

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

	Year-To-Date Comparison			Current Year 2023-2024		
	2022-23	2023-24	Actual	Original	Amended	YTD % of
	May	May	Difference	Budget	Budget	Budget
REVENUES						
Tax Revenue	\$ 61,110,289	\$ 49,932,623	\$ (11,177,666)	\$ 61,777,248	\$ 50,501,636	98.87%
Other Local Sources	2,084,583	2,569,921	485,338	1,850,000	1,850,000	138.91%
State Program Revenues	37,287,969	45,477,029	8,189,060	57,015,290	75,263,811	60.42%
Federal Program Revenues	2,507,128	772,900	(1,734,228)	2,215,000	954,053	81.01%
Total Revenues	102,989,969	98,752,474	(4,237,495)	122,857,538	128,569,500	76.81%
EXPENDITURES						
11 - Instructional	\$ 52,115,639	\$ 54,931,285	\$ (2,815,646)	\$ 68,483,166	\$ 68,475,432	80.22%
12 - Library/Media	976,140	1,021,068	(44,928)	1,360,414	1,357,731	75.20%
13 - Curr & Ins Staff Development	1,257,674	1,050,294	207,380	1,526,832	1,506,837	69.70%
21 - Instructional Leadership	1,680,094	1,842,914	(162,820)	2,455,830	2,466,043	74.73%
23 - School Leadership	6,277,995	6,411,911	(133,917)	7,812,920	7,818,694	82.01%
31 - Guidance, Counseling	3,767,759	3,844,297	(76,538)	4,964,316	4,968,313	77.38%
32 - Social Work Services	214,527	106,637	107,891	209,648	209,648	50.86%
33 - Health Services	1,277,414	1,435,730	(158,316)	1,751,746	1,754,046	81.85%
34 - Student Transportation	3,351,441	3,676,891	(325,450)	4,102,786	4,207,786	87.38%
35 - Food Service	-	-	-	50,000	50,000	0.00%
36 - Extra-Curr/Co-Curricular	3,669,288	3,901,448	(232,160)	4,578,798	4,638,339	84.11%
41 - General Administration	2,750,123	2,913,852	(163,729)	3,323,805	3,327,205	87.58%
51 - Plant Maint & Operations	11,670,803	13,634,554	(1,963,751)	14,114,802	14,695,585	92.78%
52 - Security & Monitoring	1,337,785	2,258,111	(920,326)	2,983,761	2,844,761	79.38%
53 - Attendance/Data Processing	3,296,865	3,478,111	(181,246)	4,002,717	3,817,717	91.10%
61 - Community Services	5,906	5,717	189	12,980	9,133	62.60%
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	\$ 94,622,508	\$ 101,376,298	\$ (6,866,112)	\$ 122,651,505	\$ 123,064,254	82.38%
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	\$ 8,367,462	\$ (2,623,824)	\$ (11,103,607)	\$ 206,033	\$ 5,505,246	

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

	Year-To-Date Comparison			Current Year 2023-2024		
	2022-23 May	2023-24 May	Actual Difference	Original Budget	Amended Budget	YTD % of Budget
<u>REVENUES</u>						
Local & Intermediate	\$ 2,865,064	\$ 2,830,354	(34,710)	\$ 2,952,000	\$ 2,952,000	95.88%
State Program Revenues	84,837	142,943	58,106	125,000	185,000	77.27%
Federal Program Revenues	4,241,818	3,687,908	(553,910)	4,454,407	4,304,407	85.68%
Total Revenues	\$ 7,191,719	\$ 6,661,205	\$ (530,514)	\$ 7,531,407	\$ 7,441,407	89.52%
<u>EXPENDITURES</u>						
35 - Food Service	\$ 5,653,313	\$ 6,630,548	(977,235)	\$ 8,859,701	\$ 8,159,701	81.26%
51 - Maint & Operations	-	5,123	(5,123)	40,000	90,000	5.69%
51 - Debt Service	-	-	-	40,000	50,000	0.00%
Total Expenditures	\$ 5,653,313	\$ 6,635,670	(982,357)	\$ 8,939,701	\$ 8,299,701	79.95%
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 1,538,406	\$ 25,535	\$(1,512,871)	\$ (1,408,294)	\$ (858,294)	

BURLESON INDEPENDENT SCHOOL DISTRICT
Debt Service Fund Financial Report (Unaudited and Without Year End Adjustments)
May 2024

