

MONTHLY SCHOOL BOARD FINANCIAL REPORT

Ashland School District No. 5

Financial Data through the Month Ending September 30, 2026



**October 8, 2026
Board Meeting**

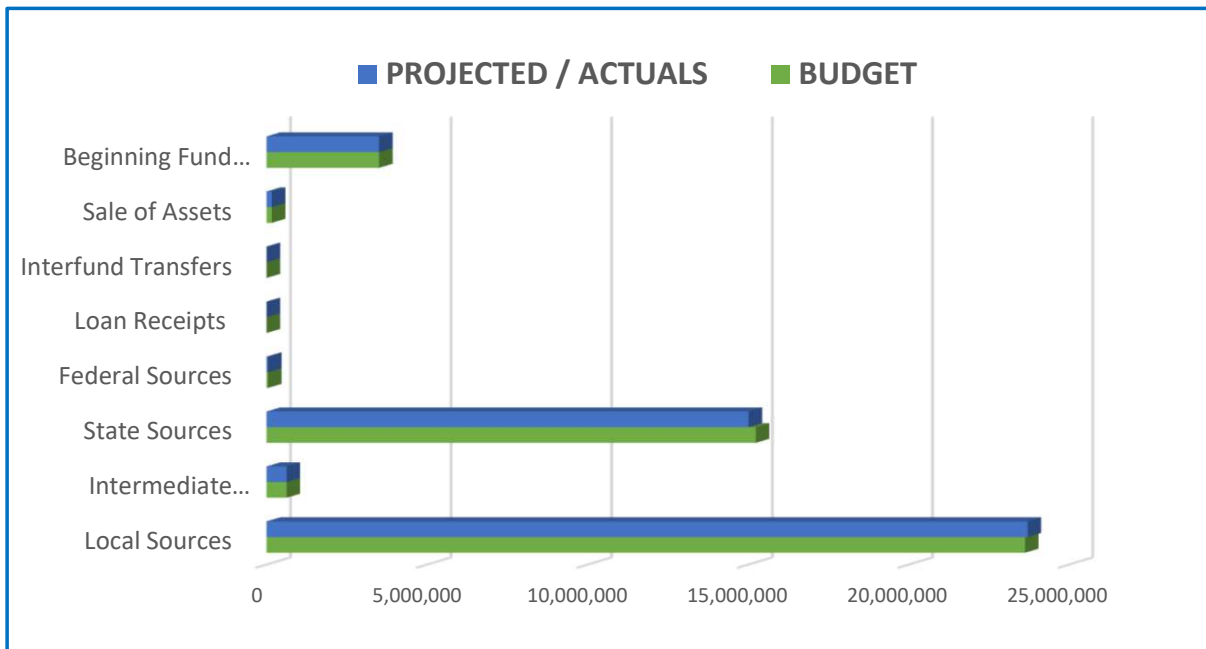
Presented By: Sherry Ely, Director of Business Services

2026.2027 GENERAL FUND (100)

REVENUE

Financial Data Ending September 30, 2026

REVENUE SOURCES BY FUNCTION		BUDGET	PROJECTED / ACTUALS	(Over)/Under Budget
Local Sources	1000	23,627,700	23,708,337	(80,637)
Intermediate Sources	2000	620,000	620,000	0
State Sources	3000	15,226,046	15,005,960	220,086
Federal Sources	4000	40,000	40,000	0
Loan Receipts	5150	0	0	0
Interfund Transfers	5200	0	0	0
Sale of Assets	5300	160,000	160,000	0
Beginning Fund Balance	5400	3,500,000	3,500,000	0
		43,173,746	43,034,297	139,449



NOTES

REVENUE: Nothing new on the revenue front - other than - we did receive notification from ODE that we would be receiving an additional \$50,000 for our Farm to School program. A significant increase over what we typically receive which for the past few years has been in the \$5,700 range. The Farm to School program helps districts pay for locally sourced food which can be somewhat higher priced than wholesale products. These funds support Fund 299 - our Food Service Program

Local Sources Include: Property Taxes, Reimbursements, Fees, and other Misc. Revenue.

Intermediate Sources Include: Flowthrough from ESD.

