GIFT/DONATION

IS THIS A CONDITIONAL GIFT/DONATION? (YES OR NO) NO

IF YES, PLEASE SPECIFY DONOR'S IMPOSED RESTRICTIONS: \_\_\_\_\_

OTHER INFORMATION: To be deposited in  
Band club account

[Signature]  
SBDMC CHAIR PERSON

[Signature]  
CAMPUS ADMINISTRATOR / PROGRAM DIRECTOR

NOTE: Form must be completed for every donation in order to comply with 45.163 of the Texas Education Code. The department or campus must notify the Accounting Department and Fixed Assets Department when accepting property. The department or campus must complete a fixed asset addition form.

### OFFICE USE ONLY

[Signature]  
Processed by Accounting Department

\_\_\_\_\_  
Processed by Fixed Assets Department

\*The Superintendent will approve the conditional donations in the Summary of Conditional Donations report.





DATE: 7.21.26

## GIFTS AND BEQUESTS FORM

CAMPUS: Office of Communications  
DONOR: Laredo Federal Credit Union  
ADDRESS: 1119 Corpus Christi St  
PHONE: \_\_\_\_\_

TYPE OF ASSET:  
(select one)

☒

MONETARY

☐

PROPERTY

ITEM: \_\_\_\_\_

AMOUNT OR ESTIMATED VALUE: \$ 3,000.00

CHECK NO: 48134

### TERMS AND CONDITIONS:

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. For more information, please refer to CDC (Local/Legal).

Please select one from below:

UNSOLICITED  
GIFT/DONATION

☐

SOLICITED  
GIFT/DONATION

☒

IS THIS A **CONDITIONAL** GIFT/DONATION? (YES OR NO)

☐

IF YES, PLEASE SPECIFY DONOR'S IMPOSED RESTRICTIONS:

Donation  
is for LISD district-wide events

OTHER INFORMATION:

Special Projects, meeting, and  
general operations use

SBD MC CHAIRPERSON

V. Castillon  
CAMPUS ADMINISTRATOR / PROGRAM  
DIRECTOR

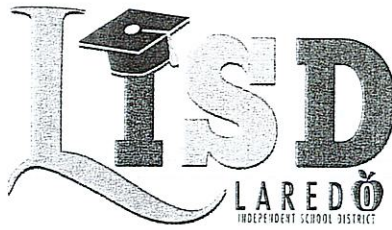
NOTE: Form must be completed for every donation in order to comply with 45.163 of the Texas Education Code. The department or campus must notify the Accounting Department and Fixed Assets Department when accepting property. The department or campus must complete a fixed asset addition form.

### OFFICE USE ONLY

[Signature]  
Processed by Accounting Department

Processed by Fixed Assets Department

\*The Superintendent will approve the conditional donations in the Summary of Conditional Donations report.



DATE: 7/22/26

## GIFTS AND BEQUESTS FORM

CAMPUS: Communication

DONOR: 904 Vinyls

ADDRESS: \_\_\_\_\_

PHONE: \_\_\_\_\_

TYPE OF ASSET:  
(select one)

☒

MONETARY

☐

PROPERTY

ITEM: \_\_\_\_\_

AMOUNT OR ESTIMATED VALUE: \$ 300<sup>00</sup>

CHECK NO: 1071

### TERMS AND CONDITIONS:

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. For more information, please refer to CDC (Local/Legal).

Please select one from below:

UNSOLICITED  
GIFT/DONATION

☐

SOLICITED  
GIFT/DONATION

☒

IS THIS A **CONDITIONAL** GIFT/DONATION? (YES OR NO)

☐

IF YES, PLEASE SPECIFY DONOR'S IMPOSED RESTRICTIONS:

Donation is for district-wide events

OTHER INFORMATION: Special Projects, meetings, and general operation use.

SBDMC CHAIRPERSON

V. Peritt  
CAMPUS ADMINISTRATOR / PROGRAM  
DIRECTOR

NOTE: Form must be completed for every donation in order to comply with 45.163 of the Texas Education Code. The department or campus must notify the Accounting Department and Fixed Assets Department when accepting property. The department or campus must complete a fixed asset addition form.

### OFFICE USE ONLY

[Signature]  
Processed by Accounting Department

\_\_\_\_\_  
Processed by Fixed Assets Department

\*The Superintendent will approve the conditional donations in the Summary of Conditional Donations report.





DATE: 7/27/2026

## GIFTS AND BEQUESTS FORM

CAMPUS: MHS  
DONOR: Laredo Area Community Foundation  
ADDRESS: P.O. Box 450223 Laredo, TX 78045  
PHONE: (956) 326-2845

TYPE OF ASSET:  
(select one)

☒

MONETARY

☐

PROPERTY

ITEM:

check #1781

AMOUNT OR ESTIMATED VALUE:

\$ 7,000.00

CHECK NO:

#1781

### TERMS AND CONDITIONS:

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Please select one from below:

UNSOLICITED  
GIFT/DONATION

☐

SOLICITED  
GIFT/DONATION

☒

IS THIS A CONDITIONAL GIFT/DONATION? (YES OR NO)

NO

IF YES, PLEASE SPECIFY DONOR'S IMPOSED RESTRICTIONS:

OTHER INFORMATION: Donation to deposited  
into Band account 2000 into Receipt #8562

[Signature]

SBD MC CHAIRPERSON

[Signature]  
CAMPUS ADMINISTRATOR / PROGRAM  
DIRECTOR

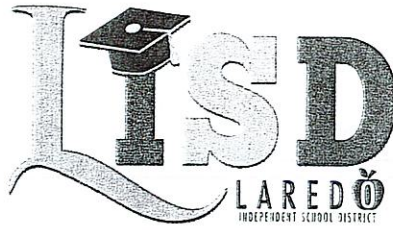
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### OFFICE USE ONLY

[Signature]  
Processed by Accounting Department

Processed by Fixed Assets Department

\*The Superintendent will approve the conditional donations in the Summary of Conditional Donations report.



DATE: 9.28.26

## GIFTS AND BEQUESTS FORM

CAMPUS: Office of Communications  
DONOR: Joe Jackson Funeral  
ADDRESS: 1410 Jacq Man  
PHONE: 722-8850

TYPE OF ASSET:  
(select one)

☒

MONETARY

☐

PROPERTY

ITEM: \_\_\_\_\_

AMOUNT OR ESTIMATED VALUE: \$ 30000

CHECK NO: 21376

### TERMS AND CONDITIONS:

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. For more information, please refer to CDC (Local/Legal).

Please select one from below:

UNSOLICITED  
GIFT/DONATION

☐

SOLICITED  
GIFT/DONATION

☒

IS THIS A **CONDITIONAL** GIFT/DONATION? (YES OR NO)

☐

IF YES, PLEASE SPECIFY DONOR'S IMPOSED RESTRICTIONS:

donation  
for LISD Districtwide events

OTHER INFORMATION:

special projects, meetings, and  
general operating expenses

SBDMC CHAIRPERSON

V. Carleton  
CAMPUS ADMINISTRATOR / PROGRAM  
DIRECTOR

NOTE: Form must be completed for every donation in order to comply with 45.163 of the Texas Education Code. The department or campus must notify the Accounting Department and Fixed Assets Department when accepting property. The department or campus must complete a fixed asset addition form.

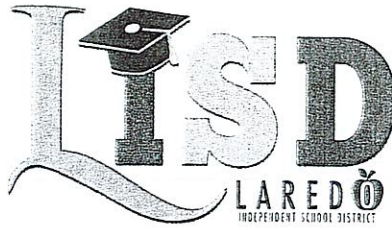
### OFFICE USE ONLY

[Signature]  
Processed by Accounting Department

Processed by Fixed Assets Department

\*The Superintendent will approve the conditional donations in the Summary of Conditional Donations report.





DATE: 7.28.26

## GIFTS AND BEQUESTS FORM

CAMPUS: Office of Communication  
DONOR: Legendier Construction  
ADDRESS: 4220 Sanders Ave.  
PHONE: 722-0531

TYPE OF ASSET:  
(select one)

☒

MONETARY

☐

PROPERTY

ITEM: \_\_\_\_\_

AMOUNT OR ESTIMATED VALUE: \$ 1,500.00

CHECK NO: 4275

### TERMS AND CONDITIONS:

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. For more information, please refer to CDC (Local/Legal).

Please select one from below:

UNSOLICITED  
GIFT/DONATION

☐

SOLICITED  
GIFT/DONATION

☒

IS THIS A **CONDITIONAL** GIFT/DONATION? (YES OR NO)

☐

IF YES, PLEASE SPECIFY DONOR'S IMPOSED RESTRICTIONS:

Donation  
for LISD District-wide needs

OTHER INFORMATION:

Special projects, meetings, and  
general operating expenses

SBDMC CHAIRPERSON

V. Parrott  
CAMPUS ADMINISTRATOR / PROGRAM  
DIRECTOR

NOTE: Form must be completed for every donation in order to comply with 45.163 of the Texas Education Code. The department or campus must notify the Accounting Department and Fixed Assets Department when accepting property. The department or campus must complete a fixed asset addition form.

### OFFICE USE ONLY

[Signature]  
Processed by Accounting Department

\_\_\_\_\_  
Processed by Fixed Assets Department

\*The Superintendent will approve the conditional donations in the Summary of Conditional Donations report.





DATE: 7/28/26

## GIFTS AND BEQUESTS FORM

CAMPUS: Dr. Leo G. Cigarroa High School

DONOR: Booster Cheer

ADDRESS: \_\_\_\_\_

PHONE: \_\_\_\_\_

TYPE OF ASSET:  
(select one)

☒

MONETARY

☐

PROPERTY

ITEM: Cash

AMOUNT OR ESTIMATED VALUE: \$ 2,515

CHECK NO: \_\_\_\_\_

### TERMS AND CONDITIONS:

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Please select one from below:

UNSOLICITED  
GIFT/DONATION

☐

SOLICITED  
GIFT/DONATION

☒

IS THIS A CONDITIONAL GIFT/DONATION? (YES OR NO)

IF YES, PLEASE SPECIFY DONOR'S IMPOSED RESTRICTIONS: \_\_\_\_\_

OTHER INFORMATION:

To be deposited to  
Cheer account

SBD MC CHAIR PERSON

CAMPUS ADMINISTRATOR / PROGRAM  
DIRECTOR

NOTE: Form must be completed for every donation in order to comply with 45.163 of the Texas Education Code. The department or campus must notify the Accounting Department and Fixed Assets Department when accepting property. The department or campus must complete a fixed asset addition form.

### OFFICE USE ONLY

Processed by Accounting Department

Processed by Fixed Assets Department

\*The Superintendent will approve the conditional donations in the Summary of Conditional Donations report.





LAREDO INDEPENDENT SCHOOL DISTRICT - 2400 SAN BERNARDO - LAREDO, TX - (956)273-1000

To: Board of Trustees  
Laredo Independent School District  
2400 San Bernardo Avenue  
Laredo, Texas 78040

Thru: Guillermo Pro  
Superintendent of Schools

From: Flor Ayala  
Assistant Superintendent of Finance, Business Services, and Accountability

Date: August 24, 2026

Re.: July 2026, Tax Collection Report

**Fiscal Year Budgeted Levy Collection Schedule:**

|                                                  | Fiscal Year 26-27 | Fiscal Year 25-26 | Variance       |
|--------------------------------------------------|-------------------|-------------------|----------------|
| Total Budget Amounts                             | \$ 33,974,603     | \$ 35,338,792     | \$ (1,364,189) |
| July 2026 to July 2026, YTD Collections          | \$ 336,055        | \$ 444,446        | \$ (108,391)   |
| July 2026 to July 2026, Budgeted Collection Rate | 0.99%             | 1.26%             | (0.27%)        |

**2025 - Current Tax Year Collection Schedule:**

|                                                      | 25-26             | 24-25            |
|------------------------------------------------------|-------------------|------------------|
| 10-01-26 to 7-31-26                                  | LISD COLLECTIONS  | LISD COLLECTIONS |
| OPENING LEVY                                         | \$ 34,628,557.01  | \$ 36,178,859.46 |
| Sept. 2025 to June 2026,<br>Supplements/Adjustments: | \$ (280,794.87)   | \$ (277,568.10)  |
|                                                      | \$ 34,347,762.14  | \$ 35,901,291.36 |
| July 2026, Supplements/Adjustments:                  | (38,498.71)       | (28,245.45)      |
|                                                      | \$ 34,309,263.43  | \$ 35,873,045.91 |
| YTD Current Year Collections as of 06-30-26          | \$ 32,490,685.80  | \$ 34,118,957.01 |
| July 2026, Monthly Current Year Collections:         | \$ 286,731.54     | \$ 356,738.96    |
| YTD Current Year Collections as of 7-31-26           | \$ 32,777,417.34  | \$ 34,475,695.97 |
| Current Year Collection Rate: July 2026:             | 95.54%            | 96.10%           |
| Percent Variance over Last Year                      | (0.57%)           |                  |
| YTD Dollar Variance over Last Year                   | \$ (1,698,278.63) |                  |
| YTD Percent Variance over Last Year                  | (4.93%)           |                  |

Prepared By: Hugo Garza Jr.  
Senior Accountant

**LISD BOARD OF TRUSTEES**

Goyo M. Lopez  
President, District 5

Veronica V. Orduño  
Vice President, District 3

Rodolfo "Rudy" Morales, III  
Secretary, District 2

Alfredo Gustavo Perez  
Parliamentarian, District 4

Juan Ramirez, Jr.  
Trustee, District 1

Dr. Gilberto "Gil" Martinez, Jr.  
Trustee, District 6

Monica Rangel- Garcia  
Trustee, District 7

Guillermo Pro  
Superintendent

**Property Tax Levies and Collections Table**  
July 1, 2026 to July 31, 2026

**Laredo Independent School District**  
31-Jul-26

| Tax Year                 | Property Tax Levy<br>As of 06-30-26 | YTD<br>A.R. B. Net<br>Adjustments | YTD<br>Property Tax<br>Collections | Percent of<br>of Property Tax<br>Collections | Outstanding<br>Property Tax<br>Levy | Percent of<br>Outstanding<br>Property Tax Levy | FYI<br>Penalty<br>& Interest<br>Collected | FYI<br>Total<br>2022 LEVY<br>WRITE-OFF | FYI<br>Total<br>Expired Refunds<br>WRITE-OFF |
|--------------------------|-------------------------------------|-----------------------------------|------------------------------------|----------------------------------------------|-------------------------------------|------------------------------------------------|-------------------------------------------|----------------------------------------|----------------------------------------------|
| <b>LISD</b>              |                                     |                                   |                                    |                                              |                                     |                                                |                                           |                                        |                                              |
| 1998                     | 6,719.45                            | 0.00                              | 0.00                               | 0.00%                                        | 6,719.45                            | 100.00%                                        | 0.00                                      | 0.00                                   | 0.00                                         |
| 1999                     | 7,974.63                            | 0.00                              | 0.00                               | 0.00%                                        | 7,974.63                            | 100.00%                                        | 0.00                                      | 0.00                                   | 0.00                                         |
| 2000                     | 7,976.05                            | 0.00                              | 0.00                               | 0.00%                                        | 7,976.05                            | 100.00%                                        | 0.00                                      | 0.00                                   | 0.00                                         |
| 2001                     | 8,244.76                            | 0.00                              | 0.00                               | 0.00%                                        | 8,244.76                            | 100.00%                                        | 0.00                                      | 0.00                                   | 0.00                                         |
| 2002                     | 12,192.91                           | (4,337.67)                        | 0.00                               | 0.00%                                        | 7,855.24                            | 100.00%                                        | 0.00                                      | 0.00                                   | 0.00                                         |
| 2003                     | 15,109.90                           | (5,096.49)                        | 0.00                               | 0.00%                                        | 10,013.41                           | 100.00%                                        | 0.00                                      | 0.00                                   | 0.00                                         |
| 2004                     | 13,788.49                           | (6,027.35)                        | 0.00                               | 0.00%                                        | 7,761.14                            | 100.00%                                        | 0.00                                      | 0.00                                   | 0.00                                         |
| 2005                     | 17,410.01                           | (7,604.76)                        | 124.83                             | 1.27%                                        | 9,680.42                            | 98.73%                                         | 237.49                                    | 0.00                                   | 0.00                                         |
| 2006                     | 33,016.54                           | 0.00                              | 181.13                             | 0.55%                                        | 32,835.41                           | 99.45%                                         | 322.86                                    | 0.00                                   | 0.00                                         |
| 2007                     | 31,395.63                           | 0.00                              | 75.55                              | 0.24%                                        | 31,320.08                           | 99.76%                                         | 142.82                                    | 0.00                                   | 0.00                                         |
| 2008                     | 40,372.81                           | 0.00                              | 53.47                              | 0.13%                                        | 40,319.34                           | 99.87%                                         | 140.38                                    | 0.00                                   | 0.00                                         |
| 2009                     | 41,076.33                           | 0.00                              | 0.00                               | 0.00%                                        | 41,076.33                           | 100.00%                                        | 0.00                                      | 0.00                                   | 0.00                                         |
| 2010                     | 50,557.64                           | 0.00                              | 0.00                               | 0.00%                                        | 50,557.64                           | 100.00%                                        | 0.00                                      | 0.00                                   | 0.00                                         |
| 2011                     | 57,911.98                           | (21.80)                           | 42.85                              | 0.07%                                        | 57,847.33                           | 99.93%                                         | 48.02                                     | 0.00                                   | 0.00                                         |
| 2012                     | 60,081.05                           | (444.02)                          | 0.00                               | 0.00%                                        | 59,637.03                           | 100.00%                                        | 0.00                                      | 0.00                                   | 0.00                                         |
| 2013                     | 55,711.38                           | (453.13)                          | 0.00                               | 0.00%                                        | 55,258.25                           | 100.01%                                        | 0.00                                      | 0.00                                   | 0.00                                         |
| 2014                     | 67,931.99                           | (747.52)                          | 210.53                             | 0.31%                                        | 66,973.94                           | 99.70%                                         | 139.47                                    | 0.00                                   | 0.00                                         |
| 2015                     | 72,894.08                           | (1,131.94)                        | 0.00                               | 0.00%                                        | 71,762.14                           | 100.00%                                        | 0.00                                      | 0.00                                   | 0.00                                         |
| 2016                     | 85,400.44                           | 0.00                              | 38.48                              | 0.05%                                        | 85,361.96                           | 99.95%                                         | 48.48                                     | 0.00                                   | 0.00                                         |
| 2017                     | 93,529.27                           | 0.00                              | 0.00                               | 0.00%                                        | 93,529.27                           | 100.00%                                        | 0.00                                      | 0.00                                   | 0.00                                         |
| 2018                     | 117,134.49                          | 0.00                              | 870.42                             | 0.74%                                        | 116,264.07                          | 99.26%                                         | 382.80                                    | 0.00                                   | 0.00                                         |
| 2019                     | 132,033.17                          | 0.00                              | 283.99                             | 0.22%                                        | 131,749.18                          | 99.78%                                         | 145.70                                    | 0.00                                   | 0.00                                         |
| 2020                     | 142,889.77                          | 0.00                              | 569.87                             | 0.40%                                        | 142,319.90                          | 99.60%                                         | 201.95                                    | 0.00                                   | 0.00                                         |
| 2021                     | 162,272.94                          | (1,782.78)                        | (369.85)                           | -0.23%                                       | 160,860.01                          | 100.23%                                        | 290.83                                    | 0.00                                   | 0.00                                         |
| 2022                     | 215,641.90                          | (1,752.92)                        | (394.29)                           | -0.18%                                       | 214,283.27                          | 100.18%                                        | 135.21                                    | 0.00                                   | 0.00                                         |
| 2023                     | 223,743.67                          | (32.42)                           | 3,601.21                           | 1.61%                                        | 220,110.04                          | 98.39%                                         | 1,147.10                                  | 0.00                                   | 0.00                                         |
| 2024                     | 417,683.35                          | (18,787.47)                       | 4,839.33                           | 1.21%                                        | 394,056.55                          | 98.79%                                         | 5,072.99                                  | 0.00                                   | 0.00                                         |
| S-Total: LISD            | 2,190,694.63                        | (48,220.27)                       | 10,127.52                          | 0.47%                                        | 2,132,346.84                        | 99.53%                                         | 8,456.10                                  | 0.00                                   | 0.00                                         |
| <b>Delinq. Total</b>     | 2,190,694.63                        | (48,220.27)                       | 10,127.52                          | 0.47%                                        | 2,132,346.84                        | 99.53%                                         | 8,456.10                                  | 0.00                                   | 0.00                                         |
| <b>Current Tax Year:</b> |                                     |                                   |                                    |                                              |                                     |                                                |                                           |                                        |                                              |
| 2025                     | 1,531,846.09                        | (38,498.71)                       | 286,731.54                         | 19.20%                                       | 1,206,615.84                        | 80.80%                                         | 30,699.62                                 | 0.00                                   | 0.00                                         |
| <b>Total - All</b>       | 3,722,540.72                        | (86,718.98)                       | 296,859.06                         | 8.16%                                        | 3,338,962.68                        | 91.84%                                         | 39,155.72                                 | 0.00                                   | 0.00                                         |

# Budgeted Tax Revenues vs. Actual Tax Revenues

Year to Date Totals: July, 2026

July, 2026

## Fund # 199: Maintenance and Operations

| Account #                 | Account Name       | Budgeted Amount |
|---------------------------|--------------------|-----------------|
| Current Year:             |                    |                 |
| 199-00-5711-00-000-00-000 | Current Year Taxes | 19,445,473.00   |
| 199-00-5716-00-000-00-000 | P/I Current Year   | 200,000.00      |
| 199-00-5717-02-000-00-000 | Tax Certificates   | 400.00          |
| Sub-total                 |                    | 19,645,873.00   |

|                           |                      |            |
|---------------------------|----------------------|------------|
| Delinquent Years:         |                      |            |
| 199-00-5712-00-000-00-000 | Delinquent Levy      | 455,000.00 |
| 199-00-5718-00-000-00-000 | P/I Delinquent Years | 260,000.00 |
| Sub-total                 |                      | 715,000.00 |

M/O Total 20,360,873.00

## Fund # 511: Interest and Sinking

|                           |                    |               |
|---------------------------|--------------------|---------------|
| Current Year:             |                    |               |
| 511-00-5711-00-000-00-000 | Current Year Taxes | 13,121,730.00 |
| 511-00-5716-00-000-00-000 | P/I Current Year   | 140,000.00    |
| Sub-total                 |                    | 13,261,730.00 |

|                           |                      |            |
|---------------------------|----------------------|------------|
| Delinquent Years          |                      |            |
| 511-00-5712-00-000-00-000 | Delinquent Taxes     | 260,000.00 |
| 511-00-5718-00-000-00-000 | P/I Delinquent Years | 92,000.00  |
| Sub-total                 |                      | 352,000.00 |

