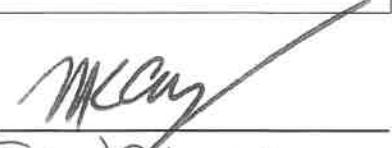
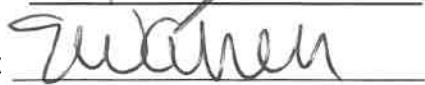


**BOARD OF EDUCATION
LULING INDEPENDENT SCHOOL DISTRICT**

AGENDA ITEM: Business Office Presentation	Date: January 21, 2026
SUBECT: 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			REVENUE	REVENUE	PERCENT
		BUDGET			REALIZED	BALANCE	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%
FUNCTION		EXPENDITURE	ENCUMBRANCE	EXPENDITURES	MONTHLY	REMAINING	PERCENT
		BUDGET	YTD	YTD	EXPENSES	BALANCE	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		REVENUE		PERCENT	
		BUDGET		REALIZED	BALANCE		
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%	
FUNCTION		EXPENDITURE	ENCUMBRANCE	EXPENDITURES	MONTHLY	REMAINING	PERCENT
		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)					

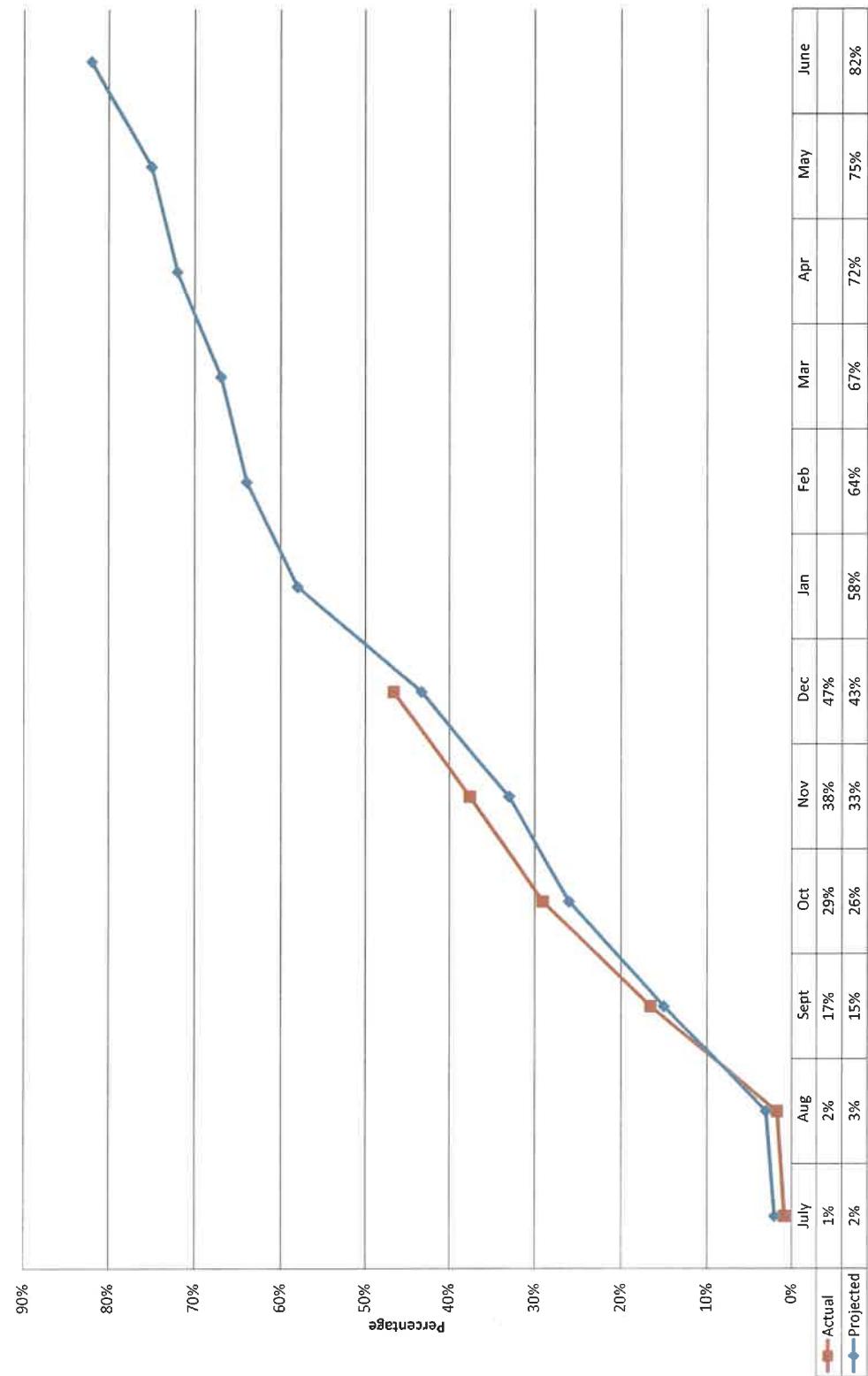
**COMPARISON OF EXPENDITURES AND ENCUMBRANCE TO BUDGET
AS OF NOVEMBER 2025
DEBT SERVICE FUND**

