MONTHLY SCHOOL BOARD FINANCIAL REPORT

Ashland School District No. 5

Financial Data through the Month Ending October 31, 2026



November 19, 2026
Board Meeting

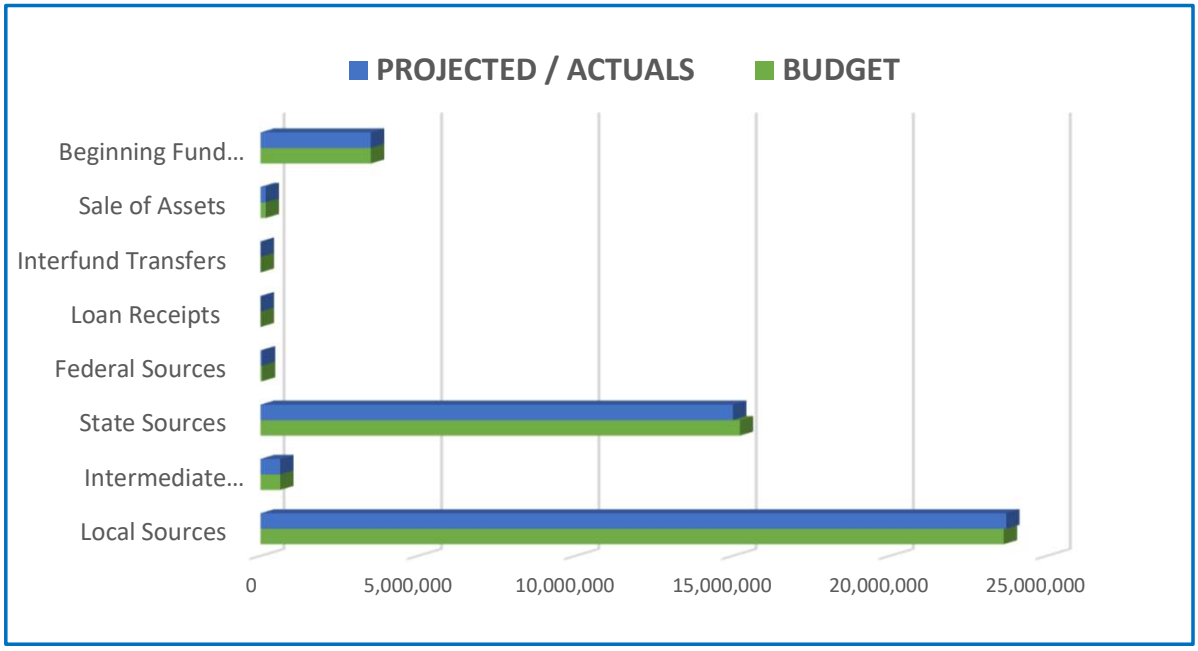
Presented By: Sherry Ely, Director of Business Services

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	23,708,374	(80,674)
Intermediate Sources	**2000**	620,000	620,000	0
State Sources	**3000**	15,226,046	15,006,110	219,936
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	**43,034,485**	**139,261**