Federal Sources include: Federal Forest Fees

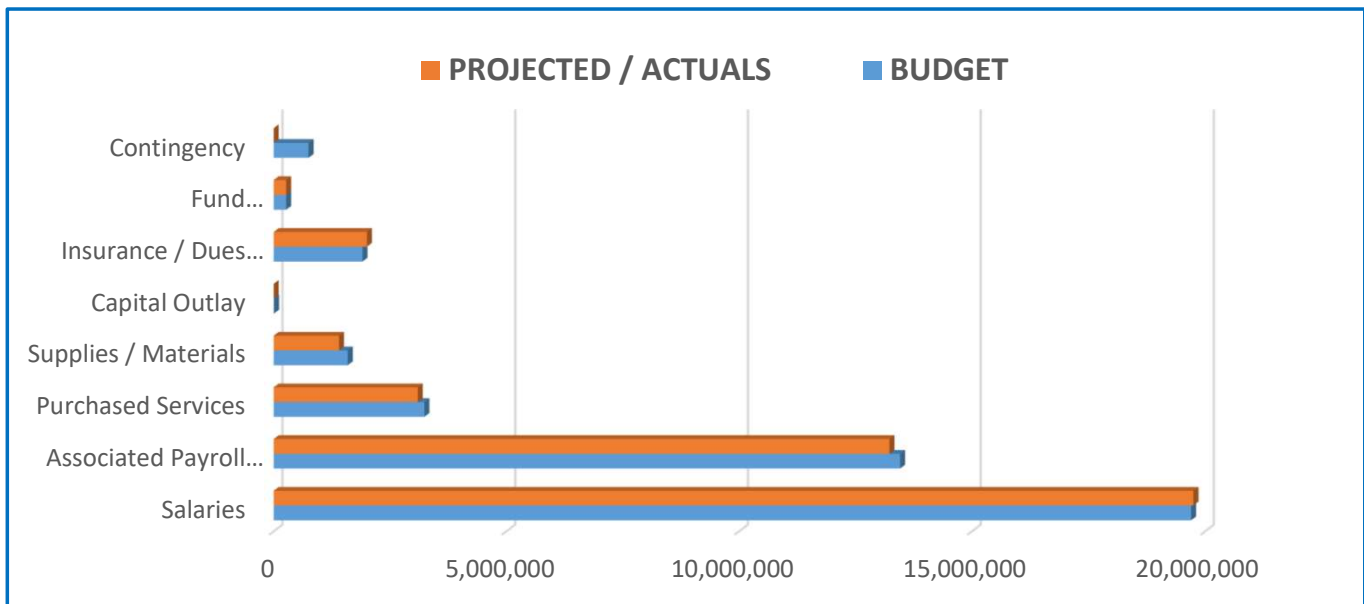
Sale of Assets include: Payment for the Sale of Briscoe

2026.2027 GENERAL FUND (100)

EXPENSES

Financial Data Ending September 30, 2026

EXPENSES BY OBJECT		BUDGET	PROJECTED / ACTUALS	(Over)/Under Budget
Salaries	100	19,701,648	19,750,214	(48,567)
Associated Payroll Costs	200	13,459,728	13,230,703	229,025
Purchased Services	300	3,237,732	3,097,801	139,931
Supplies / Materials	400	1,592,157	1,405,510	186,647
Capital Outlay	500	8,908	0	8,908
Insurance / Dues / Fees/Loan Pmnt	600	1,909,957	2,003,557	(93,600)
Fund Transfers/Flow Thru	700	270,000	270,000	0
Contingency	810	750,000	0	750,000
		40,930,130	39,757,786	1,172,344



NOTES

EXPENSE: The overage in Payroll costs is due to benefits that were negotiated after the budget was adopted. I was anticipating those but now we have the actual impact of those benefits. I am projecting additional savings in the Associated Payroll category as we now have a confirmed cost for our OEGB Premiums which is lower than originally anticipated. That being said, I have still included a cushion in the insurance object as we are watching the run out on the self funded plan to see where we land for health care expenses this year. Currently, our Ending GF Ending Fund Balance is projected at 8.24% or \$3.276 million; we budgeted the EFB at \$2.24 million.