I/S Total 13,613,730.00

Grand Total 33,974,603.00

| Actual<br>July 31, 2026 | Actual<br>Aug. 31, 2026 | Actual<br>Sept. 30, 2026 | First Quarter<br>Ending 9/30/26 | Second Quarter<br>Ending 12/31/26 | Third Quarter<br>Ending 3/31/27 | Fouth Quarter<br>Ending 6/30/27 | \$\$ Collections<br>YTD<br>Total | Balance<br>Due<br>(OVERAGE) | % Collections<br>YTD<br>Percent |
|-------------------------|-------------------------|--------------------------|---------------------------------|-----------------------------------|---------------------------------|---------------------------------|----------------------------------|-----------------------------|---------------------------------|
| 165,301.91              | 0.00                    | 0.00                     | 165,301.91                      | 0.00                              | 0.00                            | 0.00                            | 165,301.91                       | 19,280,171.09               | 0.85%                           |
| 17,698.45               | 0.00                    | 0.00                     | 17,698.45                       | 0.00                              | 0.00                            | 0.00                            | 17,698.45                        | 182,301.55                  | 8.85%                           |
| 40.00                   | 0.00                    | 0.00                     | 40.00                           | 0.00                              | 0.00                            | 0.00                            | 40.00                            | 360.00                      | 10.00%                          |
| 183,040.36              | 0.00                    | 0.00                     | 183,040.36                      | 0.00                              | 0.00                            | 0.00                            | 183,040.36                       | 19,462,832.64               | 0.93%                           |
| 6,018.33                | 0.00                    | 0.00                     | 6,018.33                        | 0.00                              | 0.00                            | 0.00                            | 6,018.33                         | 448,981.67                  | 1.32%                           |
| 5,139.50                | 0.00                    | 0.00                     | 5,139.50                        | 0.00                              | 0.00                            | 0.00                            | 5,139.50                         | 254,860.50                  | 1.98%                           |
| 11,157.83               | 0.00                    | 0.00                     | 11,157.83                       | 0.00                              | 0.00                            | 0.00                            | 11,157.83                        | 703,842.17                  | 1.56%                           |
| 194,198.19              | 0.00                    | 0.00                     | 194,198.19                      | 0.00                              | 0.00                            | 0.00                            | 194,198.19                       | 20,166,674.81               | 0.95%                           |
| 121,429.63              | 0.00                    | 0.00                     | 121,429.63                      | 0.00                              | 0.00                            | 0.00                            | 121,429.63                       | 13,000,300.37               | 0.93%                           |
| 13,001.17               | 0.00                    | 0.00                     | 13,001.17                       | 0.00                              | 0.00                            | 0.00                            | 13,001.17                        | 126,998.83                  | 9.29%                           |
| 134,430.80              | 0.00                    | 0.00                     | 134,430.80                      | 0.00                              | 0.00                            | 0.00                            | 134,430.80                       | 13,127,299.20               | 1.01%                           |
| 4,109.19                | 0.00                    | 0.00                     | 4,109.19                        | 0.00                              | 0.00                            | 0.00                            | 4,109.19                         | 255,890.81                  | 1.58%                           |
| 3,316.60                | 0.00                    | 0.00                     | 3,316.60                        | 0.00                              | 0.00                            | 0.00                            | 3,316.60                         | 88,683.40                   | 3.61%                           |
| 7,425.79                | 0.00                    | 0.00                     | 7,425.79                        | 0.00                              | 0.00                            | 0.00                            | 7,425.79                         | 344,574.21                  | 2.11%                           |
| 141,856.59              | 0.00                    | 0.00                     | 141,856.59                      | 0.00                              | 0.00                            | 0.00                            | 141,856.59                       | 13,471,873.41               | 1.04%                           |
| 336,054.78              | 0.00                    | 0.00                     | 336,054.78                      | 0.00                              | 0.00                            | 0.00                            | 336,054.78                       | 33,638,548.22               | 0.99%                           |



# LAREDO INDEPENDENT SCHOOL DISTRICT TAX OFFICE

## COLLECTION AND DISTRIBUTION

### FOR MONTHLY; JULY 2026

FY 2026

| COLLECTIONS           |               | DISTRIBUTIONS: MAINTENANCE FUND   |               |
|-----------------------|---------------|-----------------------------------|---------------|
| Current Year          | \$ 317,431.16 | * 5711.00 Current Year Taxes      | \$ 165,301.91 |
| Delinquent Years      | \$ 18,583.62  | 5711.01 Current Year Discount     | \$ 0.00       |
| Sub-Total: All Years  | \$ 336,014.78 | 5716.00 P & I Current Year        | \$ 17,698.45  |
| Returned Ck Fees      | \$ 75.00      | * 5712.00 Delinquent Levy         | \$ 6,018.33   |
| Refunds               | \$ 53,935.47  | 5749.12 Returned Ck Fees          | \$ 75.00      |
| Tax Certificates      | \$ 40.00      | 5717.02 Tax Certificates          | \$ 40.00      |
| Attorney Fees         | \$ 29,839.13  | 5718.00 P&I Delinquent            | \$ 5,139.50   |
| Escrow/Deferred Taxes | \$ 1,445.57   | 2111.02 Refunds                   | \$ 53,935.47  |
| 5% Rendition Penalty  | \$ 48.63      | 2111.10 Attorney Fees             | \$ 29,839.13  |
| Over/Short            | \$ 3.97       | 2111.11 5% Rendition Penalty      | \$ 48.63      |
| 95% Rendition Penalty | \$ 923.89     | 2311.02 Escrow/Deferred Taxes     | \$ 1,445.57   |
| NSF Receivable        | \$ 9,420.39   | 5712.XX Delinquent Year Discounts | \$ 0.00       |
| Accts Payable         | \$ 0.00       | Total Maintenance Fund            | \$ 279,541.99 |
| Accts Payable         | \$ 0.00       | 5749.10 Over/Short                | \$ 3.97       |
| Sub-Total: All Other  | \$ 95,732.05  | 2111.11 Late Rendition Fees       | \$ 923.89     |
|                       |               | 1291.10 NSF Receivable            | \$ 9,420.39   |
|                       |               | 2111.00 Accts Payable             | \$ 0.00       |
| Total Collections     | \$ 431,746.83 | Total Maintenance Funds Deposited | \$ 289,890.24 |

| MAINTENANCE FUND           |               | DISTRIBUTIONS: SINKING FUND       |               |
|----------------------------|---------------|-----------------------------------|---------------|
| *1221.00 Taxes Receivable  | \$ 171,320.24 | **5711.00 Current Year Taxes      | \$ 121,429.63 |
| ARB ADJUSTMENTS            | \$ 57,719.26  | 5711.01 Current Year Discount     | \$ 0.00       |
| 2311.00 Deferred Revenue   | \$ 229,039.50 | 5716.00 P & I Current Year        | \$ 13,001.17  |
| <b>SINKING FUND</b>        |               | **5712.00 Delinquent Taxes        | \$ 4,109.19   |
| **1221.00 Taxes Receivable | \$ 125,538.82 | 5718.00 P&I Delinquent            | \$ 3,316.60   |
| ARB ADJUSTMENTS            | \$ 28,999.72  | 5712.XX Delinquent Year Discounts | \$ 0.00       |
| 2311.00 Deferred Revenue   | \$ 154,538.54 | Total Sinking Fund                | \$ 141,856.59 |
|                            |               | Total Distribution                | \$ 431,746.83 |

Prepared by: 

# LAREDO INDEPENDENT SCHOOL DISTRICT TAX OFFICE

## COLLECTION AND DISTRIBUTION FOR YTD; JULY 2026 TO JULY 2026

FY 2026

| COLLECTIONS                |               | DISTRIBUTIONS: MAINTENANCE FUND   |               |
|----------------------------|---------------|-----------------------------------|---------------|
| Current Year               | \$ 317,431.16 | * 5711.00 Current Year Taxes      | \$ 165,301.91 |
| Delinquent Years           | \$ 18,583.62  | 5711.01 Current Year Discount     | \$ 0.00       |
| Sub-Total: All Years       | \$ 336,014.78 | 5716.00 P & I Current Year        | \$ 17,698.45  |
| Returned Ck Fees           | \$ 75.00      | * 5712.00 Delinquent Levy         | \$ 6,018.33   |
| Refunds                    | \$ 53,935.47  | 5749.12 Returned Ck Fees          | \$ 75.00      |
| Tax Certificates           | \$ 40.00      | 5717.02 Tax Certificates          | \$ 40.00      |
| Attorney Fees              | \$ 29,839.13  | 5718.00 P&I Delinquent            | \$ 5,139.50   |
| Escrow/Deferred Taxes      | \$ 1,445.57   | 2111.02 Refunds                   | \$ 53,935.47  |
| 5% Rendition Penalty       | \$ 48.63      | 2111.10 Attorney Fees             | \$ 29,839.13  |
| Over/Short                 | \$ 3.97       | 2111.11 5% Rendition Penalty      | \$ 48.63      |
| 95% Rendition Penalty      | \$ 923.89     | 2311.02 Escrow/Deferred Taxes     | \$ 1,445.57   |
| NSF Receivable             | \$ 9,420.39   | 5712.XX Delinquent Year Discounts | \$ 0.00       |
| Accts Payable              | \$ 0.00       | Total Maintenance Fund            | \$ 279,541.99 |
| Accts Payable              | \$ 95,732.05  | 5749.10 Over/Short                | \$ 3.97       |
| Sub-Total: All Other       | \$ 95,732.05  | 2111.11 Late Rendition Fees       | \$ 923.89     |
|                            |               | 1291.10 NSF Receivable            | \$ 9,420.39   |
|                            |               | 2111.00 Accts Payable             | \$ 0.00       |
| Total Collections          | \$ 431,746.83 | Total Maintenance Funds Deposited | \$ 289,890.24 |
| MAINTENANCE FUND           |               | DISTRIBUTIONS: SINKING FUND       |               |
| *1221.00 Taxes Receivable  | \$ 171,320.24 | **5711.00 Current Year Taxes      | \$ 121,429.63 |
| ARB ADJUSTMENTS            | \$ 57,719.26  | 5711.01 Current Year Discount     | \$ 0.00       |
| 2311.00 Deferred Revenue   | \$ 229,039.50 | 5716.00 P & I Current Year        | \$ 13,001.17  |
| SINKING FUND               |               | **5712.00 Delinquent Taxes        | \$ 4,109.19   |
| **1221.00 Taxes Receivable | \$ 125,538.82 | 5718.00 P&I Delinquent            | \$ 3,316.60   |
| ARB ADJUSTMENTS            | \$ 28,999.72  | 5712.XX Delinquent Year Discounts | \$ 0.00       |
| 2311.00 Deferred Revenue   | \$ 154,538.54 | Total Sinking Fund                | \$ 141,856.59 |
|                            |               | Total Distribution                | \$ 431,746.83 |

Prepared by:



# LAREDO INDEPENDENT SCHOOL DISTRICT TAX OFFICE

## COLLECTION AND DISTRIBUTION

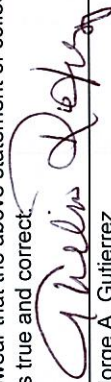
FOR YTD; OCT. 2025 TO OCT. 2025

FY 2026

| COLLECTIONS           |    | DISTRIBUTIONS: MAINTENANCE FUND   |                 |
|-----------------------|----|-----------------------------------|-----------------|
| Current Year          | \$ | * 5711.00 Current Year Taxes      | \$ 1,720,444.79 |
| Delinquent Years      | \$ | 5711.01 Current Year Discount     | \$ 0.00         |
| Sub-Total: All Years  | \$ | 5716.00 P & I Current Year        | \$ 0.00         |
| Returned Ck Fees      | \$ | * 5712.00 Delinquent Levy         | \$ 64,032.41    |
| Refunds               | \$ | 5749.12 Returned Ck Fees          | \$ 0.00         |
| Tax Certificates      | \$ | 5717.02 Tax Certificates          | \$ 50.00        |
| Attorney Fees         | \$ | 5718.00 P&I Delinquent            | \$ 14,427.15    |
| Escrow/Deferred Taxes | \$ | 2111.02 Refunds                   | \$ 5,030.49     |
| 5% Rendition Penalty  | \$ | 2111.10 Attorney Fees             | \$ 19,073.63    |
| Over/Short            | \$ | 2111.11 5% Rendition Penalty      | \$ 169.36       |
| 95% Rendition Penalty | \$ | 2311.02 Escrow/Deferred Taxes     | \$ (34,527.44)  |
| NSF Receivable        | \$ | 5712.XX Delinquent Year Discounts | \$ 0.00         |
| Accts Payable         | \$ | Total Maintenance Fund            | \$ 1,788,700.39 |
| Sub-Total: All Other  | \$ | 5749.10 Over/Short                | \$ (0.30)       |
|                       |    | 2111.11 Late Rendition Fees       | \$ 3,217.86     |
|                       |    | 1291.10 NSF Receivable            | \$ 7,933.74     |
|                       |    | 2111.00 Accts Payable             | \$ 0.00         |
| Total Collections     | \$ | Total Maintenance Funds Deposited | \$ 1,799,851.69 |

| MAINTENANCE FUND           |    | DISTRIBUTIONS: SINKING FUND       |                 |
|----------------------------|----|-----------------------------------|-----------------|
| *1221.00 Taxes Receivable  | \$ | **5711.00 Current Year Taxes      | \$ 1,263,826.76 |
| ARB ADJUSTMENTS            | \$ | 5711.01 Current Year Discount     | \$ 0.00         |
| 2311.00 Deferred Revenue   | \$ | 5716.00 P & I Current Year        | \$ 0.00         |
| SINKING FUND               |    | **5712.00 Delinquent Taxes        | \$ 49,858.01    |
| **1221.00 Taxes Receivable | \$ | 5718.00 P&I Delinquent            | \$ 10,561.85    |
| ARB ADJUSTMENTS            | \$ | 5712.XX Delinquent Year Discounts | \$ 0.00         |
| 2311.00 Deferred Revenue   | \$ | Total Sinking Fund                | \$ 1,324,246.62 |
|                            |    | Total Distribution                | \$ 3,124,098.31 |

I, Jorge A. Gutierrez, Director of Tax Collections and Special Projects for Laredo Independent School District, do solemnly swear that the above statement of collections made by me, and distributed thereof for YTD; OCT, 2025 TO OCT, 2025, A.D., is true and correct:

  
 Jorge A. Gutierrez  
 Director of Tax Collections

3. Discussion and presentation on the following budget amendments.

BA #2627-06 Discussion and presentation to review the General Operating Fund (199) budget amendment in the amount of \$5,641 as a result of transfers between functional expenditure categories.

BA#2627-08 Discussion and presentation to review the General Operating Fund (199) budget amendment in the amount of \$50,699 as a result of transfers between functional expenditure categories from the Board of Trustees discretionary funds.

BA #2627-09 Discussion and presentation to review the General Operating Fund (199) budget amendment in the amount of \$455,000 to appropriate expenditures for ERATE.

**Mr. Guillermo Pro, Superintendent of Schools**

**LISD BOARD OF TRUSTEES**

Goyo M. Lopez  
President, District 5

Veronica V. Orduño  
Vice President, District 3

Rodolfo "Rudy" Morales, III  
Secretary, District 2

Alfredo Gustavo Perez  
Parliamentarian, District

Juan Ramirez, Jr.  
Trustee, District 1

Dr. Gilberto "Gil" Martinez,  
Jr.  
Trustee, District 6

Monica Rangel- Garcia  
Trustee, District 7

Guillermo Pro  
Superintendent



## AGENDA ITEM

Business and Support Services Committee Meeting, 9/10/2026

**Agenda Item:** BA #2627-06

**Purpose:** Discussion

**Resource Personnel:** Ms. Flor Ayala, CPA, Assistant  
Superintendent for Finance,  
Business Services, &  
Accountability

**Subject:** BA #2627-06 Discussion and presentation to review the General Operating Fund (199) budget amendment in the amount of \$5,641 as a result of transfers between functional expenditure categories.

**Topic:** Finance

- I. Recommendation:** Staff recommends approval of BA #2627-06.
- II. Rationale:** The requests for amendments to the adopted budget must be submitted in writing and must be accompanied by a clear statement of the reasons for the change requested. Approval from the Superintendent or designee is required on all requests for budget amendments before they may be presented to the Board. Board approval will be required in accordance with CE(LOCAL) and the budgeting and other relevant provisions of the Financial Accountability System Resource Guide.
- III. Evaluation Method and Timeline:** The school district's board minutes should be used to record any amendments to the budget. Monthly functional financial statements are prepared and presented to ensure expenditures are within the budgeted functional categories. Funds will expire June 30, 2027.
- IV. Fiscal Impact and Cost/Funding Source:** The enclosed detail is being presented as budget amendment BA #2627-06 with no effect on Fund Balance.
- V. Compliance with Board Policy (Include copy of board policy):** CE (Local/Legal) - Annual Operating Budget. Education Code 44.006.

| Date               | Description                                                                                                                                                                                      | Department                      | Fund                         | Amount  |
|--------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|------------------------------|---------|
| September 17, 2026 | BA #2627-06 Discussion and presentation to review the General Operating Fund (199) budget amendment in the amount of \$5,641 as a result of transfers between functional expenditure categories. | Financial Management Department | Fund 199 - General Operating | \$5,641 |



## AGENDA ITEM

Business and Support Services Committee Meeting, 9/10/2026

**Agenda Item:** BA #2627-08

**Purpose:** Discussion

**Resource Personnel:** Ms. Flor Ayala, CPA, Assistant  
Superintendent for Finance,  
Business Services, &  
Accountability

**Subject:** BA #2627-08 Discussion and presentation to review the General Operating Fund (199) budget amendment in the amount of \$50,699 as a result of transfers between functional expenditure categories from the Board of Trustees discretionary funds.

**Topic:** Finance

- I. Recommendation:** Staff recommends approval of BA #2627-08.
- II. Rationale:** The requests for amendments to the adopted budget must be submitted in writing and must be accompanied by a clear statement of the reasons for the change requested. Approval from the Superintendent or designee is required on all requests for budget amendments before they may be presented to the Board. Board approval will be required in accordance with CE(LOCAL) and the budgeting and other relevant provisions of the Financial Accountability System Resource Guide.
- III. Evaluation Method and Timeline:** The school district's board minutes should be used to record any amendments to the budget. Monthly functional financial statements are prepared and presented to ensure expenditures are within the budgeted functional categories. Funds will expire June 30, 2027.
- IV. Fiscal Impact and Cost/Funding Source:** The enclosed detail is being presented as budget amendment BA #2627-08 with no effect on Fund Balance.
- V. Compliance with Board Policy (Include copy of board policy):** CE (Local/Legal) - Annual Operating Budget. Education Code 44.006.

| Date               | Description                                                                                                                                                                                                                                      | Department                      | Fund                         | Amount   |
|--------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|------------------------------|----------|
| September 17, 2026 | BA #2627-08 Discussion and presentation to review the General Operating Fund (199) budget amendment in the amount of \$50,699 as a result of transfers between functional expenditure categories from the Board of Trustees discretionary funds. | Financial Management Department | Fund 199 - General Operating | \$50,699 |

4. Discussion and presentation to approve the recommendation or selection for the following bids, proposals, or qualifications. Purchases shall be made from appropriations in the adopted/amended budget.

4A. Renewal of RFP 25-015: Unemployment Compensation Insurance. Estimated expenditures of \$92,863.

4B. Multiple Cooperative Contracts: Testing Materials/Classroom Teaching Supplies. Estimated expenditures of \$550,000.

4C. BuyBoard Contract 773-25: Dust and Wet Mops. Estimated expenditures of \$52,000.

4D. RFP 26-016: Plumbing Supplies, Equipment and Related Materials. Estimated expenditures of \$137,000.

4E. RFP 26-017: Electronic Equipment Recycling and Related Hardware. Estimated revenues of \$16,000.

