
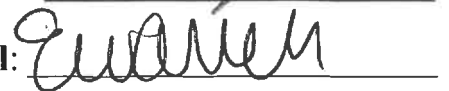


**BOARD OF EDUCATION  
LULING INDEPENDENT SCHOOL DISTRICT**

<b>AGENDA ITEM:</b> Business Office Presentation	<b>Date:</b> May 29, 2025
<b>SUBJECT:</b> Comparison of Expenditures & Encumbrances to Budget for General Fund (199), Food Service (240), & Debt Service (599).	<b>Submitted by:</b> Manell Martin  <b>Related Pages:</b> 6 pages
<b>BACKGROUND INFORMATION:</b>  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 April 2025 and fiscal year to date.	
<b>RECOMMENDED ACTION:</b>  Informational item	<b>BUDGETARY INFO.</b>

Board President's Approval: \_\_\_\_\_

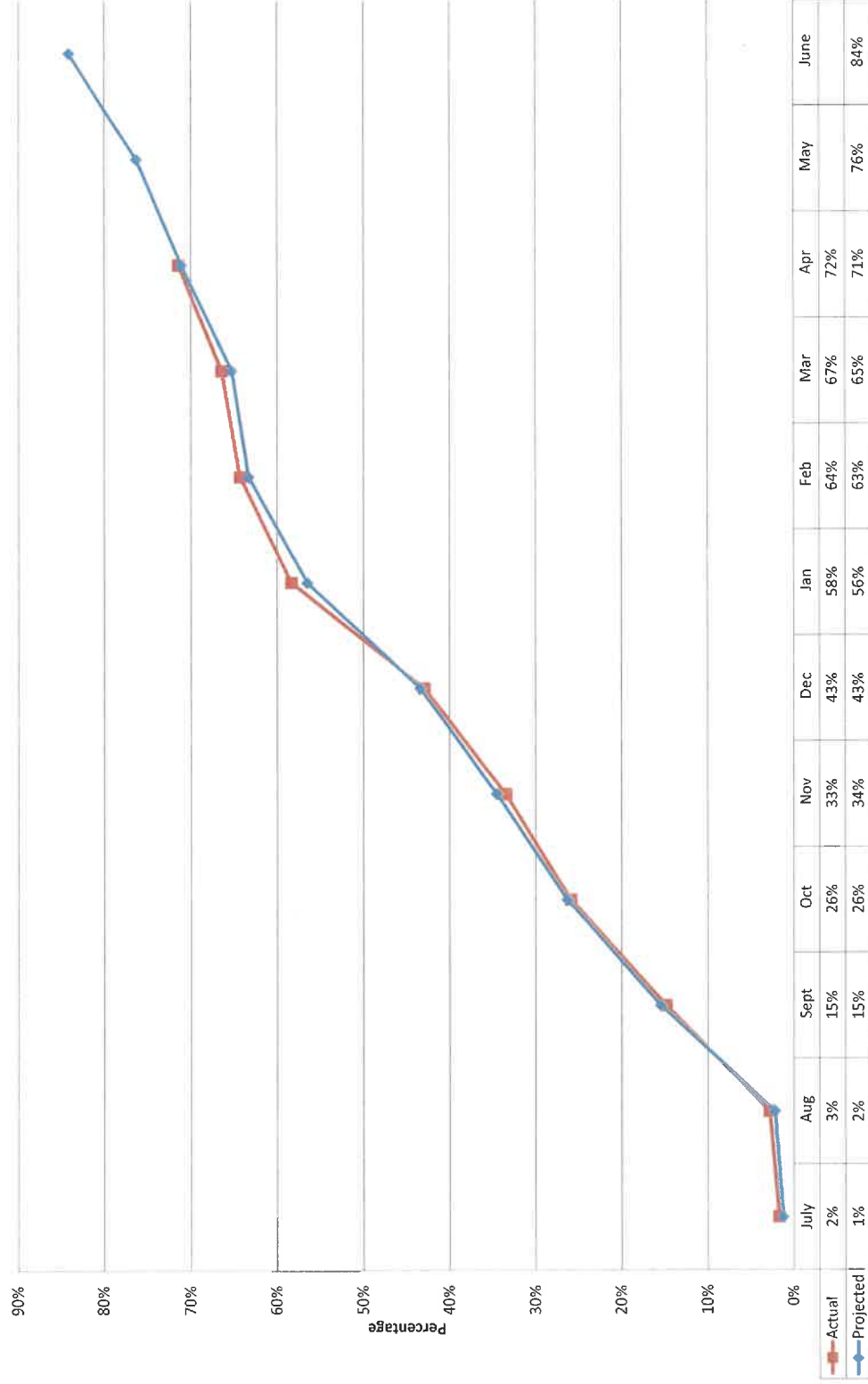
Superintendent's Approval: \_\_\_\_\_

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

FUND	GENERAL FUND	REVENUE BUDGET			REVENUE REALIZED	REVENUE BALANCE	PERCENT REALIZED
199							
57XX	LOCAL SOURCES	6,145,778			5,979,924	165,854	97.30%
58XX	STATE REVENUES	10,331,749			5,816,688	4,515,061	56.30%
59XX	FEDERAL REVENUES	20,000			104	19,896	0.52%
		16,497,527			11,796,716	4,700,811	71.51%
		EXPENDITURE	ENCUMBRANCE	EXPENDITURES	MONTHLY	REMAINING	PERCENT
FUNCTION		BUDGET	YTD	YTD	EXPENSES	BALANCE	SPENT
199-11	INSTRUCTION	8,580,124	26,221	7,231,084	802,191	1,322,819	84.28%
199-12	LIBRARY	149,098	6,836	74,228	14,089	68,034	49.78%