	2026.2027	Actual YTD EXP	Encumbrances Projected through	Total Estimated		%		2024.2025 YTD Expense	(Over)/Under Budget
Instruction	Budget	09.30.2026	06.30.2027	2026.2027	(Over)/ Under Budget	Committed	2025.2026 Budget		
1111 Elementary, K-5 or K-6	5,630,022.32	\$ 426,576.63	5,147,339.03	5,573,915.66	56,106.66	0.99	6,128,132.00	5,835,116.75	293,015.25
1113 Elementary Extracurricular	1,000.00	\$ -	865.42	865.42	134.58		9,058.00	455.06	8,602.94
1121 Middle/Junior High Programs	3,851,277.63	\$ 324,173.09	3,462,976.19	3,787,149.28	64,128.35	0.98	3,505,613.00	\$ 3,799,317.75	-293,704.75
1122 Middle/Junior High School Extracurricular	228,705.16	\$ 15,653.43	210,426.23	226,079.66	2,625.50	0.99	261,926.00	\$ 227,482.51	34,443.49
1131 High School Programs	6,050,989.69	\$ 429,957.42	5,556,653.00	5,986,610.42	64,379.27	0.99	5,568,609.00	\$ 5,415,807.43	152,801.57
1132 High School Extracurricular	819,613.16	\$ 156,678.48	662,310.37	818,988.85	624.31	1.00	945,412.00	\$ 808,099.63	137,312.37
1210 Programs for the Talented and Gifted	9,389.50	\$ -	9,125.87	9,125.87	263.63	0.97	3,570.00	\$ 8,386.60	-4,816.60
1220 Restrictive Pgms for Students w/Disabilities	26,969.13	\$ 2,587.58	26,339.65	28,927.23	-1,958.10	1.07	84,405.00	\$ 26,383.95	58,021.05
1227 Extended School Year	2,000.00	159.36	1,730.84	1,890.20	109.80		480.00	0.00	480.00
1250 Programs for Students w/Severe Disabilities	3,616,698.22	\$ 328,694.80	3,259,966.26	3,588,661.06	28,037.16	0.99	3,769,521.00	\$ 3,695,110.17	74,410.83
1280 Alternative Education	1,919,191.46	\$ 159,266.19	1,759,908.42	1,919,174.61	16.85	1.00	1,718,133.00	\$ 1,877,095.01	-158,962.01
1291 English Second Language Programs	140,713.96	\$ 9,943.15	129,776.80	139,719.95	994.01	0.99	300,404.00	\$ 131,726.25	168,677.75
1400 Summer School	0.00	\$ -	0.00	0.00	0.00		0.00	\$ -	
Total Instruction	22,296,570.23	1,853,690.13	20,227,418.08	22,081,108.21	215,462.02		22,295,263.00	21,824,981.11	470,281.89
	22,296,570.23	1,853,690.13	20,227,418.08	22,081,108.21					
Support Services									
2110 Attendance and Social Work Services	66,236.70	\$ 10,710.64	55,322.63	66,033.27	203.43	1.00	68,188.00	\$ 65,330.47	2,857.53
2115 Student Safety	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
2120 Guidance Services	710,972.39	\$ 57,264.75	600,290.37	657,555.12	53,417.27	0.92	843,276.00	\$ 707,837.51	135,438.49
2130 Health Services	219,993.12	\$ 25,041.63	190,386.65	215,428.28	4,564.84	0.98	474,530.00	\$ 238,162.17	236,367.83
2140 Psychological Services	186,769.87	\$ 172.50	136,034.55	136,207.05	50,562.82	0.73	117,612.00	\$ 326,952.26	-209,340.26
2150 Speech Pathology and Audiology Services	517,279.83	\$ 7,398.46	463,664.78	471,063.24	46,216.59	0.91	276,911.00	\$ 516,833.44	-239,922.44
2190 Service Directions, Student Support Svcs	492,323.75	\$ 111,254.93	378,067.27	489,322.20	3,001.55	0.99	520,690.00	\$ 483,893.49	36,796.51
