

**BOARD OF EDUCATION
LULING INDEPENDENT SCHOOL DISTRICT**

AGENDA ITEM: Business Office Presentation	Date: July 28, 2025
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 June 2025 and fiscal year to date.	
RECOMMENDED ACTION: Informational item	BUDGETARY INFO.

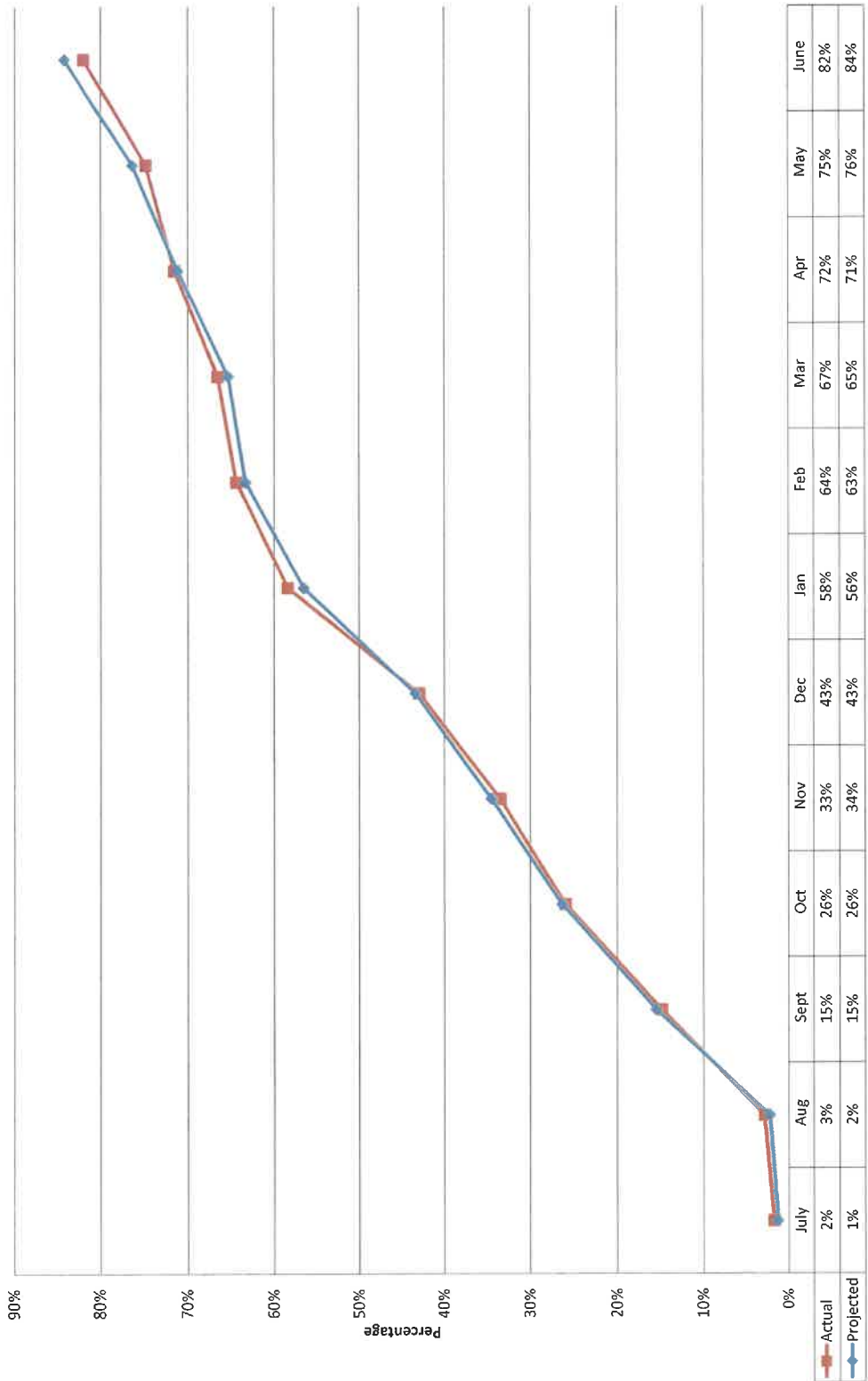
Board President's Approval: 

Superintendent's Approval: 

