



**BROWNSVILLE
INDEPENDENT
SCHOOL
DISTRICT**

**Popular
Annual
Financial
Report**

**FISCAL YEAR
ENDING
JUNE 30, 2021**

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

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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, 2021. 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 2021 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 40,000+ 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



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, 2020

Christopher P. Morrill

Executive Director/CEO

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, 2020.

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.

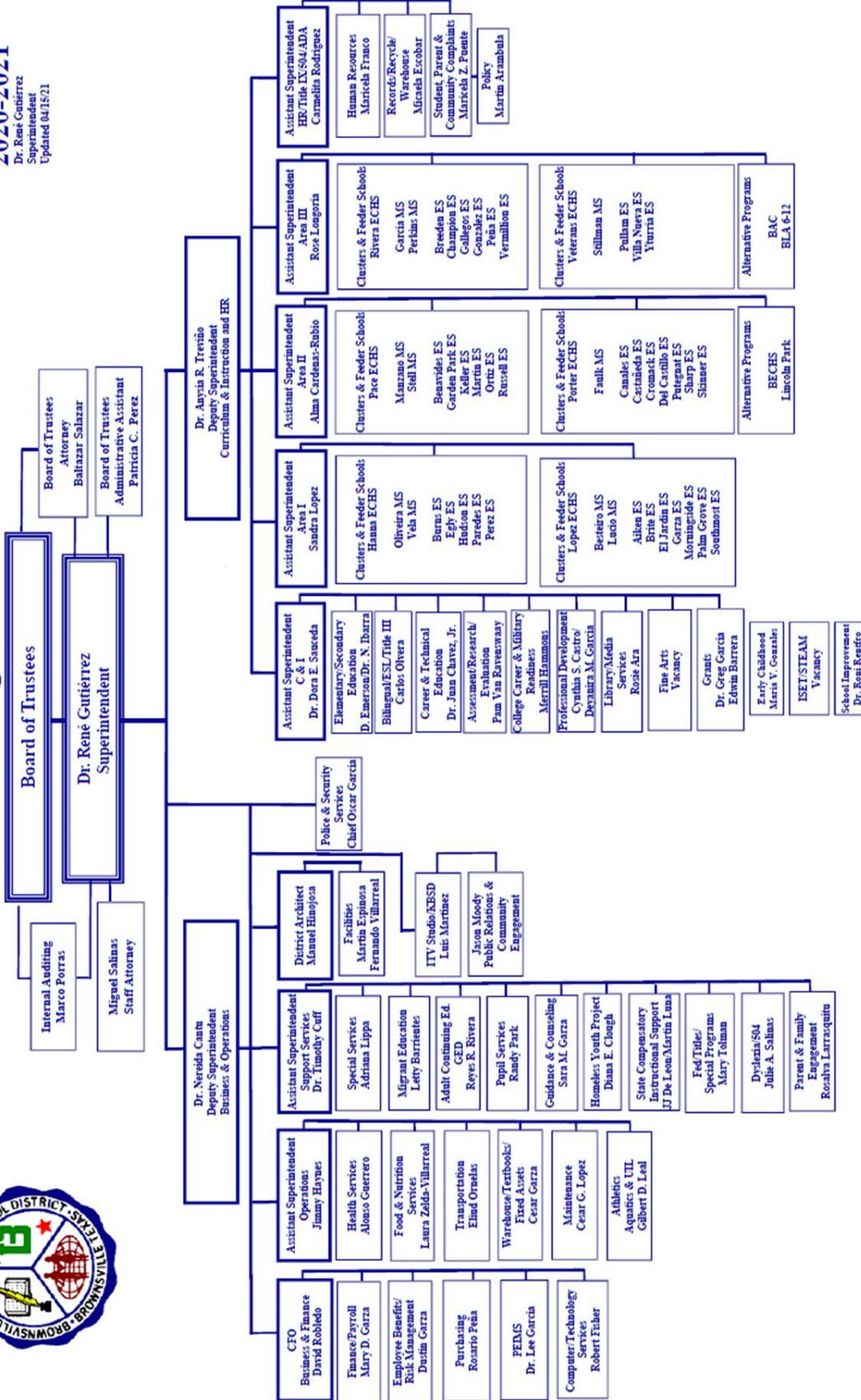
An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. Brownsville Independent School District has received a Popular Award for one year. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements,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

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Brownsville ISD Organizational Chart

2020-2021
Dr. René Gutiérrez
Superintendent
Updated 04/15/21



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.

