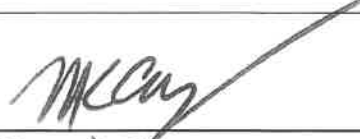



**BOARD OF EDUCATION
LULING INDEPENDENT SCHOOL DISTRICT**

AGENDA ITEM: Business Office Presentation	Date: January 21, 2026
SUBJECT: Comparison of Expenditures & Encumbrances to Budget for General Fund (199), Food Service (240), & Debt Service (599).	Submitted by: Manell Martin Related Pages: 9 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 November & December 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 NOVEMBER 2025
GENERAL FUND**

FUND	GENERAL FUND	REVENUE BUDGET			REVENUE REALIZED	REVENUE BALANCE	PERCENT REALIZED
199							
57XX	LOCAL SOURCES	6,095,539			712,791	5,382,748	11.69%
58XX	STATE REVENUES	11,417,427			5,860,395	5,557,032	51.33%
59XX	FEDERAL REVENUES	-			718	(718)	0.00%
		17,512,966			6,573,904	10,939,062	37.54%
		EXPENDITURE BUDGET	ENCUMBRANCE YTD	EXPENDITURES YTD	MONTHLY EXPENSES	REMAINING BALANCE	PERCENT SPENT
199-11	INSTRUCTION	9,347,271	48,965	3,719,066	767,156	5,579,240	39.79%
199-12	LIBRARY	84,770	672	35,413	6,829	48,685	41.78%
199-13	CURRICULUM DEVELOPMENT	680,404	1,355	301,779	51,657	377,270	44.35%
199-21	SpEd/INSTRUCTIONAL LEADERSHIP	217,600	-	86,546	17,186	131,054	39.77%
199-23	CAMPUS LEADERSHIP	1,206,470	363	487,131	96,177	718,976	40.38%
199-31	GUIDANCE COUNSELING	365,890	6,401	148,167	27,822	211,322	40.49%
199-32	SOCIAL WORK SERVICES	139,114	-	137,681	1,437	1,433	98.97%
199-33	HEALTH SERVICES/NURSE	156,072	-	69,009	14,204	87,063	44.22%
199-34	STUDENT TRANSPORTATION	740,027	86	436,922	38,097	303,019	59.04%
199-35	FOOD SERVICES	-	-	-	-	-	0.00%
199-36	ATHLETICS/BAND/EXTRA CURRICULAR	684,402	7,784	318,088	56,853	358,530	46.48%
199-41	SUPT/BUSINESS OFFICE	859,598	9,000	383,116	76,812	467,482	44.57%
199-51	MAINTENANCE/CUSTODIAL	1,672,354	4,554	783,073	151,056	884,727	46.82%
199-52	SECURITY & MONITORING	46,600	-	12,606	2,423	33,994	27.05%
199-53	DATA PROCESSING SERVICES	674,819	204	282,387	33,293	392,228	41.85%
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	-	17,306	28,695	232,694	6.92%
199-99	OTHER INTERGOVT. CHARGE	220,000	-	46,585	-	173,415	21.18%
199-00	OTHER USES/NON OPERATING EXP.	101,170	-	101,170	101,170	-	100.00%
	TOTAL FUND 199	17,718,161	79,384	7,383,609	1,470,867	10,255,168	41.67%
	BUDGETED DIFFERENCE	-					
	Budget amend. #2 (Addl. Chromebooks)	(51,200)					
	Budget amend. #2 (Abatement Project)	(25,825)					
	Budget amend.#5 (IDEA B MOE Refund)	(101,170)					
	Budget amend.#6 (Education Foundation)	(27,000)					
	AMENDED BUDGET DIFFERENCE	(205,195)					

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

FUND	FOOD SERVICE	REVENUE BUDGET			REVENUE REALIZED	REVENUE BALANCE	PERCENT REALIZED
240							
57XX	MEALS/CATERING/A LA CARTE	87,085			28,505	58,580	32.73%
58XX	STATE MATCHING/OTHR STATE REV.	3,500			-	3,500	0.00%
59XX	FEDERAL LUNCH/BREAKFAST REIMB	874,862			279,764	595,098	31.98%
		965,447			308,269	657,178	31.93%
		EXPENDITURE	ENCUMBRANCE	EXPENDITURES	MONTHLY	REMAINING	PERCENT
FUNCTION		BUDGET	YTD	YTD	EXPENSES	BALANCE	SPENT
240-35							
62XX	CONTRACT SERVICES	865,673	-	263,976	102,014	601,697	30.49%
63XX	SUPPLIES & MATERIALS/COMMODITIES	106,292	-	4,178	65	102,114	3.93%
64XX	MISC OPERATING COSTS	45,377	-	1,141	1	44,236	2.51%
66XX	CAPITAL OUTLAY	-	-	-	-	-	0.00%
		1,017,342	-	269,295	102,080	748,047	26.47%
	BUDGETED DIFFERENCE	(51,895)					

