

**BOARD OF EDUCATION
LULING INDEPENDENT SCHOOL DISTRICT**

AGENDA ITEM: Business Office Presentation	Date: September 15, 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 August 2025 and fiscal year to date.	
RECOMMENDED ACTION: Informational item	BUDGETARY INFO.

Board President's Approval:

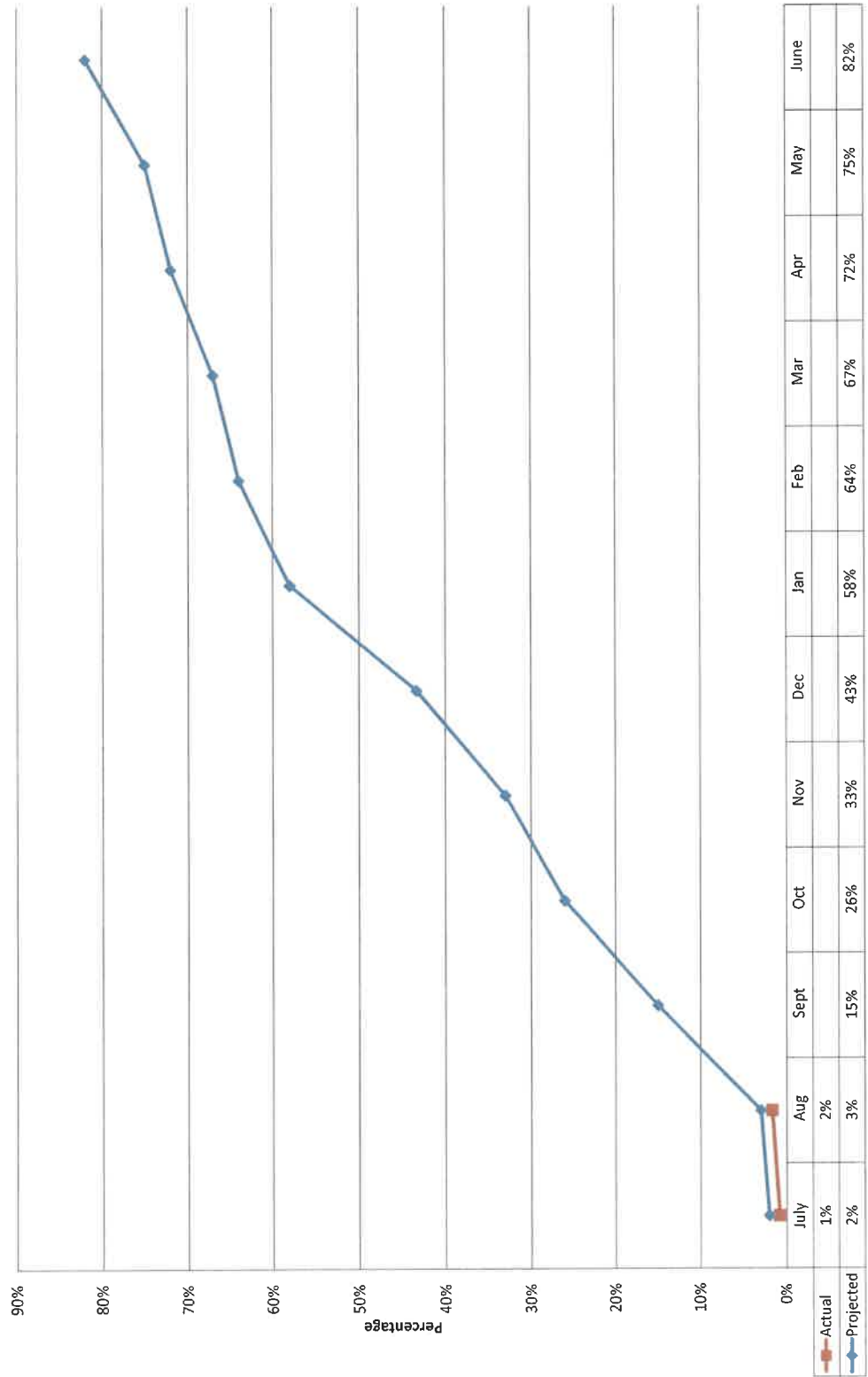
Superintendent's Approval:




