BOARD OF EDUCATION
LULING INDEPENDENT SCHOOL DISTRICT

AGENDA ITEM: Business Office Presentation	**Date:** August 24, 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 July 2026 fiscal year to date.	
RECOMMENDED ACTION: Informational item	**BUDGETARY INFO.**

Board President's Approval: MKCarry

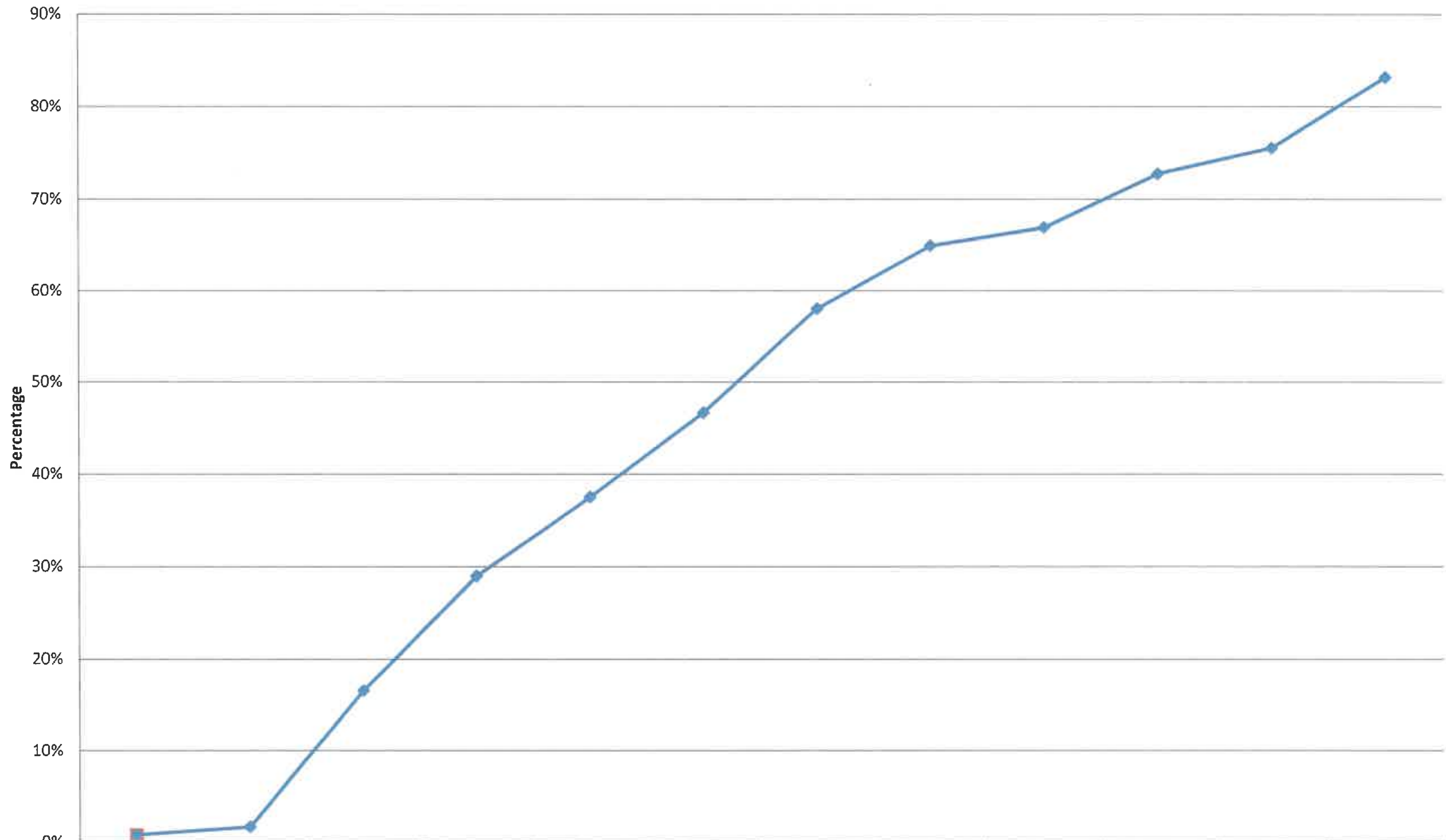
Superintendent's Approval: EWAlley

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

FUND	GENERAL FUND	REVENUE BUDGET			REVENUE REALIZED	REVENUE BALANCE	PERCENT REALIZED
199							
57XX	LOCAL SOURCES	5,978,895			91,699	5,887,196	1.53%
58XX	STATE REVENUES	12,552,007			61,997	12,490,010	0.49%
59XX	FEDERAL REVENUES	-			-	-	0.00%
		18,530,902			153,696	18,377,206	0.83%