**Mr. Guillermo Pro, Superintendent of Schools**

**LISD BOARD OF TRUSTEES**

Goyo M. Lopez  
President, District 5

Veronica V. Orduño  
Vice President, District 3

Rodolfo "Rudy" Morales, III  
Secretary, District 2

Alfredo Gustavo Perez  
Parliamentarian, District

Juan Ramirez, Jr.  
Trustee, District 1

Dr. Gilberto "Gil" Martinez,  
Jr.  
Trustee, District 6

Monica Rangel- Garcia  
Trustee, District 7

Guillermo Pro  
Superintendent



## SEPTEMBER AGENDA

### 4. Bids, Proposals, Quotations & Contracts

|                                                                                                                                                                                          | Date            | Description                                                                                                                                                                 | Recommendation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | TimePeriod                                                                                                                                            | Avail Amt                                                                                               |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| 4A.                                                                                                                                                                                      | August 17, 2026 | <b>Renewal</b><br>Request for Proposal (RFP) #25-015: Unemployment Compensation Insurance<br><b>Division of Administration, Compliance and Student Safety</b>               | The evaluation committee recommends renewing TASB Risk Management Fund for an estimated amount of \$92,868, which represents the best value to the District. Purchase orders will be processed on an "as needed" basis.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | In effect for a period of one year (second) beginning October 1, 2026 and ending September 30, 2027 with an option to renew for a third (final) year. | Historical expenditures for one year were \$92,868. Estimated expenditures for one year are \$92,868.   |
| <b>Purpose:</b> To comply with procurement requirements to purchase unemployment compensation insurance for districtwide use.<br><br>Funding is available in 199 General Operating Fund. |                 |                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                       |                                                                                                         |
| 4B.                                                                                                                                                                                      | August 24, 2026 | Multiple Cooperative Contracts: (See attached schedule)<br>Testing<br>Materials/Classroom<br>Teaching Supplies<br><b>Division of Curriculum, Instruction and Assessment</b> | The evaluation committee recommends the following thirteen (13) vendors:<br>Act Inc. dba Impact Asset Corporation of Delaware subsidiary of Gateway Impact Corporation,<br>Asteria Learning LLC dba ECS Learning Systems,<br>Baker-Petsche Publishing LLC dba MathWarm-Ups.com,<br>Cambridge Educational Services Inc.,<br>College Board,<br>Curriculum Associates LLC,<br>Forde-Ferrier LLC,<br>GF Educators Inc.,<br>KAMICO Instructional Media Inc.,<br>Lowman Education/Consulting LLC,<br>Perfection Learning Corporation (formerly People's Education Inc. dba Mastery Education),<br>Riverside Assessments LLC dba Riverside Insights<br>and MasteryPrep dba Sirius Education Solutions for an estimated amount of \$550,000, which represents the best value to the District. Purchase orders will be processed on an "as needed" basis. | In effect for a period of one year beginning September 18, 2026 and ending September 17, 2027.                                                        | Historical expenditures for one year were \$563,642. Estimated expenditures for one year are \$550,000. |
| <b>Purpose:</b> To comply with procurement requirements to purchase testing materials, classroom teaching supplies for districtwide use.                                                 |                 |                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                       |                                                                                                         |



|                                                                                                                                                                                                                                           |                                                                          |                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                    |                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                                                                           | Funding is available in 199 General Operating Fund and 211 Title I Fund. |                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                    |                                                                                                         |
| 4C.                                                                                                                                                                                                                                       | August 14, 2026                                                          | BuyBoard Co-op Contract #773-25: Dust and Wet Mops<br><b>Division of Plant Facilities and Support Services</b>                                              | The evaluation committee recommends Unifirst Corporation for an estimated amount of \$52,000, which represents the best value to the District. Purchase orders will be processed on an "as needed" basis.                                                                                                                                                                                                                                                                          | In effect for a period of one year beginning September 19, 2026 and ending September 18, 2027.                                                                     | Historical expenditures for one year were \$51,375. Estimated expenditures for one year are \$52,000.   |
| <b>Purpose:</b> To comply with procurement requirements to approve the rental of dust and wet mops.<br><br>Funding is available in 199 General Operating Fund.                                                                            |                                                                          |                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                    |                                                                                                         |
| 4D.                                                                                                                                                                                                                                       | August 17, 2026                                                          | Request for Proposal (RFP) #26-016: Plumbing Supplies, Equipment and Related Materials<br><b>Division of Plant Facilities and Support Services</b>          | The evaluation committee recommends the following three (3) vendors: Clark Hardware LTD., Laredo Ace Hardware, and Mark’s Plumbing Parts for an estimated amount of \$137,000, which represents the best value to the District. Purchase orders will be processed on an "as needed" basis.                                                                                                                                                                                         | In effect for a period of one year (first) beginning September 18, 2026 and ending September 17, 2027 with an option to renew for a second and third (final) year. | Historical expenditures for one year were \$136,865. Estimated expenditures for one year are \$137,000. |
| <b>Purpose:</b> To comply with procurement requirements to purchase plumbing supplies, items, equipment plus related components and materials for districtwide use.<br><br>Funding is available in 199 General Operating Fund.            |                                                                          |                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                    |                                                                                                         |
| 4E.                                                                                                                                                                                                                                       | August 14, 2026                                                          | Request for Proposal (RFP) #26-017: Electronic Equipment Recycling and Related Hardware or Gear<br><b>Division of Plant Facilities and Support Services</b> | The evaluation committee recommends creating pool of the following eleven (11) vendors: B&K Technology Solutions dba Advanced Technology Recycling, ALTECH Metals Inc., eWaste.Pro Inc., Global Depot Inc. dba GDI Trading, Imaan International Inc., K12 Computers, Minnesota Computers, Pedalpoint Evterra Recycling LLC, STS Recycle LLC, Technology Assets LLC dba Global Assets and Tex-Mex Recycling. All future sales will be presented to the Board of Trustees as needed. | In effect for a period of one year (first) beginning September 18, 2026 and ending September 17, 2027 with an option to renew for a second and third (final) year. | Historical revenues for one year were \$15,500. Estimated future revenue is \$16,000.                   |
| <b>Purpose:</b> To comply with procurement requirements to sell obsolete electronic equipment and related items for recycling purposes and services for districtwide use.<br><br>Revenue will be deposited in 199 General Operating Fund. |                                                                          |                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                    |                                                                                                         |

## AGENDA ITEM

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**Purpose:** Discussion

**Resource Personnel:**

Ms. Flor Ayala, CPA,  
Assistant Superintendent for  
Finance and Business  
Services

**Subject:** Renewal

**Request for Proposal (RFP) #25-015: Discussion and presentation to approve the purchase of unemployment compensation insurance for districtwide use.**

**Topic:** Finance and HR

### **I. Recommendation**

The evaluation committee recommends TASB Risk Management Fund for an estimated amount of \$92,868, which represents the best value to the District. Purchase orders will be processed on an "as needed" basis.

### **II. Rationale**

Based on the evaluation committee's review, the recommended vendors offered the best value to the District.

### **III. Evaluation Method and Timeline**

The evaluation committee represented by Director of Risk Management & Safety, Safety/Compliance Safety Officer, Occupational Health Safety Officer, Human Resources Coordinator, Asst. Principal and the Director for Human Resources met to review and evaluate this proposal. In effect for a period of one year (first) beginning October 1, 2026 and ending September 30, 2027 with an option to renew for a second and third (final) year.

### **IV. Fiscal Impact and Cost/Funding Source**

Estimated expenditures for one year are \$92,868.

Funding is available in 199 General Operating Fund.

### **V. Compliance with Board Policy: (Include copy of board policy)**

Purchasing and Acquisition (CH LOCAL/LEGAL)



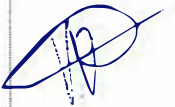
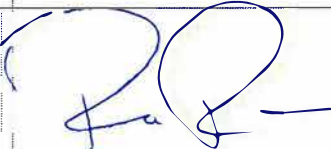
# RFP #25-015 RENEWAL (2nd yr.)- Unemployment Compensation Insurance

## Project Overview

| Project Details        |                                                                                                                                              |
|------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|
| Reference ID           | RFP # 25-015                                                                                                                                 |
| Project Name           | Unemployment Compensation Insurance                                                                                                          |
| Department             | Health and Occupational Safety Support Services                                                                                              |
| Historical Expenditure | \$92,868                                                                                                                                     |
| Estimated Expenditure  | \$92,868                                                                                                                                     |
| Project Description    | The Laredo Independent School District is soliciting proposals from vendors who provide unemployment compensation insurance.                 |
| Evaluation Date        | August 20, 2025                                                                                                                              |
| Contract Term          | In effect for a period of one year beginning October 1, 2026 and ending September 30, 2027 with an option to renew for a third (final) year. |
| Recommended Vendor     | TASB Risk Management                                                                                                                         |



**RFP #25-015 Renewal (2nd Yr.) Unemployment Compensation Insurance  
Signatures:**

| Name                                                                                   | Signatures                                                                           |
|----------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|
| <b>Victor Mora</b><br>Dir. for Risk/Safety Management<br>(Project Manager)             |     |
| <b>Edna Garza</b><br>HR Director<br>(Evaluator)                                        |    |
| <b>Gerardo Castaneda</b><br>HR Coordinator<br>(Evaluator)                              |    |
| <b>Ray Reyes</b><br>Occupational Health Safety Officer<br>(Evaluator)                  |   |
| <b>Abel Elizondo</b><br>Safety Compliance Officer<br>(Evaluator)                       |  |
| <b>Kyle Kippenbrock</b><br>Asst. Principal<br>(Evaluator)                              |  |
| <b>Oscar Perez</b><br>Exe. Dir. for Health and Occupational Safety<br>Support Services |  |

|                                           |                     |
|-------------------------------------------|---------------------|
| <b>RFP 25-015</b>                         |                     |
| <b>Renewal - 2nd Year</b>                 |                     |
| <b>Unemployment Compensation Services</b> |                     |
| <b>TASB Risk Management</b>               | <b>\$ 92,868.00</b> |

## AGENDA ITEM

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**Purpose:** Discussion                      **Resource Personnel:** Ms. Flor Ayala, CPA,  
Assistant Superintendent for  
Finance and Business  
Services

**Subject:**                      **Multiple Cooperative Contracts: Discussion and presentation to approve the purchase of testing materials/classroom teaching supplies for districtwide use.**

**Topic:**                      Finance and HR

### **I. Recommendation**

The evaluation committee recommends the following thirteen (13) vendors:

Act Inc. dba Impact Asset Corporation of Delaware subsidiary of Gateway Impact Corporation,  
Asteria Learning LLC dba ECS Learning Systems,  
Baker-Petsche Publishing LLC dba MathWarm-Ups.com,  
Cambridge Educational Services Inc.,  
College Board,  
Curriculum Associates LLC,  
Forde-Ferrier LLC,  
GF Educators Inc.,  
KAMICO Instructional Media Inc.,  
Lowman Education/Consulting LLC,  
Perfection Learning Corporation (formerly People's Education Inc. dba Mastery Education),  
Riverside Assessments LLC dba Riverside Insights  
and MasteryPrep dba Sirius Education Solutions for an estimated amount of \$550,000, which represents the best value to the District. Purchase orders will be processed on an "as needed" basis.

### **II. Rationale**

Based on the evaluation committee's review, the recommended vendors offered the best value to the District.

### **III. Evaluation Method and Timeline**

The evaluation committee represented by the Executive Director of CCMR, two CCMR Coordinators, the At Risk Coordinator/Attendance, the Fine Arts Director and the Division of Operations Coordinator met to review and evaluate this proposal. This will be in effect for a period of one year beginning September 18, 2026 and ending September 17, 2027.

### **IV. Fiscal Impact and Cost/Funding Source**

Estimated expenditures for one year are \$550,000.  
Funding is available in 199 General Operating Fund and 211 Title I Fund.

### **V. Compliance with Board Policy: (Include copy of board policy)**

Purchasing and Acquisition (CH LOCAL/LEGAL)





# Multiple Cooperative Contracts: Testing Materials / Classroom Teaching Supplies

## Project Overview

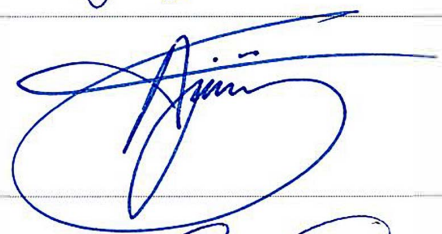
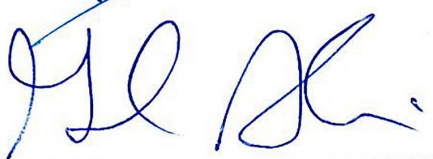
| Project Details         |                                                                                                                                                                                              |
|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Reference ID            | Multiple Cooperative Contracts                                                                                                                                                               |
| Project Name            | Testing Materials / Classroom Teaching Supplies                                                                                                                                              |
| Department              | Curriculum, Instruction and Assessment Division                                                                                                                                              |
| Historical Expenditures | \$ 563,642.00                                                                                                                                                                                |
| Estimated Expenditures  | \$550,000.00                                                                                                                                                                                 |
| Project Description     | The Laredo Independent School District - L.I.S.D. (herein after referred to as District) is evaluating multiple cooperative contracts for testing materials and classroom teaching supplies. |
| Evaluation Date         | August 24, 2026 4:00 PM CDT                                                                                                                                                                  |
| Contract Term           | In effect for a period of one year beginning September 18, 2026 and ending September 17, 2027.                                                                                               |

| Recommended Vendor(s):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Act Inc.dba Impact Asset Corporation of Delaware subsidiary of Gateway Impact Corporation, Asteria Learning LLC dba ECS Learning Systems, Baker-Petsche Publishing LLC dba MathWarm-Ups.com, Cambridge Educational Services Inc., College Board, Curriculum Associates LLC, Forde-Ferrier LLC, GF Educators Inc., KAMICO Instructional Media Inc., Lowman Education/Consulting LLC, Perfection Learning Corporation (formerly People's Education dba Mastery Education), Riverside Assessments LLC dba Riverside Insights and MasteryPrep dba Sirius Education Solutions |



## Multiple Cooperative Contracts - Testing Materials / Classroom Teaching Supplies

### Signatures

| Name                                                                                                               | Signatures                                                                           |
|--------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|
| Monica Anne Calles – CCMR Executive Director<br>Curriculum, Instruction & Assessment Division<br>(Project Manager) |    |
| Yvonne Degollado – CCMR Coordinator<br>Curriculum, Instruction & Assessment Division<br>(Evaluator)                |    |
| Allen Tijerina – CCMR Coordinator<br>Curriculum, Instruction & Assessment Division<br>(Evaluator)                  |   |
| Eduardo Contreras – At Risk Coordinator/<br>Attendance<br>Finance Division<br>(Evaluator)                          |  |
| Jose E. Iznola – Fine Arts Director<br>Student Support Services Division<br>(Evaluator)                            |  |
| Gustavo Alcantar – Coordinator<br>Division of Operations<br>(Evaluator)                                            |  |
| Elva M. Martinez<br>Assistant Superintendent Curriculum,<br>Instruction & Assessment<br>(Approver)                 |  |

## AGENDA ITEM

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**Purpose:** Discussion

**Resource Personnel:**

Ms. Flor Ayala, CPA,  
Assistant Superintendent for  
Finance and Business  
Services

**Subject:** BuyBoard Co-op Contract #773-25: Discussion and presentation to approve the rental of dust and wet mops.

**Topic:** Finance and HR

### **I. Recommendation**

The evaluation committee recommends Unifirst Corporation for an estimated amount of \$52,000, which represents the best value to the District. Purchase orders will be processed on an "as needed" basis.

### **II. Rationale**

Based on the evaluation committee's review, the recommended vendor offered the best value to the District.

### **III. Evaluation Method and Timeline**

The evaluation committee represented by the Director for Division of Operations, Maintenance Operations Coordinator, Custodial Service Specialist, Asst. Principal and Operations Specialist met to review this purchase. This will be in effect for period of one year beginning September 19, 2026 and ending September 18, 2027.

### **IV. Fiscal Impact and Cost/Funding Source**

Estimated expenditures for one year are \$52,000.

Funding is available in 199 General Operating Fund.

### **V. Compliance with Board Policy: (Include copy of board policy)**

Purchasing and Acquisition (CH LOCAL/LEGAL)



# Buyboard Cooperative Contract #773-25 - Dust and Wet Mop Services (26-27)

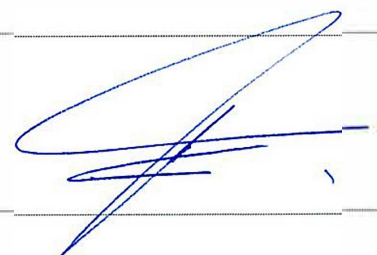
## Project Overview

| Project Details        |                                                                                                              |
|------------------------|--------------------------------------------------------------------------------------------------------------|
| Reference ID           | Buyboard Cooperative Contract #773-25                                                                        |
| Project Name           | Dust and Wet Mop Services (26-27)                                                                            |
| Department             | Fixed Assets, Custodial Services, Textbooks and Records                                                      |
| Historical Expenditure | \$51,375                                                                                                     |
| Estimated Expenditure  | \$52,000                                                                                                     |
| Project Description    | The District is seeking dust and wet mop services from Unifirst through their Buyboard Cooperative Contract. |
| Evaluation Date        | August 13, 2026                                                                                              |
| Contract Term          | In effect for a period of one year beginning September 19, 2026 and ending September 18, 2027.               |
| Recommended Vendor     | Unifirst Holding                                                                                             |



## Dust and Wet Mop Services (26-27)

### Signatures

| Name                                                                                               | Signatures                                                                           |
|----------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|
| <b>Sergio Neira</b><br>Dir. for Division of Operations<br>(Evaluator)                              |    |
| <b>Gustavo Alcantar</b><br>Maintenance Operations Coordinator<br>(Evaluator)                       |    |
| <b>Margarita Rodriguez</b><br>Custodial Service Specialist<br>(Project Manager)                    |   |
| <b>Maria Cruz</b><br>Operations Specialist<br>(Evaluator)                                          |  |
| <b>Selina Castillo</b><br>Asst. Principal<br>(Evaluator)                                           |  |
| <b>Pedro Medellin</b><br>Asst. Principal<br>(Evaluator)                                            | <b>Absent</b>                                                                        |
| <b>Angel Velazquez</b><br>Asst. Superintendent of Facilities, Support<br>Services and Construction |  |

February 5, 2025



## LISD Schools

**Laredo Tx. 78045**

| UniFirst<br>Code | Item<br>Description                    | Current<br>Inventory | Unit<br>Rate |
|------------------|----------------------------------------|----------------------|--------------|
| 8116             | Green wet mops                         |                      | \$ 0.55      |
| 8117             | Blue wet mops                          |                      | \$ 0.45      |
| 8433             | 24" dust mops                          |                      | \$ 0.28      |
| 8434             | 36" dust mops                          |                      | \$ 0.42      |
| 8441             | 60" dust mops                          |                      | \$ 0.71      |
|                  |                                        |                      |              |
|                  | *DEFE Charge                           |                      | \$ 3.00      |
|                  |                                        |                      |              |
|                  |                                        |                      |              |
|                  | *Delivery, Environmental, Fuel, Energy |                      |              |
|                  |                                        |                      |              |
|                  |                                        |                      |              |
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|                  |                                        |                      |              |
|                  |                                        |                      |              |

***Proposed pricing effective for 30 days from date at top of page***

UniFirst Sales Representative

**Jose Noriega**

**(956) 284-1849**

***Thank you for the opportunity to earn your business!***

**UniFirst Corporation**  
.....when your image is important

## AGENDA ITEM

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**Purpose:** Discussion                      **Resource Personnel:** Ms. Flor Ayala, CPA,  
Assistant Superintendent for  
Finance and Business  
Services

**Subject:**                      **Request for Proposal (RFP) #26-016: Discussion and presentation to  
approve the purchase of plumbing supplies, equipment and related  
materials for districtwide use.**

**Topic:**                      Finance and HR

### **I. Recommendation**

The evaluation committee recommends the following three (3) vendors:  
Clark Hardware LTD.,  
Laredo Ace Hardware,  
and Mark's Plumbing Parts for an estimated amount of \$137,000, which represents the best value to the District. Purchase orders will be processed on an "as needed" basis.

### **II. Rationale**

Based on the evaluation committee's review, the recommended vendors offered the best value to the District.

### **III. Evaluation Method and Timeline**

The evaluation committee represented by the Division of Operations Director, the Division of Operations Coordinator, the Con the Facilities Supervisor, the Early Childhood Dean, the Fine Arts Director and the At Risk/Attendance Coordinator met to review and evaluate this proposal. This will be in effect for a period of one (first) year beginning September 18, 2026 and ending September 17, 2027 with an option to renew for a second and third (final) year.

### **IV. Fiscal Impact and Cost/Funding Source**

Estimated expenditures for one year are \$137,000.  
Funding is available in 199 General Operating Fund.

### **V. Compliance with Board Policy: (Include copy of board policy)**

Purchasing and Acquisition (CH LOCAL/LEGAL)





## RFP # 26-016 (1stYr.) - Plumbing Supplies, Equipment and Related Materials

### Project Overview

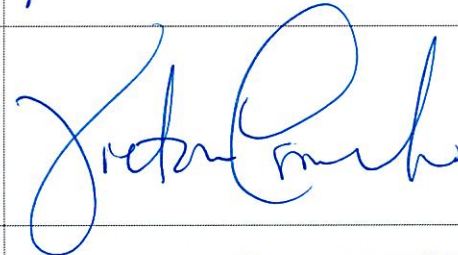
| Project Details         |                                                                                                                                                                                                                                                        |
|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Reference ID            | RFP #26-016                                                                                                                                                                                                                                            |
| Project Name            | Plumbing Supplies, Equipment Plus Related Components & Materials (1 <sup>st</sup> Yr.)                                                                                                                                                                 |
| Department              | Division of Plant Facilities and Support Services                                                                                                                                                                                                      |
| Historical Expenditures | \$136,865.00                                                                                                                                                                                                                                           |
| Estimated Expenditures  | \$137,000.00                                                                                                                                                                                                                                           |
| Project Description     | The Laredo Independent School District - L.I.S.D. (herein after referred to as District) is soliciting proposals from firms who offer supporting services that provide for plumbing supplies, items, equipment, plus related components and materials. |
| Evaluation Date         | August 17, 2026 10:00 AM CDT                                                                                                                                                                                                                           |
| Contract Term           | In effect for a period of one year beginning September 18, 2026 and ending September 17, 2027 with an option to renew for a second and third (final) year.                                                                                             |

| Recommended Vendor(s):                                          |
|-----------------------------------------------------------------|
| Clark Hardware LTD, Laredo Ace Hardware, Mark's Plumbing Parts. |



## RFP # 26-016 (1stYr.) - Plumbing Supplies, Items, Equipment Plus Related Components & Materials

### Signatures

| Name                                                                                                       | Signatures                                                                           |
|------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|
| <b>Sergio Neira – Director<br/>Division of Operations<br/>(Project Manager)</b>                            |    |
| <b>Gustavo Alcantar – Coordinator<br/>Division of Operations<br/>(Evaluator)</b>                           |    |
| <b>Juan Gonzalez – Facilities Supervisor<br/>Division of Operations<br/>(Evaluator)</b>                    |   |
| <b>Victoria Camacho – Early Childhood Dean<br/>Curriculum &amp; Instruction Division<br/>(Evaluator)</b>   |  |
| <b>Jose E. Iznola – Fine Arts Director<br/>Student Support Services Division<br/>(Evaluator)</b>           |  |
| <b>Eduardo Contreras – At Risk Coordinator/<br/>Attendance<br/>Finance Division<br/>(Evaluator)</b>        |  |
| <b>Angel Velazquez – Assistant Superintendent<br/>Plant Facilities and Support Services<br/>(Approver)</b> |  |

ITEM 1

RFP 26-016 Plumbing Supplies, Items, Equipment Plus Related Components and Materials - 1st Yr.

**Appendix A – Catalog/Pricelist or Pricing Sheet**

| Plumbing Categories Description |                                                                                                                                                                                             | Vendor Percentage (%) Discount off Catalog/Pricelist | Vendor Name of Catalog/Pricelist | Exceptions to discount |
|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|----------------------------------|------------------------|
| 1                               | Please state the discount (%) off catalog/pricelist for:<br>Piping, Pipe Fittings, Tubing, Gaskets<br>(Parts, Materials, Supplies, Accessory Items)                                         | 10%                                                  |                                  |                        |
| 2                               | Please state the discount (%) off catalog/pricelist for:<br>Toilets, Toilet Seats, Urinals, Repair Kits, Sinks<br>(Parts, Materials, Supplies, Accessory Items)                             | 7%                                                   |                                  |                        |
| 3                               | Please state the discount (%) off catalog/pricelist for:<br>Water Heaters, Boilers<br>(Parts, Materials, Supplies, Accessory items)                                                         | 5%                                                   |                                  |                        |
| 4                               | Please state the discount (%) off catalog/pricelist for:<br>Drains and Drainage<br>(Parts, Items, Supplies, Accessories)                                                                    | 12%                                                  |                                  |                        |
| 5                               | Please state the discount (%) off catalog/pricelist for:<br>Water Coolers, Dispensers, Drinking Fountains<br>(Parts, Items, Supplies, Accessories)                                          | 12%                                                  |                                  |                        |
| 6                               | Please state the discount (%) off catalog/pricelist for:<br>Landscaping, Irrigation system<br>(Parts, items, Supplies, Accessories)                                                         | 12%                                                  |                                  |                        |
| 7                               | Please state the discount(%) off catalog/pricelist for:<br>Sewage system, Septic System<br>(Parts, items, Supplies, Accessories)                                                            | 5%                                                   |                                  |                        |
| 8                               | Please state the discount (%) off catalog/pricelist for:<br>Plumbing hand tools, Electric Plumbing Drain Machines,<br>Wrenches, Gloves, etc...<br>(Parts, Materials, Supplies, Accessories) | 5%                                                   |                                  |                        |
| 9                               | Please state the discount (%) off catalog/pricelist for:<br>Special Order Items                                                                                                             | 5%                                                   |                                  |                        |
| 10                              | Please state the discount (%) off catalog/pricelist for:<br>Miscellaneous Plumbing<br>(Parts, Materials, Supplies, Accessories)                                                             | 5%                                                   |                                  |                        |

\*\*State any deviations:

Company Name: Clark Hardware Ltd.

