

**BOARD OF EDUCATION
LULING INDEPENDENT SCHOOL DISTRICT**

AGENDA ITEM: Business Office Presentation	Date: February 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 January 2026 fiscal year to date.	
RECOMMENDED ACTION: Informational item	BUDGETARY INFO.

Board President's Approval: _____

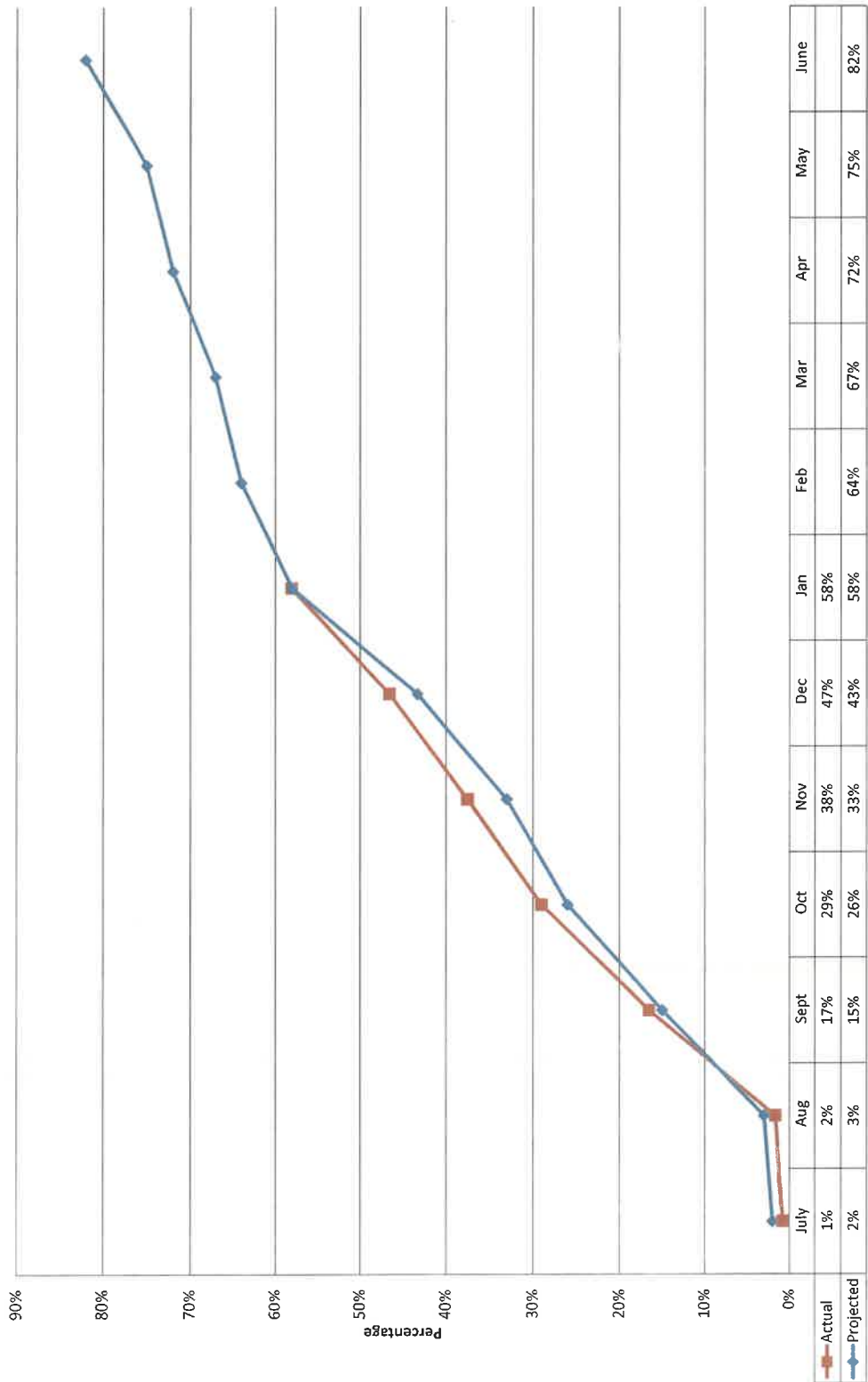
Superintendent's Approval: _____




**COMPARISON OF EXPENDITURES AND ENCUMBRANCES TO BUDGET
AS OF JANUARY 2026
GENERAL FUND**

FUND	GENERAL FUND	REVENUE BUDGET			REVENUE REALIZED	REVENUE BALANCE	PERCENT REALIZED
199							
57XX	LOCAL SOURCES	6,095,539			4,017,868	2,077,671	65.91%
58XX	STATE REVENUES	11,417,127			6,153,707	5,263,720	53.90%
59XX	FEDERAL REVENUES	-			718	(718)	0.00%
		17,512,966			10,172,293	7,340,673	58.08%
FUNCTION		EXPENDITURE BUDGET	ENCUMBRANCE YTD	EXPENDITURES YTD	MONTHLY EXPENSES	REMAINING BALANCE	PERCENT SPENT
199-11	INSTRUCTION	9,347,271	57,553	5,300,319	814,817	3,989,399	56.70%
199-12	LIBRARY	84,770	6,711	47,247	6,485	30,812	55.74%
199-13	CURRICULUM DEVELOPMENT	680,404	1,765	413,430	60,485	265,209	60.76%
199-21	SpEd/INSTRUCTIONAL LEADERSHIP	217,600	-	121,162	18,132	96,438	55.68%
199-23	CAMPUS LEADERSHIP	1,206,470	2,377	681,297	99,593	522,796	56.47%