FUNCTION		EXPENDITURE BUDGET	ENCUMBRANCE YTD	EXPENDITURES YTD	MONTHLY EXPENSES	REMAINING BALANCE	PERCENT SPENT
199-11	INSTRUCTION	10,118,288	180,488	118,261	118,261	9,819,539	1.17%
199-12	LIBRARY	85,133	1,072	495	495	83,566	0.58%
199-13	CURRICULUM DEVELOPMENT	766,716	16,752	23,313	23,313	726,651	3.04%
199-21	SpEd/INSTRUCTIONAL LEADERSHIP	221,472	-	25,205	25,205	196,267	11.38%
199-23	CAMPUS LEADERSHIP	1,258,175	2,290	83,544	83,544	1,172,341	6.64%
199-31	GUIDANCE COUNSELING	452,497	20,015	15,921	15,921	416,561	3.52%
199-32	SOCIAL WORK SERVICES	150,867	-	125	125	150,742	0.08%
199-33	HEALTH SERVICES/NURSE	166,036	5,405	4,229	4,229	156,402	2.55%
199-34	STUDENT TRANSPORTATION	827,917	328,834	33,997	33,997	465,086	4.11%
199-35	FOOD SERVICES	-	-	-	-	-	0.00%
199-36	ATHLETICS/BAND/EXTRA CURRICULAR	682,816	55,055	53,082	53,082	574,679	7.77%
199-41	SUPT/BUSINESS OFFICE	888,957	12,876	70,360	70,360	805,721	7.91%
199-51	MAINTENANCE/CUSTODIAL	1,773,101	17,841	320,765	320,765	1,434,495	18.09%
199-52	SECURITY & MONITORING	97,400	-	1,075	1,075	96,325	1.10%
199-53	DATA PROCESSING SERVICES	645,647	60,616	52,045	52,045	532,986	8.06%
199-71	DEBT SERVICE	270,796	-	-	-	270,796	0.00%
199-81	FACILITIES ACQUISITION & CONST.	500,000	-	-	-	500,000	0.00%
199-93	SHARED SERVICE ARRANGEMENT	-	-	-	-	-	0.00%
199-99	OTHER INTERGOVT. CHARGE	220,000	-	-	-	220,000	0.00%
199-00	OTHER USES/NON OPERATING EXP.	-	-	-	-	-	0.00%
	TOTAL FUND 199	19,125,818	701,244	802,417	802,417	17,622,157	4.20%
	BUDGETED DIFFERENCE	(594,916)					