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.

Beliefs

High expectations, perseverance, and a strong work ethic are essential in fostering higher achievement and success.

- Students are our number one resource.
- Academic success nurtures lifelong learning.
- Everyone flourishes in a safe and healthy educational environment
- The success of each student, educator and family is vital for future growth and sustainability of our community.
- The community and families share responsibility for the development and mentoring of our students.

2020-2021 Board of Trustees



Eddie Garcia – President



Dr. Prisci Roca Tipton – Vice President



Drue Brown – Secretary



Daniella Lopez-Valdez –Asst. Secretary



Denise Garza – Trustee



Jessica G. Gonzalez – Trustee



Minerva M. Peña – Trustee

Our Schools

The District provides a full range of educational services appropriate to grade levels pre-kindergarten through twelve for its approximate 40,737 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 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 2020-21 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.

Fast Facts

54 schools

- 34 - elementary school
- 10 - middle school
- 6 - high school
- 4 - alternative school

Total Enrollment (Pre-K through 12):	40,737
Early Ed (Sp. Ed)	13
Pre-K	2,677
K-5	15,990
6-8	8,828
9-12	13,229

Ethnicity 2018-2019

	<u>Brownsville ISD</u>	<u>Texas</u>
Hispanic	98.5%	52.9%
White	1.1%	26.5%
Asian	0.2%	4.7%
African American	0.1%	12.7%
American Indian	0.0%	0.3%
Pacific Islander	0.0%	0.2%
Two or More Races	0.0%	2.7%

Student Demographics

	<u>Brownsville ISD</u>	<u>Texas</u>
Economically Disadvantage	89.2%	60.3%
Special Education Students	14.4%	11.1%
Gifted & Talented Students	11.4%	8.3%
English Learners (EL) Students	35.7%	20.7%
Bilingual Students	35.2%	21.0%
Students with Dyslexia	6.5%	4.5%
At-Risk	69.9%	49.2%



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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 2021 include:

- Received the rating of “Superior Achievement” under Schools FIRST (Financial Integrity Rating System of Texas) for the 2018-2019 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, 2020 from GFOA
- Received the Certificate of Excellence in Financial Reporting for its comprehensive annual financial 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 2021 and other years data are shown.				
	Year	State	Region	District
Reading/ELA	2021	68%	63%	63%
	2019	75%	74%	76%
	2018	74%	72%	74%
	2017	72%	69%	71%
Mathematics	2021	66%	53%	51%
	2019	82%	85%	86%
	2018	81%	83%	85%
	2017	79%	81%	82%
Writing	2021	58%	50%	51%
	2019	68%	73%	76%
	2018	66%	68%	71%
	2017	67%	70%	74%
Science	2021	71%	63%	62%
	2019	81%	83%	84%
	2018	80%	81%	82%
	2017	79%	79%	80%
Social Studies	2021	73%	67%	68%
	2019	81%	81%	83%
	2018	78%	79%	80%
	2017	77%	75%	77%
All Tests	2021	67%	59%	59%
	2019	78%	79%	81%
	2018	77%	77%	78%
	2017	75%	74%	76%



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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.