NOTES

REVENUE: Nothing new on the revenue front -

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

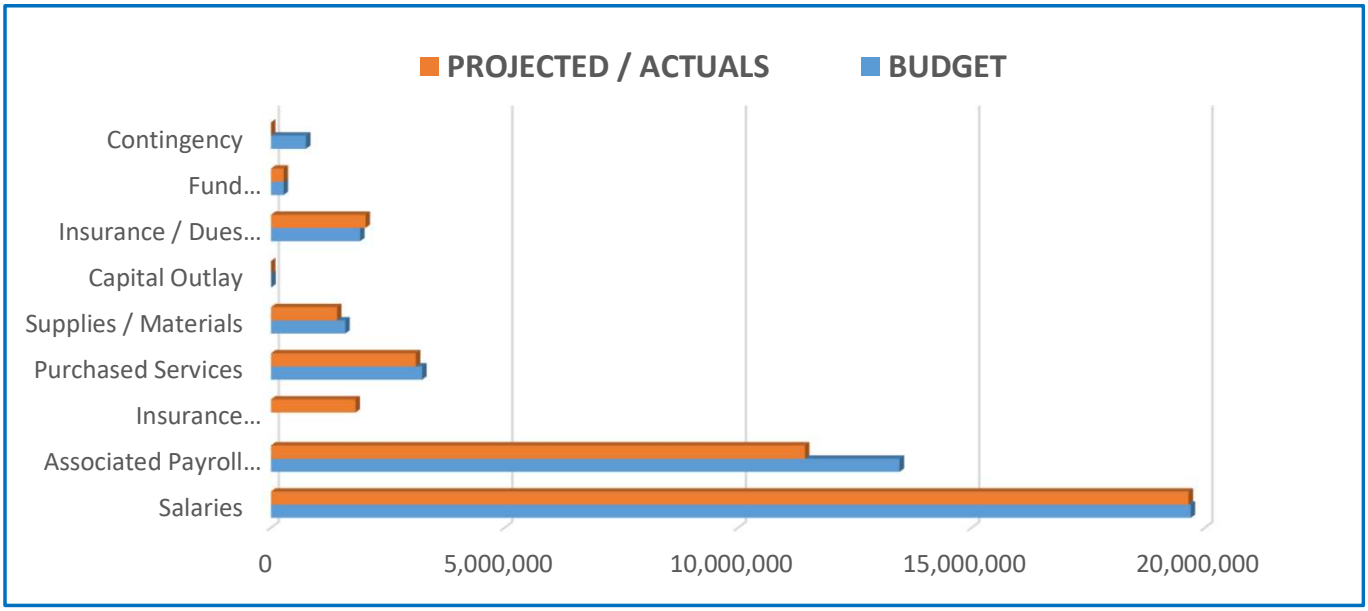
Source	2026.2027 Budget	Actual YTD Rev. 10.31.2026	Projected through 06.30.2027	Total Estimated 2026.2027	(Over)/Under Budget	Actual YTD Rev. 06.30.2025	2025.2026 Budget	(Over)/Under Budget
SSF Funding								
1110 Current Year Property Taxes	17,400,000	**218,451**	17,252,443	17,470,894	(70,894)	**17,594,497**	17,000,000	(594,497)
1112 Delinquent Property Tax	-	**-**	-	-	-	**-**	-	-
1190 Penalties & Interest on Taxes	9,500	**310**	9,394	9,704		**18,973**	9,500	(9,473)
3101 State School Support Funds	14,881,934	**6,389,289**	8,257,017	14,646,306	235,628	**15,069,206**	15,101,626	32,420
3101 SSF - Due to ODE		**-**	-	-	-			-
3103 Common School Fund	344,112	**-**	344,112	344,112	-	**355,699**	357,819	2,120
Total SSF Funding	32,635,546	6,608,050	25,862,966	32,471,017	164,734	33,038,375	32,468,945	(569,430)
								-
Total SSF Revenue	**$ 32,635,546**	**$ 6,608,050**	**$ 25,862,966**	**$ 32,471,017**	**$ 164,734**	**$ 33,038,375**	**32,468,945**	**(569,430)**
Non State School Support Formula Sources								
Local Sources								
1120 Local Option	5,000,000	**59,824**	4,958,323	5,018,147	(18,147)	**4,858,047**	4,800,000	(58,047)
1123 Local Option Penalties & Interest	2,700	**86**	2,669	2,755	(55)	**5,243**	2,700	(2,543)
1311 and 1312 Tuition	50,000	**-**	50,000	50,000	(0)	**44,596**	50,000	5,404
1412 Transportation Fees	17,500	**-**	17,501	17,501	(1)	**11,587**	17,500	5,913
1510 Earnings on Investments	750,000	**95,559**	642,095	737,655	12,345	**614,219**	750,000	135,781
1740 Fees	1,000	**403**	750	1,153	(153)	**3,890**	1,200	(2,690)
1910 Rentals	75,000	**4,906**	68,079	72,984	2,016	**57,034**	18,320	(38,714)
1920 Donations from Private Sources	25,000	**11,792**	12,806	24,598	402	**16,163**	25,100	8,937
1940 Serv Provided to Other districts	25,000	**679**	6,856	7,535	17,465	**2,500**	20,000	17,500
1960 Recovery of Prior Year Expenditures	12,000	**31,792**	4,329	36,121	(24,121)	**5,921**	15,000	9,079
1980 Fees Charged to Grants	160,000	**-**	160,000	160,000	(0)	**143,960**	150,000	6,040
1990 Miscellaneous Local Revenue	100,000	**16,368**	82,958	99,325	675	**95,837**	115,050	19,213
Total Non Formula Local Sources	6,218,200	221,409	6,006,367	6,227,776		**5,858,997**	5,964,870	**105,873**
							-	-
Intermediate Sources								-
2199 - Other Inter. Sources	620,000	**-**	620,000	620,000		**956,494**	365,000	(591,494)
Total Intermediate Sources	620,000	-	620,000	620,000	-	956,494	365,000	**(591,494)**
								-
State/Federal Sources								-
3299 Rest. From state	-	**15,692**	-	15,692		**-**	-	-
4700 Federal Rev	10,000	**-**	10,000	10,000			10,000	10,000
4801 Federal Forest	30,000	**-**	30,000	30,000		**22,772**	30,000	7,228
Total State/Federal Sources	40,000	15,692	40,000	55,692	-	22,772	40,000	**17,228**
								-
Other Sources							-	-
5150 Loan Receipts	-	**-**	-	-		**5,358,564**	11,880,000	
5300 Sale/Loss of Fixed Assets	160,000	**-**	160,000	160,000	-	**160,000**	160,000	-
5400 Beginning Fund Balance	3,500,000	**-**	3,500,000	3,500,000	-	**1,623,616**	1,235,405	(388,211)
Total Other Sources	3,660,000	-	3,660,000	3,660,000	-	7,142,180	13,275,405	**6,133,225**
		-					**-**	-
Total Non SSF Revenue	**$ 10,538,200**	**$ 237,101**	**$ 10,326,367**	**$ 10,563,468**	**$ -**	**$ 13,980,443**	**$ 19,645,275**	**5,664,832**
								-
Total Resources	**$ 43,173,747**	**$ 6,845,152**	**$ 36,189,333**	**$ 43,034,485**	**$ 139,262**	**$ 47,018,818**	**$ 52,114,220**	**5,095,402**
						$ 39,683,022		
		Less Estimated Requirements		**$ 39,709,062**		**Estimated 25.26 EFB**		**3,429,828**
		Estimated Ending Fund Balance		***$ 3,325,423***				