Projected Revenue vs. Actual - General Fund
2026-2027

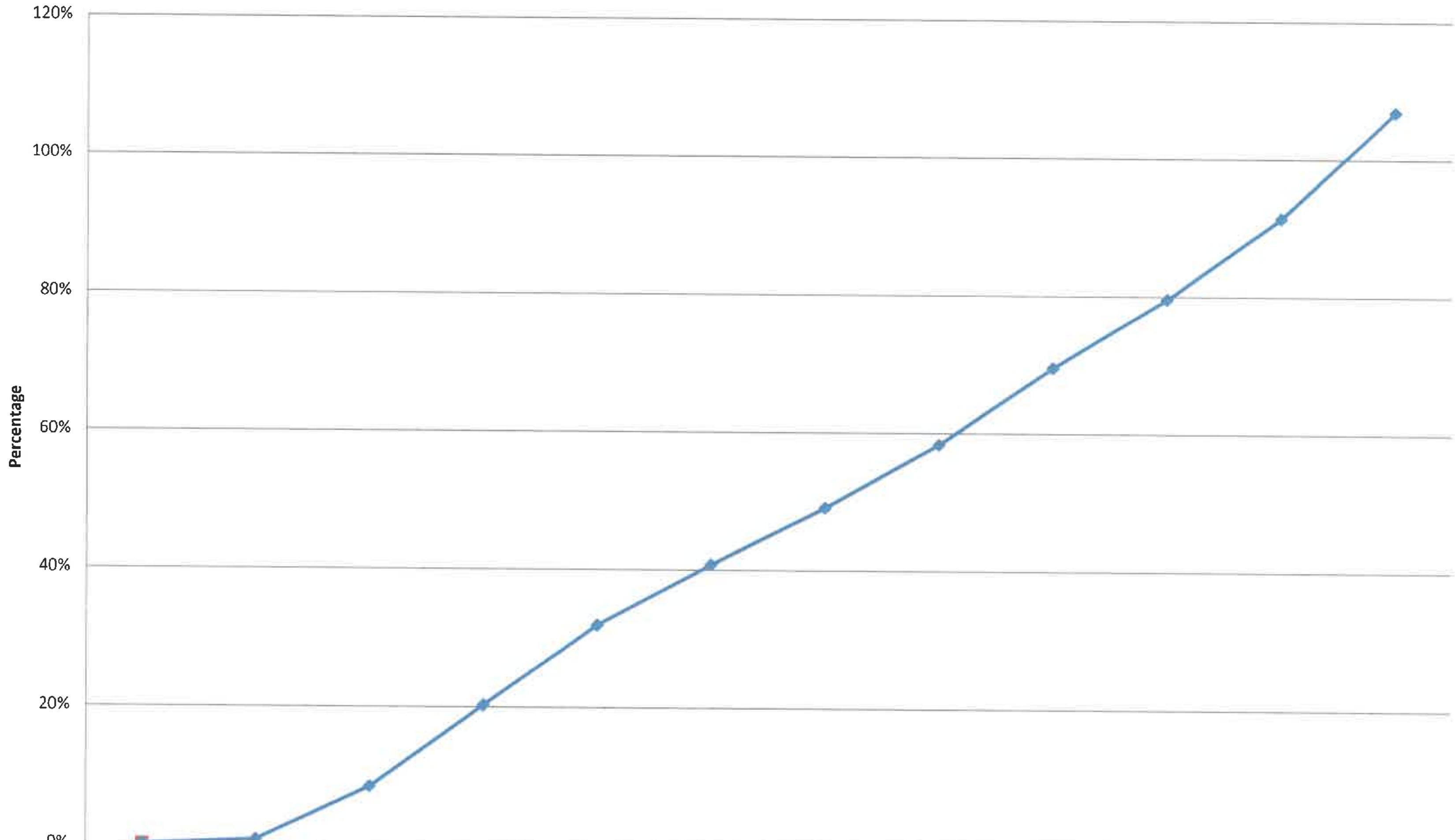


	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Actual	1%											
Projected	1%	2%	17%	29%	38%	47%	58%	65%	67%	73%	76%	83%

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

FUND	FOOD SERVICE	REVENUE BUDGET			REVENUE REALIZED	REVENUE BALANCE	PERCENT REALIZED
240							
57XX	MEALS/CATERING/A LA CARTE	65,970			497	65,473	0.75%
58XX	STATE MATCHING/OTHR STATE REV.	3,500			-	3,500	0.00%
59XX	FEDERAL LUNCH/BREAKFAST REIMB	889,352			-	889,352	0.00%
		958,822			497	958,325	0.05%
FUNCTION		EXPENDITURE BUDGET	ENCUMBRANCE YTD	EXPENDITURES YTD	MONTHLY EXPENSES	REMAINING BALANCE	PERCENT SPENT
240-35							
62XX	CONTRACT SERVICES	877,562	-	58	58	877,504	0.01%
63XX	SUPPLIES & MATERIALS/COMMODITIES	105,000	19,594	2,678	2,678	82,728	2.55%
64XX	MISC OPERATING COSTS	10,000	1,710	1	1	8,289	0.01%
66XX	CAPITAL OUTLAY	25,000	-	-	-	25,000	0.00%
		1,017,562	21,304	2,737	2,737	993,521	0.27%
	BUDGETED DIFFERENCE	(58,740)					

