

**BOARD OF EDUCATION  
LULING INDEPENDENT SCHOOL DISTRICT**

<b>AGENDA ITEM:</b> Business Office Presentation	<b>Date:</b> June 22, 2026
<b>SUBJECT:</b> Comparison of Expenditures & Encumbrances to Budget for Federal Programs	<b>Submitted by:</b> Manell Martin <b>Related Pages:</b> 1 page
<b>BACKGROUND INFORMATION:</b>  This is a monthly report that shows activity of Federal Programs as of May 2026 for fiscal year to date.	
<b>RECOMMENDED ACTION:</b>  Informational item	<b>BUDGETARY INFO.</b>

**Board President's Approval:**



**Superintendent's Approval:**



**COMPARISON OF EXPENDITURES AND ENCUMBRANCES TO BUDGET  
AS OF MAY 2026  
FEDERAL PROGRAMS**

FUND	FEDERAL PROGRAMS	REVENUE BUDGET		REVENUE REALIZED	REVENUE BALANCE
211/6	Title I Part A Basic Program	614,032		219,352	394,680
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		61,552	17,402
263/6	Title III Part A ELA	37,775		2,731	35,044
265/6	Century Community Learning (ACE)	167,861		81,021	86,840
270/6	Title V, Rural Schools	47,148		31,617	15,531
288/6	Title IV Part A Subpart 1	32,691		22,539	10,152
	Total Federal Program Revenue	1,007,073		437,656	569,417
		EXPENDITURE	ENCUMBRANCE	EXPENDITURES	REMAINING
Func/Obj		BUDGET	YTD	YTD	BALANCE
211/6	Title I Part A Basic Program				
11-61XX	Salaries	233,857	-	199,188	34,669
11-63XX	Instructional Supplies	117,466	-	17,079	100,387
13/6XXX	Contracted Services/Other Oper. Exp.	258,236	1,275	50,163	206,798
41-6XXX	General Admin. Supplies/Other Oper. Exp.	4,473	-	3,822	651
		614,032	1,275	270,252	342,505
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	-	67,848	11,106
263/6	Title III Part A ELA				
11/63XX	Supplies	5,331	-	2,731	2,600
13/61xx-64xx	Salaries/Cont. Svcs.	32,444	1,600	-	30,844
		37,775	1,600	2,731	33,444
265/6	Century Community Learning (ACE)				
11/61XX	Payroll Costs	85,728	-	49,853	35,875
11/62XX	Contracted Services	3,000	-	-	3,000
11/63XX	Supplies	12,900	1,077	1,983	9,840
11/64XX	Other Operating Costs	9,535	1,222	-	8,313
21/6XXX	Payroll Costs/Cont. Svcs/Other Operating	56,698	-	45,098	11,600
		167,861	2,299	96,934	68,628
270/6	Title V Rural Schools				
11/63XX	Supplies	14,610	-	14,610	-
13/6XXX	Payroll/Cont. Svcs./Other Operating	32,538	2,421	24,532	5,585
		47,148	2,421	39,142	5,585
288/6	Title IV Part A Subpart 1				
11/61xx	Payroll Costs	18,611	-	16,654	1,957
13/64XX	Contracted Services	14,080	4,031	8,971	1,078
		32,691	4,031	25,625	3,035
	Total Federal Program Expenditure	1,007,073	11,626	521,376	474,071