BOARD OF EDUCATION
LULING INDEPENDENT SCHOOL DISTRICT

AGENDA ITEM: Business Office Presentation	**Date:** October 19, 2026
SUBECT: Comparison of Expenditures & Encumbrances to Budget for Federal Programs	**Submitted by**: Manell Martin **Related Pages:** 1 page
BACKGROUND INFORMATION: This is a monthly report that shows activity of Federal Programs as of September 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 SEPTEMBER 2026
FEDERAL PROGRAMS

FUND	FEDERAL PROGRAMS	REVENUE BUDGET		REVENUE REALIZED	REVENUE BALANCE
211/7	Title I Part A Basic Program	354,791			354,791
288/7	Title IV Part A Subpart 1	28,568		5,215	23,353
224/7	IDEA-B	322,907		-	322,907
225/7	IDEA-B Preschool	6,596		3,674	2,922
255/7	Title II Part A Teacher Training & Recruiting	48,321		-	48,321
263/7	Title III Part A ELA	19,377		1,313	18,064
265/7	Century Community Learning (ACE)	167,861		-	167,861
	Total Federal Program Revenue	948,421		10,202	938,219
		EXPENDITURE	ENCUMBRANCE	EXPENDITURES	REMAINING
Func/Obj		BUDGET	YTD	YTD	BALANCE
211/7	Title I Part A Basic Program				
11-61XX	Payroll Costs	130,000	-	44,881	85,119
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	1,840	8,861	89,090
		354,791	1,840	53,742	299,209
288/7	Title IV Part A Subpart 1				
11/63xx	Supplies	5,000	-	4,592	408
13/62-64XX	Contracted Services/Other Operating	10,568	-	4,824	5,744
13/61XX	Payroll Costs	13,000	-	-	13,000
		28,568	-	9,416	19,152
224/7	IDEA-B				
31/61XX	Payroll Costs	322,907	-	66,749	256,158
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	48,321	-	12,354	35,967
263/7	Title III Part A ELA				
11/63XX	Supplies	2,377	-	-	2,377
13/62XX	Contracted Services	2,000	-	-	2,000
21/61XX	Payroll Costs	15,000	-	4,533	10,467
		19,377	-	4,533	14,844
265/7	Century Community Learning (ACE)				
11/61XX	Payroll Costs	74,728	-	4,949	69,779
11/62XX	Contracted Services	11,000	-	-	11,000
11/63XX	Supplies	7,900	1,700	385	5,815
11/64XX	Other Operating Costs	6,535	-	-	6,535
21/6XXX	Payroll Costs/Cont. Svcs/Other Operating	67,698	-	18,960	48,738
		167,861	1,700	24,294	141,867
	Total Federal Program Expenditure	948,421	3,540	174,762	770,119