Financial Highlights

The District's total Fund Balance or Assets over Liabilities was \$203.9 million, an increase of \$18.7 million or 10.1%. This increase is due to effectively utilizing federal and state funds during the year. The District received \$476.8 million in revenue for the general fund during fiscal year 2020-21, an increase of 0.9% from the

	State	Region	District
Attendance Rate			
2019-2020	98.3%	98.3%	98.4%
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%
Annual Dropout Rate (Grades 7-8)			
2019-2020	0.5%	0.1%	0.1%
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%
Annual Dropout Rate (Grades 9-12)			
2019-2020	1.6%	0.9%	0.4%
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%
Completion/Status Rate (Gr. 9-12) Class of 2020			
4-Year Longitudinal Rate			
Graduated	90.3%	92.1%	93.8%
Received TxCHSE	0.4%	0.2%	0.0%
Continued HS	3.9%	3.4%	3.4%
Dropped Out (4-yr.)	5.4%	4.3%	2.8%
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%

Financial Benefits (in thousands of \$)	FY 2021	FY 2020	FY 2019	FY 2018	FY 2017
Cash and Investments	\$ 187,097	\$ 193,430	\$ 197,017	\$ 214,416	\$ 150,627
Receivable	7,633	9,174	9,072	9,060	9,113
Other Assets	81,920	75,657	62,417	54,534	49,277
Total Assets	\$ 276,650	\$ 278,261	\$ 268,506	\$ 278,010	\$ 209,017

Financial Detriments (in thousands of \$)	FY 2021	FY 2020	FY 2019	FY 2018	FY 2017
Amounts Owned to Employees and Vendors	\$ 46,418	\$ 55,180	\$ 50,966	\$ 48,660	\$ 46,675
Other Liabilities	26,299	37,829	15,944	13,318	23,919
Total Liabilities	\$ 72,717	\$ 93,009	\$ 66,910	\$ 61,978	\$ 70,594

Assets Over Liabilities	\$ 203,933	\$ 185,252	\$ 201,596	\$ 216,032	\$ 138,423
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previous fiscal year. This is primarily due to additional funding from the State for assisting with funding due to COVID-19 pandemic. The District spent \$458.1 million and the primary 6.3% decrease was due to fewer construction payments.

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".

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, 2021.

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 2,754 teachers
- * Average Teacher Salary \$59,653
- * Average Teaching Experience 15.5 Years
- * 18.6% hold master's degrees or above
- * Total Full Time Equivalents Staff: 6,265.7



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Resources from Operating Funds	FY 2021	FY 2020	FY 2019	FY 2018	FY 2017	5-Year % Change
Local Sources Revenues	69,654,424	71,097,456	73,912,189	69,852,980	70,883,981	-1.7%
State Program Revenues	372,535,545	364,012,400	347,908,980	355,225,716	355,361,519	4.8%
Federal Revenues (Includes Child Nutrition)	34,610,258	37,317,083	51,993,881	49,068,152	44,270,847	-21.8%
Total Revenues	476,800,227	472,426,939	473,815,050	474,146,848	470,516,347	1.3%
Major Function						
10's Instruction/Instructional Related Services	251,415,804	248,484,167	242,857,872	238,993,979	239,948,589	4.8%
20's Instructional and School Leadership	30,699,632	32,820,599	29,365,644	30,180,692	29,640,544	3.6%
30's Support Services - Student	70,161,547	86,523,736	89,961,031	89,105,159	91,290,149	-23.1%
40's Administrative Support Services	11,905,585	11,444,301	10,184,174	10,776,126	11,058,621	7.7%
50's Support Services - Non-Student Based	60,677,928	65,134,608	62,301,501	65,135,872	68,249,943	-11.1%
60's Community Services	420,120	545,426	496,503	580,443	399,220	5.2%
70's Debt Services	15,603,401	15,596,087	11,363,688	5,857,644	5,149,273	203.0%
80's Facilities Improvement & Construction	16,299,395	27,285,442	29,374,196	7,141,510	7,438,072	119.1%
90's Inter-governmental Charges	935,945	936,708	907,246	831,572	746,812	25.3%
Total Expenditures	458,119,357	488,771,074	476,811,855	448,602,997	453,921,223	0.9%
Total Other Financing Sources (Uses)	-	-	(11,439,467)	52,065,358	(8,738,792)	-100.0%
Net Change in Fund Balance	18,680,870	(16,344,135)	(14,436,272)	77,609,209	7,856,332	137.8%

Where did the 2021 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 83.4% 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.