FUND	DEBT SERVICE	REVENUE		REVENUE		PERCENT	
		BUDGET		REALIZED	BALANCE	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%	
FUNCTION		EXPENDITURE	ENCUMBRANCE	EXPENDITURES	MONTHLY	REMAINING	PERCENT
		BUDGET	YTD	YTD	EXPENSES	BALANCE	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	GENERAL FUND	REVENUE		REVENUE		PERCENT REALIZED
		BUDGET	REALIZED	BALANCE	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%
FUNCTION		EXPENDITURE	ENCUMBRANCE	EXPENDITURES	MONTHLY	REMAINING
		BUDGET	YTD	YTD	EXPENSES	BALANCE
199-11	INSTRUCTION	9,347,271	46,970	4,485,502	766,436	4,814,799
199-12	LIBRARY	84,770	310	40,762	5,349	43,698
199-13	CURRICULUM DEVELOPMENT	680,404	2,945	352,945	51,166	324,514
199-21	SpEd/INSTRUCTIONAL LEADERSHIP	217,600	300	103,030	16,484	114,270
199-23	CAMPUS LEADERSHIP	1,206,470	363	581,704	94,573	624,403
199-31	GUIDANCE COUNSELING	365,890	6,401	176,114	27,947	183,375
199-32	SOCIAL WORK SERVICES	139,114	-	138,976	1,294	138
199-33	HEALTH SERVICES/NURSE	156,072	472	81,035	12,026	74,565
199-34	STUDENT TRANSPORTATION	740,027	5,212	457,646	20,723	277,169
199-35	FOOD SERVICES	-	-	-	-	0.00%
199-36	ATHLETICS/BAND/EXTRA CURRICULAR	684,402	9,750	372,868	54,780	301,784
199-41	SUPT/BUSINESS OFFICE	859,598	3,015	454,207	71,091	402,376
199-51	MAINTENANCE/CUSTODIAL	1,672,354	1,316	892,763	109,689	778,275
199-52	SECURITY & MONITORING	46,600	-	13,681	1,075	32,919
199-53	DATA PROCESSING SERVICES	674,819	737	322,445	40,058	351,637
199-71	DEBT SERVICE	271,600	-	17,564	-	254,036
199-81	FACILITIES ACQUISITION & CONST.	-	-	-	-	0.00%
199-93	SHARED SERVICE ARRANGEMENT	250,000	-	46,001	28,695	203,999
199-99	OTHER INTERGOVT. CHARGE	220,000	-	79,314	32,728	140,686
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)				

