BOARD OF EDUCATION
LULING INDEPENDENT SCHOOL DISTRICT

AGENDA ITEM: Business Office Presentation	**Date:** July 28, 2026
SUBECT: 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 June 2026 fiscal year to date.

RECOMMENDED ACTION: Informational item	**BUDGETARY INFO.**

Board President's Approval: ____________________

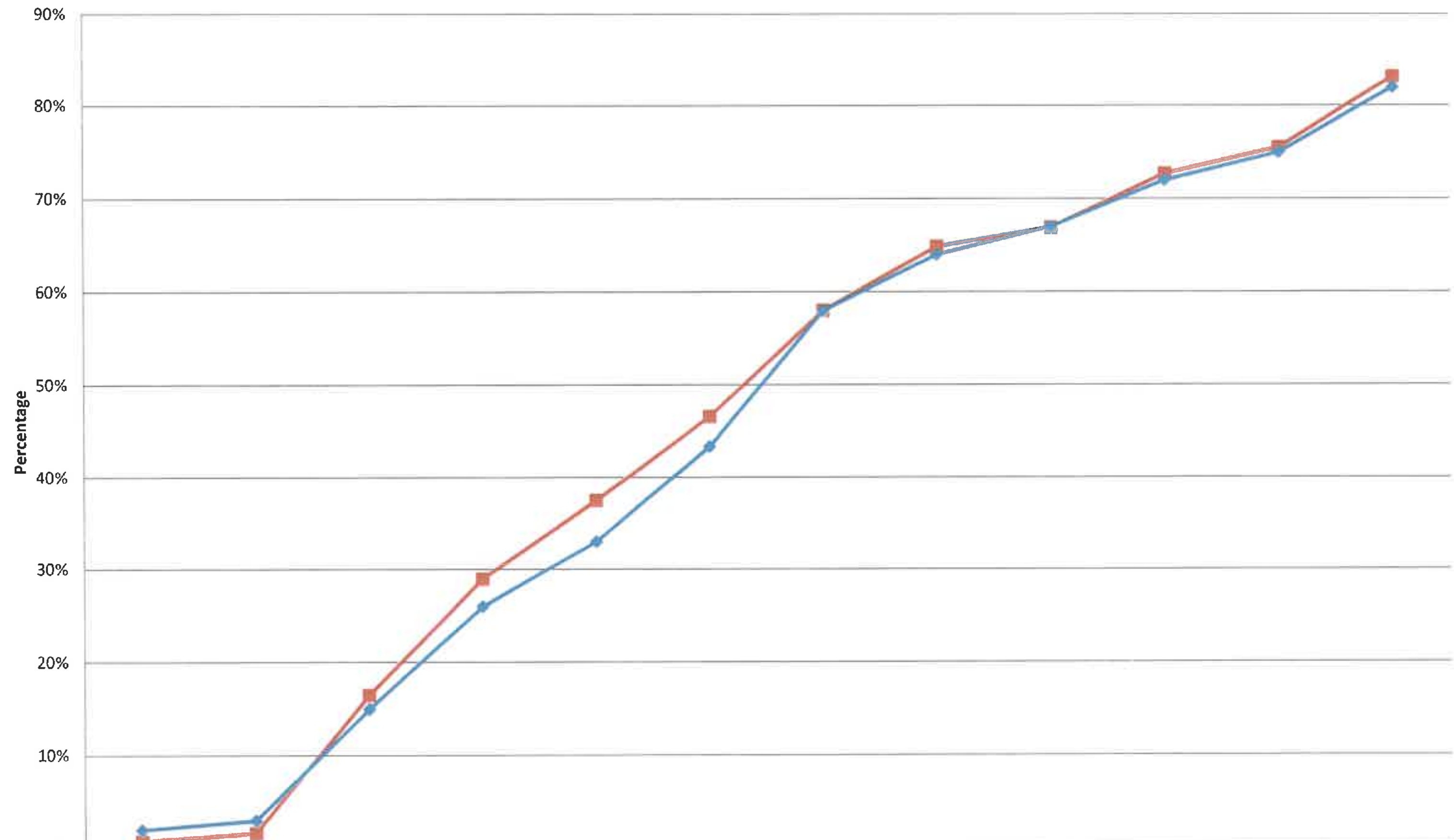
Superintendent's Approval: ____________________

COMPARISON OF EXPENDITURES AND ENCUMBRANCES TO BUDGET
AS OF JUNE 2026
GENERAL FUND

FUND	GENERAL FUND	REVENUE BUDGET			REVENUE REALIZED	REVENUE BALANCE	PERCENT REALIZED
199							
57XX	LOCAL SOURCES	6,095,539			5,728,488	367,051	93.98%
58XX	STATE REVENUES	11,705,150			9,084,154	2,620,996	77.61%
59XX	FEDERAL REVENUES	-			718	(718)	0.00%
		17,800,689			14,813,360	2,987,329	83.22%