Fiscal Year	Student Enrollment	Teaching Staff	Pupil-Teacher Ratio
2021	40,737	2,754	14.8
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

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, 2021.

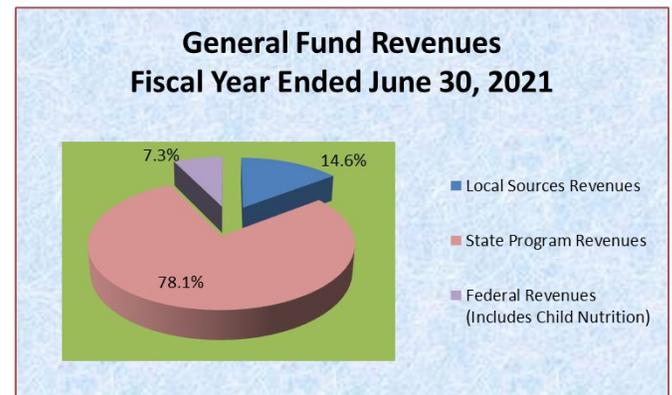
Local Sources

Total Local Sources of revenue generated 14.6% of all sources of revenue and decreased by 2.0% 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. 92.7% of local revenues come from the collection of property taxes (what you, as a citizen, pay for educating our children).



State Sources

State sources of revenue that support the general fund are significant to the District, representing 78.1% of all available funding sources. State revenues increased this year by 2.3% from the previous fiscal year due to increase of the funding due to being held harmless because of the COVID Pandemic.



Federal Sources

Revenues received from federal sources constitute 7.3% of total revenues and include indirect costs from federal programs and revenue for the Child Nutrition Program. Federal revenues for fiscal year 2021 experienced a 7.3% decrease compared to last fiscal year.



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.



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Fiscal Year Ended June 30,	Tax Year (1)	Tax Rate Per \$100 Valuation	Total Taxable Values	Taxes Levied	Percent Collected	
					Current Tax Year	Current and Delinquent
2021	2020	1.175872	6,358,426,031	73,331,821	101.20%	107.12%
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%

Property Taxable Values

The 2020 tax year experienced an increase in taxable values of \$49.3 million. The Cameron County Appraisal District is in charge of certifying the taxable values of our District. Total taxable valuation for the 2020 tax year was \$6,358,426,031, representing an 0.8% increase in total taxable values from the 2019 tax year.



Tax Rate

The tax rate for the District for fiscal year 2020-21 was \$1.175872; the same rate from the previous fiscal year. Of this tax, \$1.025400 is used for the maintenance and operations (M&O) of the District and \$0.150472 is used for interest and sinking (I&S) or more commonly called debt service.

Tax Levy

The District levied \$73,331,821 in taxes during the fiscal year 2019-20, a 0.9% increase from the previous fiscal year.

Rank	Taxpayers	Assessed Valuation	% of Total Assessed Valuation
1	CBL SM Brownsville LLC	53,315,395	0.84%
2	Columbia Valley Healthcare Sys LP	27,533,261	0.43%
3	VHS Brownsville Hospital Company, LLC	26,091,179	0.41%
4	AEP Texas INC	25,932,420	0.41%
5	Sharyland Utilities LP	23,845,001	0.38%
6	Kimco Brownsville LP	22,027,195	0.35%
7	H E Butt Grocery Co	21,928,258	0.34%
8	Rich-Seapak	21,402,373	0.34%
9	Trico Products Corp	18,899,069	0.30%
10	101 S Twin Creek LLC	17,817,901	0.28%
	Total	258,792,052	4.07%

Source: Cameron County Appraisal District

Tax Collections

The Cameron County Tax Office collected \$74.2 million, or 101.20% of the current tax levied in the 2020-21 fiscal year. Brownsville ISD's total tax collections were \$73,331,821 or 100.55% of the tax levied in the 2020-21 fiscal year.