199-31	GUIDANCE COUNSELING	365,890	7,063	206,867	30,753	151,960	56.54%
199-32	SOCIAL WORK SERVICES	139,114	-	140,548	1,573	(1,434)	101.03%
199-33	HEALTH SERVICES/NURSE	156,072	260	96,946	15,911	58,866	62.12%
199-34	STUDENT TRANSPORTATION	740,027	752	493,987	36,341	245,288	66.75%
199-35	FOOD SERVICES	-	-	-	-	-	0.00%
199-36	ATHLETICS/BAND/EXTRA CURRICULAR	684,402	14,594	424,346	51,478	245,462	62.00%
199-41	SUPT/BUSINESS OFFICE	859,598	6,924	518,997	64,790	333,677	60.38%
199-51	MAINTENANCE/CUSTODIAL	1,672,354	2,129	1,004,111	111,348	666,114	60.04%
199-52	SECURITY & MONITORING	46,600	208	15,831	2,150	30,561	33.97%
199-53	DATA PROCESSING SERVICES	674,819	9,507	357,459	35,014	307,853	52.97%
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	-	46,001	-	203,999	18.40%
199-99	OTHER INTERGOVT. CHARGE	220,000	-	79,314	-	140,686	36.05%
199-00	OTHER USES/NON OPERATING EXP.	101,170	-	101,170	-	-	100.00%
	TOTAL FUND 199	17,718,161	109,843	10,066,596	1,348,870	7,541,722	56.82%
	BUDGETED DIFFERENCE	-					
	Budget amend. #2 (Addl. Chromebooks)	(51,200)					
	Budget amend. #2 (Abatement Project)	(25,825)					
	Budget amend.#5 (IDEA B MOE Refund)	(101,170)					
	Budget amend.#6 (Education Foundation)	(27,000)					
	AMENDED BUDGET DIFFERENCE	(205,195)					

