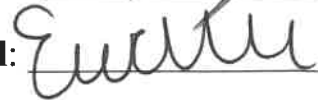


**BOARD OF EDUCATION
LULING INDEPENDENT SCHOOL DISTRICT**

AGENDA ITEM: Business Office Presentation	Date: October 19, 2026
SUBJECT: Comparison of Expenditures & Encumbrances to Budget for General Fund (199), Food Service (240), & Debt Service (599).	Submitted by: Manell Martin Related Pages: 6 pages
BACKGROUND INFORMATION: This is a monthly report that shows activity of the general fund (199), food service fund (240), and debt service fund (599) for the month of September 2026 fiscal year to date.	
RECOMMENDED ACTION: Informational item	BUDGETARY INFO.

Board President's Approval: _____

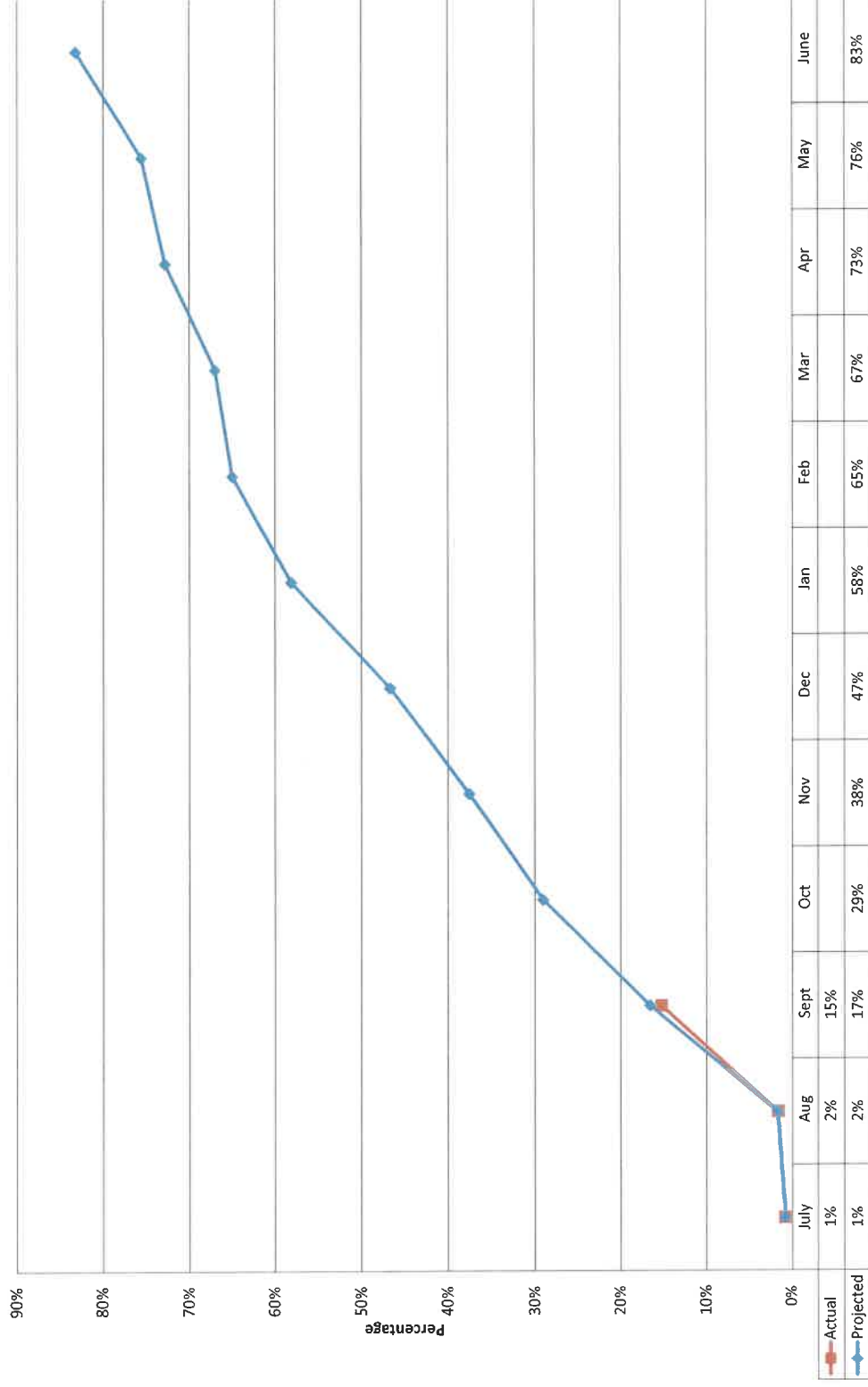
Superintendent's Approval: _____



GENERAL FUND

FUND	GENERAL FUND	REVENUE BUDGET			REVENUE REALIZED	REVENUE BALANCE	PERCENT REALIZED
199							
57XX	LOCAL SOURCES	5,978,895			253,045	5,725,850	4.23%
58XX	STATE REVENUES	12,552,007			2,568,756	9,983,251	20.46%
59XX	FEDERAL REVENUES	-			-	-	0.00%
		18,530,902			2,821,801	15,709,101	15.23%
		EXPENDITURE	ENCUMBRANCE	EXPENDITURES	MONTHLY	REMAINING	PERCENT
FUNCTION		BUDGET	YTD	YTD	EXPENSES	BALANCE	SPENT
199-11	INSTRUCTION	10,119,288	75,202	2,142,227	1,751,338	7,901,859	21.17%
199-12	LIBRARY	85,133	854	12,245	10,601	72,034	14.38%
199-13	CURRICULUM DEVELOPMENT	762,716	11,291	196,937	136,546	554,488	25.82%