Projected Revenue vs. Actual - Food Service Fund
2026-2027

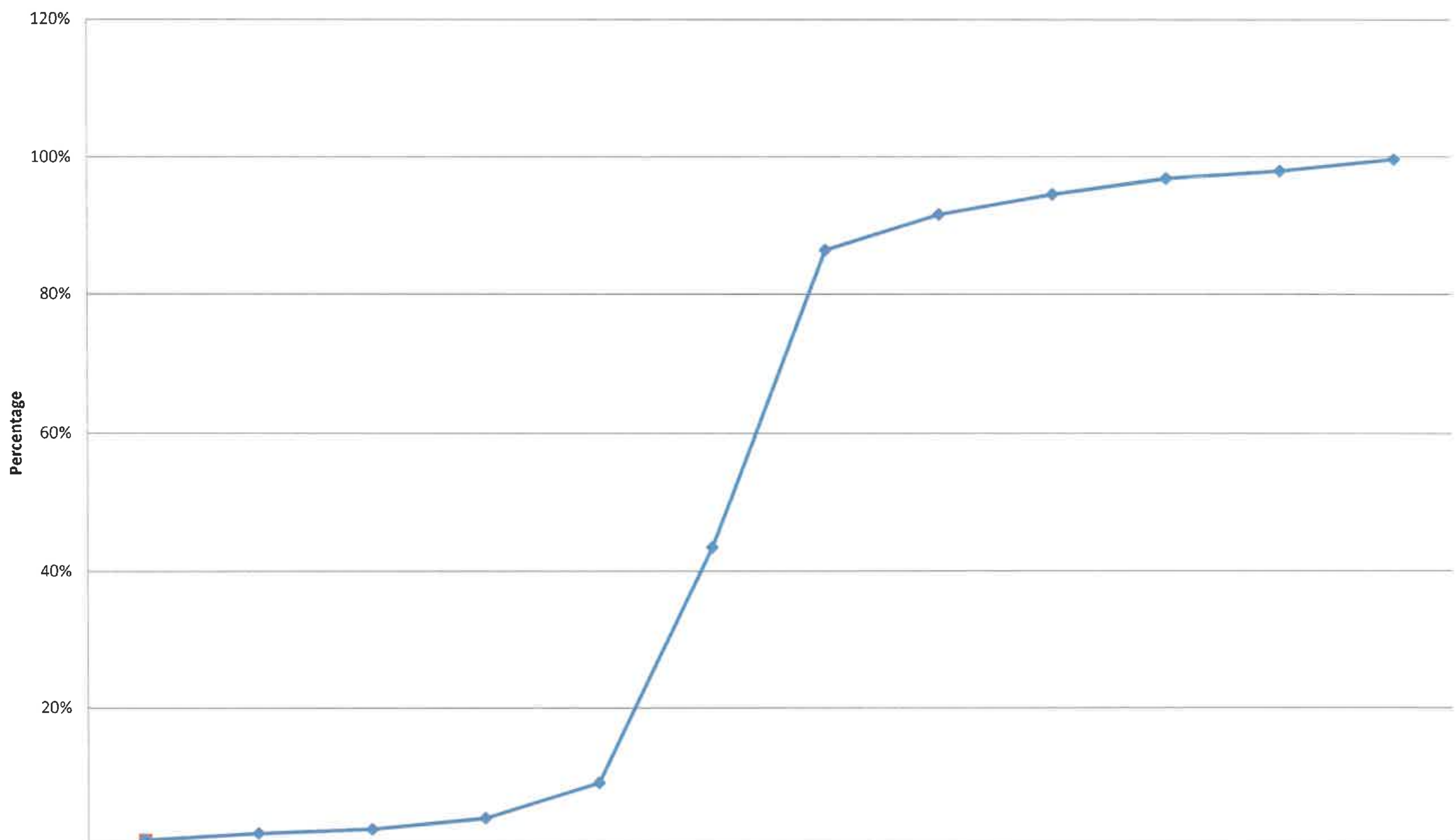


	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Actual	0%											
Projected	0%	1%	8%	20%	32%	41%	49%	58%	70%	80%	91%	107%

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

FUND	**DEBT SERVICE**	REVENUE BUDGET			REVENUE REALIZED	REVENUE BALANCE	PERCENT REALIZED
599							
57XX	PROPERTY TAXES	1,743,301			18,883	1,724,418	1.08%
58XX	TEA-IFA/EDA	200,000			-	200,000	0.00%
		1,943,301			18,883	1,924,418	0.97%
FUNCTION		EXPENDITURE BUDGET	ENCUMBRANCE YTD	EXPENDITURES YTD	MONTHLY EXPENSES	REMAINING BALANCE	PERCENT SPENT
599-71	BOND PAYMENTS	2,154,150	-	-	-	2,154,150	0.00%
	BUDGETED DIFFERENCE	(210,849)					

Projected Revenue vs. Actual - Debt Service Fund
2026-2027



	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Actual	1%											
Projected	1%	2%	3%	4%	9%	43%	86%	92%	95%	97%	98%	100%