



**BROWNSVILLE
INDEPENDENT
SCHOOL
DISTRICT**

**Popular
Annual
Financial
Report**

**FISCAL YEAR
ENDING
JUNE 30, 2020**

**1900 East Price Road
Brownsville, Texas 78521
Cameron County, USA
www.BISD.us**



Brownsville Independent School District

Board of Trustees

For the Year Ending June 30, 2020

<u>Board Member</u>	<u>Place</u>	<u>Title</u>
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Dr. René Gutiérrez
Superintendent of Schools

Dr. Nereida Cantu
Deputy Superintendent/Business & Operations

Dr. Anysia R. Treviño
Deputy Superintendent/Curriculum & Instruction

Mr. David Robledo
Chief Financial Officer



"Brownsville ISD...The Best Choice"

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Letter to the Community from the Chief Financial Officer...



Citizens, Taxpayers, and Community Members of Brownsville Independent School District,

It is with great pride and pleasure that we present Brownsville Independent School District's Popular Annual Financial Report (PAFR) for the fiscal year ending June 30, 2020. This report is designed to make the financial operations of our school district easier to understand for our citizens, parents, teachers, and community members.

The PAFR summarizes the financial activities and operating results of the District and was gathered from the financial information reported in our 2020 Comprehensive Annual Financial Report (CAFR). The CAFR is a more comprehensive document that is prepared in conformance with Generally Accepted Accounting Principles (GAAP) and was audited by Cascos & Associates, PC, receiving an "unmodified" (the highest) opinion, meaning that in the auditors' opinion the financial statements are free from material misstatement. The PAFR is unaudited and presented on a GAAP basis. While the underlying accounting methods are similar to the CAFR, the PAFR simplifies reporting by not including all segregated funds, required presentations and full disclosure of all material financial and non-financial events in the notes to the financial statements. Therefore, the PAFR focuses only on the General Fund of the Financial Statements. Citizens desiring to view the CAFR which contain more detailed information may obtain a copy from the Finance Department or may view it on the District's website at <http://www.BISD.us> and by clicking the link named, "View the information" below Financial Transparency.



The Brownsville Independent School District is proud of this report and the support offered by the Board of Trustees in its continuous work to increase public confidence in the governing body of the District as well as increasing communication with the community. The PAFR should assist citizens and taxpayers to understand how their tax dollars are being spent to educate our 43,000+ students. As you will see in this report, the District is directing your tax dollars into the classroom to maximize our student achievement. Questions, comments and feedback regarding this report are welcomed and may be directed to the Business & Finance Office at 956-698-0003 or to drobledo@bisd.us.

A handwritten signature in blue ink, which appears to read "David Robledo".

Mr. David Robledo,
Chief Financial Officer

Recognition



Government Finance Officers Association

Award for Outstanding Achievement in Popular Annual Financial Reporting

Presented to

Brownsville Independent School District
Texas

For its Annual
Financial Report
for the Fiscal Year Ended

June 30, 2019

Christopher P. Morill

Executive Director/CEO

Government Finance Officers Association

The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Brownsville Independent School District for its Popular Annual Financial Report for the fiscal year ended June 30, 2019.

The Award for Outstanding Achievement in Popular annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability and reader appeal.

