

BURLESON INDEPENDENT SCHOOL DISTRICT
General Fund Financial Report (Unaudited and Without Year End Adjustments)
April 2024

	Year-To-Date Comparison			Current Year 2023-2024		
	2022-23	2023-24	Actual	Original	Amended	YTD % of
	April	April	Difference	Budget	Budget	Budget
REVENUES						
Tax Revenue	\$ 60,839,349	\$ 49,632,287	\$ (11,207,062)	\$ 61,777,248	\$ 50,501,636	98.28%
Other Local Sources	1,830,241	2,285,187	454,946	1,850,000	1,850,000	123.52%
State Program Revenues	34,257,694	41,371,285	7,113,591	57,015,290	70,263,811	58.88%
Federal Program Revenues	2,433,578	632,548	(1,801,030)	2,215,000	954,053	66.30%
Total Revenues	99,360,863	93,921,307	(5,439,556)	122,857,538	123,569,500	76.01%
EXPENDITURES						
11 - Instructional	\$ 46,599,931	\$ 47,826,270	\$ (1,226,340)	\$ 68,483,166	\$ 68,475,432	69.84%
12 - Library/Media	855,115	908,466	(53,351)	1,360,414	1,357,731	66.91%
13 - Curr & Ins Staff Development	1,139,551	963,915	175,637	1,526,832	1,506,837	63.97%
21 - Instructional Leadership	1,516,792	1,686,326	(169,534)	2,455,830	2,466,043	68.38%
23 - School Leadership	5,674,196	5,800,144	(125,947)	7,812,920	7,818,694	74.18%
31 - Guidance, Counseling	3,386,561	3,452,220	(65,659)	4,964,316	4,968,313	69.48%
32 - Social Work Services	194,003	95,905	98,098	209,648	209,648	45.75%
33 - Health Services	1,145,635	1,276,911	(131,276)	1,751,746	1,754,046	72.80%
34 - Student Transportation	2,580,028	3,191,607	(611,580)	4,102,786	4,207,786	75.85%
35 - Food Service			-	50,000	50,000	0.00%
36 - Extra-Curr/Co-Curricular	3,242,184	3,489,118	(246,934)	4,578,798	4,638,339	75.22%
41 - General Administration	2,525,874	2,674,741	(148,867)	3,323,805	3,327,205	80.39%
51 - Plant Maint & Operations	10,744,403	12,497,401	(1,752,998)	14,114,802	14,695,585	85.04%
52 - Security & Monitoring	1,246,049	2,125,920	(879,871)	2,983,761	2,844,761	74.73%
53 - Attendance/Data Processing	3,138,962	3,340,789	(201,827)	4,002,717	3,817,717	87.51%
61 - Community Services	4,818	4,851	(33)	12,980	9,133	53.12%
71 - Debt Service	112,322	-	-	-	-	0.00%
81 - Facilities Acquisition & Const.	-	-	-	-	-	0.00%
95 - Pmts to JJAEP	-	-	-	1,000	1,000	0.00%
99 - Other Intergovernmental Chgs	860,731	863,477	(2,746)	915,984	915,984	94.27%
Total Expenditures	\$ 84,967,154	\$ 90,198,062	\$ (5,343,229)	\$ 122,651,505	\$ 123,064,254	73.29%
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	\$ 14,393,708	\$ 3,723,245	\$ (10,782,785)	\$ 206,033	\$ 505,246	

BURLESON INDEPENDENT SCHOOL DISTRICT
 Food Service Fund Financial Report (Unaudited)
 April 2024

	Year-To-Date Comparison			Current Year 2023-2024		
	2022-23 April	2023-24 April	Actual Difference	Original Budget	Amended Budget	YTD % of Budget
REVENUES						
Local & Intermediate	\$ 2,640,910	\$ 2,640,409	(501)	\$ 2,952,000	\$ 2,952,000	89.44%
State Program Revenues	76,854	131,164	54,310	125,000	125,000	104.93%
Federal Program Revenues	3,841,534	3,350,370	(491,163)	4,454,407	4,454,407	75.21%
Total Revenues	\$ 6,559,297	\$ 6,121,943	\$ (437,354)	\$ 7,531,407	\$ 7,531,407	81.29%
EXPENDITURES						
35 - Food Service	\$ 4,989,639	\$ 5,891,289	(901,649)	\$ 8,859,701	\$ 8,859,701	66.50%
51 - Maint & Operations	-	-	-	40,000	40,000	0.00%
Total Expenditures	\$ 4,989,639	\$ 5,891,289	(901,649)	\$ 8,899,701	\$ 8,899,701	66.20%

