BOARD OF EDUCATION
LULING INDEPENDENT SCHOOL DISTRICT

AGENDA ITEM: Business Office Presentation	**Date:** October 20, 2025
SUBECT: 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 2025 and fiscal year to date.	
RECOMMENDED ACTION: Informational item	**BUDGETARY INFO.**

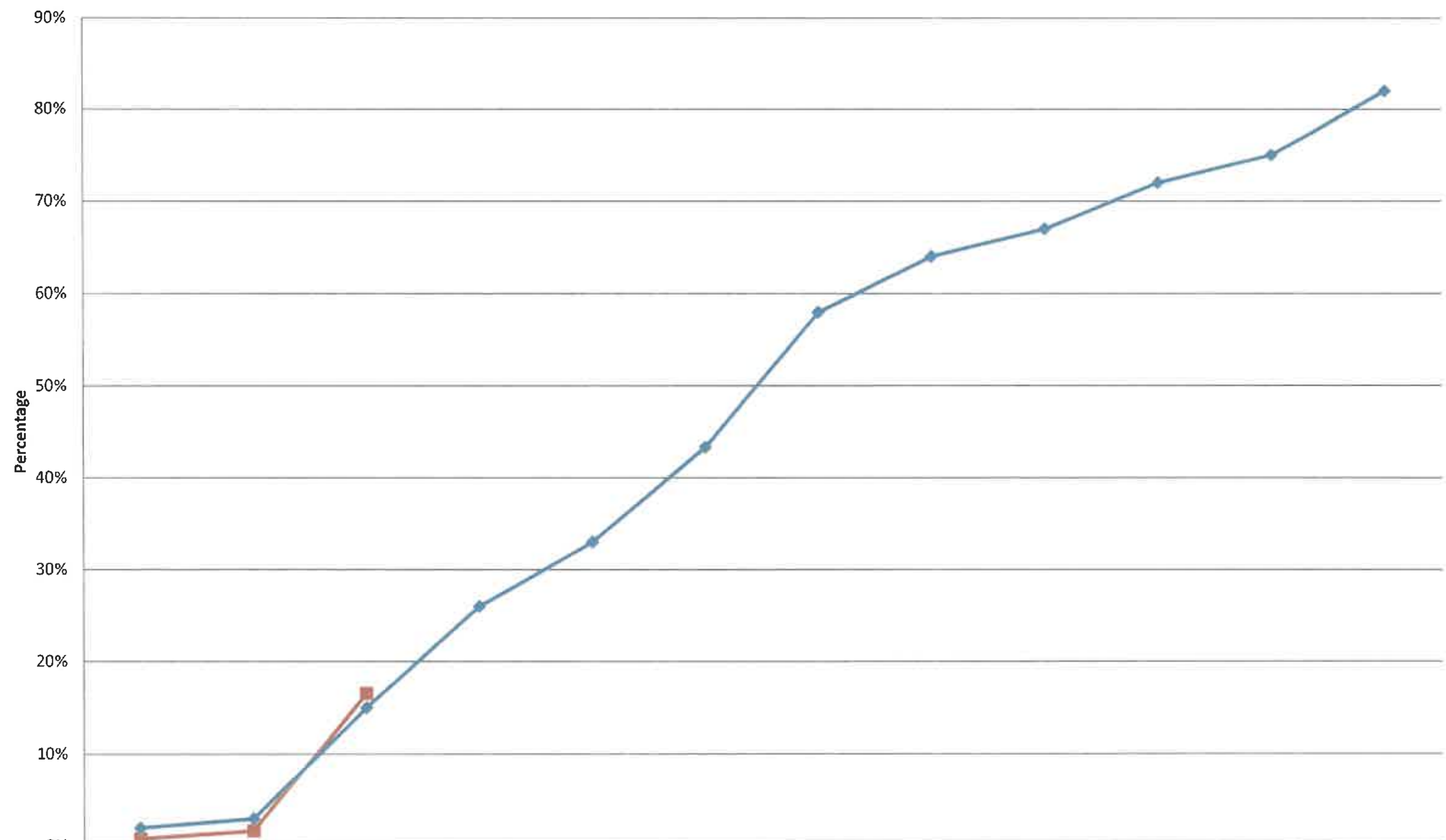
Board President's Approval: ____________