	Year-To-Date Comparison			Current Year 2023-2024		
	2022-23 May	2023-24 May	Actual Difference	Original Budget	Amended Budget	YTD % of Budget
REVENUES						
Local & Intermediate	\$ 32,868,338	\$ 33,711,884	843,546	\$ 34,820,700	\$ 33,970,700	99.24%
State Program Revenues	1,342,085	3,557,263	2,215,178	500,000	3,560,000	99.92%
Total Revenues	34,210,423	37,269,147	3,058,724	35,320,700	37,530,700	99.30%
EXPENDITURES						
71 - Debt Service	\$ 39,700,088	\$ 31,202,252	\$ 8,497,836	\$ 31,451,454	\$ 31,451,454	99.2%
Total Expenditures	\$ 39,700,088	\$ 31,202,252	\$ 8,497,836	\$ 31,451,454	\$ 31,451,454	99.2%
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	\$ (5,489,665)	\$ 6,066,895	\$11,556,560	\$ 3,869,246	\$ 6,079,246	

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	101,945	764,117	66.4%
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	243,259	2,074,592	77.4%
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	7,000	10,541	14.1%
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	16,989	88,969	77.7%
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	35,365	231,517	80.7%
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	10,069	69,770	74.8%
279	TCLAS-ESSER III	10/1/2021	8/31/2024	815,500	12,081	378,776	46.4%
282	ARP ESSER III	6/22/2021	9/30/2023	8,536,141	46,397	6,275,224	73.5%
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	12,078	58,848	66.3%
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	0	5,815	88.5%
410	INSTRUCTIONAL MATERIALS	7/1/2023	7/30/2024	2,784,923	0	589,481	21.2%
429	TCLAS-GR	10/1/2021	5/31/2024	4,251,780	62,777	2,769,898	65.1%
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	43,094	53.9%
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	553,346	14,352,105	58.6%

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

	Year-To-Date Comparison			Current Year 2023-24		
	2022-23 May	2023-2024 May	Actual Difference	Amended Budget	Budget Variance	Actual to Budget
REVENUES						
Local and Intermediate Sources	571,016	763,630	192,614	950,000	(186,370)	80.4%
State Program Revenues	36,108	46,541	10,433	53,339	(6,798)	87.3%
Total Revenues	607,124	810,171	203,047	1,003,339	(193,168)	80.7%
EXPENDITURES						
33 - Health Services	18	-	18	-	-	0.0%
51 - Plant Maintenance and Facility Services	35,398	42,875	(7,477)	61,604	18,729	69.6%
61 - Community Services	467,477	685,140	(217,662)	897,612	212,473	76.3%
Total Expenditures	502,893	728,014	(225,122)	959,216	231,202	75.9%
Excess (Deficiency) of Revenues Over (Under) Expenditures	104,231	82,157	(22,074)			

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

	Year-To-Date Comparison		
	2022-23 May	2023-2024 May	Actual Difference
<u>REVENUES</u>			
Interest	421,362	727,404	306,042
Local Revenues	703,178	143,322	(559,856)
Total Local and Intermediate	1,124,540	870,726	(253,814)
State Program Revenues	-	-	-
Total Revenues	1,124,540	870,726	(253,814)
<u>EXPENDITURES</u>			
Mineral Fees	38,345	7,195	31,151
Total Expenditures	38,345	7,195	31,151
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,086,195	863,531	
Beginning Fund Balance July 1	12,504,211	13,682,726	
Committed Funds/Additions Oil and Gas Resolution	1,218,005	870,726	
Expenditures	(39,490)	(7,195)	
Balance	13,682,726	14,546,257	