Excess (Deficiency) of Revenues

Over (Under) Expenditures	\$ 1,569,658	\$ 230,655	\$(1,339,003)	\$ (1,368,294)	\$ (1,368,294)
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BURLESON INDEPENDENT SCHOOL DISTRICT
Debt Service Fund Financial Report (Unaudited and Without Year End Adjustments)
April 2024

	Year-To-Date Comparison			Current Year 2023-2024		
	2022-23 April	2023-24 April	Actual Difference	Original Budget	Amended Budget	YTD % of Budget
REVENUES						
Local & Intermediate	\$ 32,627,474	\$ 33,388,462	760,988	\$ 34,820,700	\$ 34,820,700	95.89%
State Program Revenues	1,342,085	3,557,263	2,215,178	500,000	500,000	711.45%
Total Revenues	33,969,559	36,945,725	2,976,166	35,320,700	35,320,700	104.60%
EXPENDITURES						
71 - Debt Service	\$ 39,699,338	\$ 31,201,427	\$ 8,497,911	\$ 31,451,454	\$ 31,451,454	99.2%
Total Expenditures	\$ 39,699,338	\$ 31,201,427	\$ 8,497,911	\$ 31,451,454	\$ 31,451,454	99.2%
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	\$ (5,729,779)	\$ 5,744,298	\$11,474,076	\$ 3,869,246	\$ 3,869,246	

BISD - MONTHLY AND YEAR TO DATE BUDGET STATUS

FUND NUMBER	FUND DESCRIPTION	Begin Date	End Date	Expenditures			
				AWARD/ROLL FORWARD AMOUNTS	MONTHLY ACTUAL	YEAR-To-DATE ACTUAL	% EXPENDED
211	TITLE I, PART A-IMPROVING BASIC	8/19/2022	9/30/2023	211,549	0	104,898	49.6%
211	TITLE I, PART A-IMPROVING BASIC	8/22/2023	9/30/2024	1,150,350	141,796	662,173	57.6%
224	IDEA-B FORMULA	9/2/2022	9/30/2023	903,531	0	421,773	46.7%
224	IDEA-B FORMULA	9/1/2023	9/30/2024	2,679,799	261,300	1,831,333	68.3%
225	IDEA -B PRESCHOOL	9/2/2022	9/30/2023	27,819	0	428	1.5%
225	IDEA -B PRESCHOOL	9/1/2023	9/30/2024	74,851	0	3,541	4.7%
244	PERKINS V: STRENGTHENING CTE	8/11/2022	8/15/2023	2,346	0	2,346	100.0%
244	PERKINS V: STRENGTHENING CTE	8/11/2023	8/15/2024	114,530	6,481	71,980	62.8%
255	TITLE II, PART A-SUPP EFFECT INSTR	8/19/2022	9/30/2023	418,109	0	21,753	5.2%
255	TITLE II, PART A-SUPP EFFECT INSTR	8/22/2023	9/30/2024	286,942	86,324	196,152	68.4%
263	TITLE III, PART A-ELA	8/19/2022	9/30/2023	60,581	0	23,836	39.3%
263	TITLE III, PART A-ELA	8/22/2023	9/30/2024	93,237	5,133	59,701	64.0%
279	TCLAS-ESSER III	10/1/2021	8/31/2024	815,500	12,081	366,695	45.0%
282	ARP ESSER III	6/22/2021	9/30/2023	8,536,141	(8,080)	6,228,828	73.0%
289	TITLE IV, PART A, SUBPART 1	8/19/2022	9/30/2023	112,708	0	14,341	12.7%
289	TITLE IV, PART A, SUBPART 1	8/22/2023	9/30/2024	88,780	7,057	46,770	52.7%
289	SUMMER SCHOOL LEP	7/1/2023	6/30/2024	28,317	0	28,317	100.0%
385	STATE SUPPL VISUALLY IMPAIRED	7/1/2023	6/30/2024	6,572	1,025	5,823	88.6%
410	INSTRUCTIONAL MATERIALS	7/1/2023	7/30/2024	2,784,923	1,500	589,481	21.2%
429	TCLAS-GR	10/1/2021	5/31/2024	4,251,780	63,171	2,707,121	63.7%
429	SILENT PANIC ALERT	1/24/2023	6/30/2024	36,189	0	26,159	72.3%
429	TX STRATEGIC STAFFING	8/1/2023	4/30/2025	80,000	5,387	37,707	47.1%
429	STRONG FOUNDATIONS MATH	9/21/2022	4/30/2025	125,000	0	87,500	70.0%
429	SCHOOL SAFETY STANDARDS	7/13/2023	4/30/2025	604,230	0	260,110	43.0%
429	STRONG FOUNDATIONS IMPLMENT	3/1/2024	8/31/2025	1,000,000	0	0	0.0%
TOTAL SPECIAL REVENUE FUNDS				24,493,784	583,174	13,798,766	56.3%