FUNCTION		EXPENDITURE BUDGET	ENCUMBRANCE YTD	EXPENDITURES YTD	MONTHLY EXPENSES	REMAINING BALANCE	PERCENT SPENT
199-11	INSTRUCTION	9,518,010	-	9,218,345	349,760	299,665	96.85%
199-12	LIBRARY	103,770	-	79,099	1,504	24,671	76.23%
199-13	CURRICULUM DEVELOPMENT	757,088	-	675,751	26,107	81,337	89.26%
199-21	SpEd/INSTRUCTIONAL LEADERSHIP	217,600	-	200,924	5,443	16,676	92.34%
199-23	CAMPUS LEADERSHIP	1,206,470	-	1,179,526	103,109	26,944	97.77%
199-31	GUIDANCE COUNSELING	395,190	-	371,627	35,265	23,563	94.04%
199-32	SOCIAL WORK SERVICES	160,114	-	146,623	63	13,491	91.57%
199-33	HEALTH SERVICES/NURSE	176,072	-	160,696	5,498	15,376	91.27%
199-34	STUDENT TRANSPORTATION	720,027	-	704,710	46,555	15,317	97.87%
199-35	FOOD SERVICES	-	-	-	-	-	0.00%
199-36	ATHLETICS/BAND/EXTRA CURRICULAR	704,402	-	683,283	46,443	21,119	97.00%
199-41	SUPT/BUSINESS OFFICE	869,598	-	853,511	76,769	16,087	98.15%
199-51	MAINTENANCE/CUSTODIAL	1,699,518	-	1,686,908	250,594	12,610	99.26%
199-52	SECURITY & MONITORING	51,600	-	33,346	719	18,254	64.62%
199-53	DATA PROCESSING SERVICES	659,819	-	600,104	38,192	59,715	90.95%
199-71	DEBT SERVICE	272,600	-	271,128	-	1,472	99.46%
199-81	FACILITIES ACQUISITION & CONST.	-	-	-	-	-	0.00%
199-93	SHARED SERVICE ARRANGEMENT	240,000	-	218,169	28,695	21,831	90.90%
199-99	OTHER INTERGOVT. CHARGE	190,000	-	167,273	-	22,727	88.04%
199-00	OTHER USES/NON OPERATING EXP.	101,170	-	101,170	-	-	100.00%
	TOTAL FUND 199	18,043,048	-	17,352,193	1,014,716	690,855	96.17%
	BUDGETED DIFFERENCE	-					
	Budget amend. #2 (Addl. Chromebooks)	(51,200)					
	Budget amend. #4 (Abatement Project)	(25,825)					
	Budget amend.#5 (IDEA B MOE Refund)	(101,170)					
	Budget amend.#6 (Education Foundation)	(27,000)					
	Budget amend.#9 (HS Roof Maintenance)	(37,164)					
	AMENDED BUDGET DIFFERENCE	(242,359)					