Superintendent's Approval: ____________

COMPARISON OF EXPENDITURES AND ENCUMBRANCES TO BUDGET
AS OF SEPTEMBER 2025
GENERAL FUND

FUND	GENERAL FUND	REVENUE BUDGET			REVENUE REALIZED	REVENUE BALANCE	PERCENT REALIZED
199							
57XX	LOCAL SOURCES	6,093,539			259,286	5,834,253	4.26%
58XX	STATE REVENUES	11,417,427			2,639,374	8,778,053	23.12%
59XX	FEDERAL REVENUES	-			718	(718)	0.00%
		17,510,966			2,899,378	14,611,588	16.56%
		EXPENDITURE	ENCUMBRANCE	EXPENDITURES	MONTHLY	REMAINING	PERCENT
FUNCTION		BUDGET	YTD	YTD	EXPENSES	BALANCE	SPENT
199-11	INSTRUCTION	9,345,271	60,175	2,012,672	1,646,963	7,272,424	21.54%
199-12	LIBRARY	84,770	4,049	18,414	17,248	62,307	21.72%
199-13	CURRICULUM DEVELOPMENT	680,404	930	175,987	137,647	503,487	25.87%
199-21	SpEd/INSTRUCTIONAL LEADERSHIP	217,600	-	50,520	28,020	167,080	23.22%
199-23	CAMPUS LEADERSHIP	1,206,470	812	292,139	116,498	913,519	24.21%
199-31	GUIDANCE COUNSELING	365,890	9,368	84,506	47,321	272,016	23.10%
199-32	SOCIAL WORK SERVICES	139,114	-	134,462	3,108	4,652	96.66%
199-33	HEALTH SERVICES/NURSE	156,072	662	36,990	33,852	118,420	23.70%
199-34	STUDENT TRANSPORTATION	740,027	160,435	196,904	79,060	382,688	26.61%
199-35	FOOD SERVICES	-	-	-	-	-	0.00%
199-36	ATHLETICS/BAND/EXTRA CURRICULAR	684,402	12,193	218,479	66,982	453,730	31.92%
199-41	SUPT/BUSINESS OFFICE	832,598	16,639	232,747	68,767	583,212	27.95%
199-51	MAINTENANCE/CUSTODIAL	1,646,529	28,958	497,714	134,378	1,119,857	30.23%
199-52	SECURITY & MONITORING	46,600	-	9,094	6,928	37,506	19.52%
199-53	DATA PROCESSING SERVICES	674,819	61,253	153,619	62,313	459,947	22.76%
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	-	(68,777)	(68,777)	318,777	-27.51%
199-99	OTHER INTERGOVT. CHARGE	220,000	-	46,585	46,585	173,415	21.18%
	TOTAL FUND 199	17,562,166	355,474	4,109,619	2,426,893	13,097,073	23.40%
	BUDGETED DIFFERENCE	-					
	Budget amend. #2 (Addl. Chromebooks)	(51,200)					
	AMENDED BUDGET DIFFERENCE	(51,200)					

