

**BOARD OF EDUCATION
LULING INDEPENDENT SCHOOL DISTRICT**

AGENDA ITEM: Business Office Presentation	Date: August 24, 2026
SUBJECT: Comparison of Expenditures & Encumbrances to Budget for Federal Programs	Submitted by: Manell Martin Related Pages: 2 page
BACKGROUND INFORMATION: This is a monthly report that shows activity of Federal Programs as of July 2026 for 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 JULY 2026
FEDERAL PROGRAMS**

FUND	FEDERAL PROGRAMS	REVENUE BUDGET		REVENUE REALIZED	REVENUE BALANCE
211/6	Title I Part A Basic Program	614,032		280,197	333,835
225/6	IDEA-B Preschool	6,789		6,561	228
244/6	Carl Perkins Grant	21,823		12,283	9,540
255/6	Title II Part A Teacher Training & Recruiting	78,954		68,210	10,744
263/6	Title III Part A ELA	37,775		3,931	33,844
265/6	Century Community Learning (ACE)	167,861		132,161	35,700
270/6	Title V, Rural Schools	47,148		43,731	3,417
288/6	Title IV Part A Subpart 1	32,691		30,912	1,779
	Total Federal Program Revenue	1,007,073		577,986	429,087
		EXPENDITURE BUDGET	ENCUMBRANCE YTD	EXPENDITURES YTD	REMAINING BALANCE
Func/Obj					
211/6	Title I Part A Basic Program				
11-61XX	Salaries	233,857	-	200,660	33,197
11-63XX	Instructional Supplies	117,466	7,686	73,443	36,337
13/6XXX	Contracted Services/Other Oper. Exp.	258,236	2,920	69,454	185,862
41-6XXX	General Admin. Supplies/Other Oper. Exp.	4,473	-	3,822	651
		614,032	10,606	347,379	256,047
225/6	IDEA-B Preschool				
11/63XX	Instructional Supplies	6,789	-	6,561	228
244/6	Carl Perkins Grant				
11-63XX	Instructional Supplies	18,471	-	12,283	6,188
11-64XX	Misc. Expenses	3,352	-	-	3,352
		21,823	-	12,283	9,540
255/6	Title II Part A Teacher Training & Recruiting				
11/61XX	Payroll Costs	78,954	-	71,255	7,699
263/6	Title III Part A ELA				
11/63XX	Supplies	5,331	-	2,731	2,600
13/61xx-64xx	Salaries/Cont. Svcs.	32,444	400	1,200	30,844
		37,775	400	3,931	33,444
265/6	Century Community Learning (ACE)				
11/61XX	Payroll Costs	85,728	-	82,599	3,129
11/62XX	Contracted Services	3,000	-	-	3,000
11/63XX	Supplies	12,900	-	2,930	9,970
11/64XX	Other Operating Costs	9,535	-	1,761	7,774
21/6XXX	Payroll Costs/Cont. Svcs/Other Operating	56,698	-	53,562	3,136
		167,861	-	140,852	27,009
270/6	Title V Rural Schools				
11/63XX	Supplies	14,610	-	14,610	-
13/6XXX	Payroll/Cont. Svcs./Other Operating	32,538	1,999	29,121	1,418
		47,148	1,999	43,731	1,418
288/6	Title IV Part A Subpart 1				
11/61xx	Payroll Costs	18,611	-	18,526	85
13/64XX	Contracted Services	14,080	-	13,465	615
		32,691	-	31,991	700
	Total Federal Program Expenditure	1,007,073	13,005	657,983	336,085

COMPARISON OF EXPENDITURES AND ENCUMBRANCES TO BUDGET
AS OF JULY 2026
FEDERAL PROGRAMS

FUND	FEDERAL PROGRAMS	REVENUE BUDGET		REVENUE REALIZED	REVENUE BALANCE
211/7	Title I Part A Basic Program	354,791		-	354,791
214/7	Title IV Part A Subpart 1	28,566		-	28,566
224/7	IDEA-B	322,907		-	322,907
225/7	IDEA-B Preschool	6,596		-	6,596
255/7	Title II Part A Teacher Training & Recruiting	48,278		-	48,278
263/7	Title III Part A ELA	19,538		-	19,538
265/7	Century Community Learning (ACE)	-		-	-
	Total Federal Program Revenue	780,676		-	780,676
Func/Obj		EXPENDITURE BUDGET	ENCUMBRANCE YTD	EXPENDITURES YTD	REMAINING BALANCE
211/7	Title I Part A Basic Program				
11-61XX	Payroll Costs	130,000	-	-	130,000
11-63XX	Instructional Supplies	35,000	-	-	35,000
13/61XX	Salaries	90,000	-	-	90,000
13/62-64XX	Contr. Svcs./Other Oper. Exp.	99,791	-	-	99,791
		354,791	-	-	354,791
214/7	Title IV Part A Subpart 1				
11/63xx	Supplies	5,000	4,592	-	408
13/62-64XX	Contracted Services/Other Operating	6,566	-	-	6,566
13/61XX	Payroll Costs	17,000	-	-	17,000
		28,566	4,592	-	23,974
224/7	IDEA-B				
31/61XX	Payroll Costs	322,907	-	-	322,907
225/7	IDEA-B Preschool				
11/62-63XX	Contracted Services/Instructional Supplies	6,596	3,674	-	2,922
255/7	Title II Part A Teacher Training & Recruiting				
11/61XX	Payroll Costs	48,278	-	-	48,278
263/7	Title III Part A ELA				
11/63XX	Supplies	2,538	-	-	2,538
13/62XX	Contracted Services	2,000	-	-	2,000
21/61XX	Payroll Costs	15,000	-	-	15,000
		19,538	-	-	19,538
265/7	Century Community Learning (ACE)				
11/61XX	Payroll Costs	-	-	-	-
11/62XX	Contracted Services	-	-	-	-
11/63XX	Supplies	-	-	-	-
11/64XX	Other Operating Costs	-	-	-	-
21/6XXX	Payroll Costs/Cont. Svcs/Other Operating	-	-	-	-
		-	-	-	-
	Total Federal Program Expenditure	780,676	8,266	-	772,410