Monthly Fund Activities Report as of December 31, 2025

Funds		Revenues			Expenditures							
Fund	Fund Name	Estimated Revenues	Actual YTD Revenue	Remaining to Collect	Appropriation	Budget Changes	Prior Year Encumbrances	Working Budget	Actual YTD Expenses	Encumbrances	Unencumbered Balance	Percentage Spent or Encumbered
001	General Fund	632,982,007	300,416,694.43	332,565,313	634,682,007	0	17,553,076.13	652,235,083	315,287,089	51,126,673	285,821,321	56.2%
002	Bond Retirement Fund	52,155,771	20,519,870.72	31,635,900	51,557,132	0	0.00	51,557,132	37,079,256	0	14,477,876	71.9%
003	Permanent Improvement Fund	0	0.00	0	184,461	0	245,908.60	430,369	144,004	148,729	137,637	68.0%
006	Food Services Fund	34,061,744	10,082,319.37	23,979,424	38,679,630	4,278,482	5,151,234.53	48,109,347	14,850,674	9,692,640	23,566,034	51.0%
007	Special Trust Fund	15,000	4,000.00	11,000	200,000	200,000	10,868.70	410,869	109,470	4,832	296,566	27.8%
008	Endowment Fund	55,000	26,673.82	28,326	200,000	0	0.00	200,000	1,016	0	198,984	0.5%
009	Uniform School Supplies Fund	550,000	71,036.50	478,964	2,000,000	0	39,123.13	2,039,123	118,325	42,427	1,878,372	7.9%
011	Rotary Special Services Fund	1,700,000	436,269.35	1,263,731	2,741,395	0	22,585.08	2,763,980	563,171	81,024	2,119,786	23.3%
012	Adult Education Fund	2,800	0.00	2,800	18,761	0	1,260.35	20,021	1,003	1,872	17,146	14.4%
014	Internal Services Rotary Fund	1,700,000	1,771.59	1,698,228	2,008,016	0	561,718.89	2,569,735	397,884	976,976	1,194,876	53.5%
018	Public School Support Fund	70,000	16,592.57	53,407	335,000	0	20,636.77	355,637	21,191	12,780	321,666	9.6%
019	Other Grant Fund	1,700,538	1,034,419.01	666,119	4,004,996	0	507,762.85	4,512,759	1,144,642	390,435	2,977,681	34.0%
020	Special Enterprise	300,000	95,062.00	204,938	300,000	0	0.00	300,000	64,090	152,962	82,948	72.4%
021	Intra District Services Fund	67,650,000	35,662,964.63	31,987,035	70,000,000	0	1,500,606.22	71,500,606	41,625,618	2,237,934	27,637,054	61.3%
022	District Agency Fund	5,010,000	678,591.75	4,331,408	5,000,000	0	0.00	5,000,000	495,874	0	4,504,126	9.9%
024	Emp Ben Self Insurance Fund	87,470,245	38,491,585.29	48,978,660	85,000,000	5,470,245	1,021,817.65	91,492,063	44,944,983	1,428,268	45,118,812	50.7%
034	Classroom Fac Maintenance Fund	3,254,206	3,254,156.00	50	3,254,156	0	749,737.45	4,003,893	1,995,932	1,573,561	434,401	89.2%
200	Student Managed Activity Fund	450,000	55,398.48	394,602	468,687	0	38,085.17	506,773	52,998	40,908	412,867	18.5%
300	District Managed Stud Act Fund	3,800,000	1,283,683.02	2,516,317	5,423,305	0	592,128.43	6,015,434	922,411	979,726	4,113,297	31.6%
401	Auxiliary Services (NPSS) Fund	7,927,771	3,704,268.16	4,223,502	6,958,657	0	1,308,300.80	8,266,958	4,170,691	922,771	3,173,496	61.6%
439	Public School Preschool Fund	2,550,000	2,185,288.60	364,711	2,550,000	0	0.00	2,550,000	2,563,336	0	-13,336	100.5%
461	Voc Ed Enhancement Fund	13,205	7,427.13	5,778	13,205	0	0.00	13,205	7,427	0	5,778	56.2%
499	Misc. State Grants Fund	1,160,741	618,208.80	542,532	1,120,000	94,500	38,055.03	1,252,555	309,437	144,480	798,638	36.2%
501	Adult Basic Education	1,262,138	647,497.58	614,640	1,262,138	0	3,316.37	1,265,454	737,811	87,710	439,934	65.2%
512	Impact Aid	580,000	32,898.00	547,102	580,000	0	13,048.13	593,048	13,723	11,057	568,269	4.2%
516	IDEA, Part B Spec Ed	11,362,286	5,327,439.75	6,034,846	11,491,659	0	191,852.74	11,683,512	5,742,573	741,170	5,199,769	55.5%
524	Voc Ed: Carl D Perkins 1984 Fd	1,198,056	771,349.25	426,707	1,198,056	0	512,399.05	1,710,455	1,294,489	204,567	211,399	87.6%
525	Project Head-Start	4,093,746	1,952,525.16	2,141,220	4,093,746	0	19,336.37	4,113,082	2,112,219	160,882	1,839,981	55.3%
536	Title 1 Sch Improve Stimulus A	1,778,929	931,693.75	847,235	1,778,929	0	269,389.12	2,048,318	1,536,382	117,556	394,380	80.7%
551	Title III - LEP	839,286	716,548.13	122,738	839,286	0	211,734.47	1,051,020	1,095,989	24,986	-69,954	106.7%
572	Title I Disadv Children Fund	35,028,892	15,470,062.44	19,558,830	34,816,782	0	4,000,384.39	38,817,166	19,919,807	2,721,934	16,175,426	58.3%
584	Title IV-A Student Support	3,479,110	1,676,718.38	1,802,392	3,479,110	0	508,715.57	3,987,826	2,512,526	636,726	838,574	79.0%
587	IDEA Presch Grant Handicap Fd	136,370	406,989.29	-270,619	163,644	0	11,822.76	175,467	122,823	9,297	43,347	75.3%
590	Improving Teacher Quality Fund	2,931,078	1,020,471.18	1,910,607	3,104,945	0	369,449.52	3,474,395	1,384,746	501,291	1,588,357	54.3%
599	Misc, Federal Grant Fund	591,795	55,692.97	536,102	591,795	0	67.00	591,862	95,708	21,000	475,154	19.7%
Grand Total - All Funds		**967,860,712**	**447,656,167**	**520,204,545**	**980,099,499**	**10,043,228**	**35,474,421**	**1,025,617,148**	**503,439,313**	**75,197,175**	**446,980,660**	**56.4%**

Notes: Negative values in the Remaining to Collect column reflect actual revenue being greater than expected. This can be a result of timing issues, refunds from prior years, or state reallocation of grant funds. Negative values in the unencumbered balance column are areas where we will need to update our appropriations resolution. Starting July 2025, we are using Fund 020 to track Background Check revenue and expenses. Federal Fund budgets were not loaded as of 7/31/25 due to the Federal Funds freeze and the ODEW extension of the FY25 grant period.