

BROWNSVILLE ISD
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

Data	10	ESSER III		Total	
Control	General	ARP Act	Other	Governmental	
Codes	Fund		Funds	Funds	
REVENUES:					
5700	Total Local and Intermediate Sources	\$ 87,502,147	\$ -	\$ 14,203,655	\$ 101,705,802
5800	State Program Revenues	322,033,788	-	8,852,227	330,886,015
5900	Federal Program Revenues	60,219,287	39,987,159	82,127,156	182,333,602
5020	Total Revenues	469,755,222	39,987,159	105,183,038	614,925,419
EXPENDITURES:					
Current:					
0011	Instruction	224,346,819	17,420,874	45,434,185	287,201,878
0012	Instructional Resources and Media Services	3,156,891	669	7,626,596	10,784,156
0013	Curriculum and Instructional Staff Development	6,778,183	1,420,855	4,883,482	13,082,520
0021	Instructional Leadership	5,239,566	710,222	1,105,956	7,055,744
0023	School Leadership	28,566,168	51,774	391,343	29,009,285
0031	Guidance, Counseling, and Evaluation Services	8,264,331	382,528	13,433,078	22,079,937
0032	Social Work Services	695,315	652	2,123	698,090
0033	Health Services	4,508,448	96,020	1,585,301	6,189,769
0034	Student (Pupil) Transportation	12,384,639	1,111	186,761	12,572,511
0035	Food Services	42,202,061	2,085	-	42,204,146
0036	Extracurricular Activities	18,925,488	3,398	2,920,162	21,849,048
0041	General Administration	11,287,655	135,835	67,373	11,490,863
0051	Facilities Maintenance and Operations	52,571,727	509,445	864,257	53,945,429
0052	Security and Monitoring Services	9,754,193	9,393	493,131	10,256,717
0053	Data Processing Services	9,779,306	8,881,610	6,635,016	25,295,932
0061	Community Services	477,289	6,692	3,081,274	3,565,255
Debt Service:					
0071	Principal on Long-Term Liabilities	13,577,401	-	12,795,000	26,372,401
0072	Interest on Long-Term Liabilities	1,976,378	-	2,622,100	4,598,478
0073	Bond Issuance Cost and Fees	7,500	-	3,500	11,000
Capital Outlay:					
0081	Facilities Acquisition and Construction	13,749,628	10,353,996	-	24,103,624
Intergovernmental:					
0095	Payments to Juvenile Justice Alternative Ed. Prg.	1,370	-	-	1,370
0099	Other Intergovernmental Charges	1,083,055	-	-	1,083,055
6030	Total Expenditures	469,333,411	39,987,159	104,130,638	613,451,208
1200	Net Change in Fund Balances	421,811	-	1,052,400	1,474,211
0100	Fund Balance - July 1 (Beginning)	235,677,651	-	12,449,925	248,127,576
3000	Fund Balance - June 30 (Ending)	\$ 236,099,462	\$ -	\$ 13,502,325	\$ 249,601,787

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