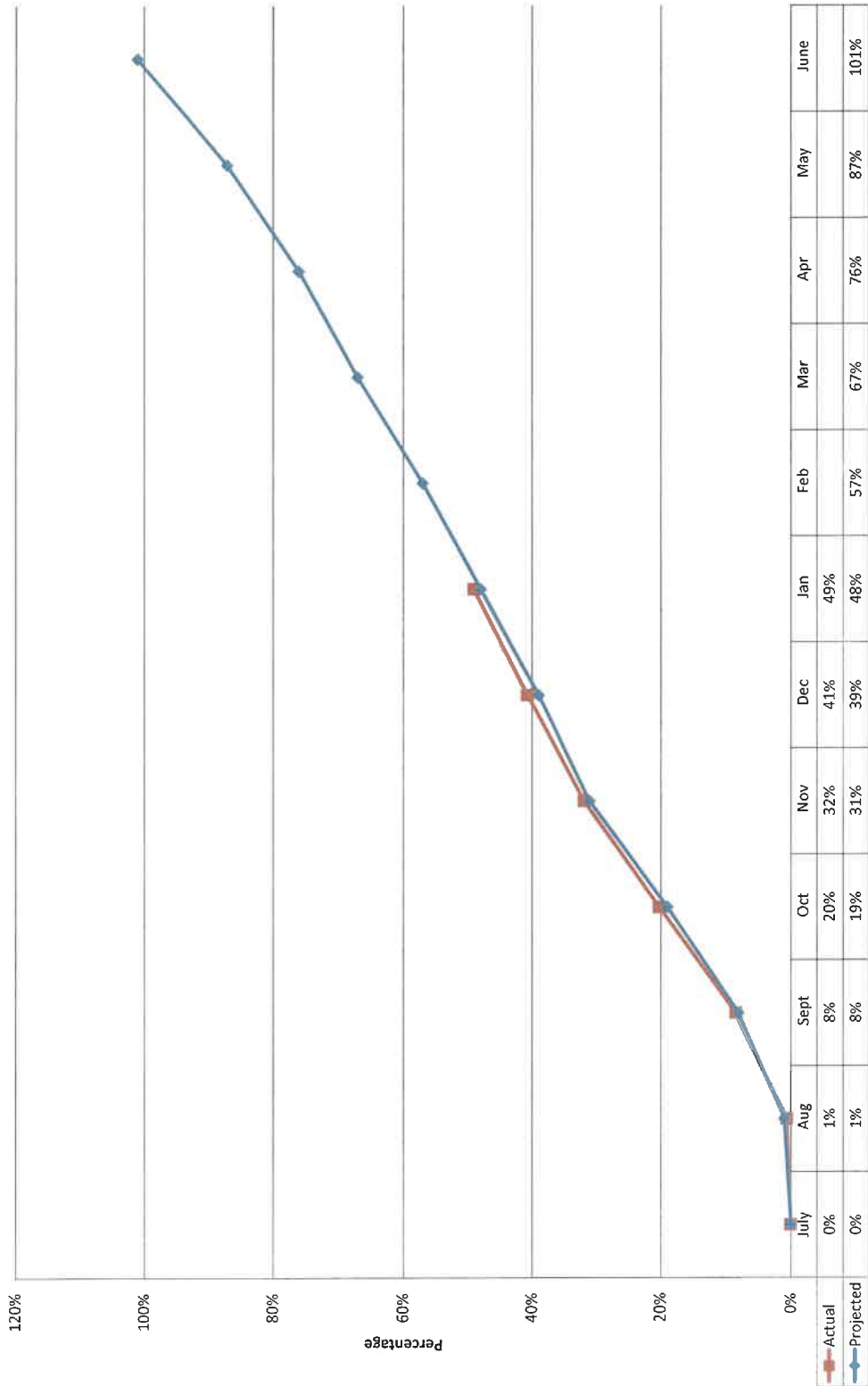
Projected Revenue vs. Actual - General Fund 2025-2026



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

FUND	FOOD SERVICE	REVENUE BUDGET			REVENUE REALIZED	REVENUE BALANCE	PERCENT REALIZED
240							
57XX	MEALS/CATERING/A LA CARTE	87,085			40,702	46,383	46.74%
58XX	STATE MATCHING/OTHR STATE REV.	3,500			-	3,500	0.00%
59XX	FEDERAL LUNCH/BREAKFAST REIMB	874,862			433,498	441,364	49.55%
		965,447			474,200	491,247	49.12%
		EXPENDITURE	ENCUMBRANCE	EXPENDITURES	MONTHLY	REMAINING	PERCENT
FUNCTION		BUDGET	YTD	YTD	EXPENSES	BALANCE	SPENT
240-35							
62XX	CONTRACT SERVICES	865,673	-	409,463	69,830	456,210	47.30%
63XX	SUPPLIES & MATERIALS/COMMODITIES	106,292	-	4,824	402	101,468	4.54%
64XX	MISC OPERATING COSTS	45,377	-	2,302	180	43,075	5.07%
66XX	CAPITAL OUTLAY	-	-	-	-	-	0.00%
		1,017,342	-	416,589	70,412	600,753	40.95%
	BUDGETED DIFFERENCE	(51,895)					

Projected Revenue vs. Actual - Food Service Fund 2025-2026



**COMPARISON OF EXPENDITURES AND ENCUMBRANCE TO BUDGET
AS OF JANUARY 2026
DEBT SERVICE FUND**

FUND	DEBT SERVICE	REVENUE BUDGET			REVENUE REALIZED	REVENUE BALANCE	PERCENT REALIZED
599							
57XX	PROPERTY TAXES	1,675,494			1,241,292	434,202	74.09%
58XX	TEA-IFA/EDA	-			206,686	(206,686)	0.00%
		1,675,494			1,447,978	227,516	86.42%
		EXPENDITURE BUDGET	ENCUMBRANCE YTD	EXPENDITURES YTD	MONTHLY EXPENSES	REMAINING BALANCE	PERCENT SPENT
599-71	BOND PAYMENTS	1,801,300	-	797,975	-	1,003,325	44.30%
	BUDGETED DIFFERENCE	(125,806)					

Projected Revenue vs. Actual - Debt Service Fund 2025-2026