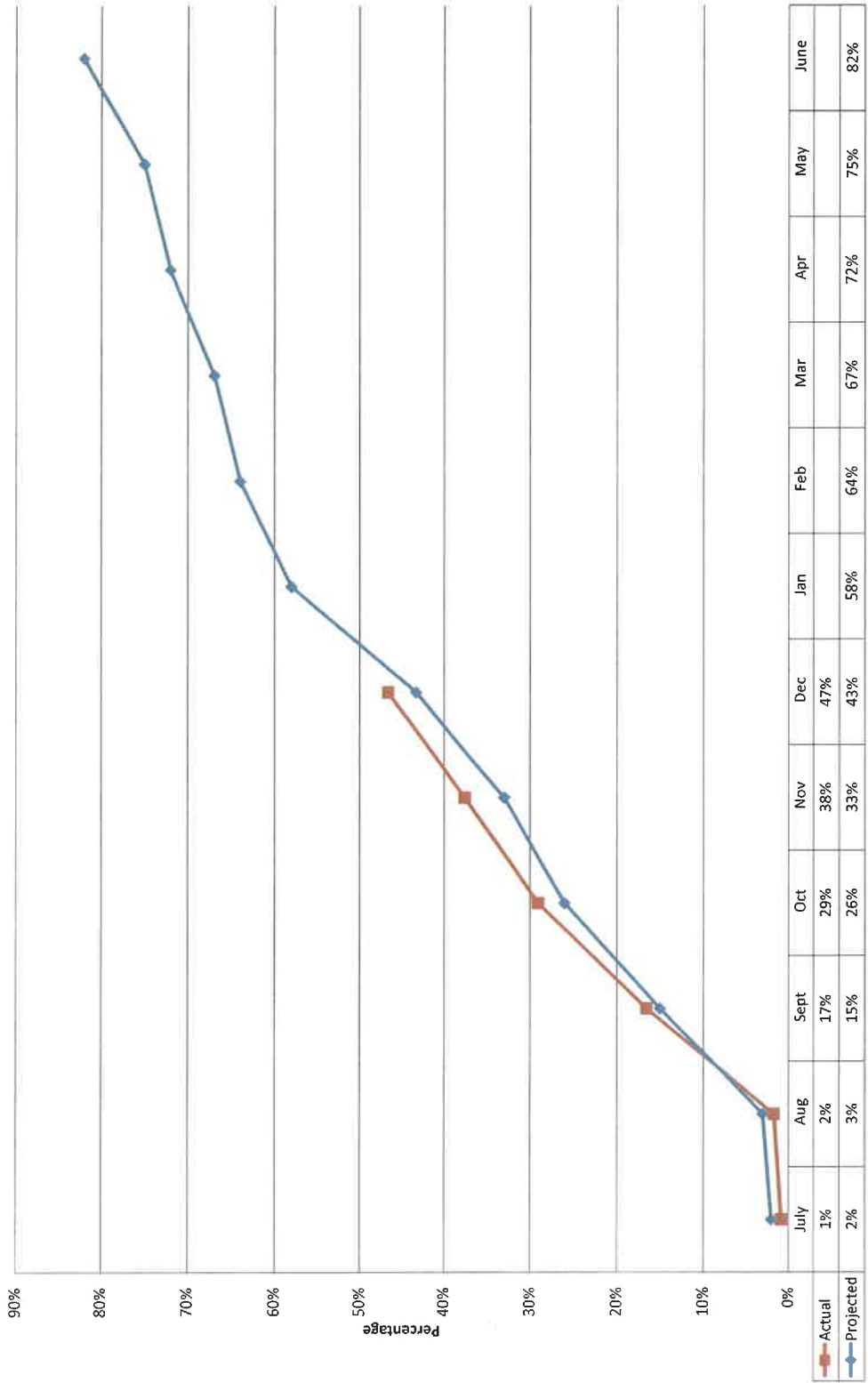
**COMPARISON OF EXPENDITURES AND ENCUMBRANCE TO BUDGET
AS OF NOVEMBER 2025
DEBT SERVICE FUND**

FUND	DEBT SERVICE	REVENUE BUDGET			REVENUE REALIZED	REVENUE BALANCE	PERCENT REALIZED
599							
57XX	PROPERTY TAXES	1,675,494			155,003	1,520,491	9.25%
58XX	TEA-IFA/EDA	-			-	-	0.00%
		1,675,494			155,003	1,520,491	9.25%
		EXPENDITURE BUDGET	ENCUMBRANCE YTD	EXPENDITURES YTD	MONTHLY EXPENSES	REMAINING BALANCE	PERCENT SPENT
599-71	BOND PAYMENTS	1,801,300	-	797,975	-	1,003,325	44.30%
	BUDGETED DIFFERENCE	(125,806)					