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

FUND	GENERAL FUND	REVENUE BUDGET			REVENUE REALIZED	REVENUE BALANCE	PERCENT REALIZED
199							
57XX	LOCAL SOURCES	6,093,539			177,715	5,915,824	2.92%
58XX	STATE REVENUES	11,417,427			117,549	11,299,878	1.03%
59XX	FEDERAL REVENUES	-			-	-	0.00%
		17,510,966			295,264	17,215,702	1.69%
		EXPENDITURE BUDGET	ENCUMBRANCE YTD	EXPENDITURES YTD	MONTHLY EXPENSES	REMAINING BALANCE	PERCENT SPENT
199-11	INSTRUCTION	9,345,271	132,320	365,710	247,321	8,847,241	3.91%
199-12	LIBRARY	84,770	5,106	1,167	699	78,497	1.38%
199-13	CURRICULUM DEVELOPMENT	680,404	4,121	38,341	18,035	637,942	5.64%
199-21	SpEd/INSTRUCTIONAL LEADERSHIP	217,600	2,598	22,500	11,385	192,502	10.34%
199-23	CAMPUS LEADERSHIP	1,206,470	4,543	175,641	87,713	1,026,286	14.56%
199-31	GUIDANCE COUNSELING	365,890	1,500	37,185	2,667	327,205	10.16%
199-32	SOCIAL WORK SERVICES	139,114	-	131,354	131,255	7,760	94.42%
199-33	HEALTH SERVICES/NURSE	156,072	3,463	3,138	2,202	149,471	2.01%
199-34	STUDENT TRANSPORTATION	740,027	160,005	117,844	23,862	462,178	15.92%
199-35	FOOD SERVICES	-	-	-	-	-	0.00%
199-36	ATHLETICS/BAND/EXTRA CURRICULAR	684,402	26,211	151,497	90,545	506,694	22.14%
199-41	SUPT/BUSINESS OFFICE	832,598	22,193	163,980	89,850	646,425	19.69%
199-51	MAINTENANCE/CUSTODIAL	1,646,529	14,226	363,335	142,223	1,268,968	22.07%
199-52	SECURITY & MONITORING	46,600	5,481	2,166	1,075	38,953	4.65%
199-53	DATA PROCESSING SERVICES	674,819	84,220	91,306	48,550	499,293	13.53%
199-71	DEBT SERVICE	271,600	-	17,564	17,564	254,036	6.47%
199-81	FACILITIES ACQUISITION & CONST.	-	-	-	-	-	0.00%
199-93	SHARED SERVICE ARRANGEMENT	250,000	-	-	-	250,000	0.00%
199-99	OTHER INTERGOVT. CHARGE	220,000	-	-	-	220,000	0.00%
	TOTAL FUND 199	17,562,166	465,987	1,682,728	914,946	15,413,451	9.58%
	BUDGETED DIFFERENCE	-					
	Budget amend. #2 (Addl. Chromebooks)	(51,200)					
	AMENDED BUDGET DIFFERENCE	(51,200)					

