



**BOARD OF EDUCATION
LULING INDEPENDENT SCHOOL DISTRICT**

AGENDA ITEM: Business Office Presentation	Date: March 24, 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 February 2025 and fiscal year to date.	
RECOMMENDED ACTION: Informational item	BUDGETARY INFO.

Board President's Approval: _____

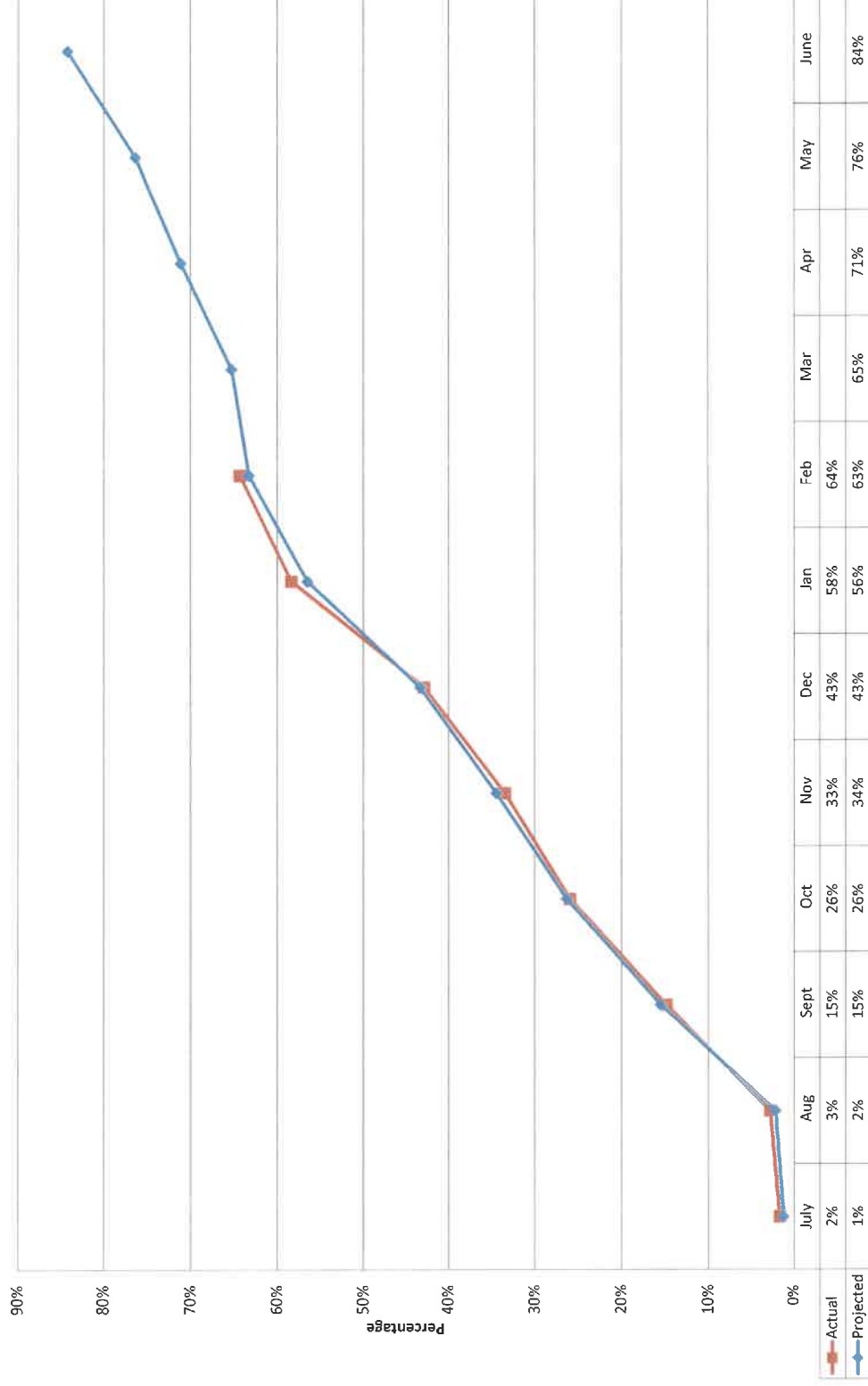
Superintendent's Approval: _____

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

FUND	GENERAL FUND	REVENUE BUDGET			REVENUE REALIZED	REVENUE BALANCE	PERCENT REALIZED
199							
57XX	LOCAL SOURCES	6,145,778			5,694,061	451,717	92.65%
58XX	STATE REVENUES	10,331,749			4,921,830	5,409,919	47.64%
59XX	FEDERAL REVENUES	20,000			104	19,896	0.52%
		16,497,527			10,615,995	5,881,532	64.35%
FUNCTION		EXPENDITURE BUDGET	ENCUMBRANCE YTD	EXPENDITURES YTD	MONTHLY EXPENSES	REMAINING BALANCE	PERCENT SPENT
199-11	INSTRUCTION	8,545,124	21,288	5,755,562	747,286	2,768,274	67.35%
199-12	LIBRARY	149,098	1,564	53,988	7,239	93,546	36.21%
199-13	CURRICULUM DEVELOPMENT	708,603	2,130	399,023	50,888	307,450	56.31%
199-21	SpEd/INSTRUCTIONAL LEADERSHIP	222,139	-	143,636	17,995	78,503	64.66%
199-23	CAMPUS LEADERSHIP	1,180,173	160	774,627	97,255	405,386	65.64%