How was the 2021 General Fund Money Spent?

The District had \$458.1 million in general fund expenditures during the fiscal year 2021, a decrease of \$30.7 million or 6.3% compared to FY2020. The majority of the decrease was in Function 81 which was due for fewer construction projects.

The primary use of money in the General Fund is for instruction and instructional related services, which together comprised 50.8% of total expenditures. The District is spending its funds where it matters most, in the classroom.



Expenditures (by Function)	FY 2021	% of		
		Total	FY 2020	Total
11 Instruction	232,552,311	50.76%	229,980,052	47.05%
12 Instructional Resources & Media Services	7,553,180	1.65%	7,488,029	1.53%
13 Curriculum and Instructional Staff Development	11,310,313	2.47%	11,016,086	2.25%
21 Instructional Leadership	5,560,839	1.21%	5,902,501	1.21%
23 School Leadership	25,138,793	5.49%	26,918,098	5.51%
31 Guidance, Counseling and Evaluation Services	18,752,930	4.09%	19,653,387	4.02%
32 Social Work Services	888,954	0.19%	911,610	0.19%
33 Health Services	4,277,937	0.93%	4,601,880	0.94%
34 Student (Pupil) Transportation	10,866,118	2.37%	11,432,229	2.34%
35 Food Services	21,597,491	4.71%	34,149,312	6.99%
36 Extracurricular Activities	13,778,117	3.01%	15,775,318	3.23%
41 General Administration	11,905,585	2.60%	11,444,301	2.34%
51 Facilities Maintenance and Operations	45,899,081	10.02%	48,825,078	9.99%
52 Security and Monitoring Services	7,353,020	1.61%	8,131,635	1.66%
53 Data Processing Services	7,425,827	1.62%	8,177,895	1.67%
61 Community Services	420,120	0.09%	545,426	0.11%
71 Debt Service - Principal on Long Term Debt	12,771,217	2.79%	12,390,874	2.54%
72 Debt Service - Interest on Long Term Debt	2,823,032	0.62%	3,196,188	0.65%
73 Debt Service - Bond Issuance Cost and Fees	9,152	0.00%	9,025	0.00%
81 Facilities Acquisition and Construction	16,299,395	3.56%	27,285,442	5.58%
95 Payments to Juvenile Justice Alternative Ed. Prg.	-	0.00%	23,834	0.00%
99 Other Intergovernmental Charges	935,945	0.20%	912,874	0.19%
Total Expenditures	458,119,357	100.00%	488,771,074	100.00%

INSTRUCTION (50.76%)

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

INSTRUCTIONAL RESOURCES & MEDIA SERVICES (1.65%)

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

CURRICULUM AND INSTRUCTIONAL STAFF DEVELOPMENT (2.47%)

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%)

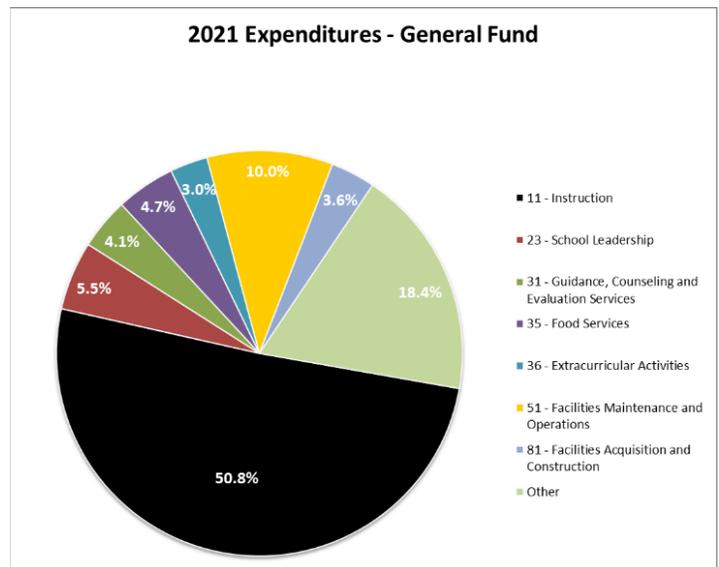
These are expenditures directly used for managing, directing, supervising and providing leadership for staff who provide general and specific instructional services.