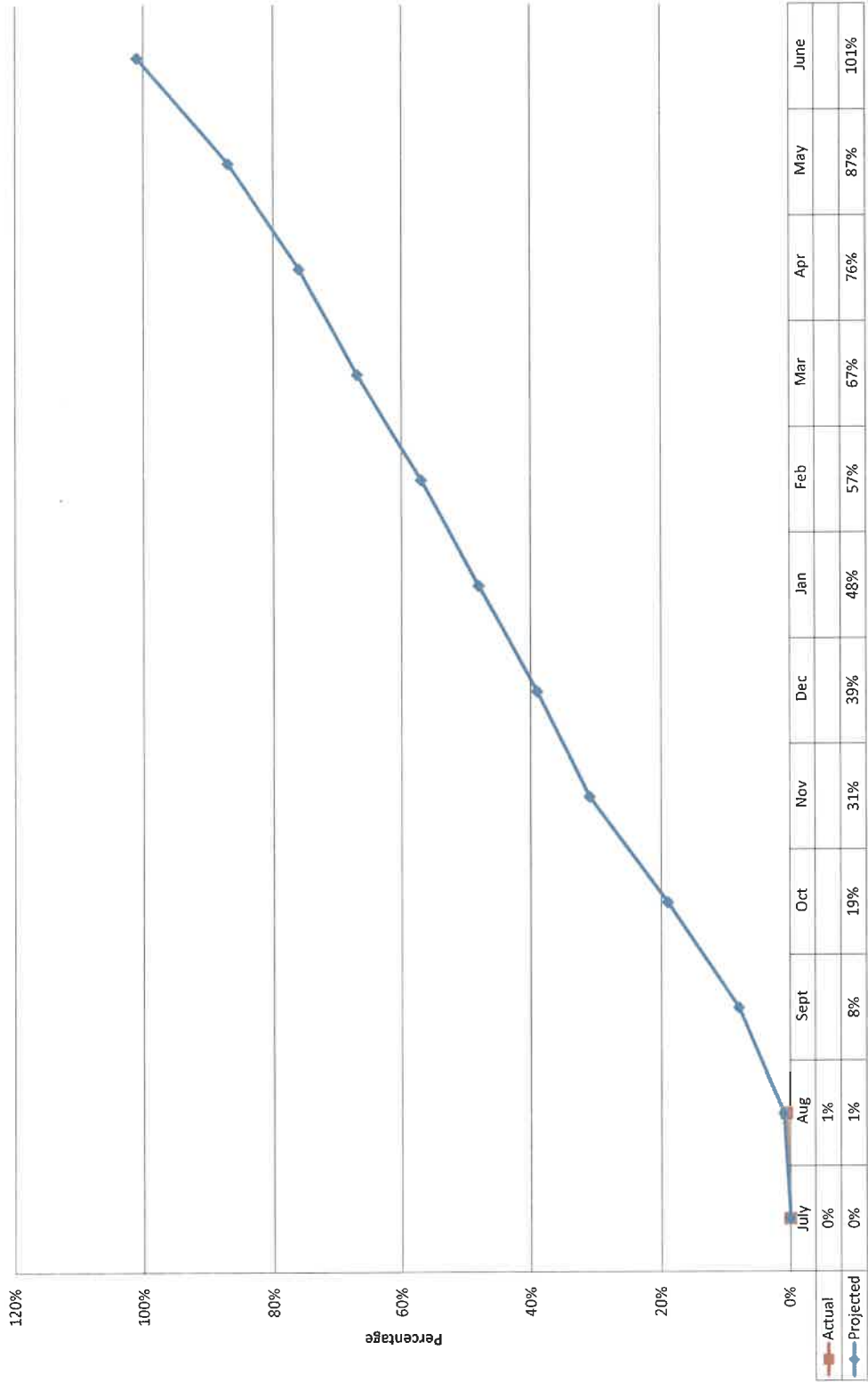
Projected Revenue vs. Actual - General Fund
2025-2026



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

FUND	FOOD SERVICE	REVENUE			REVENUE	REVENUE	PERCENT
		BUDGET			REALIZED	BALANCE	REALIZED
240							
57XX	MEALS/CATERING/A LA CARTE	87,085			6,675	80,410	7.66%
58XX	STATE MATCHING/OTHR STATE REV.	3,500			-	3,500	0.00%
59XX	FEDERAL LUNCH/BREAKFAST REIMB	874,862			-	874,862	0.00%
		965,447			6,675	958,772	0.69%
		EXPENDITURE	ENCUMBRANCE	EXPENDITURES	MONTHLY	REMAINING	PERCENT
FUNCTION		BUDGET	YTD	YTD	EXPENSES	BALANCE	SPENT
240-35							
62XX	CONTRACT SERVICES	865,673	-	45	1	865,628	0.01%
63XX	SUPPLIES & MATERIALS/COMMODITIES	106,292	382	3,241	766	102,669	3.05%
64XX	MISC OPERATING COSTS	45,377	-	525	525	44,852	1.16%
66XX	CAPITAL OUTLAY	-	-	-	-	-	0.00%
		1,017,342	382	3,811	1,292	1,013,149	0.37%
	BUDGETED DIFFERENCE	(51,895)					

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



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

FUND	DEBT SERVICE	REVENUE BUDGET			REVENUE REALIZED	REVENUE BALANCE	PERCENT REALIZED
599							
57XX	PROPERTY TAXES	1,675,494			33,481	1,642,013	2.00%
58XX	TEA-IFA/EDA	-			-	-	0.00%
		1,675,494			33,481	1,642,013	2.00%
		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