**Authorized Company Representative**

Carlos Perez

(Print Name)

First Name

Last

Signature

Sales

8/5/2026

Title

Date

(Check any of those below - only if they apply - otherwise leave blank)

☐ My company is including a PDF copy catalog(s) along with this RFP submittal documents.

☐ My company is including a listing of valid website addresses where our manufacturer's catalog pricing can also be found and is referenced for our pricing along with this RFP submittal documents.



## ITEM 1

RFP 26-016 Plumbing Supplies, Items, Equipment Plus Related Components and Materials - 1st Yr.

## Appendix A – Catalog/Pricelist or Pricing Sheet

| Plumbing Categories Description                                                                                                                                                               | Vendor Percentage (%) Discount off Catalog/Pricelist | Vendor Name of Catalog/Pricelist | Exceptions to discount |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|----------------------------------|------------------------|
| 1 Please state the discount (%) off catalog/pricelist for:<br>Piping, Pipe Fittings, Tubing, Gaskets<br>(Parts, Materials, Supplies, Accessory Items)                                         |                                                      | acehardware.com                  |                        |
| 2 Please state the discount (%) off catalog/pricelist for:<br>Toilets, Toilet Seats, Urinals, Repair Kits, Sinks<br>(Parts, Materials, Supplies, Accessory Items)                             |                                                      | acehardware.com                  |                        |
| 3 Please state the discount (%) off catalog/pricelist for:<br>Water Heaters, Boilers<br>(Parts, Materials, Supplies, Accessory items)                                                         |                                                      | acehardware.com                  |                        |
| 4 Please state the discount (%) off catalog/pricelist for:<br>Drains and Drainage<br>(Parts, Items, Supplies, Accessories)                                                                    |                                                      | acehardware.com                  |                        |
| 5 Please state the discount (%) off catalog/pricelist for:<br>Water Coolers, Dispensers, Drinking Fountains<br>(Parts, Items, Supplies, Accessories)                                          |                                                      | n/a                              |                        |
| 6 Please state the discount (%) off catalog/pricelist for:<br>Landscaping, Irrigation system<br>(Parts, items, Supplies, Accessories)                                                         |                                                      | acehardware.com                  |                        |
| 7 Please state the discount(%) off catalog/pricelist for:<br>Sewage system, Septic System<br>(Parts, items, Supplies, Accessories)                                                            |                                                      | n/a                              |                        |
| 8 Please state the discount (%) off catalog/pricelist for:<br>Plumbing hand tools, Electric Plumbing Drain Machines,<br>Wrenches, Gloves, etc...<br>(Parts, Materials, Supplies, Accessories) |                                                      | acehardware.com                  |                        |
| 9 Please state the discount (%) off catalog/pricelist for:<br>Special Order Items                                                                                                             |                                                      | acehardware.com                  |                        |
| 10 Please state the discount (%) off catalog/pricelist for:<br>Miscellaneous Plumbing<br>(Parts, Materials, Supplies, Accessories)                                                            |                                                      | acehardware.com                  |                        |

\*\*State any deviations:

All In-stock, qty's available and pricing can be seen in web site: acehardware.com

All other product in website: acehardware.com can be requested on a as needed base.

Company Name: Laredo Ace Hardware

Authorized Company Representative

Victor Osegueda

(Print Name)

First Name

Last

Signature

Title

Date

General Mgr. 8-10-26

(Check any of those below - only if they apply - otherwise leave blank)



My company is including a PDF copy catalog(s) along with this RFP submittal documents.

My company is including a listing of valid website addresses where our manufacturer's catalog pricing can also be found and is referenced for our pricing along with this RFP submittal documents.

# ITEM 1

RFP 26-016 Plumbing Supplies, Items, Equipment Plus Related Components and Materials - 1st Yr.

## Appendix A – Catalog/Pricelist or Pricing Sheet

| Plumbing Categories Description |                                                                                                                                                                                             | Vendor Percentage (%) Discount off Catalog/Pricelist | Vendor Name of Catalog/Pricelist | Exceptions to discount           |
|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|----------------------------------|----------------------------------|
| 1                               | Please state the discount (%) off catalog/pricelist for:<br>Piping, Pipe Fittings, Tubing, Gaskets<br>(Parts, Materials, Supplies, Accessory Items)                                         | 0                                                    | Master Catalog                   | Any applicable<br>Any applicable |
| 2                               | Please state the discount (%) off catalog/pricelist for:<br>Toilets, Toilet Seats, Urinals, Repair Kits, Sinks<br>(Parts, Materials, Supplies, Accessory Items)                             | 0                                                    | Master Catalog                   | Any applicable                   |
| 3                               | Please state the discount (%) off catalog/pricelist for:<br>Water Heaters, Boilers<br>(Parts, Materials, Supplies, Accessory items)                                                         | 0                                                    | Master Catalog                   | Any applicable                   |
| 4                               | Please state the discount (%) off catalog/pricelist for:<br>Drains and Drainage<br>(Parts, Items, Supplies, Accessories)                                                                    | 0                                                    | Master Catalog                   | Any applicable                   |
| 5                               | Please state the discount (%) off catalog/pricelist for:<br>Water Coolers, Dispensers, Drinking Fountains<br>(Parts, Items, Supplies, Accessories)                                          | 0                                                    | Master Catalog                   | Any applicable                   |
| 6                               | Please state the discount (%) off catalog/pricelist for:<br>Landscaping, Irrigation system<br>(Parts, items, Supplies, Accessories)                                                         | 0                                                    | Master Catalog                   | Any applicable                   |
| 7                               | Please state the discount(%) off catalog/pricelist for:<br>Sewage system, Septic System<br>(Parts, items, Supplies, Accessories)                                                            | 0                                                    | Master Catalog                   | Any applicable                   |
| 8                               | Please state the discount (%) off catalog/pricelist for:<br>Plumbing hand tools, Electric Plumbing Drain Machines,<br>Wrenches, Gloves, etc...<br>(Parts, Materials, Supplies, Accessories) | 0                                                    | Master Catalog                   | Any applicable                   |
| 9                               | Please state the discount (%) off catalog/pricelist for:<br>Special Order Items                                                                                                             | 0                                                    | Master Catalog                   | Any applicable                   |
| 10                              | Please state the discount (%) off catalog/pricelist for:<br>Miscellaneous Plumbing<br>(Parts, Materials, Supplies, Accessories)                                                             | 0                                                    | Master Catalog                   | Any applicable                   |

\*\*State any deviations:

Any applicable discounts to be applied at time of quotation or purchase

Company Name: Mark's Plumbing Parts

Authorized Company Representative

Mandi Gasparini

(Print Name) First Name Last

*Mandi Gasparini*

Signature

Contracts/Sales, August 5, 2026

Title Date

(Check any of those below - only if they apply - otherwise leave blank)

☐

My company is including a PDF copy catalog(s) along with this RFP submittal documents.

☒

My company is including a listing of valid website addresses where our manufacturer's catalog pricing can also be found and is referenced for our pricing along with this RFP submittal documents.

## AGENDA ITEM

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**Purpose:** Discussion                      **Resource Personnel:** Ms. Flor Ayala, CPA,  
Assistant Superintendent for  
Finance and Business  
Services

**Subject:**                      **Request for Proposal (RFP) #26-017: Discussion and presentation to  
approve the creation of a pool of vendors for recycling of electronic  
equipment and related items for districtwide use.**

**Topic:**                      Finance and HR

### **I. Recommendation**

The evaluation committee recommends a pool of the following eleven (11) vendors:  
B&K Technology Solutions dba Advanced Technology Recycling,  
ALTECH Metals Inc.,  
eWaste.Pro Inc.,  
Global Depot Inc. dba GDI Trading,  
Imaan International Inc.,  
K12 Computers,  
Minnesota Computers,  
Pedalpoint Evterra Recycling LLC,  
STS Recycle LLC,  
Technology Assets LLC dba Global Assets  
and Tex-Mex Recycling. All future sales will be presented to the Board of Trustees as needed.

### **II. Rationale**

Based on the evaluation committee's review, the recommended vendors offered the best value to the District.

### **III. Evaluation Method and Timeline**

The evaluation committee represented by the Fixed Assets Director, the Fixed Assets Warehouse Supervisor, the Fixed Assets Inventory Specialist, the Secondary ELAR Dean, the Federal Programs Director and the At Risk/Attendance Coordinator met to review and evaluate this proposal. This will be in effect for a period of one (first) year beginning September 18, 2026 and ending September 17, 2027 with an option to renew for a second and third (final) year.

### **IV. Fiscal Impact and Cost/Funding Source**

Estimated revenue for one year is \$16,000.  
Revenue is to be deposited in 199 General Operating Fund.

### **V. Compliance with Board Policy: (Include copy of board policy)**

Purchasing and Acquisition (CH LOCAL/LEGAL)



## RFP # 26-017 - (1<sup>st</sup> Yr.) - Electronic Equipment Recycling and Related Hardware or Gear

### Project Overview

| Project Details     |                                                                                                                                                                                                           |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Reference ID        | RFP # 26-017 - (1st Yr.)                                                                                                                                                                                  |
| Project Name        | Electronic Equipment Recycling and Related Hardware or Gear                                                                                                                                               |
| Department          | Fixed Assets Department - Division of Operations                                                                                                                                                          |
| Historical Revenues | \$15,500.00                                                                                                                                                                                               |
| Estimated Revenues  | \$16,000.00                                                                                                                                                                                               |
| Project Description | The Laredo Independent School District is soliciting proposals from qualified recycling firms for the purchase and pickup of the District's obsolete computerized equipment and related electronic items. |
| Evaluation Date     | August 14, 2026 4:00 PM CDT                                                                                                                                                                               |
| Contract Term       | In effect for a period of one year (first) beginning September 18, 2026 and ending September 17, 2027 with an option to renew for a second and third (final) year.                                        |

#### Recommended Vendors:

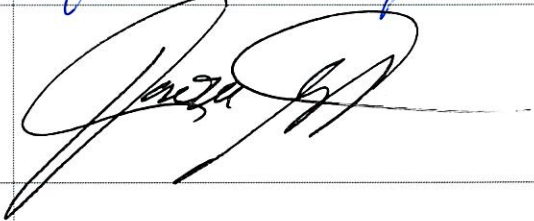
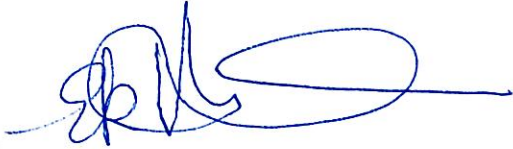
B&K Technology Solutions dba Advanced Technology Recycling, ALTECH Metals Inc., eWaste.Pro Inc., Global Depot Inc. dba GDI Trading, Imaan International Inc., K12 Computers, Minnesota Computers, NextGen ITAD, Pedalpoint Evterra Recycling LLC, STS Recycle LLC, Technology Assets LLC dba Global Assets, Tex-Mex Recycling.





## RFP # 26-017 - (1<sup>st</sup> Yr.) - Electronic Equipment Recycling and Related Hardware or Gear

### Signatures

| Name                                                                                                     | Signatures                                                                           |
|----------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|
| <b>Feliciano Garcia</b><br>Fixed Assets Director - Division of Operations<br>(Project Owner)             |    |
| <b>Jose M. Gamez</b><br>Fixed Assets Warehouse Supervisor<br>Division of Operations<br>(Evaluator)       |    |
| <b>Ricardo Gonzalez</b><br>Fixed Assets Inventory Specialist<br>Division of Operations<br>(Evaluator)    |   |
| <b>Elizabeth R. Velasquez</b><br>Secondary ELAR Dean<br>Curriculum & Instruction Division<br>(Evaluator) |  |
| <b>Eduardo Contreras</b><br>At Risk Coordinator/Attendance<br>Finance Division<br>(Evaluator)            |  |
| <b>Sylvia Moreno</b><br>Federal Programs Director<br>Finance Division<br>(Evaluator)                     |  |
| <b>Mr. Angel Velazquez</b><br>Division of Plant Facilities and Support Services<br>(Approver)            |  |

5. Discussion and presentation of the Quarterly Health Plan Update.  
**Mr. Guillermo Pro, Superintendent of Schools**

**LISD BOARD OF TRUSTEES**

Goyo M. Lopez  
President, District 5

Veronica V. Orduño  
Vice President, District 3

Rodolfo "Rudy" Morales, III  
Secretary, District 2

Alfredo Gustavo Perez  
Parliamentarian, District

Juan Ramirez, Jr.  
Trustee, District 1

Dr. Gilberto "Gil" Martinez,  
Jr.  
Trustee, District 6

Monica Rangel- Garcia  
Trustee, District 7

Guillermo Pro  
Superintendent



**AGENDA ITEM SUMMARY SHEET**  
**Business and Support Committee Meeting, September 10, 2026**

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**Agenda Item:**

**Purpose:** Discussion      **Resource Personnel:** Ms. Flor Ayala, CPA, Assistant Superintendent for Finance, Business Services & Accountability

**Subject:** Discussion and presentation of the Quarterly Health Plan Update.

**Topic:** Finance and HR

**I. Recommendation:**

Staff recommends.

**II. Rationale:**

The District participates in a Self-Funded medical insurance benefits plan. The plan must continue to be sustainable and serve the best interest of the District and its employees.

**III. Evaluation Method and Timeline:**

The District's health insurance consultants, Gallagher Benefit Services, Inc. provide data of the state of the District's Self-Funded Insurance plan and forecasting.

**IV. Fiscal Impact and Cost/Funding Source:**

Funding source is the Health Insurance Fund (753)

**V. Compliance with Board Policy: (Include copy of board policy)**

CR (Legal Insurance and Annuities management)



# Gallagher

Insurance | Risk Management | Consulting

## Laredo ISD

### Quarterly Health Plan Update

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September 10th, 2026



# Current State of Healthcare

## Healthcare Costs Outpacing Inflation

As specialty and GLP-1 drug spend, reimbursement demands, and chronic conditions climb, Texas employers face mounting strain on self-funded budgets and renewals.

## Freestanding ER Utilization

Employees often utilize freestanding ERs for convenience, even for non-emergencies, driving claims higher claims costs than urgent or primary care. Claims routed through the Independent Dispute Resolution (IDR) process, out-of-network emergency disputes often yield higher awards that raise employer plan costs.

## Gene Therapy

Gene and cellular therapies are a significant emerging cost driver for employer-sponsored health plans. Gene therapies are highly effective but extremely costly, with individual treatments ranging from hundreds of thousands of dollars to over \$3 million per patient.

## Care Redirection Strategies

Care redirection or navigation strategies can help to reduce unnecessary emergency room use, improve site-of-care decisions, and help members identify cost-effective options before receiving treatment.

# Year-Over-Year Plan Trends

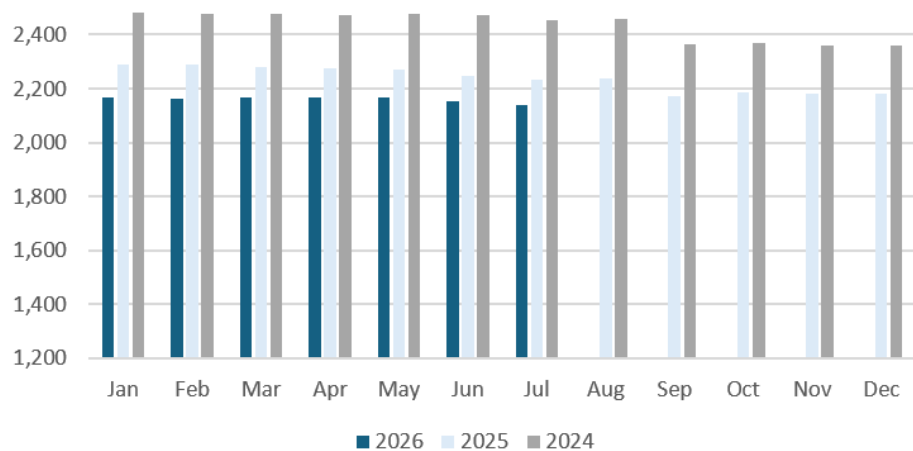
## Overall Financial Summary

|                  | Jan - Jul 2025      | Jan - Jul 2026      | % Change     | Jan - Dec 2025      |
|------------------|---------------------|---------------------|--------------|---------------------|
| Total            |                     |                     |              |                     |
| Paid (Medical)   | \$10,803,955        | \$9,925,475         | -8.1%        | \$18,005,497        |
| HCA Draft Amount | \$0                 | \$0                 | 0.0%         | \$0                 |
| Pharmacy Paid    | \$4,529,482         | \$4,713,721         | 4.1%         | \$7,988,376         |
| <b>Overall</b>   | <b>\$15,333,437</b> | <b>\$14,639,196</b> | <b>-4.5%</b> | <b>\$25,993,873</b> |

### PEPM

|                  |              |              |             |              |
|------------------|--------------|--------------|-------------|--------------|
| Paid (Medical)   | \$680        | \$656        | -3.5%       | \$671        |
| HCA Draft Amount | \$0          | \$0          | 0.0%        | \$0          |
| Pharmacy Paid    | \$285        | \$312        | 9.3%        | \$298        |
| <b>Overall</b>   | <b>\$965</b> | <b>\$968</b> | <b>0.3%</b> | <b>\$968</b> |

## Employee Enrollment



| Paid Period                 | Jul 2026  | Jan 2025 - Jul 2025 | Jan 2026 - Jul 2026 | % Change  |
|-----------------------------|-----------|---------------------|---------------------|-----------|
| Leading Diagnostic Category | Paid PMPM | Paid PMPM           | Paid PMPM           | Paid PMPM |
| Neoplasms                   | \$114     | \$98                | \$65                | -33.7%    |
| Musculoskeletal             | \$70      | \$44                | \$41                | -6.8%     |
| Health Status               | \$61      | \$55                | \$38                | -30.9%    |
| Infectious/Parasitic        | \$48      | \$38                | \$40                | 5.3%      |
| Symptoms/Ill-Defined        | \$47      | \$28                | \$26                | -7.1%     |
| Genitourinary               | \$40      | \$28                | \$32                | 14.3%     |
| Digestive                   | \$34      | \$27                | \$35                | 29.6%     |
| Respiratory                 | \$25      | \$35                | \$39                | 11.4%     |
| Endocrine                   | \$21      | \$30                | \$18                | -40.0%    |
| Injury/Poisoning            | \$19      | \$30                | \$24                | -20.0%    |
| Nervous                     | \$17      | \$24                | \$45                | 87.5%     |
| Circulatory                 | \$17      | \$27                | \$42                | 55.6%     |
| Mental Health               | \$16      | \$7                 | \$13                | 85.7%     |
| Pregnancy                   | \$10      | \$9                 | \$9                 | 0.0%      |
| Skin                        | \$6       | \$7                 | \$7                 | 0.0%      |
| All Other Values            | \$17      | \$23                | \$21                | -8.7%     |
| Summary                     | \$561     | \$511               | \$494               | -3.3%     |



# Financial Monitoring Report

## 2026 Calendar Year-to-Date

| Paid Month                            | Jan-26      | Feb-26      | Mar-26      | Apr-26      | May-26      | Jun-26      | Jul-26      | Year-to-Date<br>Total PEPM |            |
|---------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|----------------------------|------------|
| Enrollment                            |             |             |             |             |             |             |             |                            |            |
| Subscribers                           | 2,169       | 2,162       | 2,166       | 2,168       | 2,166       | 2,154       | 2,138       | 15,123                     |            |
| Members                               | 2,888       | 2,881       | 2,886       | 2,883       | 2,873       | 2,857       | 2,840       | 20,108                     |            |
| Contract Size                         | 1.33        | 1.33        | 1.33        | 1.33        | 1.33        | 1.33        | 1.33        | 1.33                       |            |
| Claim Payments                        |             |             |             |             |             |             |             |                            |            |
| Medical Claims                        | \$1,757,119 | \$1,468,685 | \$1,795,687 | \$1,131,012 | \$993,180   | \$1,207,516 | \$1,595,018 | \$9,948,217                | \$657.82   |
| Pharmacy Claims                       | \$621,887   | \$544,083   | \$592,775   | \$698,698   | \$762,674   | \$708,848   | \$784,757   | \$4,713,721                | \$311.69   |
| Access Fees                           | \$134       | \$10        | \$91        | \$35        | \$16        | \$125       | \$105       | \$516                      | \$0.03     |
| Claims Over Specific                  | (\$61,325)  | \$0         | (\$173,750) | (\$55,481)  | (\$108,469) | (\$131,837) | (\$184,053) | (\$714,914)                | (\$47.27)  |
| Total Claim Payments                  | \$2,317,814 | \$2,012,779 | \$2,214,803 | \$1,774,263 | \$1,647,401 | \$1,784,652 | \$2,195,828 | \$13,947,540               | \$922.27   |
| Total Claim Payments PEPM             | \$1,068.61  | \$930.98    | \$1,022.53  | \$818.39    | \$760.57    | \$828.53    | \$1,027.05  |                            |            |
| Fixed Costs                           |             |             |             |             |             |             |             |                            |            |
| ASO Fees                              | \$94,113    | \$93,809    | \$93,983    | \$94,070    | \$93,983    | \$93,462    | \$92,768    | \$656,187                  | \$43.39    |
| Stop Loss Premiums                    | \$324,157   | \$323,111   | \$323,709   | \$324,008   | \$323,709   | \$321,915   | \$319,524   | \$2,260,132                | \$149.45   |
| Rx Rebate Credit                      | (\$264,206) | (\$263,353) | (\$263,840) | (\$264,084) | (\$263,840) | (\$262,379) | (\$260,430) | (\$1,842,133)              | (\$121.81) |
| Total Fixed Costs                     | \$154,064   | \$153,567   | \$153,851   | \$153,993   | \$153,851   | \$152,999   | \$151,862   | \$1,074,187                | \$71.03    |
| Total Plan Cost                       | \$2,471,879 | \$2,166,346 | \$2,368,654 | \$1,928,256 | \$1,801,252 | \$1,937,650 | \$2,347,690 | \$15,021,727               | \$993.30   |
| Employee Contributions <sup>(1)</sup> | \$484,510   | \$484,632   | \$485,033   | \$483,743   | \$483,566   | \$481,216   | \$479,194   | \$3,381,895                | \$223.63   |
| Employer Cost                         | \$1,987,369 | \$1,681,714 | \$1,883,621 | \$1,444,513 | \$1,317,685 | \$1,456,435 | \$1,868,496 | \$11,639,832               | \$769.68   |
| Budget Comparison                     |             |             |             |             |             |             |             |                            |            |
| Budgeted Cost                         | \$1,790,248 | \$1,786,156 | \$1,788,965 | \$1,788,879 | \$1,787,498 | \$1,777,924 | \$1,766,270 | \$12,485,941               | \$825.63   |
| Actual Cost                           | \$2,471,879 | \$2,166,346 | \$2,368,654 | \$1,928,256 | \$1,801,252 | \$1,937,650 | \$2,347,690 | \$15,021,727               | \$993.30   |
| Surplus/(Deficit)                     | (\$681,631) | (\$380,190) | (\$579,689) | (\$139,377) | (\$13,753)  | (\$159,727) | (\$581,420) | (\$2,535,786)              | (\$167.68) |

(1) Estimated based on enrollment and monthly employee contributions.