Projected Revenue vs. Actual - General Fund
2025-2026

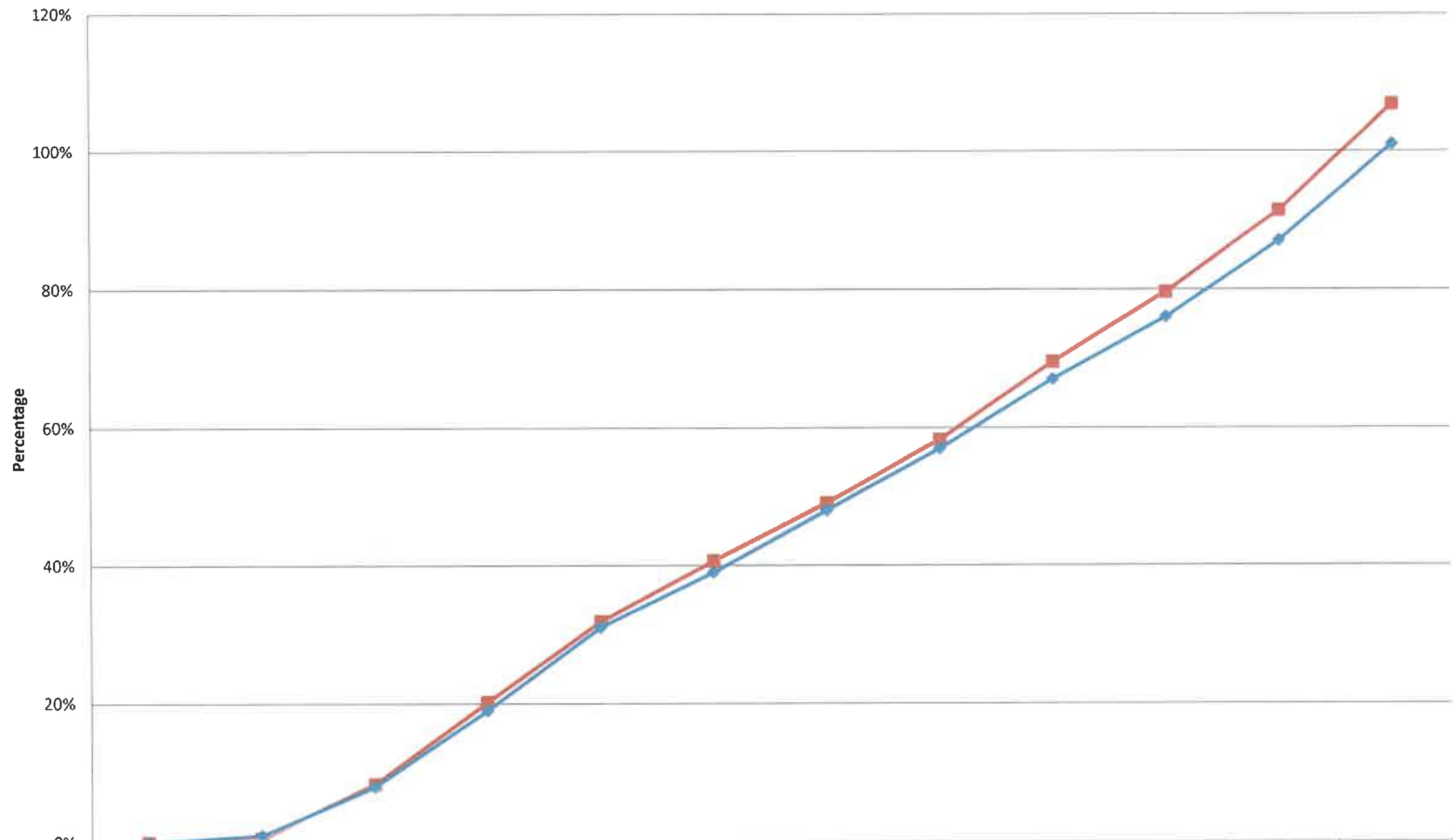


	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Actual	1%	2%	17%	29%	38%	47%	58%	65%	67%	73%	76%	83%
Projected	2%	3%	15%	26%	33%	43%	58%	64%	67%	72%	75%	82%

COMPARISON OF EXPENDITURES AND ENCUMBRANCE TO BUDGET
AS OF JUNE 2026
FOOD SERVICE FUND

FUND	**FOOD SERVICE**	REVENUE BUDGET			REVENUE REALIZED	REVENUE BALANCE	PERCENT REALIZED
240							
57XX	MEALS/CATERING/A LA CARTE	87,085			71,630	15,455	82.25%
58XX	STATE MATCHING/OTHR STATE REV.	3,500			3,661	(161)	104.60%
59XX	FEDERAL LUNCH/BREAKFAST REIMB	874,862			956,078	(81,216)	109.28%
		965,447			1,031,369	(65,922)	106.83%
		EXPENDITURE	ENCUMBRANCE	EXPENDITURES	MONTHLY	REMAINING	PERCENT
FUNCTION		BUDGET	YTD	YTD	EXPENSES	BALANCE	SPENT
240-35							
62XX	CONTRACT SERVICES	865,663	-	860,925	93,436	4,738	99.45%
63XX	SUPPLIES & MATERIALS/COMMODITIES	111,302	-	64,193	52,529	47,109	57.67%
64XX	MISC OPERATING COSTS	22,377	-	9,257	3,445	13,120	41.37%
66XX	CAPITAL OUTLAY	18,000	-	17,523	17,523	477	97.35%
		1,017,342	-	951,898	166,933	65,444	93.57%
	BUDGETED DIFFERENCE	(51,895)					