199-31	GUIDANCE COUNSELING	460,950	1,081	227,003	28,971	232,866	49.25%
199-32	SOCIAL WORK SERVICES	50,285	-	3,572	756	46,713	7.10%
199-33	HEALTH SERVICES/NURSE	151,304	3,980	97,231	13,546	50,093	64.26%
199-34	STUDENT TRANSPORTATION	551,764	831	435,344	40,489	115,589	78.90%
199-35	FOOD SERVICES	3,390	-	3,103	-	287	91.53%
199-36	ATHLETICS/BAND/EXTRA CURRICULAR	688,791	9,302	481,303	65,642	198,186	69.88%
199-41	SUPT/BUSINESS OFFICE	804,711	6,189	516,892	54,929	281,630	64.23%
199-51	MAINTENANCE/CUSTODIAL	1,754,988	7,972	1,029,617	101,019	717,399	58.67%
199-52	SECURITY & MONITORING	45,600	-	14,285	4,263	31,315	31.33%
199-53	DATA PROCESSING SERVICES	673,923	29,403	391,374	40,104	253,146	58.07%
199-71	DEBT SERVICE	271,160	-	270,620	250,880	540	99.80%
199-81	FACILITIES ACQUISITION & CONST.	-	-	-	-	-	0.00%
199-93	SHARED SERVICE ARRANGEMENT	450,000	-	207,898	44,004	242,102	46.20%
199-99	OTHER INTERGOVT. CHARGE	225,000	-	83,570	-	141,430	37.14%
	TOTAL FUND 199	16,937,003	83,900	10,888,648	1,565,266	5,964,455	64.29%
	BUDGETED DIFFERENCE	(424,476)					
	Budget Amend. #2 (Centennial)	(15,000)					
	AMENDED BUDGET DIFFERENCE	(439,476)					