- The current plan year is running 20% above gross budget through July
- Members include employees and dependents

# Financial Monitoring Report

## 2025-2026 Fiscal Year

| Paid Month                            | Jul-25             | Aug-25             | Sep-25             | Oct-25             | Nov-25             | Dec-25             | Jan-26             | Feb-26             | Mar-26             | Apr-26             | May-26             | Jun-26             | Year-to-Date<br>Total | PEPM              |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|-------------------|
| <b>Enrollment</b>                     |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                       |                   |
| Subscribers                           | 2,235              | 2,238              | 2,174              | 2,185              | 2,182              | 2,181              | 2,169              | 2,162              | 2,166              | 2,168              | 2,166              | 2,154              | 26,180                |                   |
| Members                               | 2,978              | 2,982              | 2,911              | 2,923              | 2,920              | 2,920              | 2,888              | 2,881              | 2,886              | 2,883              | 2,873              | 2,857              | 34,902                |                   |
| Contract Size                         | 1.33               | 1.33               | 1.34               | 1.34               | 1.34               | 1.34               | 1.33               | 1.33               | 1.33               | 1.33               | 1.33               | 1.33               | 1.33                  |                   |
| <b>Claim Payments</b>                 |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                       |                   |
| Medical Claims                        | \$1,879,767        | \$1,151,766        | \$1,586,251        | \$1,414,407        | \$1,249,503        | \$1,797,177        | \$1,757,119        | \$1,468,685        | \$1,795,687        | \$1,131,012        | \$993,180          | \$1,207,516        | \$17,432,070          | \$665.85          |
| Pharmacy Claims                       | \$681,175          | \$832,859          | \$630,791          | \$806,315          | \$628,879          | \$560,051          | \$621,887          | \$544,083          | \$592,775          | \$698,698          | \$762,674          | \$708,848          | \$8,069,033           | \$308.21          |
| Access Fees                           | \$206              | \$158              | \$45               | \$813              | \$452              | \$2,042            | \$134              | \$10               | \$91               | \$35               | \$16               | \$125              | \$4,127               | \$0.16            |
| Claims Over Specific                  | (\$505,791)        | (\$248,806)        | (\$303,632)        | (\$77,508)         | (\$156,786)        | (\$87,858)         | (\$61,325)         | \$0                | (\$173,750)        | (\$55,481)         | (\$108,469)        | (\$131,837)        | (\$1,911,242)         | (\$73.00)         |
| <b>Total Claim Payments</b>           | <b>\$2,055,357</b> | <b>\$1,735,976</b> | <b>\$1,913,454</b> | <b>\$2,144,027</b> | <b>\$1,722,049</b> | <b>\$2,271,412</b> | <b>\$2,317,814</b> | <b>\$2,012,779</b> | <b>\$2,214,803</b> | <b>\$1,774,263</b> | <b>\$1,647,401</b> | <b>\$1,784,652</b> | <b>\$23,593,988</b>   | <b>\$901.22</b>   |
| Total Claim Payments PEPM             | \$919.62           | \$775.68           | \$880.15           | \$981.25           | \$789.21           | \$1,041.45         | \$1,068.61         | \$930.98           | \$1,022.53         | \$818.39           | \$760.57           | \$828.53           |                       |                   |
| <b>Fixed Costs</b>                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                       |                   |
| ASO Fees                              | \$94,406           | \$94,533           | \$91,830           | \$92,294           | \$92,168           | \$92,125           | \$94,113           | \$93,809           | \$93,983           | \$94,070           | \$93,983           | \$93,462           | \$1,120,776           | \$42.81           |
| Stop Loss Premiums                    | \$290,662          | \$291,052          | \$282,729          | \$284,159          | \$283,769          | \$283,639          | \$324,157          | \$323,111          | \$323,709          | \$324,008          | \$323,709          | \$321,915          | \$3,656,618           | \$139.67          |
| Rx Rebate Credit                      | (\$253,002)        | (\$253,342)        | (\$246,097)        | (\$247,342)        | (\$247,002)        | (\$246,889)        | (\$264,206)        | (\$263,353)        | (\$263,840)        | (\$264,084)        | (\$263,840)        | (\$262,379)        | (\$3,075,377)         | (\$117.47)        |
| <b>Total Fixed Costs</b>              | <b>\$132,066</b>   | <b>\$132,243</b>   | <b>\$128,462</b>   | <b>\$129,112</b>   | <b>\$128,934</b>   | <b>\$128,875</b>   | <b>\$154,064</b>   | <b>\$153,567</b>   | <b>\$153,851</b>   | <b>\$153,993</b>   | <b>\$153,851</b>   | <b>\$152,999</b>   | <b>\$1,702,017</b>    | <b>\$65.01</b>    |
| <b>Total Plan Cost</b>                | <b>\$2,187,423</b> | <b>\$1,868,220</b> | <b>\$2,041,916</b> | <b>\$2,273,139</b> | <b>\$1,850,983</b> | <b>\$2,400,287</b> | <b>\$2,471,879</b> | <b>\$2,166,346</b> | <b>\$2,368,654</b> | <b>\$1,928,256</b> | <b>\$1,801,252</b> | <b>\$1,937,650</b> | <b>\$25,296,005</b>   | <b>\$966.23</b>   |
| Employee Contributions <sup>(1)</sup> | \$499,089          | \$500,350          | \$488,074          | \$490,180          | \$489,755          | \$490,112          | \$484,510          | \$484,632          | \$485,033          | \$483,743          | \$483,566          | \$481,216          | \$5,860,262           | \$223.84          |
| <b>Employer Cost</b>                  | <b>\$1,688,335</b> | <b>\$1,367,870</b> | <b>\$1,553,842</b> | <b>\$1,782,958</b> | <b>\$1,361,228</b> | <b>\$1,910,176</b> | <b>\$1,987,369</b> | <b>\$1,681,714</b> | <b>\$1,883,621</b> | <b>\$1,444,513</b> | <b>\$1,317,685</b> | <b>\$1,456,435</b> | <b>\$19,435,743</b>   | <b>\$742.39</b>   |
| <b>Budget Comparison</b>              |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                       |                   |
| Budgeted Cost                         | \$1,844,559        | \$1,847,626        | \$1,796,822        | \$1,805,550        | \$1,803,319        | \$1,803,074        | \$1,790,248        | \$1,786,156        | \$1,788,965        | \$1,788,879        | \$1,787,498        | \$1,777,924        | \$21,620,622          | \$825.84          |
| Actual Cost                           | \$2,187,423        | \$1,868,220        | \$2,041,916        | \$2,273,139        | \$1,850,983        | \$2,400,287        | \$2,471,879        | \$2,166,346        | \$2,368,654        | \$1,928,256        | \$1,801,252        | \$1,937,650        | \$25,296,005          | \$966.23          |
| <b>Surplus/(Deficit)</b>              | <b>(\$342,865)</b> | <b>(\$20,594)</b>  | <b>(\$245,094)</b> | <b>(\$467,588)</b> | <b>(\$47,664)</b>  | <b>(\$597,214)</b> | <b>(\$681,631)</b> | <b>(\$380,190)</b> | <b>(\$579,689)</b> | <b>(\$139,377)</b> | <b>(\$13,753)</b>  | <b>(\$159,727)</b> | <b>(\$3,675,383)</b>  | <b>(\$140.39)</b> |

(1) Estimated based on enrollment and monthly employee contributions.

- The 2025-2026 fiscal year ran 17% above gross budget
- Members include employees and dependents

# Financial Monitoring Report

## 2025 Calendar Year

| Paid Month                            | Jan-25             | Feb-25             | Mar-25               | Apr-25             | May-25             | Jun-25             | Jul-25             | Aug-25             | Sep-25             | Oct-25             | Nov-25             | Dec-25             | Year-to-Date<br>Total | PEPM              |
|---------------------------------------|--------------------|--------------------|----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|-------------------|
| <b>Enrollment</b>                     |                    |                    |                      |                    |                    |                    |                    |                    |                    |                    |                    |                    |                       |                   |
| Subscribers                           | 2,291              | 2,287              | 2,282                | 2,277              | 2,271              | 2,245              | 2,235              | 2,238              | 2,174              | 2,185              | 2,182              | 2,181              | 26,848                |                   |
| Members                               | 3,049              | 3,048              | 3,038                | 3,030              | 3,018              | 2,991              | 2,978              | 2,982              | 2,911              | 2,923              | 2,920              | 2,920              | 35,808                |                   |
| Contract Size                         | 1.33               | 1.33               | 1.33                 | 1.33               | 1.33               | 1.33               | 1.33               | 1.33               | 1.34               | 1.34               | 1.34               | 1.34               | 1.33                  |                   |
| <b>Claim Payments</b>                 |                    |                    |                      |                    |                    |                    |                    |                    |                    |                    |                    |                    |                       |                   |
| Medical Claims                        | \$1,481,716        | \$1,067,597        | \$2,156,124          | \$1,447,973        | \$1,272,054        | \$1,495,211        | \$1,879,767        | \$1,151,766        | \$1,586,251        | \$1,414,407        | \$1,249,503        | \$1,797,177        | \$17,999,545          | \$670.42          |
| Pharmacy Claims                       | \$716,543          | \$515,315          | \$652,487            | \$618,619          | \$749,355          | \$595,987          | \$681,175          | \$832,859          | \$630,791          | \$806,315          | \$628,879          | \$560,051          | \$7,988,376           | \$297.54          |
| Access Fees                           | \$68               | \$46               | \$27                 | \$2,029            | \$250              | \$4,052            | \$206              | \$158              | \$45               | \$813              | \$452              | \$2,042            | \$10,188              | \$0.38            |
| Claims Over Specific                  | \$0                | \$0                | (\$228,598)          | (\$154,752)        | (\$99,482)         | (\$327,343)        | (\$505,791)        | (\$248,806)        | (\$303,632)        | (\$77,508)         | (\$156,786)        | (\$87,858)         | (\$2,190,556)         | (\$81.59)         |
| <b>Total Claim Payments</b>           | <b>\$2,198,328</b> | <b>\$1,582,958</b> | <b>\$2,580,040</b>   | <b>\$1,913,869</b> | <b>\$1,922,178</b> | <b>\$1,767,906</b> | <b>\$2,055,357</b> | <b>\$1,735,976</b> | <b>\$1,913,454</b> | <b>\$2,144,027</b> | <b>\$1,722,049</b> | <b>\$2,271,412</b> | <b>\$23,807,553</b>   | <b>\$886.75</b>   |
| Total Claim Payments PEPM             | \$959.55           | \$692.15           | \$1,130.60           | \$840.52           | \$846.40           | \$787.49           | \$919.62           | \$775.68           | \$880.15           | \$981.25           | \$789.21           | \$1,041.45         |                       |                   |
| <b>Fixed Costs</b>                    |                    |                    |                      |                    |                    |                    |                    |                    |                    |                    |                    |                    |                       |                   |
| ASO Fees                              | \$96,772           | \$96,603           | \$96,392             | \$96,180           | \$95,927           | \$94,829           | \$94,406           | \$94,533           | \$91,830           | \$92,294           | \$92,168           | \$92,125           | \$1,134,060           | \$42.24           |
| Stop Loss Premiums                    | \$297,945          | \$297,424          | \$296,774            | \$296,124          | \$295,344          | \$291,962          | \$290,662          | \$291,052          | \$282,729          | \$284,159          | \$283,769          | \$283,639          | \$3,491,582           | \$130.05          |
| Rx Rebate Credit                      | (\$259,341)        | (\$258,888)        | (\$258,322)          | (\$257,756)        | (\$257,077)        | (\$254,134)        | (\$253,002)        | (\$253,342)        | (\$246,097)        | (\$247,342)        | (\$247,002)        | (\$246,889)        | (\$3,039,194)         | (\$113.20)        |
| <b>Total Fixed Costs</b>              | <b>\$135,375</b>   | <b>\$135,139</b>   | <b>\$134,843</b>     | <b>\$134,548</b>   | <b>\$134,193</b>   | <b>\$132,657</b>   | <b>\$132,066</b>   | <b>\$132,243</b>   | <b>\$128,462</b>   | <b>\$129,112</b>   | <b>\$128,934</b>   | <b>\$128,875</b>   | <b>\$1,586,448</b>    | <b>\$59.09</b>    |
| <b>Total Plan Cost</b>                | <b>\$2,333,703</b> | <b>\$1,718,096</b> | <b>\$2,714,883</b>   | <b>\$2,048,417</b> | <b>\$2,056,371</b> | <b>\$1,900,563</b> | <b>\$2,187,423</b> | <b>\$1,868,220</b> | <b>\$2,041,916</b> | <b>\$2,273,139</b> | <b>\$1,850,983</b> | <b>\$2,400,287</b> | <b>\$25,394,002</b>   | <b>\$945.84</b>   |
| Employee Contributions <sup>(1)</sup> | \$510,356          | \$510,999          | \$509,914            | \$508,283          | \$506,421          | \$501,629          | \$499,089          | \$500,350          | \$488,074          | \$490,180          | \$489,755          | \$490,112          | \$6,005,163           | \$223.67          |
| <b>Employer Cost</b>                  | <b>\$1,823,346</b> | <b>\$1,207,098</b> | <b>\$2,204,970</b>   | <b>\$1,540,134</b> | <b>\$1,549,950</b> | <b>\$1,398,935</b> | <b>\$1,688,335</b> | <b>\$1,367,870</b> | <b>\$1,553,842</b> | <b>\$1,782,958</b> | <b>\$1,361,228</b> | <b>\$1,910,176</b> | <b>\$19,388,839</b>   | <b>\$722.17</b>   |
| <b>Budget Comparison</b>              |                    |                    |                      |                    |                    |                    |                    |                    |                    |                    |                    |                    |                       |                   |
| Budgeted Cost <sup>(1)</sup>          | \$1,713,131        | \$1,711,674        | \$1,707,964          | \$1,703,708        | \$1,698,696        | \$1,680,254        | \$1,844,559        | \$1,847,626        | \$1,796,822        | \$1,805,550        | \$1,803,319        | \$1,803,074        | \$21,116,378          | \$786.52          |
| Actual Cost                           | \$2,333,703        | \$1,718,096        | \$2,714,883          | \$2,048,417        | \$2,056,371        | \$1,900,563        | \$2,187,423        | \$1,868,220        | \$2,041,916        | \$2,273,139        | \$1,850,983        | \$2,400,287        | \$25,394,002          | \$945.84          |
| <b>Surplus/(Deficit)</b>              | <b>(\$620,571)</b> | <b>(\$6,423)</b>   | <b>(\$1,006,920)</b> | <b>(\$344,709)</b> | <b>(\$357,675)</b> | <b>(\$220,310)</b> | <b>(\$342,865)</b> | <b>(\$20,594)</b>  | <b>(\$245,094)</b> | <b>(\$467,588)</b> | <b>(\$47,664)</b>  | <b>(\$597,214)</b> | <b>(\$4,277,624)</b>  | <b>(\$159.33)</b> |

(1) Estimated based on enrollment and monthly employee contributions.

- The 2025 plan year ran 20% above gross budget
- Members include employees and dependents

# Pharmacy Performance

Paid Calendar YTD (Current: Jan-Jul 2026; Prior: Jan-Jul 2025)

Key Indicators Summary

| Key Indicators Summary                         | Jul 2026   | Jan 2025 - Jul 2025 | Jan 2026 - Jul 2026 | % Change |
|------------------------------------------------|------------|---------------------|---------------------|----------|
| Unique Pharmacy Members                        | 2,840      | 3,095               | 2,935               | -5.2%    |
| Claimants                                      | 1,176      | 2,230               | 2,134               | -4.3%    |
| Prescriptions                                  | 5,034      | 28,126              | 29,541              | 5.0%     |
| Prescriptions PMPM                             | 1.77       | 1.33                | 1.47                | 10.6%    |
| Paid                                           | \$784,757  | \$4,529,482         | \$4,713,721         | 4.1%     |
| Paid PMPM                                      | \$276.32   | \$214.14            | \$234.70            | 9.6%     |
| Allowed                                        | \$852,700  | \$5,049,759         | \$5,280,562         | 4.6%     |
| Allowed PMPM                                   | \$300.25   | \$238.74            | \$262.92            | 10.1%    |
| Avg. Ingredient Cost/Prescription              | \$169.20   | \$179.38            | \$178.54            | -0.5%    |
| Generic Dispensing Rate                        | 87.3%      | 85.0%               | 85.0%               | 0.0%     |
| Generic Substitution Rate                      | 99.9%      | 98.1%               | 99.0%               | 0.9%     |
| Out of Pocket Percent of Allowed               | 8.2%       | 10.3%               | 10.8%               | 4.4%     |
| Retail as a Percent of Prescriptions           | 98.9%      | 98.8%               | 98.7%               | -0.1%    |
| Mail Order as a Percent of Prescriptions       | 1.1%       | 1.2%                | 1.3%                | 7.9%     |
| Specialty Percent of Total Prescriptions       | 0.7%       | 0.8%                | 0.8%                | 5.9%     |
| Specialty Percent of Total Paid                | 39.7%      | 38.3%               | 37.6%               | -1.9%    |
| Specialty Average Ingredient Cost/Prescription | \$8,902.21 | \$9,054.94          | \$8,447.74          | -6.7%    |

| Current/<br>Prior Rank |    | Drug Product Name | Plan Therapeutic Class                    | Prescriptions | Utilizing Members | Ingredient Cost | Avg. Ingredient Cost/<br>Prescription (Current) | Avg. Ingredient Cost/<br>Prescription (Prior) | Generic Indicator | Rank by Volume |
|------------------------|----|-------------------|-------------------------------------------|---------------|-------------------|-----------------|-------------------------------------------------|-----------------------------------------------|-------------------|----------------|
| 1                      | 1  | MOUNJARO          | Incretin Mimetic Agents                   | 929           | 192               | \$979,459       | \$1,054.32                                      | \$1,014.57                                    | NO                | 3              |
| 2                      | 2  | OZEMPIC           | Incretin Mimetic Agents                   | 490           | 121               | \$471,062       | \$961.35                                        | \$852.81                                      | NO                | 9              |
| 3                      | 5  | EPIDIOLEX         | Anticonvulsants - Misc.                   | 14            | 2                 | \$118,867       | \$8,490.48                                      | \$7,765.89                                    | NO                | 263            |
| 4                      | 4  | JARDIANCE         | Sodium-Glucose Co-Transporter 2 (SGLT2    | 311           | 59                | \$97,613        | \$313.87                                        | \$566.99                                      | NO                | 18             |
| 5                      | 3  | FARXIGA           | Sodium-Glucose Co-Transporter 2 (SGLT2    | 260           | 64                | \$89,995        | \$346.13                                        | \$539.97                                      | NO                | 21             |
| 6                      | 6  | RYBELSUS          | Incretin Mimetic Agents                   | 57            | 14                | \$55,358        | \$971.20                                        | \$913.20                                      | NO                | 110            |
| 7                      | 15 | UBRELVY           | Calcitonin Gene-Related Peptide (CGRP) R  | 33            | 12                | \$43,379        | \$1,314.52                                      | \$1,246.33                                    | NO                | 168            |
| 8                      | 9  | TRULICITY         | Incretin Mimetic Agents                   | 44            | 9                 | \$42,031        | \$955.25                                        | \$934.42                                      | NO                | 135            |
| 9                      | 7  | JANUVIA           | Dipeptidyl Peptidase-4 (DPP-4) Inhibitors | 123           | 28                | \$36,799        | \$299.18                                        | \$314.79                                      | NO                | 58             |
| 10                     | 36 | NURTEC            | Calcitonin Gene-Related Peptide (CGRP) R  | 15            | 8                 | \$28,438        | \$1,895.86                                      | \$977.54                                      | NO                | 254            |
|                        |    | All Other         |                                           | 27,028        | 2,126             | \$1,309,235     | \$48.44                                         | \$49.07                                       |                   |                |
|                        |    | Summary           |                                           | 29,304        | 2,132             | \$3,272,235     | \$111.67                                        | \$111.65                                      |                   |                |