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

FUND		REVENUE BUDGET			REVENUE REALIZED	REVENUE BALANCE	PERCENT REALIZED
199							
57XX	LOCAL SOURCES	6,095,539			2,098,399	3,997,140	34.43%
58XX	STATE REVENUES	11,417,427			6,069,485	5,347,942	53.16%
59XX	FEDERAL REVENUES	-			718	(718)	0.00%
		17,512,966			8,168,602	9,344,364	46.64%
		EXPENDITURE BUDGET	ENCUMBRANCE YTD	EXPENDITURES YTD	MONTHLY EXPENSES	REMAINING BALANCE	PERCENT SPENT
199-11	INSTRUCTION	9,347,271	46,970	4,485,502	766,436	4,814,799	47.99%
199-12	LIBRARY	84,770	310	40,762	5,349	43,698	48.09%
199-13	CURRICULUM DEVELOPMENT	680,404	2,945	352,945	51,166	324,514	51.87%
199-21	SpEd/INSTRUCTIONAL LEADERSHIP	217,600	300	103,030	16,484	114,270	47.35%
199-23	CAMPUS LEADERSHIP	1,206,470	363	581,704	94,573	624,403	48.22%
199-31	GUIDANCE COUNSELING	365,890	6,401	176,114	27,947	183,375	48.13%
199-32	SOCIAL WORK SERVICES	139,114	-	138,976	1,294	138	99.90%
199-33	HEALTH SERVICES/NURSE	156,072	472	81,035	12,026	74,565	51.92%
199-34	STUDENT TRANSPORTATION	740,027	5,212	457,646	20,723	277,169	61.84%
199-35	FOOD SERVICES	-	-	-	-	-	0.00%
199-36	ATHLETICS/BAND/EXTRA CURRICULAR	684,402	9,750	372,868	54,780	301,784	54.48%
199-41	SUPT/BUSINESS OFFICE	859,598	3,015	454,207	71,091	402,376	52.84%
199-51	MAINTENANCE/CUSTODIAL	1,672,354	1,316	892,763	109,689	778,275	53.38%
199-52	SECURITY & MONITORING	46,600	-	13,681	1,075	32,919	29.36%
199-53	DATA PROCESSING SERVICES	674,819	737	322,445	40,058	351,637	47.78%
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	-	46,001	28,695	203,999	18.40%
199-99	OTHER INTERGOVT. CHARGE	220,000	-	79,314	32,728	140,686	36.05%
199-00	OTHER USES/NON OPERATING EXP.	101,170	-	101,170	-	-	100.00%
	TOTAL FUND 199	17,718,161	77,791	8,717,727	1,334,114	8,922,643	49.20%
	BUDGETED DIFFERENCE	-					
	Budget amend. #2 (Addl. Chromebooks)	(51,200)					
	Budget amend. #2 (Abatement Project)	(25,825)					
	Budget amend.#5 (IDEA B MOE Refund)	(101,170)					
	Budget amend.#6 (Education Foundation)	(27,000)					
	AMENDED BUDGET DIFFERENCE	(205,195)					