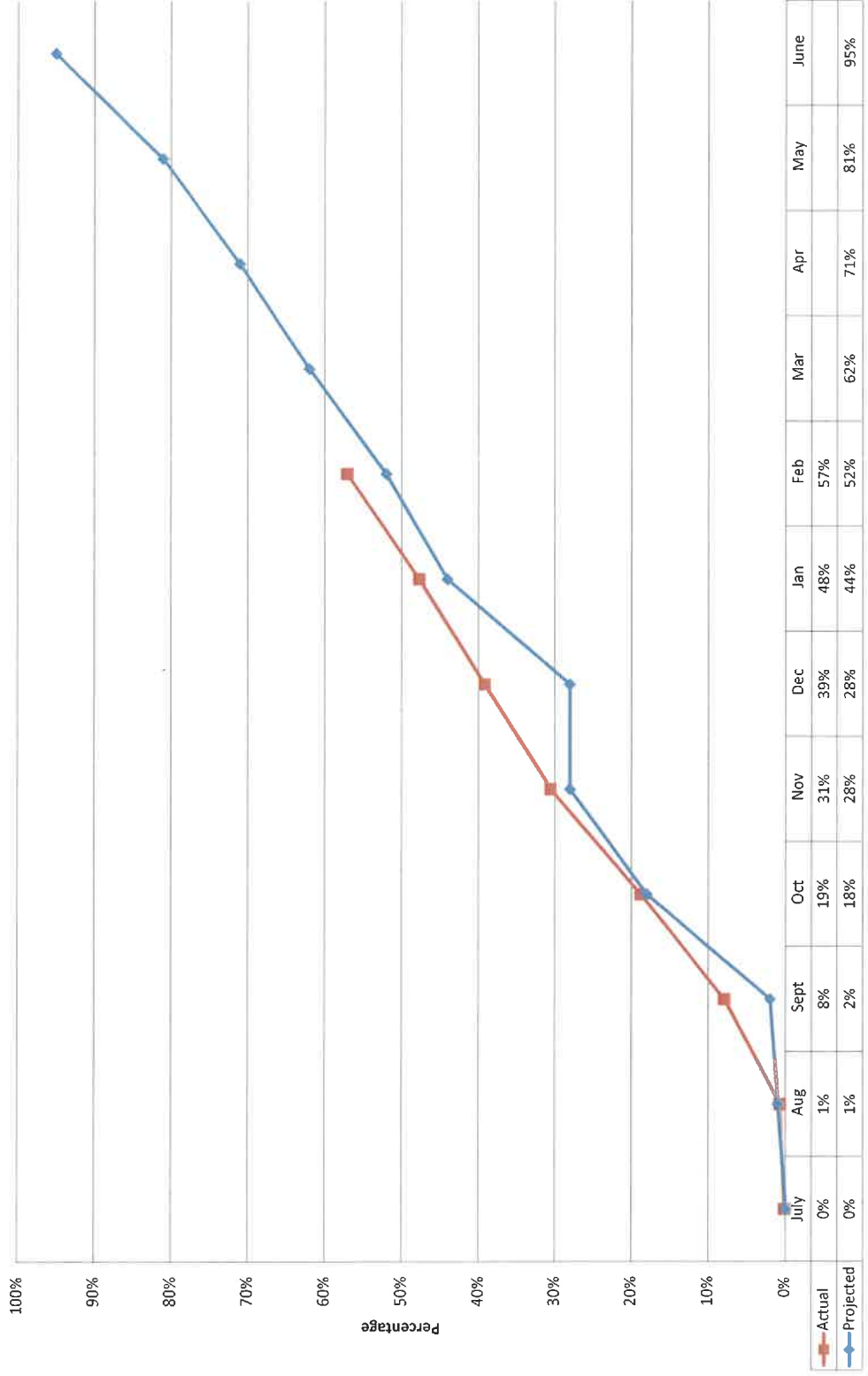
Projected Revenue vs. Actual - General Fund 2024-2025



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

FUND	FOOD SERVICE	REVENUE BUDGET			REVENUE REALIZED	REVENUE BALANCE	PERCENT REALIZED
240							
57XX	MEALS/CATERING/A LA CARTE	69,962			47,338	22,624	67.66%
58XX	STATE MATCHING	3,200			691	2,509	21.59%
59XX	FEDERAL LUNCH/BREAKFAST REIMB	853,133			481,122	372,011	56.39%
		926,295			529,151	397,144	57.13%
		EXPENDITURE	ENCUMBRANCE	EXPENDITURES	MONTHLY	REMAINING	PERCENT
FUNCTION		BUDGET	YTD	YTD	EXPENSES	BALANCE	SPENT
240-35							
62XX	CONTRACT SERVICES	826,101	-	459,537	76,076	366,564	55.63%
63XX	SUPPLIES & MATERIALS/COMMODITIES	86,665	-	5,895	79	80,770	6.80%
64XX	MISC OPERATING COSTS	3,500	1,120	1,531	30	849	43.74%
66XX	CAPITAL OUTLAY	-	-	-	-	-	0.00%
		916,266	1,120	466,963	76,185	448,183	50.96%
	BUDGETED DIFFERENCE	10,029					

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



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

FUND	DEBT SERVICE	REVENUE BUDGET			REVENUE REALIZED	REVENUE BALANCE	PERCENT REALIZED
599							
57XX	PROPERTY TAXES	1,817,458			1,668,689	148,769	91.81%
58XX	TEA-IFA/EDA	-			187,166	(187,166)	0.00%
		1,817,458			1,855,855	(38,397)	102.11%
		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

