

**BOARD OF EDUCATION  
LULING INDEPENDENT SCHOOL DISTRICT**

<b>AGENDA ITEM:</b> Business Office Presentation	<b>Date:</b> April 20, 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 March 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 MARCH 2026  
FEDERAL PROGRAMS**

FUND	FEDERAL PROGRAMS	REVENUE BUDGET		REVENUE REALIZED	REVENUE BALANCE	
211/6	Title I Part A Basic Program	614,032		185,407	428,625	
225/6	IDEA-B Preschool	6,789		-	6,789	
244/6	Carl Perkins Grant	21,823		12,283	9,540	
255/6	Title II Part A Teacher Training & Recruiting	78,954		42,475	36,479	
263/6	Title III Part A ELA	37,775		2,731	35,044	
265/6	Century Community Learning (ACE)	167,861		57,404	110,457	
270/6	Title V, Rural Schools	47,148		-	47,148	
288/6	Title IV Part A Subpart 1	32,691		18,840	13,851	
	Total Federal Program Revenue	1,007,073		319,140	687,933	
			EXPENDITURE	ENCUMBRANCE	EXPENDITURES	REMAINING
Func/Obj		BUDGET	YTD	YTD	BALANCE	
211/6	Title I Part A Basic Program					
11-61XX	Salaries	233,857	-	166,576	67,281	
11-63XX	Instructional Supplies	117,466	-	14,579	102,887	
13/6XXX	Contracted Services/Other Oper. Exp.	258,236	-	50,163	208,073	
41-6XXX	General Admin. Supplies/Other Oper. Exp.	4,473	1,967	1,855	651	
		614,032	1,967	233,173	378,892	
225/6	IDEA-B Preschool					
11/63XX	Instructional Supplies	6,789	-	-	6,789	
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	-	49,047	29,907	
263/6	Title III Part A ELA					
11/63XX	Supplies	5,331	-	2,731	2,600	
13/61xx-64xx	Salaries/Cont. Svcs.	32,444	-	-	32,444	
		37,775	-	2,731	35,044	
265/6	Century Community Learning (ACE)					
11/61XX	Payroll Costs	85,728	-	35,995	49,733	
11/62XX	Contracted Services	3,000	-	-	3,000	
11/63XX	Supplies	12,900	979	1,735	10,186	
11/64XX	Other Operating Costs	9,535	336	-	9,199	
21/6XXX	Payroll Costs/Cont. Svcs/Other Operating	56,698	-	43,241	13,457	
		167,861	1,315	80,971	85,575	
270/6	Title V Rural Schools					
11/63XX	Supplies	23,000	14,610	-	8,390	
13/6XXX	Payroll/Cont. Svcs./Other Operating	24,148	9,759	-	14,389	
		47,148	24,369	-	22,779	
288/6	Title IV Part A Subpart 1					
11/61xx	Payroll Costs	18,611	-	12,955	5,656	
13/64XX	Contracted Services	14,080	-	6,821	7,259	
		32,691	-	19,776	12,915	
	Total Federal Program Expenditure	1,007,073	27,651	397,981	581,441	