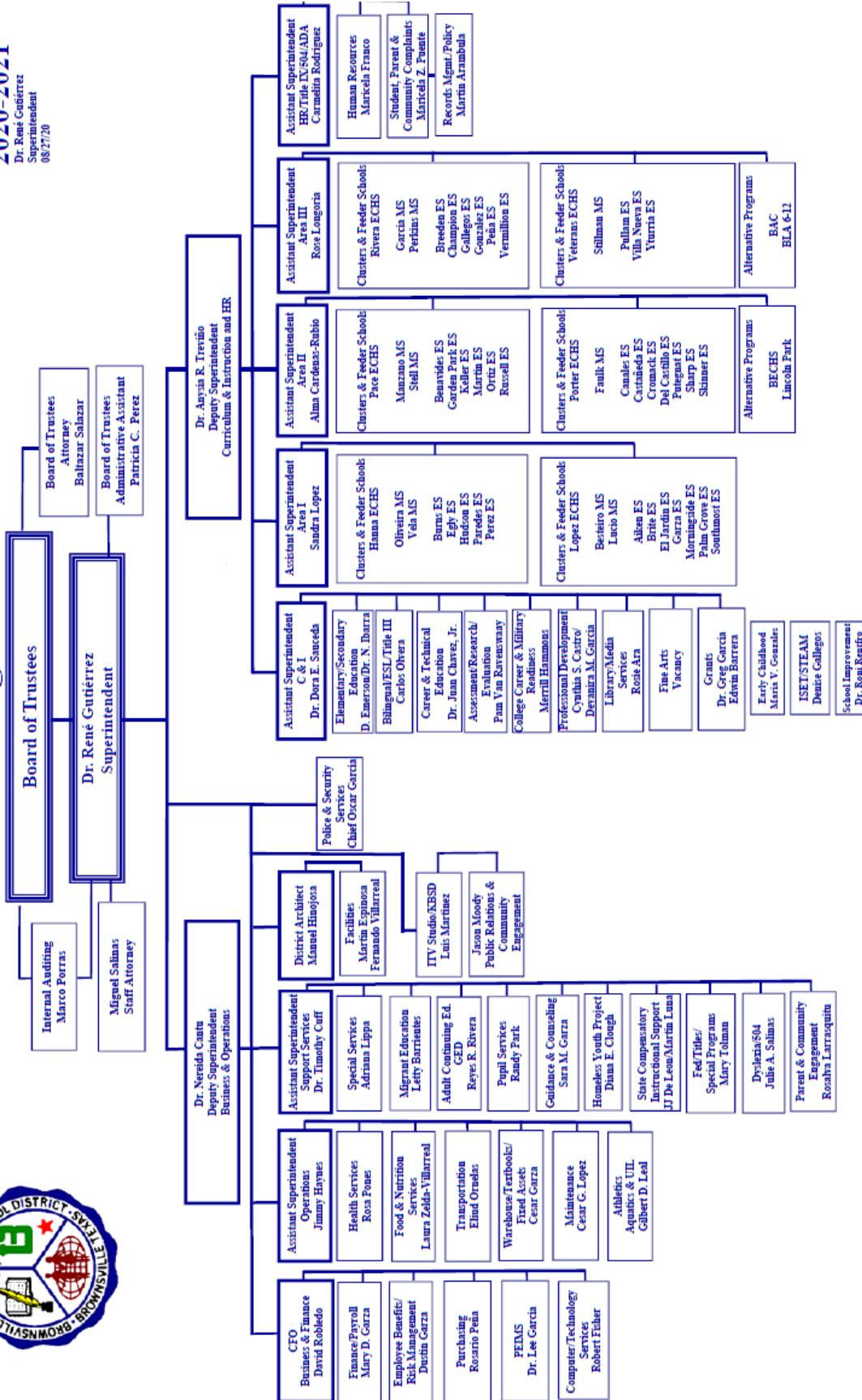
An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. Brownsville Independent School District has received a Popular Award for one year. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and will be submitting it to GFOA.

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Brownsville ISD Organizational Chart

2020-2021
Dr. René Gutiérrez
Superintendent
08/17/20



BISD does not discriminate on the basis of race, color, national origin, sex, religion, age, disability or genetic information in employment or provision of services, programs or activities.

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About Brownsville Independent School District



The District is a political subdivision of the State of Texas and governed and operating as an independent school district under the laws thereof. The District is located entirely in Cameron County, Texas and serves the City of Brownsville, part of the Township of Rancho Viejo and some unincorporated areas of the county. The District, originally chartered by the State in March 1915, now encompasses ninety-five square miles.

Our Mission Statement

Brownsville Independent School District will graduate students who are prepared to excel in higher education and successfully pursue career opportunities in a changing global society by maximizing resources to ensure equitable opportunities for all students.

Vision

Our primary purpose of improving lives through a quality education is driven by an unrelenting determination to graduate all of our students and prepare them for success in higher education. Our ideology is reflected in our fundamental beliefs, commitments and core values that guide us in our daily practices.

Our Schools

The District provides a full range of educational services appropriate to grade levels pre-kindergarten through twelve for its approximate 43,028 students. These include regular and enriched academic education, special education for students with disabilities, occupational education, bilingual instruction for those with limited English proficiency and specialized instruction for

Fast Facts

54 schools		
34 - elementary school		
10 - middle school		
6 - high school		
4 - alternative school		
Total Enrollment (Pre-K through 12):		43,028
Early Ed (Sp. Ed)		75
Pre-K		3,575
K-5		16,878
6-8		9,119
9-12		13,381
Ethnicity 2018-2019	Brownsville ISD	Texas
Hispanic	98.3%	52.8%
White	1.3%	27.0%
Asian	0.2%	4.6%
African American	0.1%	12.6%
American Indian	0.0%	0.4%
Pacific Islander	0.0%	0.2%
Two or More Races	0.0%	2.5%
Student Demographics	Brownsville ISD	Texas
Economically Disadvantage	89.5%	60.2%
Special Education Students	13.4%	10.7%
Gifted & Talented Students	11.6%	8.1%
Career & Technology Education Students	33.0%	27.5%
English Learners (EL) Students	36.1%	20.3%
Bilingual Students	22.3%	9.0%
Students with Dyslexia	5.9%	4.1%
At-Risk	67.7%	50.5%

Fiscal Year	Student Enrollment	Teaching Staff	Pupil-Teacher Ratio
2020	43,028	2,859	15.0
2019	44,402	2,912	15.3
2018	45,578	2,956	15.4
2017	46,880	3,026	15.5
2016	47,749	3,180	15.0

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disadvantaged students. These basic programs are supplemented by additional offerings in the fine arts and athletics. In addition, the District provides for community and adult education by offering a wide variety of academic and occupational courses.