2210 Improvement of Instruction Services	121,671.64	29,013.43	92,297.18	121,310.61	361.03	1.00	116,089.00	115,263.99	825.01
2220 Library/Media Center	183,548.67	33,201.13	149,846.86	183,047.99	500.68	1.00	269,676.00	228,034.20	41,641.80
2230 Assessment and Testing	90,800.00	27,980.90	62,580.22	90,561.12	238.88	1.00	86,850.00	1,415.21	85,434.79
2240 Staff Development	61,100.00	9,820.00	51,224.93	61,044.93	55.07	1.00	22,773.00	1,735.34	21,037.66
2310 Board of Education	250,842.00	145,670.50	105,083.91	250,754.41	87.59	1.00	221,555.00	312,427.40	-90,872.40
2320 Office of the Superintendent Services	436,258.82	125,181.01	311,547.50	436,728.51	-469.69	1.00	469,851.00	478,138.73	-8,287.73
2410 Office of the Principal Services	3,025,243.58	776,873.75	2,247,915.09	3,024,788.84	454.74	1.00	3,089,689.00	3,078,170.78	11,518.22
2490 Other Support Services—School Administration	0.00	0.00	0.00	0.00	0.00		143,729.00	0.00	143,729.00
2520 Fiscal Services	674,876.13	208,863.04	464,051.91	672,914.95	1,961.18	1.00	690,003.00	695,900.78	-5,897.78
2540 Maintenance	4,583,527.00	1,497,739.39	3,081,680.10	4,579,419.49	4,107.51		4,217,104.00	4,388,621.20	-171,517.20
2543 Care and Upkeep of Grounds Services	42,250.00	12,197.14	21,564.03	33,761.17	8,488.83	0.80	22,000.00	55,954.49	-33,954.49
2550 Student Transportation Services	1,062,160.59	263,781.75	795,715.98	1,059,497.73	2,662.86	1.00	1,190,376.00	1,206,542.40	-16,166.40
2640 Staff Services	1,602,575.36	166,162.49	1,422,586.43	1,588,748.92	13,826.44	0.99	493,855.00	474,449.95	19,405.05
2660 Technology Services	2,059,889.28	658,289.29	1,385,171.25	2,043,460.54	16,428.74	0.99	2,061,443.00	1,954,862.52	106,580.48
2700 Supplemental Retirement	193,258.77	76,796.93	116,250.18	193,047.11	211.66		317,304.00	330,864.21	-13,560.21
Total Support Services	16,581,577.50	4,243,413.66	12,131,281.83	16,374,695.49	206,882.01		15,713,504.00	15,661,390.54	52,113.46
	16,581,577.50	4,243,413.66	12,131,281.83	16,374,695.49	206,882.01	16,374,695.49			
Community Services									
3300 Welfare Activities Services	0.00	0.00	0.00	0.00			0.00	0.00	
Total Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Requirements									
5120 Short Term Debt Service	1,031,982.00	0.00	1,031,982.00	1,031,982.00	0.00		10,220,000.00	5,906,087.04	
5200 Transfers of Funds	270,000.00	0.00	270,000.00	270,000.00	0.00	1.00	650,000.00	196,532.62	453,467.38
		0.00	0.00	0.00	0.00		0.00	0.00	0.00
6000 Contingency	750,000.00	0.00	0.00	0.00	750,000.00	1.00	2,000,000.00	0.00	2,000,000.00
7000 Unappropriated Ending Fund Balance	2,243,617.00	0.00	0.00	0.00	2,243,617.00	1.00	1,235,453.00	0.00	1,235,453.00
Total Other Requirements	4,295,599.00	0.00	1,301,982.00	1,301,982.00	2,993,617.00		14,105,453.00	6,102,619.66	8,002,833.34
		0.00							
Total Requirements	43,173,746.73	6,097,103.79	33,660,681.91	39,757,785.70	3,415,961.03		52,114,220.00	43,588,991.31	8,525,228.69