SCHOOL LEADERSHIP (5.49%)

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 (4.09%)

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



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 (0.93%)

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

STUDENT (PUPIL)

TRANSPORTATION (2.37%)

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

FOOD SERVICE (4.71%)

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 (3.01%)

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 (2.60%)

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



FACILITIES MAINTENANCE AND OPERATIONS (10.02%)

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

SECURITY & MONITORING SERVICES (1.61%)

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 (1.62%)

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 (0.09%)

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

DEBT SERVICE (FUNCTION 71, 72, & 73) (3.41%)

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

FACILITIES ACQUISITION AND CONSTRUCTION (3.56%)

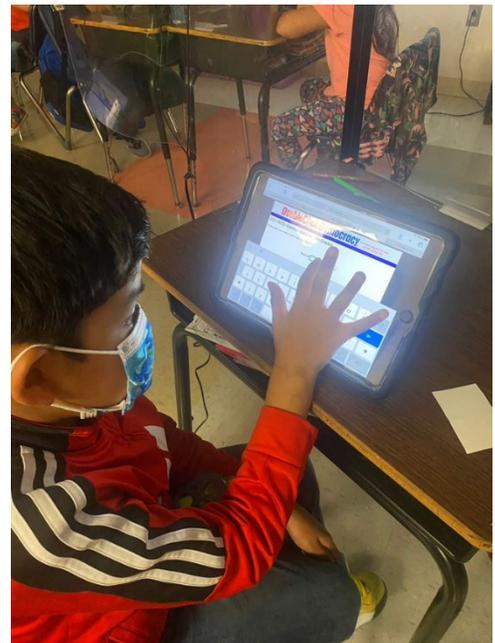
Expenditures used for acquiring, equipping, and/or making additions to real property and sites, including lease and capital lease transactions.

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 (0.20%)

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, 2021.

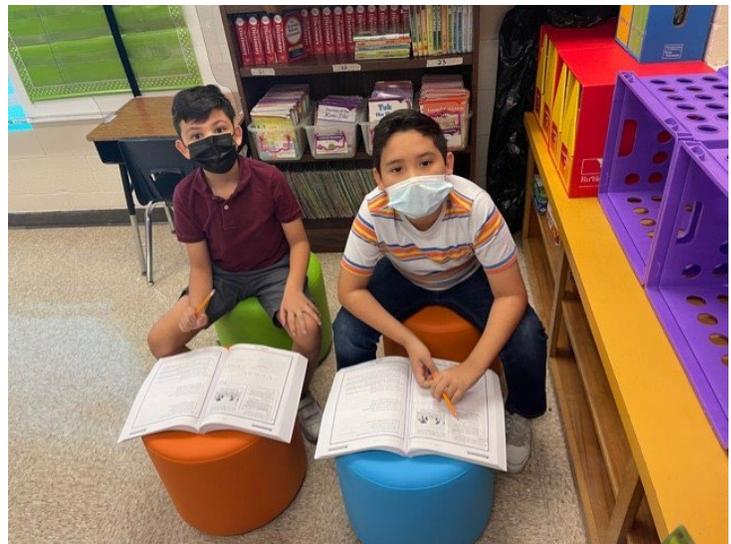
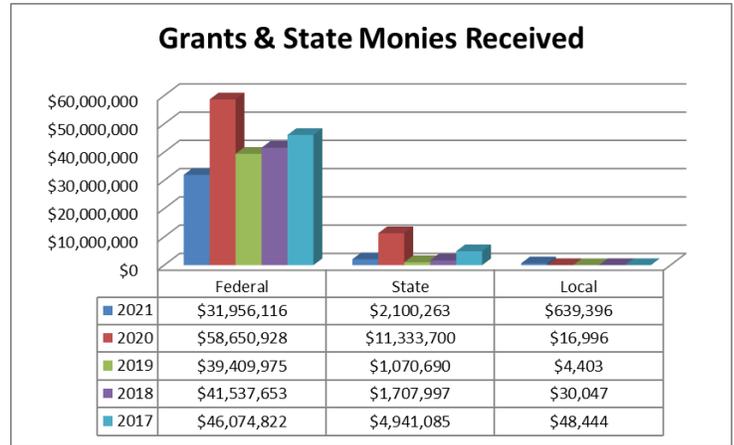
Special Revenue Funds (Grants) & Debt Service Fund - Revenues