Performance Measures

The Texas Education Agency (TEA) prepares the Texas Academic Performance Reports (TAPR), which include information on student performance for every public school, district or region in Texas. The information in this page is available on the 2019-20 TAPR report which can be accessed at www.tea.state.tx.us.

Finance Department

The Finance Department is responsible for the general accounting, financial reporting, and financial training for the School District. The department strives for developing and maintaining great working relationships with its schools and departments while having customer service as a priority.

The Finance Department’s primary goal is to protect the assets of the District and to ensure that all financial transactions are performed in accordance with generally accepted accounting practices.

Some of the Accomplishments for the Year Ending 2020 include:

- Received the rating of “Superior Achievement” under Schools FIRST (Financial Integrity Rating System of Texas) for the 2017-2018 fiscal year.
- Received the Certificate of Achievement for Excellence in Financial Reporting for its comprehensive annual financial report for the fiscal year ended June 30, 2019 from GFOA



	State	Region	District
Attendance Rate			
2018-2019	95.4%	95.5%	95.0%
2017-2018	95.4%	95.5%	95.4%
2016-2017	95.7%	95.7%	95.8%
2015-2016	95.8%	95.6%	96.0%
2014-2015	95.7%	95.5%	96.2%
Annual Dropout Rate (Grades 7-8)			
2018-2019	0.4%	0.2%	0.3%
2017-2018	0.4%	0.2%	0.5%
2016-2017	0.3%	0.2%	0.2%
2015-2016	0.4%	0.2%	0.2%
2014-2015	0.3%	0.2%	0.2%
Annual Dropout Rate (Grades 9-12)			
2018-2019	1.9%	1.4%	0.7%
2017-2018	1.9%	1.7%	1.1%
2016-2017	1.9%	1.8%	1.3%
2015-2016	2.0%	2.1%	1.3%
2014-2015	2.1%	2.0%	1.1%
Completion/Status Rate (Gr. 9-12) Class of 2019			
4-Year Longitudinal Rate			
Graduated	90.0%	90.7%	93.7%
Received TxCHSE	0.5%	0.2%	0.2%
Continued HS	3.7%	3.5%	3.0%
Dropped Out (4-yr.)	5.9%	5.6%	3.2%
Completion/Status Rate (Gr. 9-12) Class of 2018			
4-Year Longitudinal Rate			
Graduated	90.0%	91.2%	92.8%
Received TxCHSE	0.4%	0.2%	0.3%
Continued HS	3.8%	3.6%	3.0%
Dropped Out (4-yr.)	5.7%	5.0%	3.9%

- Received the Certificate of Excellence in Financial Reporting for its comprehensive annual financial report for the fiscal year ended June 30, 2019 from ASBO
- Received the Pathway to the Meritorious Budget Award for its comprehensive annual budget report for the fiscal year ended June 30, 2020 from ASBO
- Received the Award for Outstanding Achievement in Popular Annual Financial Reporting and it is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports



**STAAR Percent at Approaches Grade level or Above
(Sum of All Grades Tested)**

Please note that due to the cancellation of spring 2020 State of Texas Assessments of Academic Readiness (STAAR) due to the COVID-19 pandemic, the Performance Section of this year's report is not updated.

	Year	State	Region	District
Reading/ELA	2019	75%	74%	76%
	2018	74%	72%	74%
	2017	72%	69%	71%
	2016	73%	68%	71%
Mathematics	2019	82%	85%	86%
	2018	81%	83%	85%
	2017	79%	81%	82%
	2016	76%	77%	79%
Writing	2019	68%	73%	76%
	2018	66%	68%	71%
	2017	67%	70%	74%
	2016	69%	69%	70%
Science	2019	81%	83%	84%
	2018	80%	81%	82%
	2017	79%	79%	80%
	2016	79%	78%	81%
Social Studies	2019	81%	81%	83%
	2018	78%	79%	80%
	2017	77%	75%	77%
	2016	77%	74%	77%
All Tests	2019	78%	79%	81%
	2018	77%	77%	78%
	2017	75%	74%	76%
	2016	75%	73%	75%

Financial Information

Financial Information in this report is derived from the Comprehensive Annual Financial Report (CAFR). The CAFR is prepared in conformity with GAAP, as applicable to governmental units and includes detailed information of significant financial and non-financial events. This report contains information taken from the CAFR, but presented in a non-GAAP format. It presents summarized assets and liabilities on a government-wide basis and presents an overview of Brownsville ISD's general fund, as well as revenues and expenditures highlighting key revenue and expenditure information that occurred during the fiscal year.