Projected Revenue vs. Actual - General Fund
2025-2026

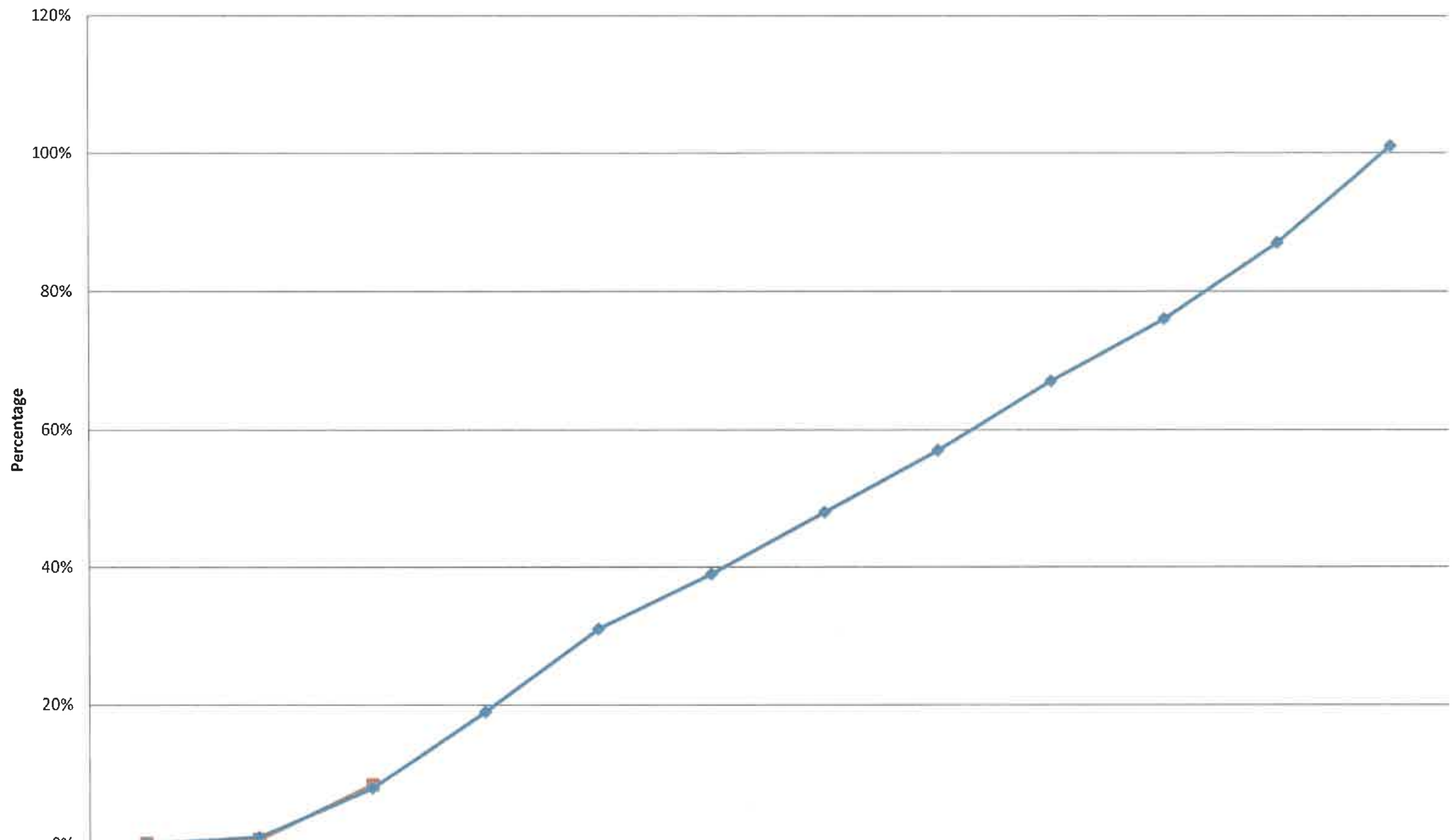


	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Actual	1%	2%	17%									
Projected	2%	3%	15%	26%	33%	43%	58%	64%	67%	72%	75%	82%

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

FUND	**FOOD SERVICE**	REVENUE BUDGET			REVENUE REALIZED	REVENUE BALANCE	PERCENT REALIZED
240							
57XX	MEALS/CATERING/A LA CARTE	87,085			15,032	72,053	17.26%
58XX	STATE MATCHING/OTHR STATE REV.	3,500			-	3,500	0.00%
59XX	FEDERAL LUNCH/BREAKFAST REIMB	874,862			66,453	808,409	7.60%
		965,447			81,485	883,962	8.44%
		EXPENDITURE	ENCUMBRANCE	EXPENDITURES	MONTHLY	REMAINING	PERCENT
FUNCTION		BUDGET	YTD	YTD	EXPENSES	BALANCE	SPENT
240-35							
62XX	CONTRACT SERVICES	865,673	-	63,101	63,056	802,572	7.29%
63XX	SUPPLIES & MATERIALS/COMMODITIES	106,292	39	3,618	377	102,635	3.40%
64XX	MISC OPERATING COSTS	45,377	-	1,110	585	44,267	2.45%
66XX	CAPITAL OUTLAY	-	-	-	-	-	0.00%
		1,017,342	39	67,829	64,018	949,474	6.67%
	BUDGETED DIFFERENCE	(51,895)					