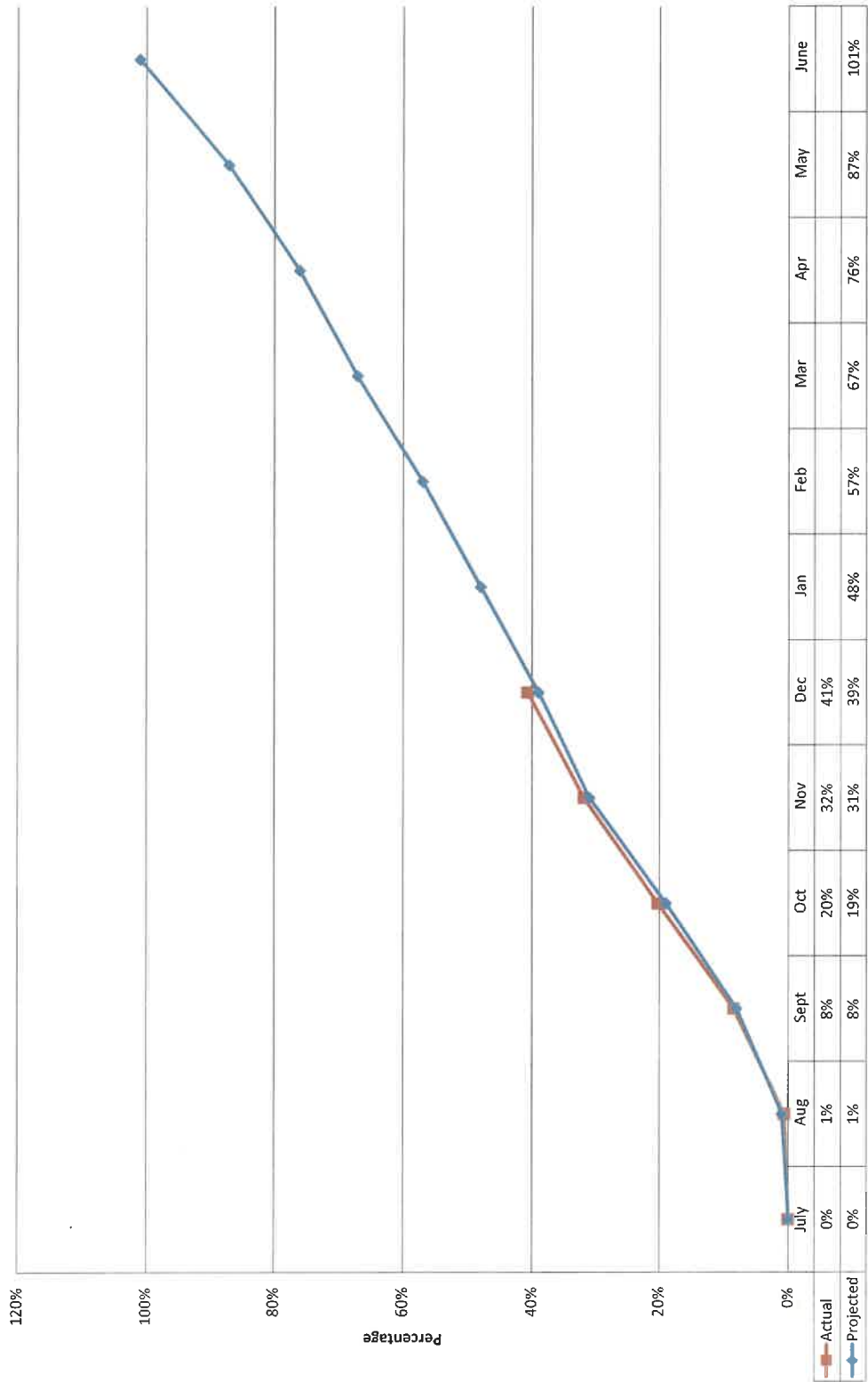
Projected Revenue vs. Actual - General Fund
2025-2026



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

FUND	FOOD SERVICE	REVENUE BUDGET			REVENUE REALIZED	REVENUE BALANCE	PERCENT REALIZED
240							
57XX	MEALS/CATERING/A LA CARTE	87,085			33,836	53,249	38.85%
58XX	STATE MATCHING/OTHR STATE REV.	3,500			-	3,500	0.00%
59XX	FEDERAL LUNCH/BREAKFAST REIMB	874,862			359,553	515,309	41.10%
		965,447			393,389	572,058	40.75%
		EXPENDITURE	ENCUMBRANCE	EXPENDITURES	MONTHLY	REMAINING	PERCENT
FUNCTION		BUDGET	YTD	YTD	EXPENSES	BALANCE	SPENT
240-35							
62XX	CONTRACT SERVICES	865,673	-	339,632	75,656	526,041	39.23%
63XX	SUPPLIES & MATERIALS/COMMODITIES	106,292	-	4,423	244	101,869	4.16%
64XX	MISC OPERATING COSTS	45,377	-	2,122	981	43,255	4.68%
66XX	CAPITAL OUTLAY	-	-	-	-	-	0.00%
		1,017,342	-	346,177	76,881	671,165	34.03%
	BUDGETED DIFFERENCE	(51,895)					

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



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

FUND	DEBT SERVICE	REVENUE BUDGET			REVENUE REALIZED	REVENUE BALANCE	PERCENT REALIZED
599							
57XX	PROPERTY TAXES	1,675,494			521,142	1,154,352	31.10%
58XX	TEA-IFA/EDA	-			206,686	(206,686)	0.00%
		1,675,494			727,828	947,666	43.44%
		EXPENDITURE	ENCUMBRANCE	EXPENDITURES	MONTHLY	REMAINING	PERCENT
FUNCTION		BUDGET	YTD	YTD	EXPENSES	BALANCE	SPENT
599-71	BOND PAYMENTS	1,801,300	-	797,975	-	1,003,325	44.30%
	BUDGETED DIFFERENCE	(125,806)					

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