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

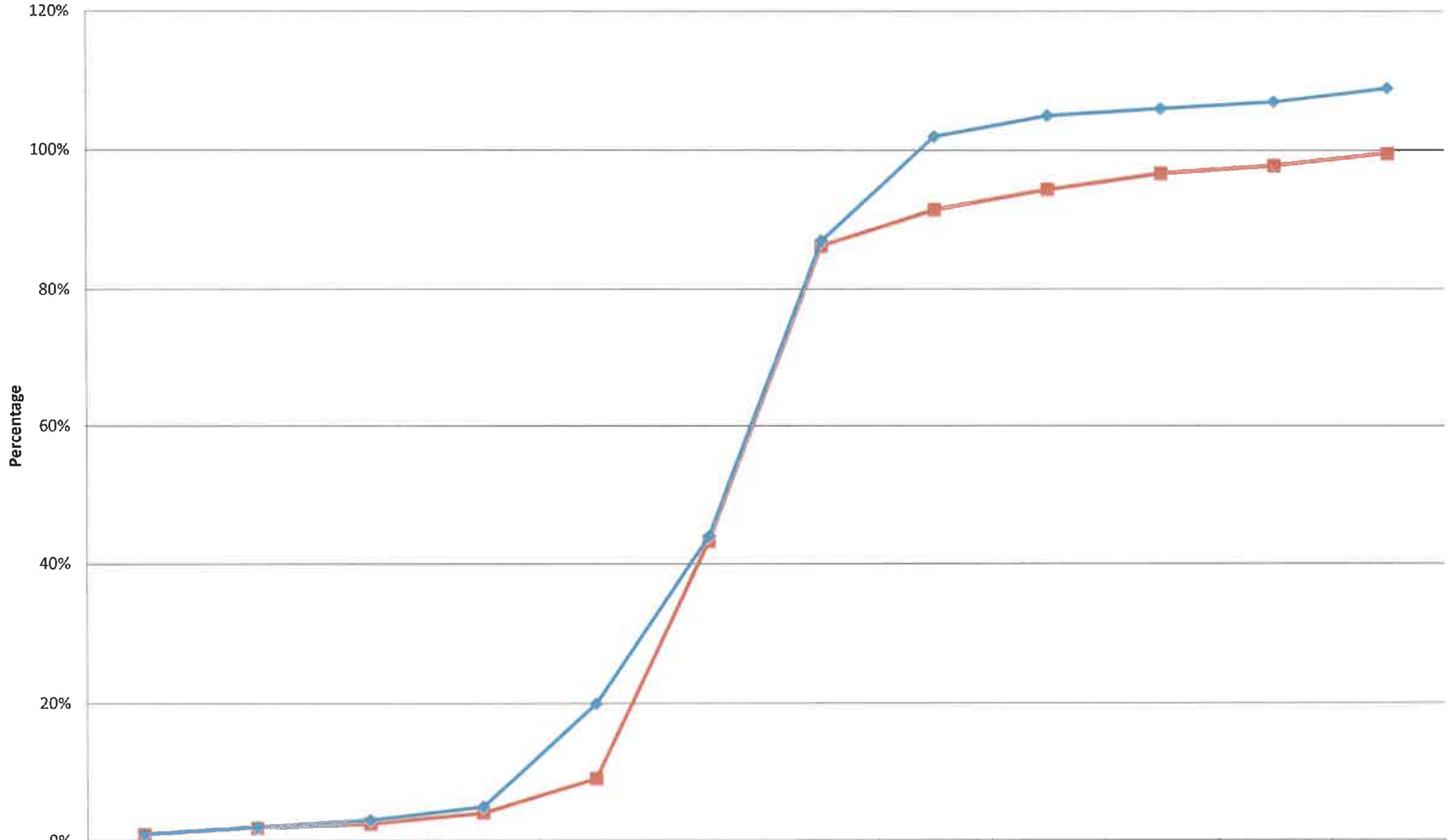


	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Actual	0%	1%	8%	20%	32%	41%	49%	58%	70%	80%	91%	107%
Projected	0%	1%	8%	19%	31%	39%	48%	57%	67%	76%	87%	101%

COMPARISON OF EXPENDITURES AND ENCUMBRANCE TO BUDGET
AS OF JUNE 2026
DEBT SERVICE FUND

FUND	**DEBT SERVICE**	REVENUE BUDGET			REVENUE REALIZED	REVENUE BALANCE	PERCENT REALIZED
599							
57XX	PROPERTY TAXES	1,675,494			1,462,650	212,844	87.30%
58XX	TEA-IFA/EDA	-			206,686	(206,686)	0.00%
		1,675,494			1,669,336	6,158	99.63%
FUNCTION		EXPENDITURE BUDGET	ENCUMBRANCE YTD	EXPENDITURES YTD	MONTHLY EXPENSES	REMAINING BALANCE	PERCENT SPENT
599-71	BOND PAYMENTS	1,801,300	-	1,800,500	-	800	99.96%
	BUDGETED DIFFERENCE	(125,806)					

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



	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Actual	1%	2%	3%	4%	9%	43%	86%	92%	95%	97%	98%	100%
Projected	1%	2%	3%	5%	20%	44%	87%	102%	105%	106%	107%	109%