Ashland School District_Appropriations

General Fund (100)	Appropriations	YTD	Encumbrances	Totals	Resolutions	(Over)/Under Budget
1000 Instruction	\$ 22,296,570.23	\$ 1,853,690.13	\$ 20,227,418.08	\$ 22,081,108.21	\$ -	\$ 215,462.02
2000 Support Services	\$ 16,581,577.50	\$ 4,243,413.66	\$ 12,131,281.83	\$ 16,374,695.49	\$ -	\$ 206,882.01
3000 Community Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5120 Short Term Debt Service	\$ 1,031,982.00	\$ -	\$ 1,031,982.00	\$ 1,031,982.00	\$ -	\$ -
5200 Transfers	\$ 270,000.00	\$ -	\$ 270,000.00	\$ 270,000.00	\$ -	\$ -
6000 Contingency	\$ 750,000.00	\$ -	\$ -	\$ -	\$ -	\$ 750,000.00
Sub Total	\$ 40,930,129.73	\$ 6,097,103.79	\$ 33,660,681.91	\$ 39,757,785.70	\$ -	\$ 1,172,344.03
7000 Unappropriated EFB	\$ 2,243,617.00	\$ -	\$ -	\$ -	\$ -	\$ 2,243,617.00
Donations Fund Raising (105)						
1000 Instruction	\$ 786,480.73	\$ 23,123.39	\$ 4,267.79	\$ 27,391.18	\$ -	\$ 759,089.55
2000 Support Services	\$ 17,731.00	\$ 2,599.10	\$ -	\$ 2,599.10	\$ -	\$ 15,131.90
3000 Community Services	\$ 12,938.82	\$ -	\$ 12,750.00	\$ 12,750.00	\$ -	\$ 188.82
	\$ 817,150.55	\$ 25,722.49	\$ 17,017.79	\$ 42,740.28	\$ -	\$ 774,410.27
Class Fees (110)						
1000 Instruction	\$ 281,014.60	\$ 8,081.64	\$ 3,701.80	\$ 11,783.44	\$ -	\$ 269,231.16
2000 Support Services	\$ 70,807.44	\$ -	\$ -	\$ -	\$ -	\$ 70,807.44
3000 Community Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 351,822.04	\$ 8,081.64	\$ 3,701.80	\$ 11,783.44	\$ -	\$ 340,038.60
Special Revenue Funds						
1000 Instruction	\$ 4,138,417.47	\$ 417,559.25	\$ 2,582,065.11	\$ 2,999,624.36	\$ -	\$ 1,138,793.11
2000 Support Services	\$ 2,421,661.72	\$ 153,882.76	\$ 1,227,997.39	\$ 1,381,880.15	\$ -	\$ 1,039,781.57
3000 Community Services	\$ 1,490,531.19	\$ 194,436.83	\$ 1,045,880.29	\$ 1,240,317.12	\$ -	\$ 250,214.07
4000 Facility Acquisition	\$ 25,525.00	\$ -	\$ -	\$ -	\$ -	\$ 25,525.00
5200 Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5300 Apportionment of funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub Total	\$ 8,076,135.38	\$ 765,878.84	\$ 4,855,942.79	\$ 5,621,821.63	\$ -	\$ 2,454,313.75
Debt Service (301)						
5100 Debt Service	\$ 8,598,650.00	\$ -	\$ 8,598,650.00	\$ 8,598,650.00	\$ -	\$ -
Sub Total	\$ 8,598,650.00	\$ -	\$ 8,598,650.00	\$ 8,598,650.00	\$ -	\$ -
7000 EFB	\$ 261,330.00					
Facilities (400)						
2000 Support Services	\$ 239,641.42	\$ 69,323.91	\$ 22,391.68	\$ 91,715.59	\$ -	\$ 147,925.83
4000 Facilities Acquisition	\$ 3,694,862.00	\$ 681,200.51	\$ 221,480.90	\$ 902,681.41	\$ -	\$ 2,792,180.59
6000 Contingencies	\$ 2,594,000.58	\$ -	\$ -	\$ -	\$ -	\$ 2,594,000.58
Sub Total	\$ 6,528,504.00	\$ 750,524.42	\$ 243,872.58	\$ 994,397.00	\$ -	\$ 5,534,107.00

Ashland School District_Appropriations

Internal Service Funds (600)

2000 Support Services	\$ 7,081,097.60	\$ 1,859,433.43	\$ 2,210,947.83	\$ 4,070,381.26	\$ -	\$ 3,010,716.34
5200 Transfers	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00
6000 Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub Total	\$ 7,106,097.60	\$ 1,859,433.43	\$ 2,210,947.83	\$ 4,070,381.26	\$ -	\$ 3,035,716.34

Trust & Agency Funds (700)

1000 Instruction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2000 Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3000 Community Services	\$ 311,550.00	\$ 175,718.00	\$ -	\$ 175,718.00	\$ -	\$ 135,832.00
6000 Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub Total	\$ 311,550.00	\$ 175,718.00	\$ -	\$ 175,718.00	\$ -	\$ 135,832.00
7000 Unappropriated EFB	\$ -	\$ -			\$ -	

Total Appropriations	\$ 72,720,039.30	\$ 9,682,462.61	\$ 49,590,814.70	\$ 59,273,277.31	\$ -	\$ 13,446,761.99
Total Unappropriated	\$ 2,504,947.00	\$ -	\$ -	\$ -	\$ -	\$ 2,504,947.00
TOTAL	\$ 75,224,986.30	\$ 9,682,462.61	\$ 49,590,814.70	\$ 59,273,277.31	\$ -	\$ 15,951,708.99