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

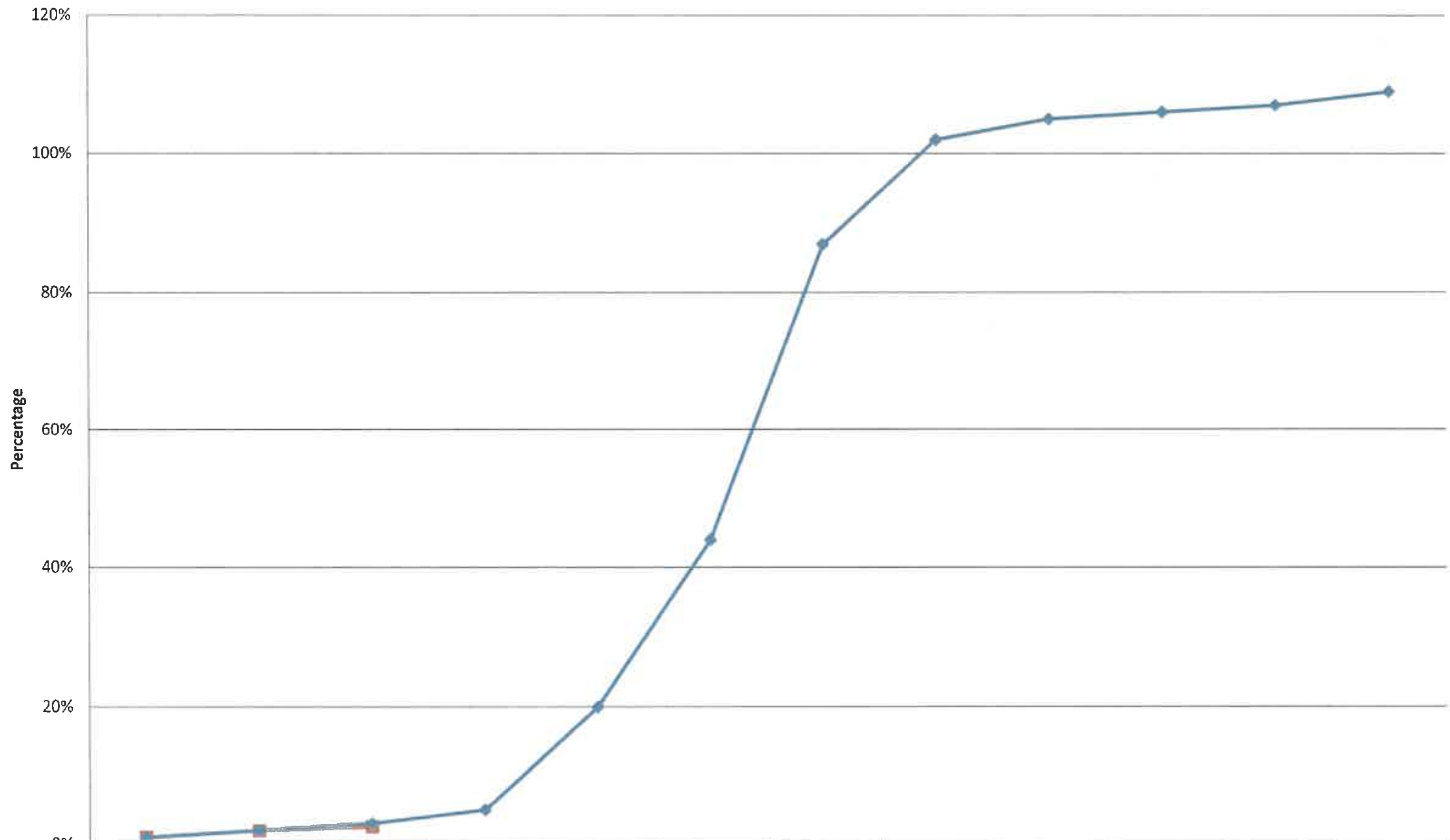


	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Actual	0%	1%	8%									
Projected	0%	1%	8%	19%	31%	39%	48%	57%	67%	76%	87%	101%

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

FUND	**DEBT SERVICE**	REVENUE BUDGET			REVENUE REALIZED	REVENUE BALANCE	PERCENT REALIZED
599							
57XX	PROPERTY TAXES	1,675,494			42,983	1,632,511	2.57%
58XX	TEA-IFA/EDA	-			-	-	0.00%
		1,675,494			42,983	1,632,511	2.57%
		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)					

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



	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Actual	1%	2%	3%									
Projected	1%	2%	3%	5%	20%	44%	87%	102%	105%	106%	107%	109%