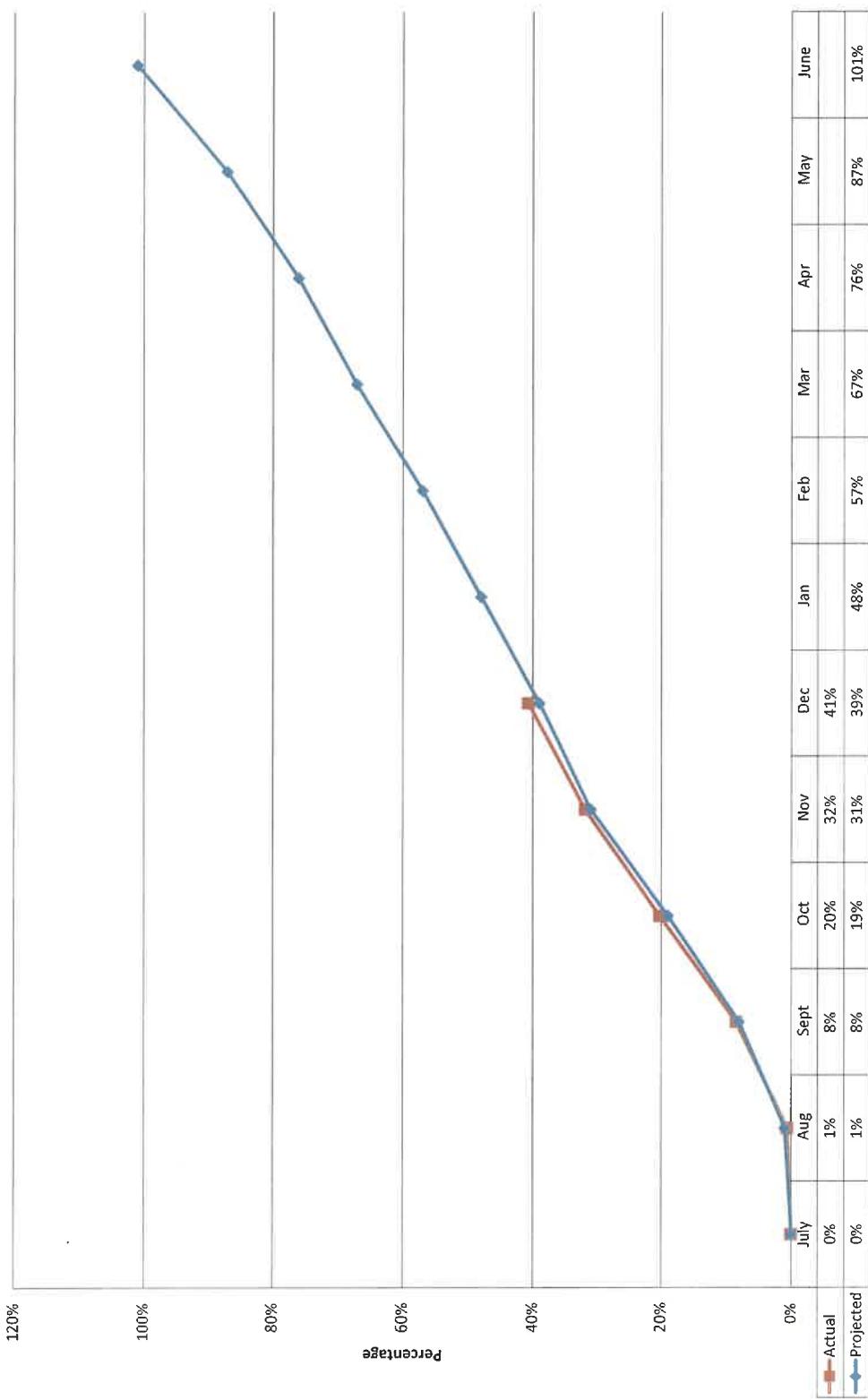
Projected Revenue vs. Actual - General Fund 2025-2026



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

FUND	FOOD SERVICE	REVENUE			REVENUE	REVENUE	PERCENT
		BUDGET		REALIZED	BALANCE	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%	
FUNCTION		EXPENDITURE	ENCUMBRANCE	EXPENDITURES	MONTHLY	REMAINING	PERCENT
		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		REVENUE		REVENUE	PERCENT
		BUDGET	REALIZED	BALANCE	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%
FUNCTION		EXPENDITURE	ENCUMBRANCE	EXPENDITURES	MONTHLY	REMAINING	PERCENT
		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