Special Revenue Funds are used to account for resources restricted to, or designated for, specific purposes by a grantor. During fiscal year 2020-2021, the District received \$34.7 million in grants from local, state and federal sources; this represented a 50.4% decrease in revenues from the previous fiscal year which is due to less CARES funding but additional funding will be used next fiscal year. Federal grants received were \$32.0 million or 92.1% of all special revenue received. State and Local grants received were \$2.1 million and \$639 thousand, respectively.

The table to the right shows the amounts received from local, state and federal grants during fiscal year 2020-2021 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).



Schedule of Bond Obligations			
Year Ending	Principal	Interest	Total
June 30, 2021			
2022	14,723,800	4,400,636	19,124,436
2023	15,293,800	3,837,486	19,131,286
2024	15,883,800	3,247,936	19,131,736
2025	14,423,800	2,767,336	17,191,136
2026	13,818,800	2,100,091	15,918,891
2027-2030	21,932,600	3,031,482	24,964,082
Total	\$96,076,600	\$19,384,967	\$115,461,567

The District received revenues of \$16.8 million in fiscal year 2020-2021; \$9,749,689 in local revenue and State revenues of \$7,027,019.

Out of the fiscal year 2020-2021 total debt service expenditures of \$15.9 million, Brownsville ISD paid \$11,735,000 in principal, \$3,642,370 in interest on outstanding bonded debt, and \$527,301 in bond issuance cost and fees.

During the year, Brownsville ISD refinanced a portion of its bonds which netted \$524,550 in other financing sources. All in all, the final increase of fund balance totaled \$1.4 million.

As of the fiscal year ending June 30, 2021, the District had a balance of \$96 million in general obligation bonds issued and outstanding. The table presented on the right is a schedule of required payments for these general obligation bonds.



“Brownsville ISD...The Best Choice”



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:

Administration

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
Mr. Manuel Hinojosa, District Architect
Mr. Miguel Salinas, Staff Attorney
Chief Oscar Garcia, Police Chief
Ms. Carmelita Rodriguez, Assistant Superintendent HR/Title IX/504/ADA/EEOC
Dr. Dora E. Saucedo, Assistant Superintendent Curriculum & Instruction and High Schools
Ms. Rose Longoria, Assistant Superintendent Middle Schools
Ms. Sandra Lopez, Assistant Superintendent Elementaries
Ms. Alma Cardenas-Rubio, Assistant Superintendent Elementaries

Finance and Related Departments

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Mr. Conrad Vega, Accounting Coordinator - Accounting
Mr. Diego Gonzalez, Accounting Coordinator - Accounts Payable
Mr. Marco Alaniz, Accounting Coordinator - Special Revenue
Ms. Terry Ramirez, Accounting Coordinator - Cash/Investments
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Ms. Catherine Garcia, Accountant - Agency Funds
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Mr. Sergio Saenz, PEIMS Director
Mr. Robert Fisher, Technology/Computer Services Director
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"Brownsville ISD...The Best Choice"