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Financial Highlights

The District's total Fund Balance or Assets over Liabilities was \$185.3 million, a decrease of \$16.3 million or 8.1%. This decrease is due to construction projects taken place which increase assets by \$27.3 million. The District received \$472.4 million in revenue for the general fund during fiscal year 2019-20, a decrease of 0.3% from the previous fiscal year. This is primarily due to less students enrolled in the District. The District spent \$488.8 million and the primary 2.5% increase was due to pay increases.



Assets over Liabilities

The Financial Position Statement, known in accounting terms as the balance sheet, reports the assets available to provide services, liabilities or obligations to pay in the future, and the difference between the assets of Brownsville ISD and its liabilities known as the District's "net worth".

Financial Benefits (in thousands of \$)	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016
Cash and Investments	\$ 193,430	\$ 197,017	\$ 214,416	\$ 150,627	\$ 147,989
Receivable	9,174	9,072	9,060	9,113	9,013
Other Assets	75,657	62,417	54,534	49,277	47,298
Total Assets	\$ 278,261	\$ 268,506	\$ 278,010	\$ 209,017	\$ 204,300

Financial Detriments (in thousands of \$)	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016
Amounts Owed to Employees and Vendors	\$ 55,180	\$ 50,966	\$ 48,660	\$ 46,675	\$ 50,567
Other Liabilities	37,829	15,944	13,318	23,919	23,172
Total Liabilities	\$ 93,009	\$ 66,910	\$ 61,978	\$ 70,594	\$ 73,739
Assets Over Liabilities	\$ 185,252	\$ 201,596	\$ 216,032	\$ 138,423	\$ 130,561

Assets

Cash is the amount of physical cash held by the District in checking accounts and on hand for purposes of paying expenses.

Receivables represent the amounts that are owed to the District at June 30, 2020.

Liabilities

Amounts Owed to Employees and Vendors are those items which the District owes to



individuals and companies who supply a service or good, and the expected payment is to be made within twelve months.

Other Liabilities include amounts due to other governments and deferred revenues. Deferred revenues are items that cannot be recognized as revenues of the period in which they are received, as the monies will not be available until a subsequent period.

Our Staff

- * Brownsville ISD employs 2,859 teachers
- * Average Teacher Salary \$58,957
- * Average Teaching Experience 15.4 Years
- * 19.2% hold master's degrees or above
- * Total Full Time Equivalents Staff: 6,490.85

Where did the 2020 General Fund Revenues come from?

The General Fund is the school district's major operating fund. The general fund is the District's operating fund and accounts for over 84.5% of the District's total revenues. This fund includes the following operating funds: Child Nutrition Services, State Career and Technology Fund, State Compensatory Fund, State Gifted and Talented Fund, State Bilingual Fund, State Special Education Fund, Athletic Fund, School of the Deaf Fund, and General Operating Fund. The District's revenues come from local, state, and federal sources, the state's revenues being the largest source of revenue.

Resources from Operating Funds	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016	5-Year % Change
Local Sources Revenues	71,097,456	73,912,189	69,852,980	70,883,981	78,491,792	-9.4%
State Program Revenues	364,012,400	347,908,980	355,225,716	355,361,519	363,477,557	0.1%
Federal Revenues (Includes Child Nutrition)	37,317,083	51,993,881	49,068,152	44,270,847	48,154,521	-22.5%
Total Revenues	472,426,939	473,815,050	474,146,848	470,516,347	490,123,870	-3.6%
Major Function						
10's Instruction/Instructional Related Services	248,484,167	242,857,872	238,993,979	239,948,589	242,582,781	2.4%
20's Instructional and School Leadership	32,820,599	29,365,644	30,180,692	29,640,544	30,397,813	8.0%
30's Support Services - Student	86,523,736	89,961,031	89,105,159	91,290,149	91,426,893	-5.4%
40's Administrative Support Services	11,444,301	10,184,174	10,776,126	11,058,621	12,128,094	-5.6%
50's Support Services - Non-Student Based	65,134,608	62,301,501	65,135,872	68,249,943	69,583,994	-6.4%
60's Community Services	545,426	496,503	580,443	399,220	407,232	33.9%
70's Debt Services	15,596,087	11,363,688	5,857,644	5,149,273	4,810,170	224.2%
80's Facilities Improvement & Construction	27,285,442	29,374,196	7,141,510	7,438,072	3,994,366	583.1%
90's Inter-governmental Charges	936,708	907,246	831,572	746,812	714,710	31.1%
Total Expenditures	488,771,074	476,811,855	448,602,997	453,921,223	456,046,053	7.2%
Total Other Financing Sources (Uses)	-	(11,439,467)	52,065,358	(8,738,792)	(16,016,374)	-100.0%
Net Change in Fund Balance	(16,344,135)	(14,436,272)	77,609,209	7,856,332	18,061,443	-190.5%