199-13	CURRICULUM DEVELOPMENT	708,603	2,800	508,372	63,824	197,431	71.74%
199-21	SpEd/INSTRUCTIONAL LEADERSHIP	222,139	45	182,583	19,860	39,511	82.19%
199-23	CAMPUS LEADERSHIP	1,180,173	1,741	963,358	94,927	215,074	81.63%
199-31	GUIDANCE COUNSELING	460,950	873	287,228	31,672	172,849	62.31%
199-32	SOCIAL WORK SERVICES	50,285	-	5,189	791	45,096	10.32%
199-33	HEALTH SERVICES/NURSE	151,304	-	126,711	14,262	24,593	83.75%
199-34	STUDENT TRANSPORTATION	551,764	-	501,323	34,082	50,441	90.86%
199-35	FOOD SERVICES	3,390	-	3,103	-	287	91.53%
199-36	ATHLETICS/BAND/EXTRA CURRICULAR	688,791	17,507	581,876	50,969	89,408	84.48%
199-41	SUPT/BUSINESS OFFICE	804,711	341	635,007	62,961	169,363	78.91%
199-51	MAINTENANCE/CUSTODIAL	1,719,988	10,227	1,246,806	106,888	462,955	72.49%
199-52	SECURITY & MONITORING	45,600	3,270	16,292	1,016	26,038	35.73%
199-53	DATA PROCESSING SERVICES	673,923	55	495,672	52,094	178,196	73.55%
199-71	DEBT SERVICE	271,160	-	270,620	-	540	99.80%
199-81	FACILITIES ACQUISITION & CONST.	-	-	-	-	-	0.00%
199-93	SHARED SERVICE ARRANGEMENT	450,000	-	295,907	44,004	154,093	65.76%
199-99	OTHER INTERGOVT. CHARGE	225,000	-	119,971	-	105,029	53.32%
	TOTAL FUND 199	16,937,003	69,916	13,545,330	1,393,630	3,321,757	79.97%
	BUDGETED DIFFERENCE	(424,476)					
	Budget Amend. #2 (Centennial)	(15,000)					
	AMENDED BUDGET DIFFERENCE	(439,476)					