199-21	SpEd/INSTRUCTIONAL LEADERSHIP	213,472	4,309	88,348	39,551	120,815	41.39%
199-23	CAMPUS LEADERSHIP	1,258,175	4,037	291,617	122,341	962,521	23.18%
199-31	GUIDANCE COUNSELING	463,497	4,264	113,588	56,204	345,645	24.51%
199-32	SOCIAL WORK SERVICES	150,867	66,890	75,377	75,127	8,600	49.96%
199-33	HEALTH SERVICES/NURSE	166,036	5,798	38,086	31,511	122,152	22.94%
199-34	STUDENT TRANSPORTATION	827,917	4,709	428,334	382,814	394,874	51.74%
199-35	FOOD SERVICES	-	-	-	-	-	0.00%
199-36	ATHLETICS/BAND/EXTRA CURRICULAR	682,816	16,147	204,495	76,109	462,174	29.95%
199-41	SUPT/BUSINESS OFFICE	888,957	8,418	215,106	78,841	665,433	24.20%
199-51	MAINTENANCE/CUSTODIAL	1,773,101	10,485	576,898	119,165	1,185,718	32.54%
199-52	SECURITY & MONITORING	97,400	-	4,301	1,575	93,099	4.42%
199-53	DATA PROCESSING SERVICES	645,647	17,930	189,364	96,883	438,353	29.33%
199-71	DEBT SERVICE	270,796	-	15,198	-	255,598	5.61%
199-81	FACILITIES ACQUISITION & CONST.	537,077	537,077	-	-	-	0.00%
199-93	SHARED SERVICE ARRANGEMENT	-	-	-	-	-	0.00%
199-99	OTHER INTERGOVT. CHARGE	220,000	-	41,918	41,918	178,082	19.05%
199-00	OTHER USES/NON OPERATING EXP.	-	-	-	-	-	0.00%
	TOTAL FUND 199	19,162,895	767,411	4,634,039	3,020,524	13,761,445	24.18%
	BUDGETED DIFFERENCE	(594,916)					
	Amend. #3 (Softball Facilities)	(37,077)					
	AMENDED BUDGETED DIFFERENCE	(631,993)					

