

**BOARD OF EDUCATION  
LULING INDEPENDENT SCHOOL DISTRICT**

<b>AGENDA ITEM:</b> Business Office Presentation	<b>Date:</b> November 17, 2025
<b>SUBJECT:</b> Comparison of Expenditures & Encumbrances to Budget for General Fund (199), Food Service (240), & Debt Service (599).	<b>Submitted by:</b> Manell Martin  <b>Related Pages:</b> 6 pages
<b>BACKGROUND INFORMATION:</b>  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 October 2025 and fiscal year to date.	
<b>RECOMMENDED ACTION:</b>  Informational item	<b>BUDGETARY INFO.</b>

Board President's Approval: \_\_\_\_\_

Superintendent's Approval: \_\_\_\_\_

  


**COMPARISON OF EXPENDITURES AND ENCUMBRANCES TO BUDGET  
AS OF OCTOBER 2025  
GENERAL FUND**

FUND	GENERAL FUND	REVENUE BUDGET			REVENUE REALIZED	REVENUE BALANCE	PERCENT REALIZED
199							
57XX	LOCAL SOURCES	6,095,539			371,377	5,724,162	6.09%
58XX	STATE REVENUES	11,417,427			4,714,857	6,702,570	41.30%
59XX	FEDERAL REVENUES	-			718	(718)	0.00%
		17,512,966			5,086,952	12,426,014	29.05%
		EXPENDITURE	ENCUMBRANCE	EXPENDITURES	MONTHLY	REMAINING	PERCENT
FUNCTION		BUDGET	YTD	YTD	EXPENSES	BALANCE	SPENT
199-11	INSTRUCTION	9,347,271	54,249	2,951,910	939,209	6,341,112	31.58%
199-12	LIBRARY	84,770	855	28,584	10,169	55,331	33.72%
199-13	CURRICULUM DEVELOPMENT	680,404	1,323	250,122	74,135	428,959	36.76%
199-21	SpEd/INSTRUCTIONAL LEADERSHIP	217,600	-	69,360	18,840	148,240	31.88%
199-23	CAMPUS LEADERSHIP	1,206,470	597	390,954	98,815	814,919	32.40%
199-31	GUIDANCE COUNSELING	365,890	6,835	120,345	35,839	238,710	32.89%
199-32	SOCIAL WORK SERVICES	139,114	-	136,244	1,783	2,870	97.94%
199-33	HEALTH SERVICES/NURSE	156,072	217	54,806	17,816	101,049	35.12%
199-34	STUDENT TRANSPORTATION	740,027	341	398,825	201,921	340,861	53.89%
199-35	FOOD SERVICES	-	-	-	-	-	0.00%
199-36	ATHLETICS/BAND/EXTRA CURRICULAR	684,402	21,178	261,234	42,755	401,990	38.17%
199-41	SUPT/BUSINESS OFFICE	832,598	7,029	306,304	73,557	519,265	36.79%
199-51	MAINTENANCE/CUSTODIAL	1,672,354	14,677	632,018	134,304	1,025,659	37.79%
199-52	SECURITY & MONITORING	46,600	1,340	10,183	1,090	35,077	21.85%
199-53	DATA PROCESSING SERVICES	674,819	256	249,094	95,475	425,469	36.91%
199-71	DEBT SERVICE	271,600	-	17,564	-	254,036	6.47%
199-81	FACILITIES ACQUISITION & CONST.	-	-	-	-	-	0.00%
199-93	SHARED SERVICE ARRANGEMENT	250,000	-	(11,388)	57,389	261,388	-4.56%
199-99	OTHER INTERGOVT. CHARGE	220,000	-	46,585	-	173,415	21.18%
	TOTAL FUND 199	17,589,991	108,897	5,912,744	1,803,097	11,568,350	33.61%
	BUDGETED DIFFERENCE	-					
	Budget amend. #2 (Addl. Chromebooks)	(51,200)					
	Budget amend. #2 (Abatement Project)	(25,825)					
	AMENDED BUDGET DIFFERENCE	(77,025)					

**COMPARISON OF EXPENDITURES AND ENCUMBRANCE TO BUDGET  
AS OF OCTOBER 2025  
FOOD SERVICE FUND**

<b>FUND</b>	<b>FOOD SERVICE</b>	<b>REVENUE</b>			<b>REVENUE</b>	<b>REVENUE</b>	<b>PERCENT</b>
		<b>BUDGET</b>			<b>REALIZED</b>	<b>BALANCE</b>	<b>REALIZED</b>
<b>240</b>							
57XX	MEALS/CATERING/A LA CARTE	87,085			22,820	64,265	26.20%
58XX	STATE MATCHING/OTHR STATE REV.	3,500			-	3,500	0.00%
59XX	FEDERAL LUNCH/BREAKFAST REIMB	874,862			172,732	702,130	19.74%
		965,447			195,552	769,895	20.26%
		<b>EXPENDITURE</b>	<b>ENCUMBRANCE</b>	<b>EXPENDITURES</b>	<b>MONTHLY</b>	<b>REMAINING</b>	<b>PERCENT</b>
<b>FUNCTION</b>		<b>BUDGET</b>	<b>YTD</b>	<b>YTD</b>	<b>EXPENSES</b>	<b>BALANCE</b>	<b>SPENT</b>
240-35							
62XX	CONTRACT SERVICES	865,673	-	161,963	98,862	703,710	18.71%
63XX	SUPPLIES & MATERIALS/COMMODITIES	106,292	-	4,113	495	102,179	3.87%
64XX	MISC OPERATING COSTS	45,377	-	1,140	30	44,237	2.51%
66XX	CAPITAL OUTLAY	-	-	-	-	-	0.00%
		1,017,342	-	167,216	99,387	850,126	16.44%
	BUDGETED DIFFERENCE	(51,895)					

**COMPARISON OF EXPENDITURES AND ENCUMBRANCE TO BUDGET  
AS OF OCTOBER 2025  
DEBT SERVICE FUND**

FUND	DEBT SERVICE	REVENUE BUDGET			REVENUE REALIZED	REVENUE BALANCE	PERCENT REALIZED
599							
57XX	PROPERTY TAXES	1,675,494			69,978	1,605,516	4.18%
58XX	TEA-IFA/EDA	-			-	-	0.00%
		1,675,494			69,978	1,605,516	4.18%
		EXPENDITURE	ENCUMBRANCE	EXPENDITURES	MONTHLY	REMAINING	PERCENT
FUNCTION		BUDGET	YTD	YTD	EXPENSES	BALANCE	SPENT
599-71	BOND PAYMENTS	1,801,300	-	797,975	797,975	1,003,325	44.30%
	BUDGETED DIFFERENCE	(125,806)					