# High-Cost Claimants

2026 Calendar YTD Through July – Over \$125K

| Claimant      | Relationship    | Plan              | Gender | Age Range | Diagnosis                                          | Medical Paid       | Pharmacy Paid    | Total Paid Claims (YTD) | Expected Reimbursement |
|---------------|-----------------|-------------------|--------|-----------|----------------------------------------------------|--------------------|------------------|-------------------------|------------------------|
| 1             | Dependent Child | SILVER CDHP PLAN  | Female | <1-19     | G04 - Encephalitis, myelitis and encephalomyelitis | \$578,928          | \$3,032          | \$581,960               | \$331,960              |
| 2             | Subscriber      | PLATINUM PPO PLAN | Male   | 60-64     | Gastrointestinal cancers – stomach                 | \$360,143          | \$188,377        | \$548,520               | \$298,520              |
| 3             | Subscriber      | SILVER CDHP PLAN  | Female | 50-59     | Breast cancer - all other types                    | \$273,856          | \$50,225         | \$324,081               | \$74,081               |
| 4             | Subscriber      | PLATINUM PPO PLAN | Male   | 65+       | I11 - Hypertensive heart disease                   | \$251,627          | \$8,726          | \$260,353               | \$10,353               |
| 5             | Subscriber      | GOLD HMO PLAN     | Male   | 65+       | A41 - Other septicemia                             | \$205,522          | \$871            | \$206,393               | \$0                    |
| 6             | Subscriber      | PLATINUM PPO PLAN | Female | 50-59     | K74 - Fibrosis and cirrhosis of liver              | \$189,359          | \$16,747         | \$206,105               | \$0                    |
| 7             | Subscriber      | PLATINUM PPO PLAN | Male   | 50-59     | I25 - Chronic ischaemic heart disease              | \$169,941          | \$3,883          | \$173,823               | \$0                    |
| 8             | Subscriber      | PLATINUM PPO PLAN | Male   | 50-59     | Urinary system cancers – kidney                    | \$144,863          | \$6,124          | \$150,987               | \$0                    |
| 9             | Spouse          | PLATINUM PPO PLAN | Female | 50-59     | C18 - Malignant neoplasm of colon                  | \$83,500           | \$65,331         | \$148,831               | \$0                    |
| 10            | Subscriber      | PLATINUM PPO PLAN | Female | 50-59     | G36 - Other acute disseminated demyelination       | \$147,107          | \$19             | \$147,126               | \$0                    |
| 11            | Dependent Child | PLATINUM PPO PLAN | Female | <1-19     | N13 - Obstructive and reflux uropathy              | \$144,742          | \$83             | \$144,825               | \$0                    |
| 12            | Subscriber      | PLATINUM PPO PLAN | Male   | 65+       | C61 - Malignant neoplasm of prostate               | \$35,641           | \$106,538        | \$142,179               | \$0                    |
| <b>Total:</b> |                 |                   |        |           |                                                    | <b>\$2,585,229</b> | <b>\$449,954</b> | <b>\$3,035,184</b>      | <b>\$714,914</b>       |

- High-cost claimants account for 21% of total claims spend

# 2026-2027 Projection – With Alt ISL

## Fiscal Year

|                                            | 7/1/2025 - 6/30/2026 | 7/1/2025 - 6/30/2026 | 7/1/2026 - 6/30/2027 | 7/1/2026 - 6/30/2027 | 7/1/2026 - 6/30/2027 |
|--------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Financial Category                         | Budget               | Actual               | Projection           | Alternative 1        | Alternative 2        |
| Scenario Description                       |                      |                      | Status Quo           | ISL \$275,000        | ISL \$300,000        |
| Medical Trend                              |                      | 10.4%                | 10.4%                | 10.4%                | 10.4%                |
| RX Trend                                   |                      | 11.2%                | 11.2%                | 11.2%                | 11.2%                |
| Stop Loss Deductible                       | \$250,000            | \$250,000            | \$250,000            | \$275,000            | \$300,000            |
| <b>Average Subscribers</b>                 | 2,182                | 2,182                | 2,138                | 2,138                | 2,138                |
| <b>PEPM Variable Costs</b>                 |                      |                      |                      |                      |                      |
| Medical & Pharmacy Cost (Net ISL)          |                      | \$893.22             | \$991.00             | \$1,002.97           | \$1,011.92           |
| Est. Rx Contract Savings                   |                      | \$0.00               | -\$5.04              | -\$5.04              | -\$5.04              |
| <b>PEPM Variable Total</b>                 |                      | <b>\$893.22</b>      | <b>\$985.95</b>      | <b>\$997.93</b>      | <b>\$1,006.88</b>    |
| <b>PEPM Fixed Costs</b>                    |                      |                      |                      |                      |                      |
| ASO Fees                                   |                      | \$42.81              | \$43.94              | \$43.94              | \$43.94              |
| Rx Rebates                                 |                      | -\$117.47            | -\$99.43             | -\$99.43             | -\$99.43             |
| Claim Based Fees                           |                      | \$8.00               | \$8.83               | \$8.83               | \$8.83               |
| ISL                                        |                      | \$139.67             | \$172.46             | \$160.89             | \$152.00             |
| <b>PEPM Fixed Costs Total</b>              |                      | <b>\$73.01</b>       | <b>\$125.80</b>      | <b>\$114.23</b>      | <b>\$105.33</b>      |
| <b>PEPM Total Gross Cost</b>               | <b>\$825.84</b>      | <b>\$966.23</b>      | <b>\$1,111.75</b>    | <b>\$1,112.15</b>    | <b>\$1,112.21</b>    |
| <b>Annual Total Gross Cost</b>             | <b>\$21,621,000</b>  | <b>\$25,296,000</b>  | <b>\$28,523,000</b>  | <b>\$28,533,000</b>  | <b>\$28,535,000</b>  |
| PEPM Employee Contributions                | \$223.84             | \$223.84             | \$224.12             | \$224.12             | \$224.12             |
| Annual Employee Contributions              | \$5,860,000          | \$5,860,000          | \$5,750,000          | \$5,750,000          | \$5,750,000          |
| <b>PEPM Total Net Cost</b>                 | <b>\$602.00</b>      | <b>\$742.39</b>      | <b>\$887.63</b>      | <b>\$888.04</b>      | <b>\$888.10</b>      |
| <b>Annual Total Net Cost</b>               | <b>\$15,760,000</b>  | <b>\$19,436,000</b>  | <b>\$22,773,000</b>  | <b>\$22,783,000</b>  | <b>\$22,785,000</b>  |
| <b>Annual</b>                              |                      |                      |                      |                      |                      |
| <b>Δ Change vs. 2025 - 2026 Net Budget</b> |                      | \$3,676,000          | \$7,013,000          | \$7,023,000          | \$7,025,000          |
| <b>Δ Change vs. Latest Estimate</b>        |                      |                      | \$3,337,000          | \$3,347,000          | \$3,349,000          |
| <b>PEPM</b>                                |                      |                      |                      |                      |                      |
| <b>Δ Change vs. 2025 - 2026 Net Budget</b> |                      | \$140.39   23.3%     | \$285.63   47.4%     | \$286.04   47.5%     | \$286.10   47.5%     |
| <b>Δ Change vs. Latest Estimate</b>        |                      |                      | \$145.24   19.6%     | \$145.65   19.6%     | \$145.71   19.6%     |



# 2027 Projection – With Alt ISL

## Calendar Year

|                                     | 1/1/2026 - 12/31/2026 | 1/1/2026 - 12/31/2026 | 1/1/2027 - 12/31/2027 | 1/1/2027 - 12/31/2027 | 1/1/2027 - 12/31/2027 |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Financial Category                  | Budget                | Latest Estimate       | Projection            | Alternative 1         | Alternative 2         |
| Scenario Description                |                       |                       | Status Quo            | ISL \$275,000         | ISL \$300,000         |
| Medical Trend                       |                       | 10.4%                 | 10.4%                 | 10.4%                 | 10.4%                 |
| RX Trend                            |                       | 11.2%                 | 11.2%                 | 11.2%                 | 11.2%                 |
| Stop Loss Deductible                | \$250,000             | \$250,000             | \$250,000             | \$275,000             | \$300,000             |
| <b>Average Subscribers</b>          | 2,138                 | 2,138                 | 2,138                 | 2,138                 | 2,138                 |
| <b>PEPM Variable Costs</b>          |                       |                       |                       |                       |                       |
| Medical & Pharmacy Cost (Net ISL)   |                       | \$951.67              | \$1,039.15            | \$1,052.13            | \$1,061.88            |
| Est. Rx Contract Savings            |                       | \$0.00                | -\$10.07              | -\$10.07              | -\$10.07              |
| <b>PEPM Variable Total</b>          |                       | <b>\$951.67</b>       | <b>\$1,029.08</b>     | <b>\$1,042.06</b>     | <b>\$1,051.81</b>     |
| <b>PEPM Fixed Costs</b>             |                       |                       |                       |                       |                       |
| ASO Fees                            |                       | \$43.39               | \$44.48               | \$44.48               | \$44.48               |
| Rx Rebates                          |                       | -\$121.81             | -\$77.05              | -\$77.05              | -\$77.05              |
| Claim Based Fees                    |                       | \$8.00                | \$8.83                | \$8.83                | \$8.83                |
| ISL                                 |                       | \$149.45              | \$195.47              | \$172.33              | \$154.54              |
| <b>PEPM Fixed Costs Total</b>       |                       | <b>\$79.03</b>        | <b>\$171.73</b>       | <b>\$148.59</b>       | <b>\$130.80</b>       |
| <b>PEPM Total Gross Cost</b>        | <b>\$826.13</b>       | <b>\$1,030.70</b>     | <b>\$1,200.81</b>     | <b>\$1,190.65</b>     | <b>\$1,182.61</b>     |
| <b>Annual Total Gross Cost</b>      | <b>\$21,195,000</b>   | <b>\$26,444,000</b>   | <b>\$30,808,000</b>   | <b>\$30,547,000</b>   | <b>\$30,341,000</b>   |
| PEPM Employee Contributions         | \$224.13              | \$224.13              | \$224.13              | \$224.13              | \$224.13              |
| Annual Employee Contributions       | \$5,750,000           | \$5,750,000           | \$5,750,000           | \$5,750,000           | \$5,750,000           |
| <b>PEPM Total Net Cost</b>          | <b>\$602.00</b>       | <b>\$806.57</b>       | <b>\$976.68</b>       | <b>\$966.52</b>       | <b>\$958.48</b>       |
| <b>Annual Total Net Cost</b>        | <b>\$15,445,000</b>   | <b>\$20,693,000</b>   | <b>\$25,058,000</b>   | <b>\$24,797,000</b>   | <b>\$24,591,000</b>   |
| <b>Annual</b>                       |                       |                       |                       |                       |                       |
| Δ Change vs. 2026 <b>Net Budget</b> |                       | \$5,248,000           | \$9,613,000           | \$9,352,000           | \$9,146,000           |
| Δ Change vs. Latest Estimate        |                       |                       | \$4,365,000           | \$4,104,000           | \$3,898,000           |
| <b>PEPM</b>                         |                       |                       |                       |                       |                       |
| Δ Change vs. 2026 <b>Net Budget</b> |                       | \$204.57   34.0%      | \$374.68   62.2%      | \$364.52   60.6%      | \$356.48   59.2%      |
| Δ Change vs. Latest Estimate        |                       |                       | \$170.11   21.1%      | \$159.95   19.8%      | \$151.91   18.8%      |

# 2027 Rates Exhibit – Status Quo

## Calendar Year – No Increase to Employees

|                     |            | Current     |              |              | Next Year    |               |              | Next Year   |               | Next Year     |                  |
|---------------------|------------|-------------|--------------|--------------|--------------|---------------|--------------|-------------|---------------|---------------|------------------|
| Plan & Tier         | Enrollment | Employee    | Employer     | Total Rates  | Enrollment   | Total Rates   | COBRA (102%) | Employee    | \$Δ / %Δ      | Employer      | \$Δ / %Δ         |
| Platinum PPO        |            |             |              |              | Platinum PPO |               |              |             |               |               |                  |
| Employee Only       | 1,402      | \$149.52    | \$602.00     | \$751.52     | 1,402        | \$1,126.20    | \$1,148.72   | \$149.52    | \$0.00 / 0.0% | \$976.68      | \$374.68 / 62.2% |
| Employee + Spouse   | 21         | \$782.45    | \$602.00     | \$1,384.45   | 21           | \$1,759.13    | \$1,794.31   | \$782.45    | \$0.00 / 0.0% | \$976.68      | \$374.68 / 62.2% |
| Employee + Ch(ren)  | 232        | \$655.49    | \$602.00     | \$1,257.49   | 232          | \$1,632.17    | \$1,664.81   | \$655.49    | \$0.00 / 0.0% | \$976.68      | \$374.68 / 62.2% |
| Employee + Family   | 14         | \$1,430.98  | \$602.00     | \$2,032.98   | 14           | \$2,407.66    | \$2,455.81   | \$1,430.98  | \$0.00 / 0.0% | \$976.68      | \$374.68 / 62.2% |
| Gold HMO            |            |             |              |              | Gold HMO     |               |              |             |               |               |                  |
| Employee Only       | 60         | \$135.23    | \$602.00     | \$737.23     | 60           | \$1,111.91    | \$1,134.15   | \$135.23    | \$0.00 / 0.0% | \$976.68      | \$374.68 / 62.2% |
| Employee + Spouse   | 0          | \$707.66    | \$602.00     | \$1,309.66   | 0            | \$1,684.34    | \$1,718.03   | \$707.66    | \$0.00 / 0.0% | \$976.68      | \$374.68 / 62.2% |
| Employee + Ch(ren)  | 13         | \$592.84    | \$602.00     | \$1,194.84   | 13           | \$1,569.52    | \$1,600.91   | \$592.84    | \$0.00 / 0.0% | \$976.68      | \$374.68 / 62.2% |
| Employee + Family   | 1          | \$1,294.19  | \$602.00     | \$1,896.19   | 1            | \$2,270.87    | \$2,316.29   | \$1,294.19  | \$0.00 / 0.0% | \$976.68      | \$374.68 / 62.2% |
| Silver CDHP         |            |             |              |              | Silver CDHP  |               |              |             |               |               |                  |
| Employee Only       | 327        | \$88.65     | \$602.00     | \$690.65     | 327          | \$1,065.33    | \$1,086.64   | \$88.65     | \$0.00 / 0.0% | \$976.68      | \$374.68 / 62.2% |
| Employee + Spouse   | 12         | \$566.74    | \$602.00     | \$1,168.74   | 12           | \$1,543.42    | \$1,574.29   | \$566.74    | \$0.00 / 0.0% | \$976.68      | \$374.68 / 62.2% |
| Employee + Ch(ren)  | 53         | \$470.83    | \$602.00     | \$1,072.83   | 53           | \$1,447.51    | \$1,476.46   | \$470.83    | \$0.00 / 0.0% | \$976.68      | \$374.68 / 62.2% |
| Employee + Family   | 3          | \$1,056.56  | \$602.00     | \$1,658.56   | 3            | \$2,033.24    | \$2,073.90   | \$1,056.56  | \$0.00 / 0.0% | \$976.68      | \$374.68 / 62.2% |
| Plan Cost Composite | 2,138      | \$224.13    | \$602.00     | \$826.13     | 2,138        | \$1,200.81    |              | \$224.13    |               | \$976.68      |                  |
| Annual              |            | \$5,750,000 | \$15,445,000 | \$21,195,000 |              | \$30,808,000  |              | \$5,750,000 |               | \$25,058,000  |                  |
| \$Δ / %Δ            |            |             |              |              |              | \$9.61M 45.4% |              | \$- -%      |               | \$9.61M 62.2% |                  |
| Employee / Employer |            | 27%         | 73%          |              |              |               |              | 19%         |               | 81%           |                  |

# 2027 Projection – HSA Seeding

## Fiscal Year & Calendar Year

| Month        | LISD HSA Contribution | Calendar Year Projection - 2026 |                              | Calendar Year Projection - 2027 |                                  |
|--------------|-----------------------|---------------------------------|------------------------------|---------------------------------|----------------------------------|
|              |                       | Est. Enrollments                | Total LISD HSA Contribution* | Est. Enrollments                | Est. Total LISD HSA Contribution |
| January      | \$300                 |                                 | \$122,959                    | 402                             | \$120,600                        |
| February     | \$275                 |                                 |                              | 4                               | \$1,100                          |
| March        | \$250                 |                                 |                              | 4                               | \$1,000                          |
| April        | \$225                 |                                 |                              | 4                               | \$900                            |
| May          | \$200                 | 4                               | \$800                        | 4                               | \$800                            |
| June         | \$175                 | 4                               | \$700                        | 4                               | \$700                            |
| July         | \$150                 | 4                               | \$600                        | 4                               | \$600                            |
| August       | \$125                 | 4                               | \$500                        | 4                               | \$500                            |
| September    | \$100                 | 4                               | \$400                        | 4                               | \$400                            |
| October      | \$75                  | 4                               | \$300                        | 4                               | \$300                            |
| November     | \$50                  | 4                               | \$200                        | 4                               | \$200                            |
| December     | \$25                  | 4                               | \$100                        | 4                               | \$100                            |
| <b>Total</b> |                       |                                 | <b>\$126,559</b>             |                                 | <b>\$127,200</b>                 |

\* January-April 2026 HSA Contribution data provided by Laredo ISD

- The estimated HSA Contribution Amount for Fiscal Year 7/2026 – 6/2027 is **\$127,200**

# Benchmarking

4

# Benchmarking

## Medical Plan – Narrow Network HMO/ACO

|                       |  |  |  |
|-----------------------|------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
|                       | Gold HMO                                                                           | Blue Essentials HMO                                                                 | Bronze HMO                                                                          |
| DEDUCTIBLE            |                                                                                    |                                                                                     |                                                                                     |
| Individual            | \$3,500                                                                            | \$1,200                                                                             | \$2,500                                                                             |
| Family                | \$7,000                                                                            | \$2,400                                                                             | \$5,000                                                                             |
| OUT-OF-POCKET MAXIMUM |                                                                                    |                                                                                     |                                                                                     |
| Individual            | \$8,150                                                                            | \$8,150                                                                             | \$8,150                                                                             |
| Family                | \$16,300                                                                           | \$16,300                                                                            | \$16,300                                                                            |
| COINSURANCE           | 30%                                                                                | 30%                                                                                 | 30%                                                                                 |
| COPAY                 |                                                                                    |                                                                                     |                                                                                     |
| PCP                   | \$40                                                                               | \$0                                                                                 | \$20                                                                                |
| Specialist            | \$60                                                                               | \$40                                                                                | \$60                                                                                |
| ER                    | \$300 Copay +<br>30% Coinsurance                                                   | \$300 Copay +<br>30% Coinsurance                                                    | \$500 Copay +<br>30% Coinsurance                                                    |
| PRESCRIPTION DRUG     |                                                                                    |                                                                                     |                                                                                     |
| Generic               | \$20                                                                               | \$15                                                                                | \$10                                                                                |
| Preferred Brand       | \$40                                                                               | \$40                                                                                | \$65                                                                                |
| Non-Preferred Brand   | \$60                                                                               | \$60                                                                                | \$110                                                                               |

# Benchmarking

## Medical Plan – Broad Network/PPO

|                     | <br>LAREDO INDEPENDENT SCHOOL DISTRICT |                                     | <br>PPO | <br>Aetna Choice<br>POS II | <br>TEACHER RETIREMENT SYSTEM OF TEXAS |                    | <br>Independent School District |                                     |
|---------------------|-------------------------------------------------------------------------------------------------------------------------|-------------------------------------|------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------------------------------------------------------------------------------------------------------|-------------------------------------|
| DEDUCTIBLE          | Silver PPO                                                                                                              | Platinum PPO                        | PPO                                                                                      | Aetna Choice<br>POS II                                                                                        | Primary                                                                                                                   | Primary Plus       | Silver PPO                                                                                                         | Gold PPO Core<br>Plus               |
|                     |                                                                                                                         |                                     |                                                                                          |                                                                                                               |                                                                                                                           |                    |                                                                                                                    |                                     |
| Individual          | \$3,400                                                                                                                 | \$3,500                             | \$3,000                                                                                  | \$1,250                                                                                                       | \$2,500                                                                                                                   | \$1,200            | \$3,000                                                                                                            | \$2,000                             |
| Family              | \$6,800                                                                                                                 | \$7,000                             | \$6,000                                                                                  | \$2,500                                                                                                       | \$5,000                                                                                                                   | \$2,400            | \$6,000                                                                                                            | \$4,000                             |
| OUT-OF-POCKET MAX   |                                                                                                                         |                                     |                                                                                          |                                                                                                               |                                                                                                                           |                    |                                                                                                                    |                                     |
| Individual          | \$3,400                                                                                                                 | \$8,150                             | \$8,150                                                                                  | \$7,000                                                                                                       | \$8,050                                                                                                                   | \$6,900            | \$8,150                                                                                                            | \$8,150                             |
| Family              | \$6,800                                                                                                                 | \$16,300                            | \$16,300                                                                                 | \$17,500                                                                                                      | \$16,100                                                                                                                  | \$13,800           | \$16,300                                                                                                           | \$16,300                            |
| COINSURANCE         | 0%                                                                                                                      | 30%                                 | 30%                                                                                      | 20%                                                                                                           | 30%                                                                                                                       | 20%                | 30%                                                                                                                | 30%                                 |
| COPAY               |                                                                                                                         |                                     |                                                                                          |                                                                                                               |                                                                                                                           |                    |                                                                                                                    |                                     |
| PCP                 | 0%                                                                                                                      | \$40                                | \$0                                                                                      | \$25                                                                                                          | \$30                                                                                                                      | \$15               | \$30                                                                                                               | \$25                                |
| Specialist          | 0%                                                                                                                      | \$60                                | \$60                                                                                     | \$35                                                                                                          | \$70                                                                                                                      | \$70               | \$80                                                                                                               | \$60                                |
| ER                  | 0%                                                                                                                      | \$300 Copay +<br>30%<br>Coinsurance | \$300 Copay +<br>30%<br>Coinsurance                                                      | \$500 Copay +<br>20%<br>Coinsurance                                                                           | 30%<br>Coinsurance                                                                                                        | 20%<br>Coinsurance | \$500 Copay +<br>30%<br>Coinsurance                                                                                | \$500 Copay +<br>30%<br>Coinsurance |
| PRESCRIPTION DRUG   |                                                                                                                         |                                     |                                                                                          |                                                                                                               |                                                                                                                           |                    |                                                                                                                    |                                     |
| Generic             | 0%                                                                                                                      | \$20                                | \$15                                                                                     | \$10                                                                                                          | \$15/\$45                                                                                                                 | \$15/\$45          | \$10                                                                                                               | \$10                                |
| Preferred Brand     | 0%                                                                                                                      | \$40                                | 25% max to<br>\$250                                                                      | \$30                                                                                                          | 30%                                                                                                                       | 25%                | \$85                                                                                                               | \$60                                |
| Non-Preferred Brand | 0%                                                                                                                      | \$60                                | 25% max to<br>\$250                                                                      | \$60                                                                                                          | 50%                                                                                                                       | 50%                | \$130                                                                                                              | \$90                                |



# Thank You



**Gallagher**

Insurance | Risk Management | Consulting

6. Discussion and presentation to review the Board of Trustee discretionary funds procedures and forms.

**Mr. Guillermo Pro, Superintendent of Schools**

**LISD BOARD OF TRUSTEES**

Goyo M. Lopez  
President, District 5

Veronica V. Orduño  
Vice President, District 3

Rodolfo "Rudy" Morales, III  
Secretary, District 2

Alfredo Gustavo Perez  
Parliamentarian, District

Juan Ramirez, Jr.  
Trustee, District 1

Dr. Gilberto "Gil" Martinez,  
Jr.  
Trustee, District 6

Monica Rangel- Garcia  
Trustee, District 7

Guillermo Pro  
Superintendent



# BOARD OF TRUSTEES

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## DISCRETIONARY FUNDS PROCEDURES

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**FISCAL YEAR 2026-2027**

### **DISCRETIONARY FUNDS FROM THE BOARD OF TRUSTEES**

The Laredo Independent School District's 2026-2027 General Operating Fund includes designated discretionary funds for use by the Board of Trustees. These funds are intended to support campus and departmental requests identified and sponsored by individual Board Members at their discretion.