Local Sources

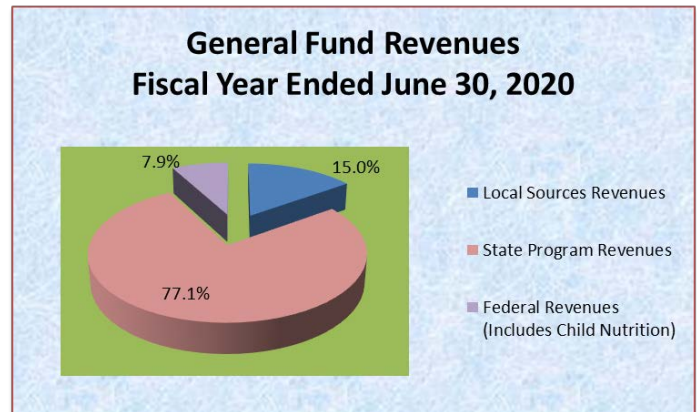
Total Local Sources of revenue generated 15.0% of all sources of revenue and decreased by 3.8% from the previous fiscal year. Some of the revenues included in local sources are: taxes, earnings on investments, building rentals, extracurricular activities, contributions and other miscellaneous revenues. 89.8% of local revenues come from the collection of property taxes (what you, as a citizen, pay for education our children).

State Sources

State sources of revenue that support the general fund are significant to the District, representing 77.1% of all available funding sources. State revenues increased this year by 4.6% from the previous fiscal year due to increase of the funding due to House Bill 3.

Federal Sources

Revenues received from federal sources constitute 7.9% of total revenues and include indirect costs from federal programs and revenue for the Child Nutrition Program. Federal revenues for fiscal year 2020 experienced a 28.2% decrease compared to last fiscal year.



Disclosure – The information presented in this page is for the General Fund only. Individuals who wish to review the complete financial statements should refer to the District’s Comprehensive Annual Report for the fiscal year ended June 30, 2020.

Property Values & Taxes

What are Property Taxes?

Property taxes (also called ad valorem taxes) are locally assessed taxes, as authorized by Title 1, Subtitle C, Chapter 11 of the Texas Property Tax Code. The Cameron County Appraisal District appraises property located in the District, while the District (a local taxing unit) sets tax rates. Cameron County Tax Office serves as collector of property taxes on behalf of Brownsville ISD.



					Percent Collected	
Fiscal Year Ended June 30,	Tax Year (1)	Tax Rate Per \$100 Valuation	Total Taxable Values	Taxes Levied	Current Tax Year	Current and Delinquent
2020	2019	1.186706	6,309,147,101	73,467,340	94.23%	100.55%
2019	2018	1.265000	5,877,214,172	72,811,142	93.40%	99.31%
2018	2017	1.265000	5,673,933,416	70,330,581	93.54%	99.37%
2017	2016	1.152500	5,506,653,073	62,358,030	93.36%	99.56%
2016	2015	1.152500	5,287,358,457	59,728,676	95.26%	102.02%

Property Taxable Values

The 2019 tax year experienced an increase in taxable values of \$431.9 million. The Cameron County Appraisal District is in charge of certifying the taxable values of our District. Total taxable valuation for the 2019 tax year was \$6,309,147,101, representing an 7.3% increase in total taxable values from the 2018 tax year.



Tax Rate

The tax rate for the District for fiscal year 2019-20 was \$1.186706; the same rate from the previous fiscal year. Of this tax, \$1.057000 is used for the maintenance and operations (M&O) of the District and \$0.129706 is used for interest and sinking (I&S) or more commonly called debt service.

Tax Levy

The District levied \$73,467,340 in taxes during the fiscal year 2019-20, a 0.9% increase from the previous fiscal year.



Tax Collections

The Cameron County Tax Office collected \$69,227,004, or 94.23% of the current tax levied in the 2019-20 fiscal year. Brownsville ISD’s total tax collections were \$73,479,024 or 100.55% of the tax levied in the 2019-20 fiscal year.

How was the 2020 General Fund Money Spent?

The District had \$488.8 million in general fund expenditures during the fiscal year 2020, an increase of \$11.8 million or 2.5% compared to FY2019. The majority of the increase was in Function 81 which was for various construction projects.