BURLESON INDEPENDENT SCHOOL DISTRICT
 Child Care Financial Statement (Unaudited and Without Year End Adjustments)
 April 2024

	Year-To-Date Comparison			Current Year 2023-24		
	2022-23 April	2023-2024 April	Actual Difference	Amended Budget	Budget Variance	Actual to Budget
<u>REVENUES</u>						
Local and Intermediate Sources	461,261	680,878	219,618	950,000	(269,122)	71.7%
State Program Revenues	32,179	41,261	9,082	53,339	(12,078)	77.4%
Total Revenues	493,440	722,140	228,699	1,003,339	(281,199)	72.0%
<u>EXPENDITURES</u>						
33 - Health Services	18	-	18	-	-	0.0%
51 - Plant Maintenance and Facility Services	31,453	37,484	(6,032)	61,604	24,120	60.8%
61 - Community Services	414,482	610,026	(195,544)	897,612	287,586	68.0%
Total Expenditures	445,952	647,510	(201,558)	959,216	311,706	67.5%
Excess (Deficiency) of Revenues Over (Under) Expenditures	47,488	74,630	27,141			

BURLESON INDEPENDENT SCHOOL DISTRICT
 Capital Projects (Oil and Gas) Financial Statement (Unaudited and Without Year End
 Adjustments)
 April 2024

	Year-To-Date Comparison		
	2022-23 April	2023-2024 April	Actual Difference
<u>REVENUES</u>			
Interest	368,116	662,293	294,176
Local Revenues	703,178	138,285	(564,892)
Total Local and Intermediate	1,071,294	800,578	(270,716)
State Program Revenues	-	-	-
Total Revenues	1,071,294	800,578	(270,716)
<u>EXPENDITURES</u>			
Mineral Fees	39,345	6,873	32,472
Total Expenditures	39,345	6,873	32,472
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,031,949	793,705	
Beginning Fund Balance July 1	12,504,211	13,682,726	
Committed Funds/Additions Oil and Gas Resolution	1,218,005	800,578	
Expenditures	(39,490)	(6,873)	
Balance	13,682,726	14,476,431	