As public funds, all discretionary fund expenditures must comply with applicable local, state, and federal laws, regulations, and district guidelines. Each expenditure must be necessary, reasonable in cost, and serve a legitimate public purpose that benefits the district and its students, rather than private interests. The District is committed to ensuring responsible stewardship of public resources by eliminating unnecessary expenditures, streamlining effective practices, and optimizing operations to maximize efficiency, improve performance, and achieve cost savings.

Allocation of discretionary funds is subject to the availability of resources and will be reviewed and considered as part of the District's annual budget development process.

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### **ALLOWABLE USE OF DISCRETIONARY FUNDS**

Use of discretionary funds should be aligned with the District's goals and objectives.

The following is a list of possible uses as indicated by the Division of Finance for these funds:

- ✓ Student instructional material, contractual services, and instructional equipment.
- ✓ Student educational field trips (must provide lesson plan)
- ✓ Student performance awards - honorary awards to recognize a student's performance to the school or district such as trophies, certificates, medals, ribbons, and plaques of nominal value are highly encouraged. A team honorary award should not exceed \$85 (must provide Student Incentives Form). Items should be of nominal value and are subject to a \$100 limit per unit cost.
- ✓ Entry fees, meals, and transportation for student academic and co/extra-curricular competitions
- ✓ Student Uniforms (the district retains ownership)
- ✓ District equipment and supplies
- ✓ Offset the cost of employee fringe benefits

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### **DISALLOWABLE USE OF DISCRETIONARY FUNDS**

Proms, formal balls/dances, adult events, decorations, parades, and food. You can use other funding sources such as sponsorships, donations, fundraisers, and community partnerships.

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## **BOARD MEMBERS DISTRIBUTING DISCRETIONARY FUNDS**

The following procedures shall be followed when allocating discretionary funds to campuses/departments:

1. The Board Member(s) wishing to disburse discretionary funds to a campus(-es) or department(s) will advise the Executive Secretary to the Board of Trustees.
2. The "Request for Discretionary Funds" form along with the "Student Incentives" form, if applicable, and a quote(s) from a Laredo ISD designated vendor will be requested from the campus(-es)/department(s) to whom the Board Member assigned the funding to.
3. Upon receipt of required forms and quotes, a copy of the request(s) will be shared with the Accounting & Budget Coordinator(s) for review, approval, and specific accounting codes for each request made.
4. Once final authorization is received from Finance, the Superintendent's support staff will initiate a budget amendment (to include all requests submitted by the Board Book Premier deadline) to be presented at the Business and Support Services Committee Meeting for review.
5. Trustees will review these items at the Business and Support Services Committee Meeting, and the request(s) will be submitted for the Regular Monthly Meeting, as consideration of each item and a vote of approval will be required by the body corporate through the Consent Agenda.
6. If approved, the Finance Department will finalize the transferring of funds to designated campus(-es) and/or department(s).
7. When funding is available, the Superintendent's Office will advise each campus/department via email and provide them with accounting codes to be used. A purchase requisition must be submitted by the awarded school/department and the purchase requisition will be processed through the normal purchasing channels.

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## **CAMPUSES/DEPARTMENTS REQUESTING DISCRETIONARY FUNDS**

**NOTE:** All requests must be reviewed and approved by the campus principal/designee or department administrator prior to submission.

The following are the procedures that should be followed when requesting discretionary funds:

1. The campus/department requesting the use of discretionary funds will advise the Superintendent's Office staff via email at [csandoval1@laredoisd.org](mailto:csandoval1@laredoisd.org), and [erikatreveno@laredoisd.org](mailto:erikatreveno@laredoisd.org). The "Request for Discretionary Funds" form along with the "Student Incentives" form (if applicable), and a quote(s) from

a Laredo ISD designated vendor must be submitted along with the email. (NOTE: Incomplete requests will not be processed.)

2. The Superintendent's office staff will verify requests submitted with each Trustee noted on the forms.

NOTE(s):

- When utilizing funding across more than one campus/department, please ensure the exact amount or percentage allocation is specified for each location.
  - If the submitted quote exceeds the original funding provided by the Trustee(s), please specify which materials/items you intend to cover, as funding may vary depending on item coding.
  - If request submitted is for the purpose of an instructional field-trip or field-trip related, the request must have a lesson plan, quote, and transportation quote (if applicable) attached and will be forwarded to the Assistant Superintendent of Curriculum, Instruction, and Assessment for review.
  - If request submitted is for a student field trip provided as an incentive/award to students, the request must have a Student Incentives Form, a quote, and transportation quote (if applicable).
  - If the requested item or service is non-instructional and requires installation of equipment or furniture, the request will be sent to the Assistant Superintendent for Operations and Plant Facilities for review.
  - If the requested item or service requires assurance of safety protocols, the request will be sent to the Executive Director of Compliance and Safety for review.
3. Upon verification and receipt of required forms, a copy of the request(s) will be shared with the Accounting & Budget Coordinator(s) for review and approval. Finance staff will provide accounting codes for each request made.
  4. Once final authorization is received from Finance, the Superintendent's support staff will initiate a budget amendment (to include all requests submitted by the Board Book Premier deadline) to be presented at the Business and Support Services Committee Meeting for review.
  5. After review by Trustees at the Business and Support Services Committee Meeting, the request(s) will be submitted for the next Regular Monthly Meeting for consideration and a vote to approve will be taken by the body corporate on the Consent Agenda.
  6. If approved, the Finance Department will finalize the transferring of funds to designated campus(-es) and/or department(s).
  7. Once transfers have been completed and funding is available, the Superintendent's Office will advise each campus/department designated staff via email and provide them with all supporting documentation, including accounting codes to be used.
  8. A purchase requisition must be submitted by the awarded school/department and the purchase requisition will be processed through the normal purchasing channels.

All purchases made from the Board of Trustees Discretionary Funds will comply with purchasing requirements established by the Texas Education Code and any other applicable laws. Purchases must be made using District approved vendors. Discretionary funds will expire at the end of the fiscal year.

2026-2027 BOARDBOOK PREMIER DEADLINES

July 15, 2026   August 19, 2026   September 16, 2026   October 14, 2026   November 18, 2026  
December 17, 2026   January 13, 2027   February 16, 2027   March 17, 2027   April 14, 2027   May 19, 2027

SUPERINTENDENT’S OFFICE CONTACT INFORMATION

|                                                       |                                                                            |              |
|-------------------------------------------------------|----------------------------------------------------------------------------|--------------|
| Mr. Guillermo Pro, Superintendent                     | <a href="mailto:gpro@laredoisd.org">gpro@laredoisd.org</a>                 | 956-273-1400 |
| Erika Trevino, Exec. Secretary                        | <a href="mailto:ericktrevino@laredoisd.org">ericktrevino@laredoisd.org</a> | 956-273-1401 |
| Claudia Sandoval, Exec. Secretary / Board of Trustees | <a href="mailto:csandoval1@laredoisd.org">csandoval1@laredoisd.org</a>     | 956-273-1406 |
| Blanca Torres, Clerk / Receptionist                   | <a href="mailto:btorres3@laredoisd.org">btorres3@laredoisd.org</a>         | 956-273-1400 |



# BOARD OF TRUSTEES

## DISCRETIONARY FUNDS REQUEST

**FISCAL YEAR 2026-2027**

Administrator/Staff Member: \_\_\_\_\_ Campus/Dept: \_\_\_\_\_

### SELECTION OF TRUSTEE(S)

Select Trustee(s) from whom you are requesting funds from. If you are delegating funds to different campuses or departments, please list them in the table on the right side.

| Select Trustee(s)                      | \$Amount |
|----------------------------------------|----------|
| Goyo M. Lopez, District 5              |          |
| Veronica V. Orduño, District 3         |          |
| Rodolfo Morales, III, District 2       |          |
| Alfredo G. Perez, District 4           |          |
| Juan Ramirez, Jr., District 1          |          |
| Dr. Gilberto Martinez, Jr., District 6 |          |
| Monica Rangel-Garcia, District 7       |          |

### CAMPUS/DEPARTMENT RECEIVING FUNDS

Indicate all those to receive funds below.

| List Campus/Department | \$Amount |
|------------------------|----------|
| 1                      |          |
| 2                      |          |
| 3                      |          |
| 4                      |          |
| 5                      |          |

### PURPOSE FOR USE OF FUNDS

Indicate the specific purpose for which you are requesting funds below.

Detailed purpose: \_\_\_\_\_

| SELECT ONE OR MORE BELOW     | REQUIRED DOCUMENTS OTHER THAN ITEMIZED QUOTES        |
|------------------------------|------------------------------------------------------|
| Instructional Field Trip     | Lesson plan, transportation quote (if applicable)    |
| Student Incentive Field Trip | Incentive form, transportation quote (if applicable) |
| Other                        | N/A                                                  |

Principal/Administrator Acknowledgement of Request: \_\_\_\_\_

Signature

Date

TO BE COMPLETED BY FINANCE DEPARTMENT

|                                 |           |
|---------------------------------|-----------|
| Account Number(s) for purchase: | Amount \$ |
| _____                           | Amount \$ |
| _____                           | Amount \$ |
| _____                           | Amount \$ |

### MONTHLY SUBMISSION DEADLINES\*

06/18/26 ~ 07/08/26 ~ 08/12/26 ~ 09/09/26 ~ 10/07/26 ~ 11/10/26 ~ 12/10/26 ~ 01/12/26 ~ 02/09/27 ~ 03/05/27 ~ 04/07/27 ~ 5/12/27

\*Documents must be submitted by deadlines above in order to be presented at the Business & Support Services Committee Meeting.  
Final Board approval will occur at the next scheduled Regular Board Meeting.

Revised: July 29, 2026





# L A R E D O I S D

## S T U D E N T I N C E N T I V E S F O R M

FISCAL YEAR 2026-2027

CAMPUS/DEPARTMENT: \_\_\_\_\_

**Instructions:** Please complete, sign, print and attach the signed form to the purchase requisition.

1. Identify the activity found in your Campus Improvement Plan.

Goal: \_\_\_\_\_

Objective: \_\_\_\_\_

Strategy: \_\_\_\_\_

Funding Source: (check program rules for cost allowance.) \_\_\_\_\_

2. Why: (Describe the intent and purpose.)

\_\_\_\_\_  
\_\_\_\_\_

3. Who: (Describe the recipient or student group.)

\_\_\_\_\_  
\_\_\_\_\_

4. What: (Describe the details of eligibility and **list items awarded to students.**)

\_\_\_\_\_  
\_\_\_\_\_

5. When: (List the timeline for implementation.)

\_\_\_\_\_  
\_\_\_\_\_

6. How: (Describe how you will provide awareness and/or promotional efforts to the students before the activity begins.)

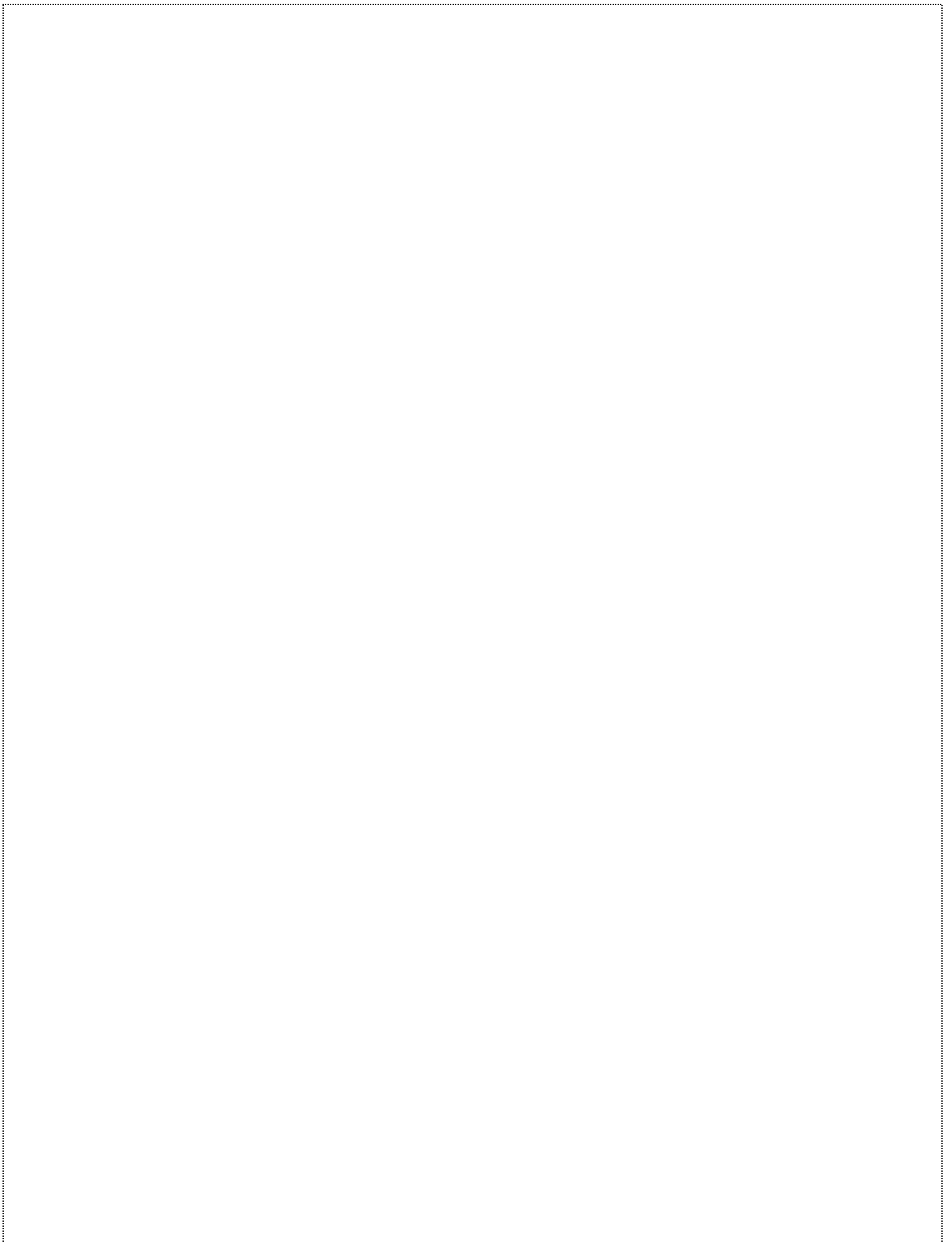
\_\_\_\_\_  
\_\_\_\_\_

7. Where: (Identify the location of the award ceremony.)

\_\_\_\_\_  
\_\_\_\_\_

Principal Name: \_\_\_\_\_ Principal Signature: \_\_\_\_\_ Date: \_\_\_\_\_

*TEX. CONST. art. III, section 52. The district's payment of student incentives will not constitute an unconstitutional gift of public funds to a student if the schoolboard (1) determines that the expenditure's predominant purpose is to accomplish a public purpose, not to benefit private parties, (2) retains sufficient control over the expenditure to ensure that the public purpose is accomplished, and (3) ensures that the school district receives a return benefit.*



ADMINISTRATIVE REGULATIONS

BP  
(LOCAL)

**Development**

The Superintendent and administrative staff shall be responsible for developing and enforcing procedures for the operation of the District. These procedures shall constitute the administrative regulations of the District and shall consist of guidelines, handbooks, manuals, forms, and any other documents defining standard operating procedures.

The Superintendent or designee shall ensure that administrative regulations are kept up to date and are consistent with Board policy. The Superintendent or designee shall resolve any discrepancies among conflicting administrative regulations. In case of conflict between administrative regulations and policy, policy shall prevail.

**No Board Action**

Administrative regulations are subject to Board review but shall not be adopted by the Board.

**Availability**

All administrative regulations shall be made accessible to staff, students, and the public as required by law or Board policy.

7. Discussion and presentation on the Memorandum of Understanding with Department of State Health Services (DSHS) and Laredo Independent School District for the provision of preventative dental services at no cost to the district effective 2026 to 2031.

**Mr. Guillermo Pro, Superintendent of Schools**

**LISD BOARD OF TRUSTEES**

Goyo M. Lopez  
President, District 5

Veronica V. Orduño  
Vice President, District 3

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Jr.  
Trustee, District 6

Monica Rangel- Garcia  
Trustee, District 7

Guillermo Pro  
Superintendent

Laredo Independent School District

# Student Services COMMITTEE Meeting



## Health Services

**Mrs. M. Alejandra Peña, Director**  
Monday, September 7, 2026



# Smiles in Schools MOU Proposal

Smiles in Schools is a program funded by the Texas Department of State Health Services that visits elementary schools to provide preventive dental services to students in grades PK-3rd.

Services provided:

- Limited evaluation
- Fluoride Varnish
- Dental Sealants

The purpose of this service is to prevent dental infection and decrease decay, missing teeth, and the need for fillings.

## Smiles in Schools MOU Proposal

- Clinic team consists of a dentist and dental hygienist.
- Parental consent is required prior to service.
- Parents will receive a note with evaluation results and any recommendations for follow-up.
- Student receives a goodie bag: toothbrush, toothpaste, etc.



# Smiles in Schools MOU Proposal

Responsibility of LISD Health Services:

- Coordinate a schedule for campus visits.
- Obtain consents for students in qualifying grade levels.
- Provide space at each participating campus for clinic visit.
- Communicate with parents of students with follow up care recommended.

# Smiles in Schools MOU Proposal

- These school based clinics are free of charge, no fees are charged to the district or families.
- No billing to Medicaid or private insurances.
- MOU proposal is for 5 years with the option to terminate early.
- If approved, clinics will be scheduled during Spring semester.

**MEMORANDUM OF UNDERSTANDING  
BETWEEN THE  
DEPARTMENT OF STATE HEALTH SERVICES  
AND  
LAREDO INDEPENDENT SCHOOL DISTRICT  
FOR  
PREVENTATIVE DENTAL SERVICES**

The **DEPARTMENT OF STATE HEALTH SERVICES (DSHS)** and the **LAREDO INDEPENDENT SCHOOL DISTRICT (School)**, each a Party and collectively the Parties, enter into the following non-financial Memorandum of Understanding (MOU or Agreement) for the purposes of increasing access to preventative dental services for eligible school children. The purpose of this written agreement is to set forth the duties and obligations of the Parties neither of which shall be liable for payment to the other Party for any services rendered hereunder.

**I. LEGAL AUTHORITY**

This agreement is authorized by and in compliance with the provisions of Texas Health and Safety Code Chapter 43 and Title 25 Texas Administrative Code (TAC), Chapter 49, Rule §49.4.

**II. DESIGNATION OF REPRESENTATIVES**

The following will act as the representative authorized to administer activities including, but not limited to, notices, consents, approvals, requests, or other general communications provided for or permitted to be given under this MOU.

**DSHS**

Judy Kropp, CTCM  
PO Box 149347 Mail Code 1990  
Austin, TX 78756  
512-776-2119  
[Judy.Kropp@dshs.texas.gov](mailto:Judy.Kropp@dshs.texas.gov)

**LAREDO INDEPENDENT SCHOOL DISTRICT**

Guillermo Pro  
2400 San Bernardo Ste D103  
Laredo, TX 78040  
956-273-1401  
[gpro@laredoisd.org](mailto:gpro@laredoisd.org)

Either Party may change its designated representative by providing written notice to the other Party.

**III. ROLES AND RESPONSIBILITIES OF DSHS**

DSHS will:

- A. Coordinate with School to provide preventive dental services to eligible children at times and locations in accordance with Title 25 TAC, Chapter 49, Rule §49.6. Preventive dental services include, but are not limited to: limited oral evaluation data collection, dental sealants, topical fluoride varnish when appropriate, and distribution of written materials for the purposes of outreach, education, and referral, which may include a list of dental resources for follow up treatment. A limited oral evaluation does not constitute or take the

place of a regular dental checkup, which will be explained on the *Parental Permission Form*, which is provided to School by DSHS.

- B. Provide the dentist, dental hygienist, portable dental equipment, and dental supplies for provision of preventative dental services to eligible children. DSHS must have a properly signed *Parental Permission Form* on file for each participating child prior to provision of services.
- C. Permit non-DSHS personnel assigned to DSHS preventive dental services clinics to participate in the provision of services for educational purposes. Non-DSHS personnel must be deemed suitable by their governing institution and will be supervised by DSHS and/or faculty members of their educational program.
- D. Conduct a dental screening to identify children suspected of, or known to have, therapeutic dental needs. DSHS will share results via the *Results of Limited Oral Evaluation Form* with school staff who will provide the form to the child to take home to his/her parent(s)/legal guardian.
- E. Obtain national criminal history record information for each person who will provide services under this MOU, including DSHS personnel or persons accompanying DSHS personnel, in accordance with Texas Education Code Section 22.0834. DSHS will obtain the national criminal history record information through the criminal history clearinghouse as provided by Section 411.0845, Texas Government Code. DSHS will send, or ensure that the person sends, the information required to conduct the national criminal history record information to the Texas Department of Public Safety.
- F. Certify that national criminal history record information is obtained for each person to whom Section 22.0834, Texas Education Code applies. National criminal history record information will be obtained by DSHS either before employing the person or prior to allowing the person to serve in a capacity described in Section 22.0834, Texas Education Code.
- G. Not permit a person to whom Section 22.0834, Texas Education Code applies to provide services under this Agreement if the person has been convicted of a felony or misdemeanor offense that would prevent that person from obtaining certification as an educator under Section 21.060, Texas Education Code.

#### **IV. ROLES AND RESPONSIBILITIES OF SCHOOL**

School will:

- A. Designate a contact person for coordination of preventive dental services between the School and DSHS upon initial contact by the DSHS Regional Dental Team.
- B. Distribute the *Parental Permission Form* and informational materials provided by the DSHS Oral Health Improvement Program prior to each preventative dental services clinic.