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

FUND	GENERAL FUND	REVENUE BUDGET			REVENUE REALIZED	REVENUE BALANCE	PERCENT REALIZED
199							
57XX	LOCAL SOURCES	6,145,778			6,206,680	(60,902)	100.99%
58XX	STATE REVENUES	10,472,160			7,423,772	3,048,388	70.89%
59XX	FEDERAL REVENUES	20,000			104	19,896	0.52%
		16,637,938			13,630,556	3,007,382	81.92%
		EXPENDITURE	ENCUMBRANCE	EXPENDITURES	MONTHLY	REMAINING	PERCENT
FUNCTION		BUDGET	YTD	YTD	EXPENSES	BALANCE	SPENT
199-11	INSTRUCTION	8,750,535	-	8,453,436	297,053	297,099	96.60%
199-12	LIBRARY	109,098	-	86,236	3,059	22,862	79.04%
199-13	CURRICULUM DEVELOPMENT	718,603	-	577,959	23,877	140,644	80.43%
199-21	SpEd/INSTRUCTIONAL LEADERSHIP	247,139	-	216,025	15,331	31,114	87.41%
199-23	CAMPUS LEADERSHIP	1,205,173	-	1,175,363	114,597	29,810	97.53%
199-31	GUIDANCE COUNSELING	410,950	-	347,240	30,552	63,710	84.50%
199-32	SOCIAL WORK SERVICES	50,285	-	6,021	146	44,264	11.97%
199-33	HEALTH SERVICES/NURSE	186,304	-	146,504	6,745	39,800	78.64%
199-34	STUDENT TRANSPORTATION	593,764	-	561,240	27,322	32,524	94.52%
199-35	FOOD SERVICES	3,390	-	3,103	-	287	91.53%
199-36	ATHLETICS/BAND/EXTRA CURRICULAR	738,791	-	672,454	42,388	66,337	91.02%
199-41	SUPT/BUSINESS OFFICE	804,711	-	746,717	58,086	57,994	92.79%
199-51	MAINTENANCE/CUSTODIAL	1,689,988	-	1,562,490	201,687	127,498	92.46%
199-52	SECURITY & MONITORING	41,600	-	21,808	1,205	19,792	52.42%
199-53	DATA PROCESSING SERVICES	633,923	-	568,225	39,446	65,698	89.64%
199-71	DEBT SERVICE	273,160	-	270,620	-	2,540	99.07%
199-81	FACILITIES ACQUISITION & CONST.	-	-	-	-	-	0.00%
199-93	SHARED SERVICE ARRANGEMENT	420,000	-	383,915	44,004	36,085	91.41%
199-99	OTHER INTERGOVT. CHARGE	200,000	-	170,064	50,093	29,936	85.03%
	TOTAL FUND 199	17,077,414	-	15,969,420	955,591	1,107,994	93.51%
	BUDGETED DIFFERENCE	(424,476)					
	Budget Amend. #2 (Centennial)	(15,000)					
	AMENDED BUDGET DIFFERENCE	(439,476)					

