

February 19, 2026

To the Board of Trustees
Brownsville Independent School District
Brownsville, Texas

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Brownsville Independent School District (the "District") for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 2, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note I to the financial statements. As described in Note IE, the District adopted new accounting policies related to compensated absences by adopting Governmental Accounting Standards (GASB Statement) No. 101, Compensated Absences. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

Management's estimate of the allowance for uncollectible property tax receivables is based on the historical experience in collection rates for prior years' levies. We evaluated the key factors and assumptions used to develop the allowance for uncollectible property tax receivables in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of depreciation expense on capital assets is based on the useful life of capital assets and their respective historical cost. We evaluated the key factors and assumptions used to develop the depreciation expense on capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

Although, management and staff were cooperative throughout the process and worked constructively with us to address the matters as they arose, during the course of our audit, we experienced certain practical matters that affected the timing of our work. At the commencement of the audit, the accounting records and supporting schedules were not fully complete. As a result, a number of audit adjustments were identified and provided by management during the audit process. The volume and timing of these adjustments required additional audit procedures and follow-up, which contributed to delays in completing the audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. A list of material misstatements detected as a result of audit procedures and corrected by management is included as attachment to this letter.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 19, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis, budgetary comparison information, pension and other postemployment benefits information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other

knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining fund financial statements, other supplementary information, except for the portion marked "Unaudited" on which we express no opinion and the schedule of expenditures of federal awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory and statistical sections, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of the Board of Trustees and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

Burton, McCumber, & Longoria LLP.

Brownsville, Texas
February 19, 2026

Attachment #1: Listing of material misstatements corrected by management

Account	Description	Debit	Credit
To adjust medical claims liability balances			
753-00-3600	UNRESERVED, UNDESIGNAT FUND BA	3,148,805.00	
753-00-2210	ACCRUED EXPENDITURES/EXPENSES		2,277,236.00
753-00-6429	INSURANCE AND BONDING COSTS		871,569.00
Total		3,148,805.00	3,148,805.00
To adjust bank balances			
461-00-1112	CASH-ELEMENTARY	273,280.38	
461-00-1114	CASH-HIGH	1,269,642.42	
865-00-1113	CASH-MIDDLE	479,778.86	
865-00-3200	INVEST IN CAP ASSETS,NET O R D	818,578.71	
461-00-1113	CASH-MIDDLE		847,491.80
461-00-3490	OTHER RESERVES OF FUND BALANCE		695,431.00
865-00-1114	CASH-HIGH		1,298,357.57
Total		2,841,280.37	2,841,280.37