Monthly Fund Activities Report as of May 31, 2026 - Revised

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	587,249,076	45,732,931	634,682,007	0.00	17,553,076	652,235,083	596,369,495	13,739,482	42,126,106	93.5%
002	Bond Retirement Fund	52,155,771	46,729,292	5,426,479	51,557,132	3,000,000.00	0	54,557,132	53,597,672	0	959,460	98.2%
003	Permanent Improvement Fund	70,762	0	70,762	184,461	93,677.61	245,909	524,047	422,715	30,417	70,915	86.5%
006	Food Services Fund	34,061,744	23,005,156	11,056,588	38,679,630	4,278,482.37	5,151,235	48,109,347	31,426,104	3,607,916	13,075,327	72.8%
007	Special Trust Fund	15,000	60,593	-45,593	200,000	250,000.00	10,869	460,869	365,393	17,519	77,957	83.1%
008	Endowment Fund	55,000	53,426	1,574	200,000	0.00	0	200,000	1,016	0	198,984	0.5%
009	Uniform School Supplies Fund	550,000	211,236	338,764	2,000,000	0.00	39,123	2,039,123	231,592	36,430	1,771,101	13.1%
011	Rotary Special Services Fund	1,700,000	1,148,411	551,589	2,741,395	0.00	22,585	2,763,980	1,288,883	36,916	1,438,181	48.0%
012	Adult Education Fund	2,800	753	2,047	18,761	0.00	1,260	20,021	3,659	272	16,090	19.6%
014	Internal Services Rotary Fund	1,700,000	2,585	1,697,415	2,008,016	0.00	561,719	2,569,735	459,874	259,943	1,849,918	28.0%
018	Public School Support Fund	70,000	63,199	6,801	335,000	0.00	20,637	355,637	68,151	23,217	264,269	25.7%
019	Other Grant Fund	1,700,538	1,978,764	-278,227	4,004,996	0.00	507,763	4,512,759	2,069,061	432,331	2,011,367	55.4%
020	Special Enterprise	300,000	157,974	142,026	300,000	0.00	0	300,000	115,636	101,416	82,948	72.4%
021	Intra District Services Fund	67,650,000	71,665,282	-4,015,282	70,000,000	0.00	1,500,606	71,500,606	72,812,100	1,577,897	-2,889,391	104.0%
022	District Agency Fund	5,010,000	1,148,780	3,861,220	5,000,000	0.00	0	5,000,000	1,171,110	0	3,828,890	23.4%
024	Emp Ben Self Insurance Fund	87,470,245	81,951,778	5,518,468	85,000,000	5,470,245.39	1,021,818	91,492,063	78,408,546	10,485,674	2,597,843	97.2%
034	Classroom Fac Maintenance Fund	3,395,029	3,254,156	140,873	3,254,156	168,593.33	749,737	4,172,487	3,398,532	467,679	306,275	92.7%
200	Student Managed Activity Fund	450,000	155,289	294,711	468,687	0.00	38,085	506,773	158,830	81,804	266,139	47.5%
300	District Managed Stud Act Fund	3,800,000	2,523,519	1,276,481	5,423,305	0.00	592,128	6,015,434	2,491,131	668,764	2,855,538	52.5%
401	Auxiliary Services (NPSS) Fund	7,927,771	7,402,032	525,738	6,958,657	0.00	1,308,301	8,266,958	7,250,233	804,507	212,218	97.4%
439	Public School Preschool Fund	3,060,000	2,309,760	750,240	2,550,000	510,000.00	0	3,060,000	5,426,825	0	-2,366,825	177.3%
461	Voc Ed Enhancement Fund	13,205	7,427	5,778	13,205	0.00	0	13,205	7,427	0	5,778	56.2%
499	Misc. State Grants Fund	1,355,495	1,244,390	111,105	1,120,000	289,253.60	38,055	1,447,309	1,020,922	75,852	350,535	75.8%
501	Adult Basic Education	1,262,138	891,595	370,542	1,262,138	0.00	3,316	1,265,454	968,671	26,489	270,295	78.6%
512	Impact Aid	580,000	78,739	501,261	580,000	0.00	13,048	593,048	18,851	16,347	557,851	5.9%
516	IDEA, Part B Spec Ed	12,727,716	9,897,908	2,829,808	11,491,659	1,236,056.87	191,853	12,919,569	11,416,273	450,270	1,053,025	91.8%
524	Voc Ed: Carl D Perkins 1984 Fd	1,273,941	1,384,926	-110,986	1,198,056	75,884.70	512,399	1,786,340	1,884,697	335,628	-433,985	124.3%
525	Project Head-Start	4,093,746	3,969,000	124,746	4,093,746	0.00	19,336	4,113,082	5,499,503	50,646	-1,437,067	134.9%
536	Title 1 Sch Improve Stimulus A	1,778,929	1,662,462	116,467	1,778,929	0.00	269,389	2,048,318	2,114,610	21,803	-88,095	104.3%
551	Title III - LEP	1,039,286	1,055,536	-16,250	839,286	200,000.00	211,734	1,251,020	1,289,077	95,299	-133,356	110.7%
572	Title I Disadv Children Fund	37,313,615	30,105,908	7,207,707	34,816,782	2,284,721.93	4,000,384	41,101,888	35,334,841	2,541,811	3,225,237	92.2%
584	Title IV-A Student Support	4,455,692	3,179,051	1,276,641	3,479,110	1,034,679.71	508,716	5,022,505	4,315,593	355,174	351,739	93.0%
587	IDEA Presch Grant Handicap Fd	148,405	472,659	-324,254	163,644	0.00	11,823	175,467	177,377	5,334	-7,244	104.1%
590	Improving Teacher Quality Fund	3,934,007	2,550,015	1,383,993	3,104,945	836,597.18	369,450	4,310,992	2,585,802	563,929	1,161,261	73.1%
599	Misc, Federal Grant Fund	591,795	207,130	384,665	591,795	0.00	67	591,862	240,758	3,700	347,404	41.3%
Grand Total - All Funds		**974,694,636**	**887,777,807**	**86,916,829**	**980,099,499**	**19,728,193**	**35,474,421**	**1,035,302,113**	**924,410,958**	**36,914,466**	**73,976,689**	**92.9%**

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.