Payments Over \$10,000

Date	Check No.	Vendor	Amount	Fund	Description
5/1/2024	184148	Atmos Energy	\$11,606.54	199	Utilities
5/3/2024	202300224	Labatt Food Service LLC	\$276,273.39	240	Food
5/3/2024	202300214	Commerce Bank	\$16,070.74	199	Student and staff travel
5/3/2024	202300212	Amazon.Com	\$11,752.80	461	Office, classroom, and extracurricular supplies
5/7/2024	706735	BSN Sports	\$33,106.19	162	Stadium goal posts
5/7/2024	908989	Republic Services #794	\$22,777.92	199	Trash services
5/7/2024	75064	River Ranch Stockyards	\$13,779.68	865	BHS Prom
5/10/2024	9278	Bull's Eye Brands	\$11,909.92	240	Food
5/10/2024	9295	Robert Craig Stephens LLC	\$37,252.70	240	Produce
5/10/2024	184173	MVP Marketing Group LLC	\$11,000.00	199	Advertising
5/10/2024	184188	SchoolComp	\$47,318.45	755	Administration fee and claims
5/10/2024	184202	Tarpley Music	\$13,072.32	199	Instrument repairs
5/10/2024	184214	Ware Fencing, LLC	\$12,329.00	199	Gate & fencing repairs - CHS, Ag fam and Stribling
5/10/2024	75084	River Ranch Stockyards	\$21,090.57	461	CHS Prom
5/10/2024	75098	Universal Cheer Association	\$24,420.00	461	BHS Cheer camp
5/14/2024	184258	Critical Response Group	\$33,495.00	199	Emergency response mapping software
5/14/2024	184273	First Travel Of Burleson	\$10,423.53	199	TSA Student travel
5/14/2024	184292	Hudson Energy	\$102,821.57	199	Utilities
5/15/2024	909004	Oak Farms Dairy Dallas	\$58,427.93	240	Food
5/15/2024	75143	GoldStar Transit, Inc	\$10,105.22	461	Field trips
5/21/2024	909025	United Cooperative Serv.	\$11,676.71	199	Utilities
5/28/2024	184321	Defender Spray Foam	\$18,400.00	199	Ag farm installation
5/28/2024	706789	Entech Sales and Services, LLC	\$21,020.00	199	HMS water line repairs
5/28/2024	909038	United Cooperative Serv.	\$65,424.84	199	Utilities
5/29/2024	184331	Murphy Scott Resources, LP	\$38,248.33	199	Fuel
5/29/2024	184355	Tarrant Appraisal District	\$34,966.90	199	Appraisal services
5/29/2024	184369	Ware Fencing, LLC	\$19,090.00	199	HMS handrails, Ag sky lights and arena doors
5/29/2024	75161	Roscoe's Smokehouse	\$10,976.00	461	Catering services for NHS banquet, senior honors, staff appreciation
5/29/2024	75167	Tarpley Music	\$22,731.16	461	STEAM/GDDS band instruments
5/29/2024	75171	Universal Cheer Association	\$17,497.00	865	KMS cheer camp
5/29/2024	75184	College Board	\$68,626.00	461	AP Exams

BURLESON INDEPENDENT SCHOOL DISTRICT
Property Tax Collection Report
April 2024

This statement shows total collections for the month. The breakdown is as follows:

	April Collections	YTD Collected	Uncollected Levy	2022-23 YTD Collected
Burleson ISD Levy - Maintenance & Operations -				
<u>\$55,277,068.87</u>				
Current Year Levy	\$ 202,458.30	49,096,524.59	\$ 5,560,289.63	\$ 60,175,310.20
Current Year Interest/Penalty	\$ 25,129.97	118,234.28	\$ -	\$ 181,912.74
Prior Year Delinquent Levy	\$ (12,797.72)	265,410.36	\$ 1,007,538.95	\$ 351,489.40
Prior Year Penalty & Interest	\$ 5,847.17	152,117.34	\$ -	\$ 130,636.68
Totals	<u>\$ 220,637.72</u>	<u>49,632,286.57</u>	<u>\$ 6,567,828.59</u>	<u>60,839,349.02</u>
Burleson ISD Levy - Interest & Sinking-				
<u>\$27,788,592.84</u>				
Current Year Levy	\$ 117,088.22	32,327,051.70	\$ (3,797,175.83)	\$ 31,853,007.26
Current Year Interest/Penalty	\$ 16,526.28	63,052.10	\$ -	\$ 69,880.69
Prior Year Delinquent Levy	\$ (7,291.06)	136,637.71	\$ 475,438.45	\$ 173,881.74
Prior Year Penalty & Interest	\$ 2,851.16	80,884.53	\$ -	\$ 56,233.44
Totals	<u>\$ 129,174.60</u>	<u>\$ 32,607,626.04</u>	<u>\$ (3,321,737.39)</u>	<u>\$ 32,153,003.13</u>
Total Collections/Delinquent Taxes	<u>349,812.32</u>	<u>82,239,912.61</u>	<u>3,246,091.20</u>	<u>92,992,352.15</u>
	Current Levy	YTD Collections*	Percentage	
2023-24 (October 1st)	\$83,065,661.71	\$82,006,910.74	98.73%	
2022-23	\$93,433,907.15	\$93,383,424.64	99.95%	
2021-22	\$86,079,498.60	\$86,496,374.38	100.48%	
2020-21	\$82,649,689.79	\$81,891,209.64	99.08%	