Fund	Description	Budget Rev	Budg Exp	Actual Grant Award	7/1/2026 Fund Balance	Actual Beginning Fund Balance	YTD Revenue	YTD Expenditures	Encumbrances	Accounts Receivable	Balance as of 6/30/2027
200	Special Revenue Funds	750,000	750,000								-
201	Southern Promise Grant										-
203	Staff Health Center	1,500	1,500								-
205	SOU (NSF Prime) Grant	5,767	5,767								-
206	ODE CTE Program Grants							154		154	0
207	SOESD - SOREN						-				-
208	TAP Grants (ODE)	25,525	25,525								-
209	Ashland Community Health Intern Grant	75,912	75,912				12,213	796			11,417
210	SPED Miscellaneous Grants	8,968	8,968								-
211	Title III via SOESD	6,500	6,500	6,441							6,441
212	Summer Learning Grant	350,000	350,000	350,000			132,186	172,837			177,163
213	Helman Soroptimist Grant	3,310	3,310								-
214	Title IV-A	60,000	60,000	50,653							50,653
220	ELIS Grant	8,500	8,500	9,197							9,197
221	Title I-A	633,083	633,083	658,391				56,175	496,680		105,536
222	Title II A	94,322	94,322	94,673				4,785	-		89,888
229	IDEA	442,815	442,815	502,755				31,607	384,856		86,292
251	Student Investment Account	2,435,000	2,435,000	2,555,846			319,481	237,680	2,254,705		63,461
252	Measure 98	730,879	730,879	777,715			194,429	38,865	630,567		108,283
256	Farm to Education	25,000	25,000					2,107		2,107	(0)
262	BAASS	-	-								-
266	AMS Student Body										-
267	AHS Student Body Account	127,546	127,546				1,189	1,324		135	0
270	Early Literacy Success	115,000	115,000	201,121				11,085	34,089	-	155,947
274	E-rate Funds	13,852	13,852								-
276	Equipment Replacement Fund	46,002	46,002								-
277	Transportation Fund	214,000	214,000								-
280	Senate Bill 1149	22,012	22,012				1,871				1,871
281	Oregon Community Foundation	-	-				7,828				7,828
282	ASPIRE Partnership Grant	6,244	6,244								-
283	AHS Dual Credit - ASF Support	5,000	5,000								-
285	Fast Forward Fund	4,712	4,712					1,845	297	2,142	0
286	ASF - Strings, Band, Orchestra	14,464	14,464								-
287	Fee Fund	7,632	7,632								-
288	Technology Fund	-	-								-
289	Class of 1958 (Fee Fund-OCF)	-	-								-
290	OSU Outdoor School Program	125,000	125,000								-
291	Ashland Schools Foundation	201,797	201,797					12,137	257	12,394	0
292	Affinity Group Funding	30,834	30,834					685	8,909	9,593	(0)
294	Technology Infusion/Ashland Rotary-Walker School	-	-								-
295	Contributions/Donations	22,792	22,792								-
296	AHAA Grants	1,168	1,168								-
297	OEA Choice Trust Wellness Program	25,000	25,000								-
298	LGBTQ2SIA Consortium	10,000	10,000								-
299	Nutrition Services	1,426,000	1,426,000				54,446	193,797	1,045,583	1,184,935	0
											-
											-
	Grand Total	8,076,135	8,076,135	\$ 5,206,792	\$ -	\$ 723,641	\$ 765,879	\$ 4,855,943	\$ 1,211,460	\$ 873,977	

HMA Claims Expense thru Run Out	Amount
July	\$ 20,849.73
August	\$ 263,588.69
September	\$ 403,058.13
October	
Total thru 9.30.2026	\$ 687,496.55

Navitus Expense Run out	Amount
July	\$ 12,724.39
August	\$ 31,910.01
September	\$ 38,832.20
October	
Total thru 9.30.2026	\$ 83,466.60

Total overall	\$ 770,963.15
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Cash Balance from 2526	\$ 902,335.21
Premiums contributed thru 9.30.2026	\$ 783,007.35
	\$ 1,685,342.56

Balance Remaining without additional from GF	\$ 914,379.41
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