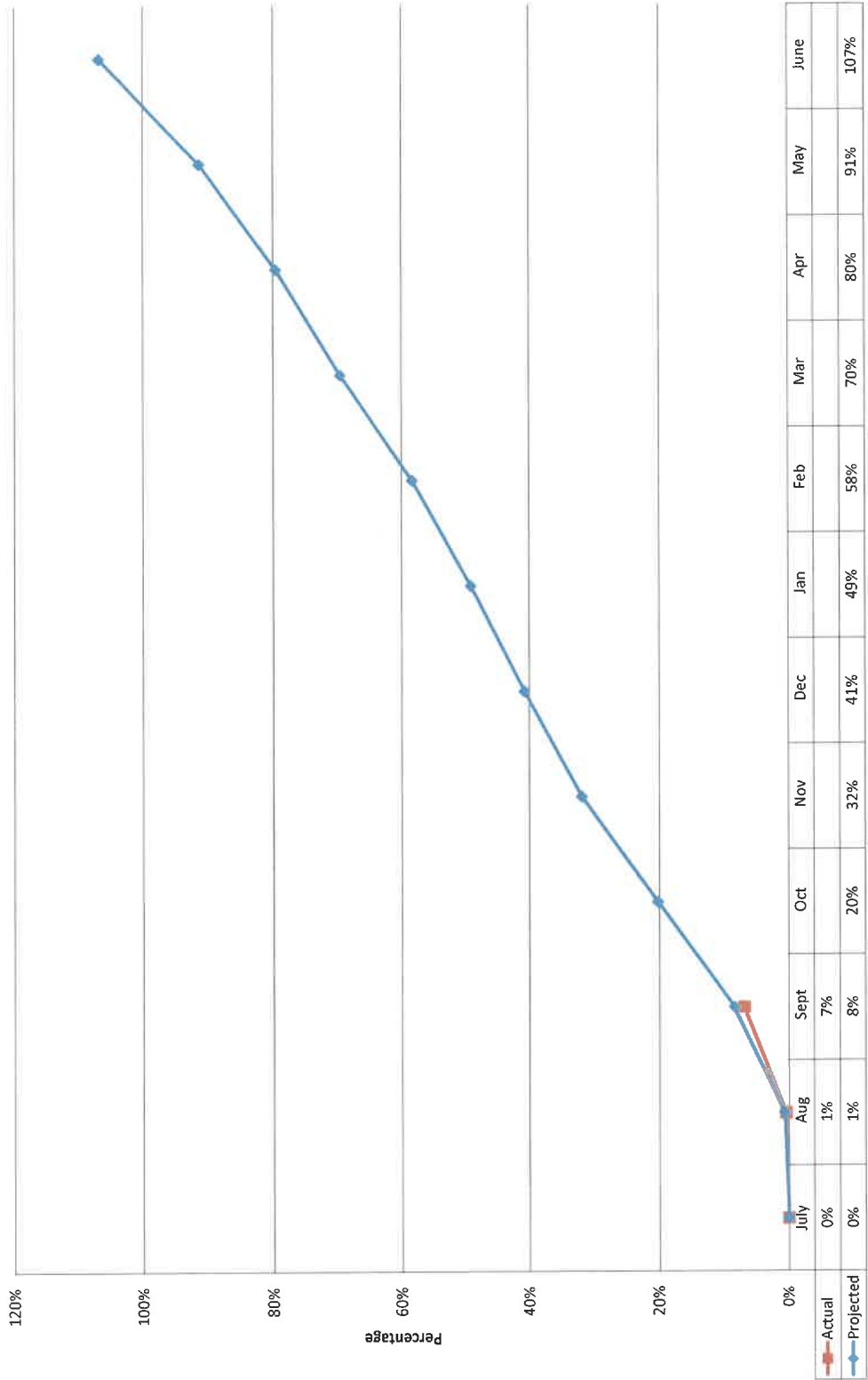
Projected Revenue vs. Actual - General Fund 2026-2027



**COMPARISON OF EXPENDITURES AND ENCUMBRANCE TO BUDGET
AS OF SEPTEMBER 2026
FOOD SERVICE FUND**

FUND	FOOD SERVICE	REVENUE BUDGET			REVENUE REALIZED	REVENUE BALANCE	PERCENT REALIZED
240							
57XX	MEALS/CATERING/A LA CARTE	65,970			11,856	54,114	17.97%
58XX	STATE MATCHING/OTHR STATE REV.	3,500			-	3,500	0.00%
59XX	FEDERAL LUNCH/BREAKFAST REIMB	889,352			54,893	834,459	6.17%
		958,822			66,749	892,073	6.96%
		EXPENDITURE	ENCUMBRANCE	EXPENDITURES	MONTHLY	REMAINING	PERCENT
FUNCTION		BUDGET	YTD	YTD	EXPENSES	BALANCE	SPENT.
240-35							
62XX	CONTRACT SERVICES	883,612	-	57,804	57,736	825,808	6.54%
63XX	SUPPLIES & MATERIALS/COMMODITIES	107,000	6,381	23,952	1,600	76,667	22.39%
64XX	MISC OPERATING COSTS	6,950	251	2,996	2,456	3,703	43.11%
66XX	CAPITAL OUTLAY	20,000	-	-	-	20,000	0.00%
		1,017,562	6,632	84,752	61,792	926,178	8.33%
	BUDGETED DIFFERENCE	(58,740)					

Projected Revenue vs. Actual - Food Service Fund
2026-2027



AS OF SEPTEMBER 2026

FUND	DEBT SERVICE	REVENUE			REVENUE	REVENUE	PERCENT
		BUDGET			REALIZED	BALANCE	REALIZED
599							
57XX	PROPERTY TAXES	1,743,301			45,953	1,697,348	2.64%
58XX	TEA-IFA/EDA	200,000			-	200,000	0.00%
		1,943,301			45,953	1,897,348	2.36%
		EXPENDITURE	ENCUMBRANCE	EXPENDITURES	MONTHLY	REMAINING	PERCENT
FUNCTION		BUDGET	YTD	YTD	EXPENSES	BALANCE	SPENT
599-71	BOND PAYMENTS	2,154,150	-	795,325	-	1,358,825	36.92%
	BUDGETED DIFFERENCE	(210,849)					

Projected Revenue vs. Actual - Debt Service Fund
2026-2027