The primary use of money in the General Fund is for instruction and instructional related services, which together comprised 47.06% of total expenditures. The District is spending its funds where it matters most, in the classroom.

Principal Property Taxpayers for Tax Year 2019			
Rank	Taxpayers	Assessed Valuation	% of Total Assessed Valuation
1	Sharyland Utilities LP	70,668,720	1.12%
2	CBL SM Brownsville LLC	49,578,482	0.79%
3	Columbia Valley Healthcare Sys LP	27,699,023	0.44%
4	AEP Texas INC	27,656,821	0.44%
5	VHS Brownsville Hospital Company, LLC	25,916,830	0.41%
6	Kimco Brownsville LP	22,027,195	0.35%
7	Rich-Seapak	20,873,990	0.33%
8	H E Butt Grocery Co	2,013,528	0.03%
9	Trico Products Corp	19,669,056	0.31%
10	Columbia Valley Healthcare System LP	15,236,171	0.24%
Total		281,339,816	4.46%

Source: Cameron County Appraisal District



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Expenditures (by Function)	FY 2020	% of Total	FY 2019	% of Total
11 Instruction	229,980,052	47.05%	226,240,768	47.45%
12 Instructional Resources & Media Services	7,488,029	1.53%	7,229,333	1.52%
13 Curriculum and Instructional Staff Development	11,016,086	2.25%	9,387,771	1.97%
21 Instructional Leadership	5,902,501	1.21%	5,345,140	1.12%
23 School Leadership	26,918,098	5.51%	24,020,504	5.04%
31 Guidance, Counseling and Evaluation Services	19,653,387	4.02%	17,971,859	3.77%
32 Social Work Services	911,610	0.19%	639,180	0.13%
33 Health Services	4,601,880	0.94%	4,291,260	0.90%
34 Student (Pupil) Transportation	11,432,229	2.34%	15,478,064	3.25%
35 Food Services	34,149,312	6.99%	35,599,576	7.47%
36 Extracurricular Activities	15,775,318	3.23%	15,981,092	3.35%
41 General Administration	11,444,301	2.34%	10,184,174	2.14%
51 Facilities Maintenance and Operations	48,825,078	9.99%	46,242,030	9.70%
52 Security and Monitoring Services	8,131,635	1.66%	7,776,946	1.63%
53 Data Processing Services	8,177,895	1.67%	8,282,525	1.74%
61 Community Services	545,426	0.11%	496,503	0.10%
71 Debt Service - Principal on Long Term Debt	12,390,874	2.54%	7,977,129	1.67%
72 Debt Service - Interest on Long Term Debt	3,196,188	0.65%	3,377,559	0.71%
73 Debt Service - Bond Issuance Cost and Fees	9,025	0.00%	9,000	0.00%
81 Facilities Acquisition and Construction	27,285,442	5.58%	29,374,196	6.16%
95 Payments to Juvenile Justice Alternative Ed. Prg.	23,834	0.00%	31,144	0.01%
99 Other Intergovernmental Charges	912,874	0.19%	876,102	0.18%
Total Expenditures	488,771,074	100.00%	476,811,855	100.00%

INSTRUCTION (47.05%)

This function is used for activities that deal directly with the interaction between teachers and students.

INSTRUCTIONAL RESOURCES & MEDIA SERVICES (1.53%)

Costs that are directly and exclusively used for resource centers, establishing and maintaining libraries, and other facilities dealing with educational resources and media.



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CURRICULUM AND INSTRUCTIONAL DEVELOPMENT (2.25%)

These are expenditures directly used to aid instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. This includes in-service training and other staff development for instructional or instructional-related personnel.



INSTRUCTIONAL LEADERSHIP (1.21%)

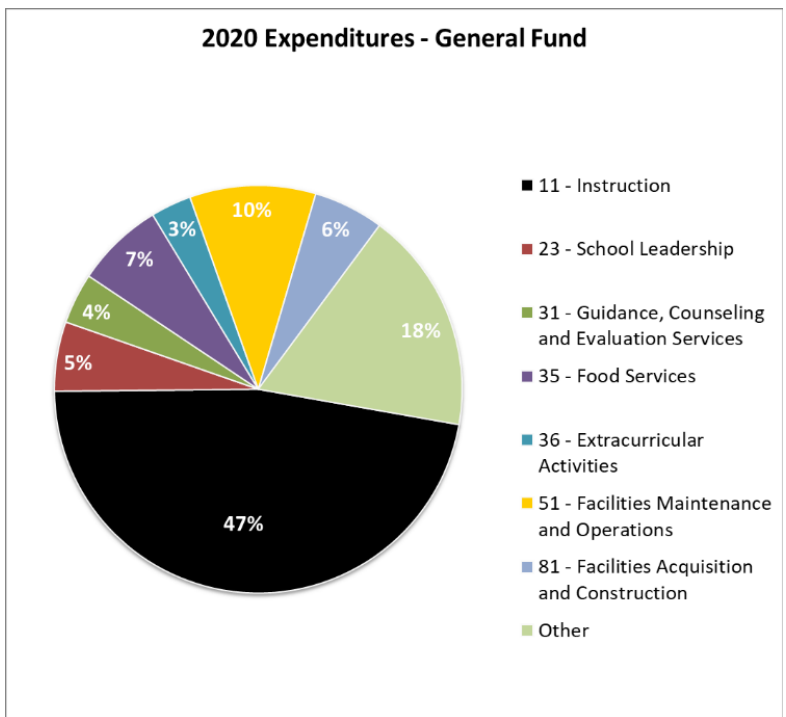
These are expenditures directly used for managing, directing, supervising and providing leadership for staff who provide general and specific instructional services.