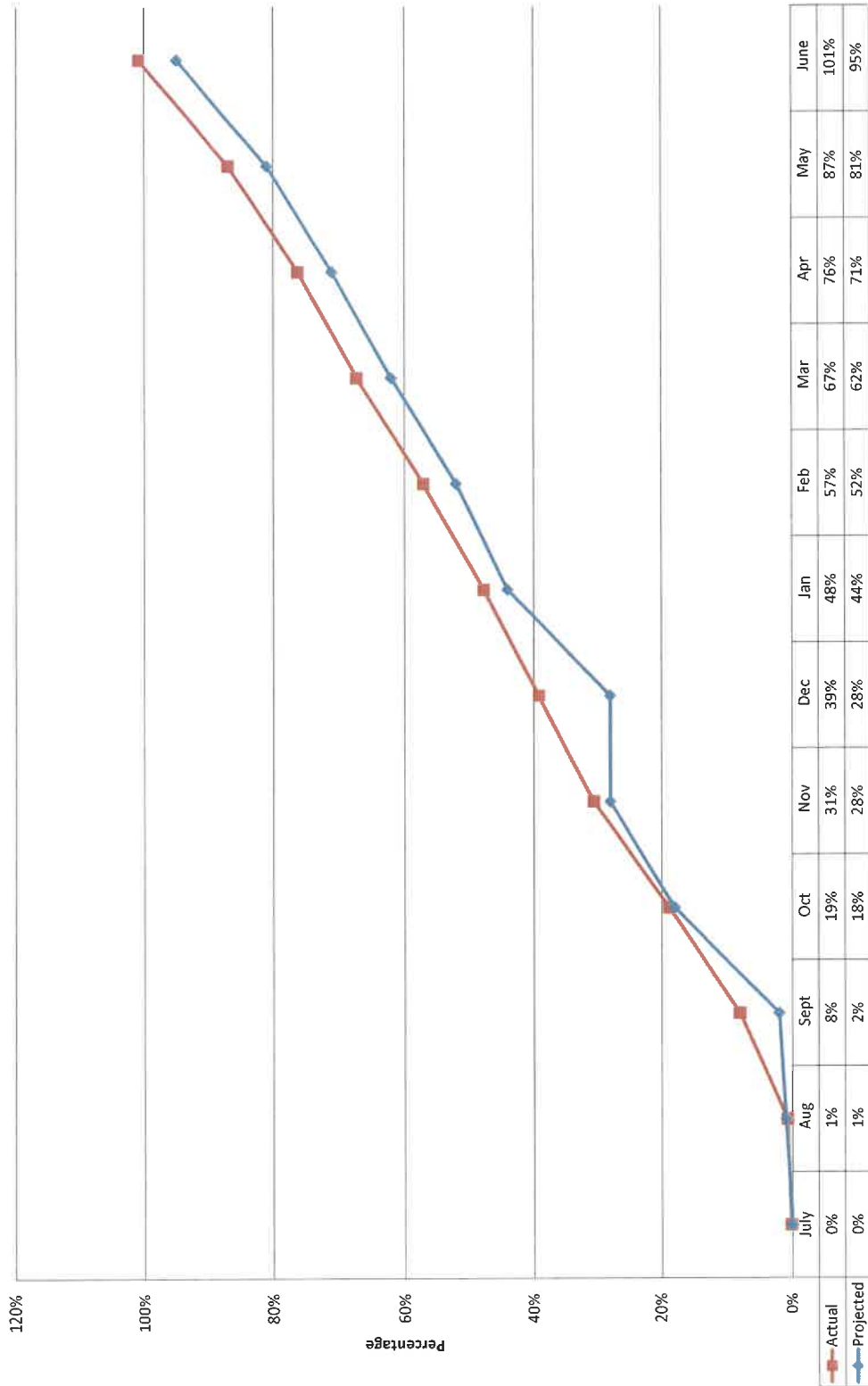
Projected Revenue vs. Actual - General Fund
2024-2025



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

FUND	FOOD SERVICE	REVENUE BUDGET			REVENUE REALIZED	REVENUE BALANCE	PERCENT REALIZED
240							
57XX	MEALS/CATERING/A LA CARTE	69,962			65,978	3,984	94.31%
58XX	STATE MATCHING/OTHR STATE REV.	3,200			4,256	(1,056)	133.00%
59XX	FEDERAL LUNCH/BREAKFAST REIMB	853,133			864,253	(11,120)	101.30%
		926,295			934,487	(8,192)	100.88%
		EXPENDITURE	ENCUMBRANCE	EXPENDITURES	MONTHLY	REMAINING	PERCENT
FUNCTION		BUDGET	YTD	YTD	EXPENSES	BALANCE	SPENT
240-35							
62XX	CONTRACT SERVICES	825,601	-	770,089	62,893	55,512	93.28%
63XX	SUPPLIES & MATERIALS/COMMODITIES	86,665	-	57,813	50,495	28,852	66.71%
64XX	MISC OPERATING COSTS	4,000	-	3,972	1,380	28	99.30%
66XX	CAPITAL OUTLAY	-	-	-	-	-	0.00%
		916,266	-	831,874	114,768	84,392	90.79%
	BUDGETED DIFFERENCE	10,029					

Projected Revenue vs. Actual - Food Service Fund
2024-2025



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

FUND	DEBT SERVICE	REVENUE BUDGET			REVENUE REALIZED	REVENUE BALANCE	PERCENT REALIZED
599							
57XX	PROPERTY TAXES	1,817,458			1,790,797	26,661	98.53%
58XX	TEA-IFA/EDA	-			198,382	(198,382)	0.00%
		1,817,458			1,989,179	(171,721)	109.45%
		EXPENDITURE BUDGET	ENCUMBRANCE YTD	EXPENDITURES YTD	MONTHLY EXPENSES	REMAINING BALANCE	PERCENT SPENT
599-71	BOND PAYMENTS	1,810,525	-	1,809,525	-	1,000	99.94%
	BUDGETED DIFFERENCE	6,933					

Projected Revenue vs. Actual - Debt Service Fund 2024-2025