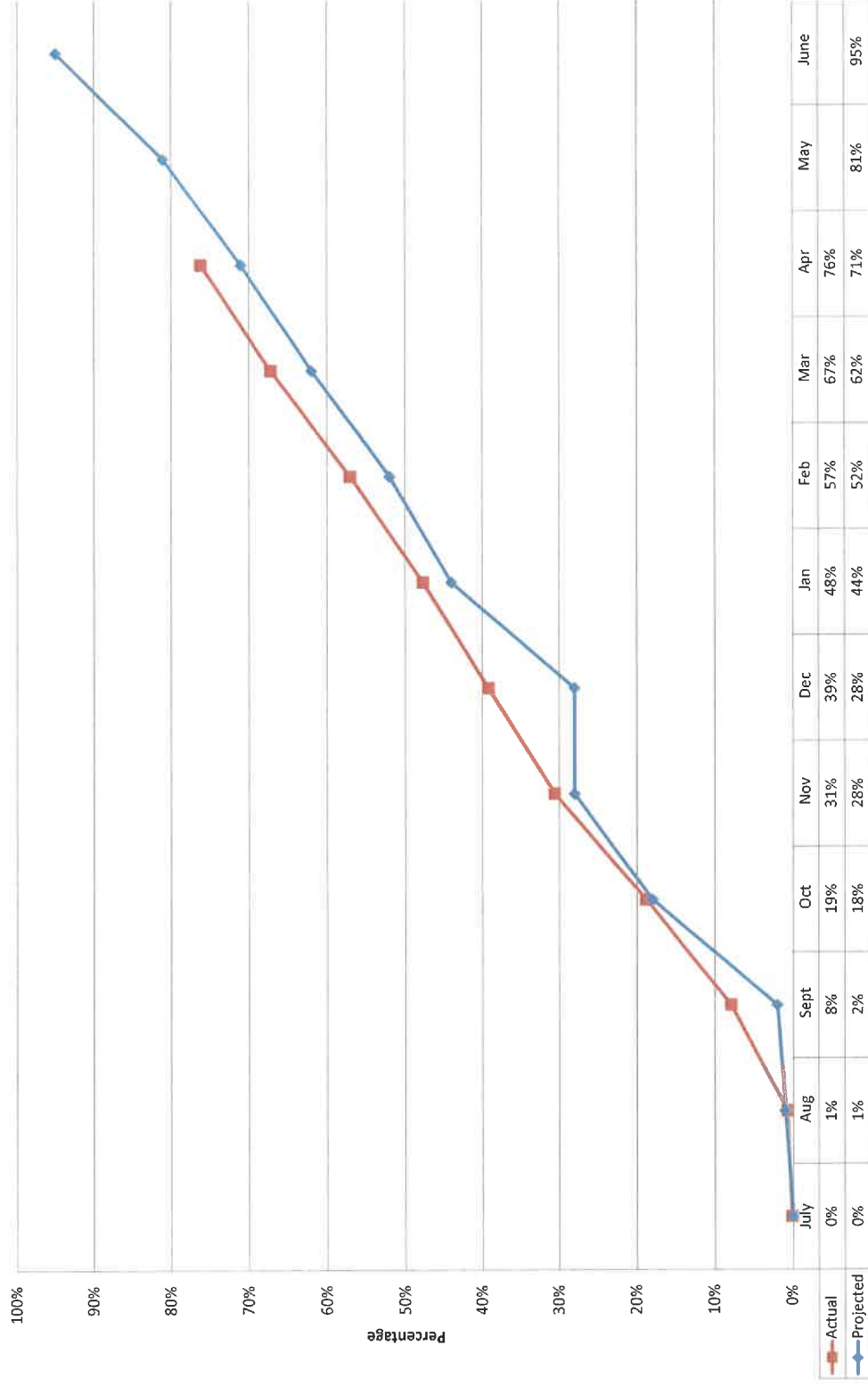
# Projected Revenue vs. Actual - General Fund 2024-2025



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

FUND	FOOD SERVICE	REVENUE BUDGET			REVENUE REALIZED	REVENUE BALANCE	PERCENT REALIZED
<b>240</b>							
57XX	MEALS/CATERING/A LA CARTE	69,962			60,558	9,404	86.56%
58XX	STATE MATCHING/OTHR STATE REV.	3,200			4,256	(1,056)	133.00%
59XX	FEDERAL LUNCH/BREAKFAST REIMB	853,133			641,266	211,867	75.17%
		926,295			706,080	220,215	76.23%
		EXPENDITURE	ENCUMBRANCE	EXPENDITURES	MONTHLY	REMAINING	PERCENT
FUNCTION		BUDGET	YTD	YTD	EXPENSES	BALANCE	SPENT
240-35							
62XX	CONTRACT SERVICES	826,101	-	614,924	73,280	211,177	74.44%
63XX	SUPPLIES & MATERIALS/COMMODITIES	86,665	-	6,724	406	79,941	7.76%
64XX	MISC OPERATING COSTS	3,500	-	2,562	30	938	73.20%
66XX	CAPITAL OUTLAY	-	-	-	-	-	0.00%
		916,266	-	624,210	73,716	292,056	68.13%
	BUDGETED DIFFERENCE	10,029					

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



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

FUND	DEBT SERVICE	REVENUE BUDGET			REVENUE REALIZED	REVENUE BALANCE	PERCENT REALIZED
599							
57XX	PROPERTY TAXES	1,817,458			1,738,775	78,683	95.67%
58XX	TEA-IFA/EDA	-			187,166	(187,166)	0.00%
		1,817,458			1,925,941	(108,483)	105.97%
		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