SCHOOL LEADERSHIP (5.51%)

These are expenditures used to direct and manage a school campus and include activities performed by the principal, assistant principals and other assistants while they: supervise all operations of the campus, evaluate staff members of the campus, assign duties to staff members maintaining records of the students on the campus, and coordinate school instructional activities with those of the entire school district.

GUIDANCE & COUNSELING SERVICES (4.02%)

Costs of psychological services, identification of individual characteristics, testing, educational counseling, student evaluation and occupational counseling.



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SOCIAL WORK SERVICES (0.19%)

Costs associated with investigating and diagnosing student social needs, casework and group work services, interpreting the social needs of students for staff members, and promoting modifications of the circumstances surrounding the individual student related to his/her social needs

HEALTH SERVICES (0.94%)

Expenditures used for providing physical health services such appropriate medical, dental, and nursing services to students.

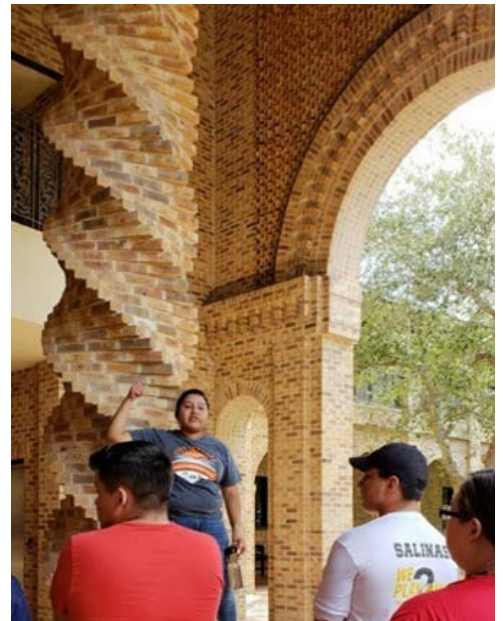


STUDENT (PUPIL) TRANSPORTATION (2.34%)

These are expenditures that are incurred for transporting students to and from school.

FOOD SERVICE (6.99%)

These are food service operation expenditures, including the cost of food, labor and other expenses necessary for the preparation, transporting, and storage of food to provide to our students.



EXTRACURRICULAR ACTIVITIES (3.23%)

These are expenditures for school-sponsored activities outside of the school day. These activities are generally designed to provide students with experiences such as motivation and the enjoyment of improvement of skills in either a competitive or non-competitive setting.

GENERAL ADMINISTRATION (2.34%)

Costs associated with the overall administrative support services of the school district.



FACILITIES MAINTENANCE AND OPERATIONS (9.99%)

These are expenditures for activities to keep the physical plant and grounds open, clean, comfortable and in effective working condition.

SECURITY & MONITORING SERVICES (1.66%)

Expenditures used for activities to keep students and staff surroundings safe, whether in transit to or from school, on a campus or participating in school sponsored events at another locations.



DATA PROCESSING SERVICES (1.67%)

Costs for computer facility management, computer processing, systems development, analysis and design, and those interfacing costs associated with general types of technical assistance to data users.



COMMUNITY SERVICES (0.11%)

Expenditures used for activities or purposes other than regular public education and adult basic education services.

DEBT SERVICE (FUNCTION 71, 72, & 73) (3.19%)

Expenditures used for payment of debt principal, interest, and fees.



FACILITIES ACQUISITION AND CONSTRUCTION (5.58%)

Expenditures used for acquiring, equipping, and/or making additions to real property and sites, including lease and capital lease transactions.

PAYMENTS TO JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAM (0.00%)

Expenditures used for the purpose of providing financial resources for Juvenile Justice Alternative Education Programs.