*Excludes prior year penalties and interest

Capital Project Update															
Mound Elementary Additions and Renovations															
Expenditures		FYE 6/30/23	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Total
	GMP														
Division 1 - General Requirements	70,000	2,111	-	-	-	-	-	-	-	-	106	-	-	-	2,217
Division 2 - Demolition	64,900	7,352	-	-	-	-	-	-	-	-	-	-	-	-	7,352
Division 3 - Concrete	450,710	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Division 4 - Masonry	455,625	-	-	-	-	-	-	-	-	-	12,000	-	-	-	12,000
Division 5 - Metals	587,428	-	-	-	-	-	-	-	-	-	700	-	-	-	700
Division 6 - Woods/Plastics	25,770	1,882	-	-	-	-	-	10,505	-	-	-	-	-	-	12,387
Division 7 - Thermal & Moisture	501,314	-	-	-	-	-	-	-	-	-	3,750	-	-	-	3,750
Division 8 - Doors & Windows	172,424	8,000	-	-	-	-	-	-	-	-	-	-	-	-	8,000
Division 9 - Drywall	237,479	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Division 10 - Specialities	165,410	12,679	-	-	83,679	-	-	-	-	-	6,718	-	-	-	103,076
Division 11 - Equipment	24,936	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Division 12 - Furnishings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Division 13 - Special Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Division 14 - Elevators	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Division 21 - Fire Protection	38,995	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Division 22 - Plumbing	-	2,600	-	-	-	-	-	-	-	-	-	-	-	-	2,600
Division 23 - HVAC	446,600	-	-	-	-	-	-	-	-	-	1,990	-	-	-	1,990
Division 26 - Electrical	425,142	112,990	-	-	-	-	-	-	-	-	18,924	-	-	-	131,914
Division 27 - Low Voltage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Division 28 - Life Safety	22,277	7,391	-	-	-	-	-	-	-	-	-	-	-	-	7,391
Division 31 - Earthwork	211,083	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Division 32 - Site Improvements	137,995	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Division 33 - Utilities	241,400	-	-	-	-	-	-	-	-	-	610	-	-	-	610
Allowances	185,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Conditions	544,700	-	-	-	-	-	-	-	-	-	40,005	-	-	-	40,005
Contingency - Owner		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contingency - Contractor	225,412	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	93,003	93,003	-	-	-	-	-	-	-	-	4,659	-	-	-	97,662
Construction Mgr. Fee	119,871	-	-	-	-	-	-	-	-	-	9,030	-	-	-	9,030
Retainage		(10)	-	-	(4,184)	-	-	(525)	-	-	(6,858)	-	-	-	(11,577)
Pre-construction services	7,000	3,000	-	-	-	-	-	-	-	-	150	-	-	-	3,150
Owner's Scope	400,000	21,400	-	-	-	-	-	-	-	-	-	6,000	-	-	27,400
Guaranteed Max Price	5,854,474														459,657
Architect	405,709	317,544	-	-	-	-	-	-	-	-	-	-	-	-	317,544
Total Project Budget	6,260,183	589,942	-	-	79,495	-	-	9,980	-	-	91,784	6,000	-	-	777,201
Budget Variance on Total		5,670,241	5,670,241	5,670,241	5,590,746	5,590,746	5,590,746	5,580,766	5,580,766	5,580,766	5,488,982	5,482,982			