- C. Collect the properly signed *Parental Permission Forms* and submit them to the DSHS dental team in advance of each preventive dental services clinic.
- D. Complete the *Student Roster Form* provided by the DSHS Oral Health Improvement Program in advance of each preventive dental services clinic.
- E. Coordinate with DSHS to provide access to a suitable location for the provision of preventative dental services. The facility must have, at minimum, access to electrical outlets, a water source, and restroom facilities.
- F. Facilitate access to the participating children for each preventative dental services clinic.
- G. Forward the DSHS *Results of Limited Oral Evaluation Form* to the parent/legal guardian of each participating child which may include a list of dental resources for follow up treatment.

**V. CONFIDENTIALITY OF RECORDS (HIPAA/FERPA REQUIREMENTS)**

- A. The Parties agree that the information created for, or obtained from, participating children and their parents/legal guardians under this Agreement will contain or consist of protected health information (PHI) as defined by, and made confidential under, the Privacy Rule of the Health Insurance Portability and Accountability Act of 1996 (“HIPAA”) and educational record(s) defined by and subject to the Family Educational Rights and Privacy Act (“FERPA”); or both.
- B. The Parties agree to comply with all applicable state and federal laws relating to the privacy and confidentiality of confidential data and records.
- C. The Parties will only access the PHI to carry out their respective roles and responsibilities under this Agreement.
- D. The Parties will implement appropriate safeguards to prevent unauthorized use or disclosure of the PHI and each Party must report an unauthorized use or disclosure of the PHI to the other Party.
- E. The School must make available to DSHS any information necessary to provide a full accounting of any unauthorized use or disclosures of the PHI.
- F. The School must make available the PHI to the child’s parent/guardian for amendment and must incorporate any amendments.
- G. Unless FERPA applies, the School must destroy, in a manner that ensures maintenance of confidentiality (e.g., shredding), all PHI, including the *Parental Permission Form* and *Results of Limited Oral Evaluation Forms*, in compliance with HIPAA.
- H. In the event that FERPA applies to an educational record that contains PHI that is also subject to HIPAA, the Parties agree to comply with FERPA in their handling of such educational records of children participating in the program.

- I. Unless required by judicial or regulatory authority, neither Party is permitted to authorize and further disclose the PHI or educational records in the custody of the other Party to persons or entities not a party to this Agreement without first having received permission of the other Party, and without having first obtained assurances that the other Party has fully complied with the provisions of HIPAA and FERPA.
- J. Any permitted redisclosure to the persons or entities not a party to this Agreement will be under the condition that no further disclosure by such party will be permitted.

## **VI. MUTUAL RESPONSIBILITIES**

The Parties will communicate as necessary to successfully manage this Agreement and will work in good faith to fulfill the purpose of this Agreement.

## **VII. TERM OF AGREEMENT**

This MOU is effective on the signature date of the latter of Parties to sign this MOU. This MOU will remain in effect for five (5) years from the effective date, unless terminated sooner. This MOU does not include renewals.

## **VIII. TERMINATION OF AGREEMENT**

- A. **Termination without Cause.** This Agreement may be terminated by either Party without cause upon thirty (30) days written notice to the other Party.
- B. **Notice of Breach and Termination for Cause.** In the event of a Party's failure to comply with the terms of this Agreement, the non-breaching Party will provide notice to the breaching Party of the breach. After thirty (30) days of such notice, if the breach is not cured to the non-breaching party's satisfaction, the non-breaching party may proceed to termination by serving a notice of termination upon the breaching party which shall immediately terminate this Agreement.

DSHS may terminate this agreement immediately if School improperly discloses PHI, or breaches confidentiality and/or security requirements.

- C. **Waiver.** The failure of a Party to object to or take affirmative action with respect to the conduct of the other Party which is in violation or breach of the terms of this Agreement shall not be construed as a waiver of the violation or breach, or of any future violation or breach.

## **IX. GENERAL TERMS**

- A. **Amendments.** This Agreement may be amended by the consent of both Parties at any time during its term. Amendments to the Agreement must be in writing and signed by DSHS and School. No change in, addition to, or waiver of any term or condition of this

Agreement shall be binding on DSHS unless approved in writing by an authorized representative of DSHS.

- B. **Change in Laws and Compliance with Laws.** The Parties shall comply with all applicable federal and state statutes, rules and regulations. Any alterations, additions, deletions to the terms of this Agreement which are required by changes in federal or state law or regulations are automatically incorporated into the Agreement without written amendment hereto, and shall become effective on the date designated by such law or by regulation.
- C. **Assignment.** School shall not assign its rights under this Agreement or delegate the performance of its duties under the agreement without prior written approval from DSHS. Any attempted assignment in violation of this provision is void and without effect.
- D. **No Partnership or Joint Venture.** The Parties agree that nothing in this Agreement shall be deemed to create an association, partnership, or joint venture between DSHS and School, but is intended solely to guide the relationship between the Parties. Each Party shall pay the cost of its participation in this Agreement without cost or reimbursement by the other Party.
- E. **Limitation on Authority.** School shall have no authority to act for or on behalf of DSHS or the State of Texas except as expressly provided for in this Agreement. No other authority, power or use is granted or implied. School may not incur any debt, obligation, expense or liability of any kind on behalf of DSHS or the State of Texas.
- F. **Sovereign Immunity.** The Parties expressly agree that no provision of this Agreement is in any way intended to constitute a waiver by DSHS or the State of Texas of any immunities from suit or from liability that DSHS or the State of Texas may have by operation of law. Notwithstanding the foregoing, if School is a Texas governmental unit, then nothing in this Agreement will be construed to waive any rights or affirmative defenses available to School under the doctrines of sovereign or official immunity.
- G. **Governing Law and Venue.** This Agreement is made, performed, and governed by the laws of the State of Texas. The venue of any suit arising under this Agreement is fixed in any court of competent jurisdiction of Travis County, Texas, unless the specific venue is otherwise identified in a statute which directly names or otherwise identifies its applicability to DSHS.
- H. **Non-Discrimination.** The Parties agree to comply with state and federal anti-discrimination laws, including:
  - i. Title VI of the Civil Rights Act of 1964 (42 U.S.C. §2000d et seq.);
  - ii. Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. §794);
  - iii. Americans with Disabilities Act of 1990 (42 U.S.C. §12101 et seq.);
  - iv. Age Discrimination Act of 1975 (42 U.S.C. §§6101-6107);
  - v. Title IX of the Education Amendments of 1972 (20 U.S.C. §§1681-1688);
  - vi. Food and Nutrition Act of 2008 (7 U.S.C. §2011 et seq.); and



- vii. DSHS's administrative rules, as set forth in the Texas Administrative Code, to the extent applicable to this Agreement.

These laws provide in part that no persons in the United States may, on the grounds of race, color, national origin, sex, age, disability, political beliefs, or religion be excluded from participation in or denied any aid, care, service or other benefits provided by federal or state funding, or otherwise be subjected to discrimination.

- I. **Severability.** If any provision of this Agreement is held to be invalid or unenforceable for any reason, this Agreement shall be construed as if such provision did not exist and the non-enforceability of such provision shall not be held to render any other provision of this Agreement unenforceable.
- J. **Captions.** The captions contained herein are used solely for convenience and will not be deemed to define or limit the provisions of this Agreement.
- K. **Counterparts and Signatures.** The Parties may sign this Agreement in counterparts, each of which will be deemed an original, but all of which will together constitute one document. Electronically transmitted signatures will be deemed originals for all purposes related to this Agreement.
- L. **Entire Agreement.** This document constitutes the entire agreement of the Parties and is intended as a complete and exclusive statement of the promises, representations, negotiations, discussions, and other agreements that may have been made in connection with the subject matter hereof. Any additional or conflicting terms in any future document incorporated into this agreement will be harmonized with this agreement to the extent possible.
- M. **Attachments.** Attachments listed following the signature block at the end of this Agreement are incorporated in their entirety as terms and conditions of this Agreement.

**BY SIGNING BELOW, THE PARTIES ACKNOWLEDGE THAT THEY HAVE READ THE MOU AND AGREE TO ITS TERMS, AND THAT THE PERSONS WHOSE SIGNATURE APPEAR BELOW HAVE THE REQUISITE AUTHORITY TO EXECUTE THIS MOU ON BEHALF OF THE NAMED PARTY.**

**SIGNATURE PAGE FOLLOWS**

**DEPARTMENT OF STATE HEALTH SERVICES**

**LAREDO INDEPENDENT SCHOOL DISTRICT**

By: \_\_\_\_\_

Signature of Authorized Official

By: \_\_\_\_\_

Signature of Authorized Official

\_\_\_\_\_  
Date of Signature

\_\_\_\_\_  
Date of Signature

Manda Hall, M.D.  
Deputy Commissioner  
Community Health Improvement  
Texas Department of State Health Services  
1100 West 49<sup>th</sup> Street  
Austin, Texas 78756

\_\_\_\_\_  
Printed Name and Title

\_\_\_\_\_  
Address

\_\_\_\_\_  
City, State, Zip

\_\_\_\_\_  
Counties Served

\_\_\_\_\_  
Telephone Number

\_\_\_\_\_  
Fax number

\_\_\_\_\_  
E-mail Address for Official Correspondence

\_\_\_\_\_  
**Federal Tax ID No. (9 digit) or State of Texas  
Comptroller Vendor ID No. (14 digit)**

8. Discussion and presentation on the partial release of retainage in the amount of \$300,000 to Leyendecker Construction of Texas, Inc. - RFP # 18-029 CMAR LISD Dr. Joaquin G. Cigarroa Middle School Project - Phases I and II.

**Mr. Guillermo Pro, Superintendent of Schools**

**LISD BOARD OF TRUSTEES**

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President, District 5

Veronica V. Orduño  
Vice President, District 3

Rodolfo "Rudy" Morales, III  
Secretary, District 2

Alfredo Gustavo Perez  
Parliamentarian, District

Juan Ramirez, Jr.  
Trustee, District 1

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Jr.  
Trustee, District 6

Monica Rangel- Garcia  
Trustee, District 7

Guillermo Pro  
Superintendent

**Discussion and presentation on the partial release of retainage in the amount of \$300,000 to Leyendecker Construction of Texas, Inc. - RFP # 18-029 CMAR LISD Dr. Joaquin G. Cigarroa Middle School Project - Phases I and II.**

# RFP #18-029 CMAR LISD Dr. Joaquin G. Cigarroa Middle School Phase I and Phase II

- General Contractor: Leyendecker Construction of Texas
- Architect: Sepulveda Associates Architects, Inc.
- Guaranteed Maximum Price : \$55,960,449.00
- Additive Change Order: \$957,096.10
- **Final Contract Amount: \$56,917,595.10**
- Partial Release of retainage approved to date: \$2,338,377.26
- **Final Release of Retainage Requested by General Contractor: \$300,000.00**

9. Discussion and presentation on the recommended library book purchases in compliance with SB 13.

**Mr. Guillermo Pro, Superintendent of Schools**

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Trustee, District 7

Guillermo Pro  
Superintendent

---

**Note:** For information related to the selection of instructional materials, see EFA.

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The purpose of this policy is to ensure that the District provides a wide range of library materials for students and faculty that support student achievement and present varying levels of difficulty, diversity of appeal, and a variety of points of view. This policy also provides standards for collection development and the selection and evaluation of library materials.

**Collection  
Development Policy**

In this policy, “library materials” is defined by law and may include printed and electronic library acquisitions, including online catalogs, and other ancillary or supplementary materials maintained in a campus library. [See EFB(LEGAL)]

The library collection development standards shall apply to all library materials available for use or display, including material contained in school libraries, classroom libraries, online catalogs, library mobile applications used in the District, and any other library catalog a student may access.

In developing library collections, the District shall consider the age groups, grade levels, and access to library material by all students on a campus.

**Responsibility**

The District shall ensure librarians, professional library staff, and other designated professional staff are trained or receive information on the proper collection development standards.

The Superintendent shall develop administrative procedures to ensure that library collections comply with applicable law, library standards, and the District’s collection development purpose and goals.

**Collection  
Development Goals**

In addition to the requirements in state law and rules, the District’s library collections shall:

1. Present multiple viewpoints related to controversial issues [see EMB regarding instruction about controversial issues].
2. Provide a wide range of background information that will enable students to make intelligent decisions in their daily lives.
3. Include accurate and authentic factual content from authoritative sources.
4. Have a high degree of potential user appeal and interest.
5. Offer a global perspective that promotes equity of access, including print and nonprint materials such as electronic and multimedia, to meet the needs of individual learners.



INSTRUCTIONAL RESOURCES  
LIBRARY MATERIALS

EFB  
(LOCAL)

6. Represent diverse viewpoints and cultural groups of the state and their contributions to the state, the nation, and the world, to ensure the collection embodies the background of all students.

Recommendation  
and Procurement of  
Materials

Library materials shall be recommended and procured in accordance with guidelines adopted by the Texas State Library and Archives Commission and the District standards and priorities expressed in this policy.

Librarians and other professional staff shall develop recommendations to be presented to the Board. The librarians and other professional staff shall ensure that the materials:

1. Enrich and support the TEKS and the state and local curriculum, taking into consideration students' varied interests, maturity levels, abilities, and learning styles.
2. Foster growth in factual knowledge, literary appreciation, aesthetic values, and societal standards.
3. Encourage the enjoyment of reading, foster high-level thinking skills, support personal learning, and encourage discussion based on rational analysis.
4. Represent ethnic, religious, and cultural groups of the state and their contributions to the state, the nation, and the world.

The Superintendent shall ensure that administrative procedures regarding the development of recommendations of library materials consider at least two of the following factors:

1. Recommendations from students, parents or guardians, teachers, and District residents.
2. Consultation with District teachers and library staff.
3. Consultation with library staff from other districts.
4. Extensive review of the library material.
5. Context of the library material, including overall fit within the existing collection and support of District curriculum.
6. Reviews of the library material from sources such as professional journals in library science, recognized professional education or content journals with book reviews, national and state award recognition lists, library science field experts, and highly acclaimed author and literacy expert recommendations.
7. Coverage of topics, authors, series, or genres that fill gaps in the school library collection.

INSTRUCTIONAL RESOURCES  
LIBRARY MATERIALS

EFB  
(LOCAL)

The Board shall consider the list of library materials that have been donated or proposed by the administration for procurement. Each Board member may propose changes before the Board takes action on the list of donated or proposed library materials.

The Board shall either approve or reject the library materials that have been donated or proposed for procurement.

Donated and  
Proposed  
Procurement List

At least 30 days prior to the Board's vote to accept donated library materials or approve procurement of library materials, the Superintendent shall make accessible to the public the list of library materials in accordance with law.

Access Plan

The District shall allow efficient parental access to the District's library and any available online catalogs.

Online catalogs shall be publicly available. The District shall publish information about library material titles, including how and where material can be accessed.

Each campus shall communicate the following to parents and guardians:

- Access to policies relating to school libraries and library materials;
- Consistent access to library materials and resources; and
- Opportunities for students, parents and guardians, educators, and community members to provide feedback on library materials and services.

Parental  
Involvement

Parents and guardians are the primary decision-makers regarding their child's access to library material. In general, a student is afforded the opportunity to self-select library materials as part of literacy development and the library program. District staff may assist a student in selecting library material; however, the ultimate determination of appropriateness remains with the student and parent or guardian. Parents and guardians are encouraged to communicate with the campus librarian and their child's teacher about special considerations regarding library materials self-selected by their child.

In accordance with state law and administrative procedures, parents or guardians may submit to the principal or a staff member designated by the principal a list of library materials that the parent's or guardian's child shall not be allowed to check out or access for use outside of the school library. The Superintendent shall develop procedures that permit a parent or guardian to submit the request in at least one of the methods permitted by law.

INSTRUCTIONAL RESOURCES  
LIBRARY MATERIALS

EFB  
(LOCAL)

The parent or guardian may select alternative library materials for their child. [For information on parental rights regarding instructional materials and other instructional resources, see EFA(LEGAL).]

The District shall focus on maximizing transparency with parents while meeting student needs and providing enrichment opportunities with library materials. Parental involvement in library acquisition, maintenance, and campus activities is encouraged.

*Access  
Procedures*

School Library

A parent or guardian who wishes to access a school's library shall first submit a request to the principal. The principal or a staff member designated by the principal shall work with the parent or guardian to determine a time to access the library that will not interfere with the delivery of instruction or disrupt student use of library services.

Library Catalog

A parent or guardian who wishes to access the catalog of library materials for any school in the District shall submit a written request to the school's principal. The principal or a staff member designated by the principal shall respond to the request in accordance with administrative procedures.

Protection from  
Inappropriate  
Material

In accordance with law and guidance from the Texas State Library and Archives Commission, library materials shall not include "harmful material"; any library material that is pervasively vulgar or educationally unsuitable; any library material containing indecent or profane content; any library material that refers a person to a website, including by use of a link or QR code, containing content legally prohibited under law; or any other material legally prohibited from inclusion in a public school library. [See EFB(LEGAL)]

Obscene material is not protected by the First Amendment to the United States Constitution.

Library materials shall comply with the Children's Internet Protection Act (CIPA), including technology protection measures. [See CQ]

**Challenge of Library  
Material**

A District employee, a parent or guardian of a District student, or District resident may challenge library material maintained in the District's library program.

Guiding Principles

The following principles shall guide the review of a challenge of library material:

1. An individual may challenge library material used in the District's library program, despite the fact that the professional staff and the Board followed the proper procedure and ad-

INSTRUCTIONAL RESOURCES  
LIBRARY MATERIALS

EFB  
(LOCAL)

hered to the objectives and criteria for recommending and procuring library materials set out in this policy.

2. Access to challenged material shall be restricted during the challenge process.

In addition to compliance with state law and this policy, a criterion for the final decision on challenged library materials is the appropriateness of the material for its intended use. No challenged library material shall be removed solely because of the ideas expressed in the library material or the personal background of the library material's author or the personal background of the characters in the material.

**Informal Challenge**

When the District or a campus receives an objection to the appropriateness of a library material, the appropriate librarian or administrator shall try to resolve the matter informally. The librarian or administrator shall explain the selection process and discuss the intended purpose for the library material.

The librarian or administrator shall offer a concerned parent or guardian an alternative library material to be used by the child in place of the material and, if requested, shall restrict the child's access to the material objected to by the parent or guardian.

If the individual wishes to make a formal challenge, the administrator shall make available to the individual a copy of this policy and the form to request a formal challenge of the library material.

**Formal Challenge**

The District shall make the Texas Education Agency form to challenge library material available on the District's website.

If a District employee, a parent or guardian of a District student, or a District resident wishes to challenge library material, they shall follow the procedures to complete and submit the challenge form.

After a challenge form is submitted, the form shall be provided to the Superintendent. Copies of the form shall be provided to the school librarian, the Board, and any other staff designated in administrative procedures.

**Challenge Committee**

The principal shall appoint a challenge committee and notify committee members in accordance with administrative procedures.

The challenge committee shall include the librarian and at least one member of the instructional staff who is familiar with the material's content. Other members of the committee may include District-level staff, secondary-level students, parents or guardians, and any other appropriate individuals.

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LIBRARY MATERIALS

EFB  
(LOCAL)

The District shall provide members of the committee the relevant materials to review in accordance with the deadlines established in administrative procedures and in accordance with law.

Any meeting of the committee must comply with the meeting requirements under Education Code 33.025(g) and (h), including required notices, meeting minutes, audio or video recordings, and submission of minutes and audio or video recordings of the meeting to the District.

All members of the committee shall review the challenged library material in its entirety and determine whether the material conforms to this policy and whether the material will continue to be available in the library. The committee shall prepare a written report of its findings.

The Superintendent, the school librarian, the individual submitting the challenge, and any other appropriate staff shall receive a copy of the committee's report.

Appeal

An individual who submitted a challenge may appeal the decision to the Board. The individual must provide the notice of appeal in accordance with administrative procedures.

The Board shall hear the appeal and render a decision in accordance with the timelines established in law.

When considering the appeal, the Board shall consider the factors in Education Code 33.027(f). The Board shall consider appeals in accordance with timelines set out in law.

*Frequency of  
Review*

After a library material has been challenged and the Board determines not to remove the library material from a school library catalog, it may not be challenged again before the second anniversary of the Board's final decision not to remove the material.

Removal of Library  
Materials

If a challenge to a library material results in the removal of the library material from the school library catalog, each teacher assigned as the classroom teacher at the grade level for which the library material was removed shall be notified and instructed to remove any copy of the library material from the teacher's classroom library, if applicable.

**Maintenance of  
Library Materials**

In accordance with state guidelines and District administrative procedures, collections shall be evaluated and updated regularly based on the collections' age, relevance, diversity, and variety. The Superintendent shall ensure administrative procedures are established for regular maintenance of the library collection on each campus. Standard maintenance procedures for any library collection include repair, replacement, and removal of materials as nec-

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essary. Regular maintenance shall also include scheduled inventories of the collection. Disposal of any District-owned library materials shall be in accordance with District policy and procedures. [See CI]

**Gifts and Donations**

The Board shall accept gifts and donations of library materials with the understanding that the use and disposition of the materials and monies will be in accordance with District policy and the selection criteria noted above. [See CDC]

**Policy Review**

This policy shall be reviewed at least every three years and revised as necessary.

10. Discussion and presentation of the final completion and the release of retainage in the amount of \$4,390.00 to Royal Contractors, Inc., RFCSP #2025-002 Repairs and Installation of Wrought Iron and Chain Link Fence at Antonio M. Bruni Elementary School.

**Mr. Guillermo Pro, Superintendent of Schools**

11. Discussion and presentation on the adoption of an Early Notification Incentive Program for full-time employees for the 2026-2027 school year.

**Mr. Guillermo Pro, Superintendent of Schools**

12. Communication and Updates

**Mr. Guillermo Pro, Superintendent of Schools**

13. Adjournment

**Chairperson**

#### NOTICE OF VIDEO CONFERENCE CALL

Notice is hereby given that one or more board members may participate remotely in this board meeting by means of a videoconference call. The location of the meeting will be at the Amber Yeary Board Room - 2400 San Bernardo Ave., Laredo, TX 78040 where the presiding officer and a quorum of the Board will be physically present, and it is intended for the presiding officer to be present at this location during the meeting.

#### NOTICE OF POTENTIAL CLOSED MEETING

If during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the Board will conduct a closed meeting in accordance with the Texas Open Meetings Act, Texas Government Code, Chapter 551, Subchapter D and E, regardless of whether the particular agenda item identifies a potential closed meeting.

#### DISABILITY ACCESS STATEMENT

Persons with disabilities who plan to attend this meeting and who may need auxiliary aid or services are requested to contact Erika Trevino at (956) 273-1401 at least two working days prior to the meeting so that appropriate arrangements can be made. The accessible entrance and accessible parking spaces are located at the Amber Yeary Board Room, 2400 San Bernardo Ave.

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Superintendent