OTHER INTERGOVERNMENTAL CHARGES (0.19%)

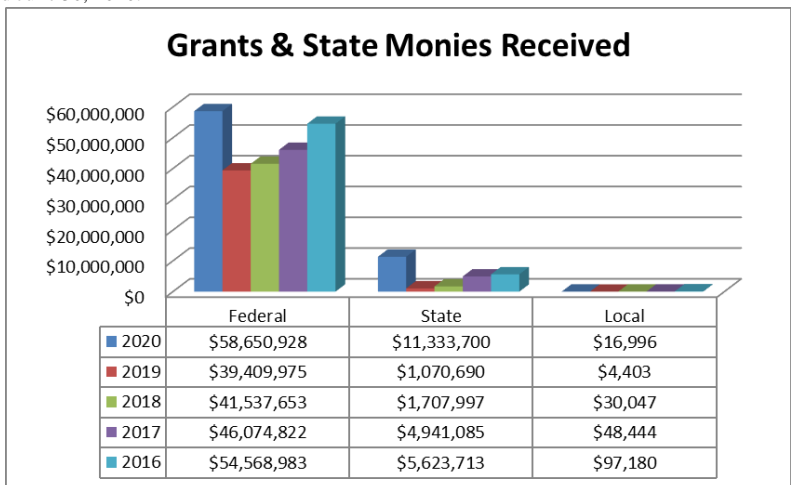
Expenditures used for the purpose of providing financial resources for other intergovernmental charges such as tax appraisal and collections.

Disclosure – The information presented in this and prior pages are for the General Fund only. Individuals who wish to review the complete financial statements should refer to the District’s Comprehensive Annual Report for the fiscal year ended June 30, 2020.

Special Revenue Funds (Grants) & Debt Service Fund - Revenues

Special Revenue Funds are used to account for resources restricted to, or designated for, specific purposes by a grantor. During fiscal year 2019-2020, the District received \$70,001,624 in grants from local, state and federal sources; this represented a 72.9% increase in revenues from the previous fiscal year which is due to CARES funding. Federal grants received were \$58.7 million or 83.8% of all special revenue received. State and Local grants received were \$11.3 million and \$16,996, respectively.

The table to the right shows the amounts received from local, state and federal grants during fiscal year 2019-2020 compared to the four previous fiscal years.



Debt Service (Payment of Debt)

The Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Revenues for this fund come from local sources in the form of taxes and interest earned on investment accounts, and from state aid received from the Texas Education Agency for Instructional Facilities Allotment (IFA) (which are grants for the purpose of financing the principal and interest payments for eligible bonds for the construction and repair of schools).

The District received revenues of \$16,715,330 in fiscal year 2019-2020; \$8,063,778 in local revenue and State revenues of \$8,651,552.

Out of the fiscal year 2019-2020 total debt service expenditures of \$15,846,881, Brownsville ISD paid \$11,220,000 in principal, \$4,623,880 in interest on outstanding bonded debt, and \$2,251 in bond issuance cost and fees.

As of the fiscal year ending June 30, 2020, the District had a balance of \$111,060,400 in general obligation bonds issued and outstanding. The table presented on the right is a schedule of required payments for these general obligation bonds.

Schedule of Bond Obligations			
Year Ending June 30, 2020	Principal	Interest	Total
2021	14,233,800	5,323,167	19,556,967
2022	14,723,800	4,784,117	19,507,917
2023	15,293,800	4,220,967	19,514,767
2024	15,888,800	3,631,417	19,520,217
2025	14,578,800	3,071,871	17,650,671
2026-2030	36,341,400	5,453,200	41,794,600
Total	\$111,060,400	\$26,484,739	\$137,545,139





Brownsville Independent School District

It is the policy of the Brownsville Independent School District not to discriminate on the basis of race, color, national origin, gender, limited English proficiency, or handicapping conditions in its programs.

Individuals who wish to review the full disclosure financial statements and contain more detailed information about the District's audit report should refer to the school district's CAFR, which is available at the office of the Chief Financial Officer, Finance Department, (956) 698-0003, or on the website at www.BISD.us and by clicking the link below named, "Financial Transparency".

For questions, comments, or suggestions regarding this report or any other matters pertaining to Brownsville Independent School District please contact 956-698-0003.

We would like to acknowledge the following individuals for the development of this report:

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Mr. Manuel Hinojosa, District Architect
Mr. Miguel Salinas, Staff Attorney
Mr. Jimmy Haynes, Assistant Superintendent District Operations
Dr. Timothy Cuff, Assistant Superintendent Support Services
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Ms. Sandra Lopez, Assistant Superintendent Area I
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Ms. Rose Longoria, Assistant Superintendent Area III

Finance and Related Departments

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Mr. Marco Alaniz, Accounting Coordinator - Special Revenue
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"Brownsville ISD...The Best Choice"