Payments Over \$10,000

Date	Check No.	Vendor	Amount	Fund	Description
6/4/2024	706806	Follett School Solutions, Inc.	\$10,143.29	199	Library books
6/10/2024	202300255	Labatt Food Service LLC	\$170,846.24	240	Food
6/11/2024	909057	Oak Farms Dairy Dallas	\$40,071.81	240	Food
6/11/2024	909050	Republic Services #794	\$21,478.40	199	Trash removal
6/11/2024	909052	United Cooperative Serv.	\$10,172.99	199	Utilities
6/11/2024	706827	BSN Sports	\$20,824.50	461	Athletic supplies
6/12/2024	184439	AG Parts Worldwide	\$19,217.60	199	Chromebook parts
6/12/2024	184451	B & H Photo	\$23,780.99	199	CHS lightboard, AV supplies
6/12/2024	184470	Central Appraisal District	\$176,901.21	199	Appraisal services
6/12/2024	184473	Charter Communications	\$13,121.07	199	Internet
6/12/2024	184479	College Board	\$28,977.00	199	SAT/PSAT
6/12/2024	184492	Fred Garrison	\$18,560.50	199	Fuel
6/12/2024	184500	Hill College	\$30,822.00	199	Tuition
6/12/2024	184506	Home Depot Credit Services	\$12,208.19	199	Culinary equipment, building supplies
6/12/2024	184533	NCS Pearson/Forms Division	\$36,019.20	224	Assessments
6/12/2024	184551	SchoolComp	\$22,276.85	755	Workers' comp claims
6/12/2024	184561	Southwest Networks, Inc.	\$13,481.84	199	Cabling projects
6/12/2024	184566	Tarpley Music	\$19,493.27	199	Band instruments and instrument repairs
6/12/2024	184577	Ware Fencing, LLC	\$16,337.00	199	Ag facility stalls and wash areas
6/12/2024	75203	College Board	\$43,228.00	461	AP exams
6/12/2024	75215	Houghton Horns, LLC	\$15,123.75	461	Band instruments
6/18/2024	909059	Morrison Supply	\$18,016.77	199	Building supplies
6/18/2024	909067	United Cooperative Serv.	\$10,231.43	199	Utilities
6/20/2024	75255	GoldStar Transit, Inc	\$16,999.67	199	Busing
6/25/2024	7006	Lennox Industries Inc	\$55,493.00	618	Heat exchangers
6/25/2024	7007	Ware Fencing, LLC	\$14,826.00	618	GDDS handrails
6/25/2024	9331	Robert Craig Stephens LLC	\$19,064.60	240	Food
6/25/2024	184595	Blackmon Mooring Arlington	\$30,008.80	199	HMS restoration repairs
6/25/2024	184602	City of Burleson	\$258,036.25	199	SRO contract
6/25/2024	184616	H2I Group, Inc	\$19,345.00	161	CHS gym bleachers
6/25/2024	184624	Hudson Energy	\$114,216.93	199	Utilities
6/25/2024	184638	NAFECO	\$11,673.36	199	Fire Academy supplies
6/25/2024	184643	Ponder Company, Inc.	\$132,255.00	161	CHS gym flooring
6/25/2024	184666	White Horse Painting	\$13,700.00	199	District painting
6/25/2024	202300271	Commerce Bank	\$10,048.19	199	Staff and student travel

BURLESON INDEPENDENT SCHOOL DISTRICT
Property Tax Collection Report
May 2024

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

	May Collections	YTD Collected	Uncollected Levy	2022-23 YTD Collected
Burleson ISD Levy - Maintenance & Operations -				
<u>\$55,277,068.87</u>				
Current Year Levy	\$ 229,714.98	49,326,239.57	\$ 5,257,273.37	\$ 60,399,977.98
Current Year Interest/Penalty	\$ 31,766.94	150,001.22	\$ -	\$ 206,118.78
Prior Year Delinquent Levy	\$ 27,845.05	293,255.41	\$ 973,877.82	\$ 370,637.59
Prior Year Penalty & Interest	\$ 11,009.93	163,127.27	\$ -	\$ 133,554.63
Totals	<u>\$ 300,336.90</u>	<u>49,932,623.47</u>	<u>\$ 6,231,151.19</u>	<u>61,110,288.98</u>
 Burleson ISD Levy - Interest & Sinking-				
<u>\$27,788,592.84</u>				
Current Year Levy	\$ 151,626.66	32,478,678.36	\$ (3,997,186.56)	\$ 31,972,144.08
Current Year Interest/Penalty	\$ 20,750.71	83,802.81	\$ -	\$ 82,586.18
Prior Year Delinquent Levy	\$ 14,114.16	150,751.87	\$ 458,194.75	\$ 183,300.20
Prior Year Penalty & Interest	\$ 5,569.04	86,453.57	\$ -	\$ 57,631.59
Totals	<u>\$ 192,060.57</u>	<u>\$ 32,799,686.61</u>	<u>\$ (3,538,991.81)</u>	<u>\$ 32,295,662.05</u>
 Total Collections/Delinquent Taxes	<u>492,397.47</u>	<u>82,732,310.08</u>	<u>2,692,159.38</u>	<u>93,405,951.03</u>
	Current Levy	YTD Collections*	Percentage	
2023-24 (October 1st)	\$83,065,661.71	\$82,482,729.24	99.30%	
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	5,482,982		