

**BOARD OF EDUCATION
LULING INDEPENDENT SCHOOL DISTRICT**

AGENDA ITEM: Business Office Presentation	Date: January 21, 2026
SUBJECT: Comparison of Expenditures & Encumbrances to Budget for Federal Programs	Submitted by: Manell Martin Related Pages: 2 pages
BACKGROUND INFORMATION: This is a monthly report that shows activity of Federal Programs as of November & December 2025 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 NOVEMBER 2025
FEDERAL PROGRAMS**

FUND	FEDERAL PROGRAMS	REVENUE BUDGET		REVENUE REALIZED	REVENUE BALANCE
211/6	Title I Part A Basic Program	382,246		70,265	311,981
244/6	Carl Perkins Grant	17,352		10,450	6,902
255/6	Title II Part A Teacher Training & Recruiting	59,035		13,477	45,558
263/6	Title III Part A ELA	18,652		2,731	15,921
265/6	Century Community Learning (ACE)	167,861		-	167,861
270/6	Title V, Rural Schools	47,148		-	47,148
288/6	Title IV Part A Subpart 1	29,780		10,509	19,271
	Total Federal Program Revenue	722,074		107,432	614,642
		EXPENDITURE	ENCUMBRANCE	EXPENDITURES	REMAINING
Func/Obj		BUDGET	YTD	YTD	BALANCE
211/6	Title I Part A Basic Program				
11-61XX	Salaries	233,857	-	88,988	144,869
11-63XX	Instructional Supplies	57,606	-	8,073	49,533
13/62XX/63XX	Contracted Services	90,183	50,434	15,556	24,193
41-63XX	General Admin. Supplies	600	-	-	600
		382,246	50,434	112,617	219,195
244/6	Carl Perkins Grant				
11-63XX	Instructional Supplies	14,000	-	10,450	3,550
11-64XX	Misc. Expenses	3,352	-	-	3,352
		17,352	-	10,450	6,902
255/6	Title II Part A Teacher Training & Recruiting				
11/61XX	Payroll Costs	59,035	-	26,526	32,509
263/6	Title III Part A ELA				
11/63XX	Supplies	3,208	-	2,731	477
13/61xx-64xx	Salaries/Cont. Svcs.	15,444	-	-	15,444
		18,652	-	2,731	15,921
265/6	Century Community Learning (ACE)				
11/61XX	Payroll Costs	85,728	-	15,646	70,082
11/62XX	Contracted Services	3,000	-	-	3,000
11/63XX	Supplies	12,900	1,150	568	11,182
11/64XX	Other Operating Costs	9,535	-	-	9,535
21/6XXX	Payroll Costs/Cont. Svcs/Other Operating	56,698	-	22,887	33,811
		167,861	1,150	39,101	127,610
270/6	Title V Rural Schools				
11/63XX	Supplies	23,000	-	-	23,000
13/6XXX	Payroll/Cont. Svcs./Other Operating	24,148	-	-	24,148
		47,148	-	-	47,148
288/6	Title IV Part A Subpart 1				
11/61xx	Payroll Costs	18,611	-	3,709	14,902
13/64XX	Contracted Services	11,169	-	6,821	4,348
		29,780	-	10,530	19,250
	Total Federal Program Expenditure	722,074	51,584	201,955	468,535

**COMPARISON OF EXPENDITURES AND ENCUMBRANCES TO BUDGET
AS OF DECEMBER 2025
FEDERAL PROGRAMS**

FUND	FEDERAL PROGRAMS	REVENUE		REVENUE	REVENUE
		BUDGET		REALIZED	BALANCE
211/6	Title I Part A Basic Program	382,246		105,265	276,981
244/6	Carl Perkins Grant	17,352		10,450	6,902
255/6	Title II Part A Teacher Training & Recruiting	59,035		22,283	36,752
263/6	Title III Part A ELA	18,652		2,731	15,921
265/6	Century Community Learning (ACE)	167,861		39,256	128,605
270/6	Title V, Rural Schools	47,148		-	47,148
288/6	Title IV Part A Subpart 1	29,780		13,291	16,489
	Total Federal Program Revenue	722,074		193,276	528,798
		EXPENDITURE	ENCUMBRANCE	EXPENDITURES	REMAINING
Func/Obj		BUDGET	YTD	YTD	BALANCE
211/6	Title I Part A Basic Program				
11-61XX	Salaries	233,857	-	107,728	126,129
11-63XX	Instructional Supplies	57,606	-	12,420	45,186
13/62XX/63XX	Contracted Services	90,183	30,457	38,042	21,684
41-63XX	General Admin. Supplies	600	-	140	460
		382,246	30,457	158,330	193,459
244/6	Carl Perkins Grant				
11-63XX	Instructional Supplies	14,000	-	10,450	3,550
11-64XX	Misc. Expenses	3,352	-	-	3,352
		17,352	-	10,450	6,902
255/6	Title II Part A Teacher Training & Recruiting				
11/61XX	Payroll Costs	59,035	-	31,656	27,379
263/6	Title III Part A ELA				
11/63XX	Supplies	3,208	-	2,731	477
13/61xx-64xx	Salaries/Cont. Svcs.	15,444	-	-	15,444
		18,652	-	2,731	15,921
265/6	Century Community Learning (ACE)				
11/61XX	Payroll Costs	85,728	-	19,803	65,925
11/62XX	Contracted Services	3,000	-	-	3,000
11/63XX	Supplies	12,900	1,414	807	10,679
11/64XX	Other Operating Costs	9,535	-	-	9,535
21/6XXX	Payroll Costs/Cont. Svcs/Other Operating	56,698	-	26,132	30,566
		167,861	1,414	46,742	119,705
270/6	Title V Rural Schools				
11/63XX	Supplies	23,000	-	-	23,000
13/6XXX	Payroll/Cont. Svcs./Other Operating	24,148	-	-	24,148
		47,148	-	-	47,148
288/6	Title IV Part A Subpart 1				
11/61xx	Payroll Costs	18,611	-	7,406	11,205
13/64XX	Contracted Services	11,169	-	6,821	4,348
		29,780	-	14,227	15,553
	Total Federal Program Expenditure	722,074	31,871	264,136	426,067