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	19,655,115	46,533
Associated Payroll Costs	**200**	13,459,728	11,432,784	2,026,944
Insurance Adjustment	**241**		1,810,000	(1,810,000)
Purchased Services	**300**	3,237,732	3,101,424	136,308
Supplies / Materials	**400**	1,592,157	1,415,353	176,804
Capital Outlay	**500**	8,908	0	8,908
Insurance / Dues / Fees/Loan Pmnt	**600**	1,909,957	2,024,386	(114,429)
Fund Transfers/Flow Thru	**700**	270,000	270,000	0
Contingency	**810**	750,000	0	750,000
		40,930,130	**39,709,062**	**1,221,068**



NOTES

EXPENSE: Since last month I have further refined payroll projections now that we have a second full month of salary expense - we are now showing a positive variance in the 1XX - Salaries objects. I have also modifed the insurance projections to reflect the true monthly insurance expense costs under the OEBB Plan. However, as you can see above, I have put an Insurance Adjustment line item as a cushion for continued run out costs and the amount we will need to fund for the HRA. As you will see in the Insurance runout report - the costs have been adjusted as not all expenses had been posted to the system when I ran the report previously. I am not seeing any other areas of concern at this time. Our projected Ending Fund Balance is sitting at $3.325 million or 8.37%.

	2026.2027 Budget	Actual YTD EXP 10.31.2026	Encumbrances Projected through 06.30.2027	Total Estimated 2026.2027	(Over)/ Under Budget	% Committed	2025.2026 Budget	2025.2026 YTD Expense	(Over)/Under Budget
Instruction									
1111 Elementary, K-5 or K-6	5,630,022.32	$ **836,932.38**	4,752,593.27	5,589,525.65	40,496.67	0.99	6,128,132.00	**5,835,116.75**	**293,015.25**
1113 Elementary Extracurricular	1,000.00	$ -	0.00	0.00	1,000.00		9,058.00	**455.06**	**8,602.94**
1121 Middle/Junior High Programs	3,851,277.63	$ **634,071.90**	3,170,380.77	3,804,452.67	46,824.96	0.99	3,505,613.00	$ **3,799,317.75**	**-293,704.75**
1122 Middle/Junior High School Extracurricular	228,705.16	$ **62,280.93**	164,462.73	226,743.66	1,961.50	0.99	261,926.00	$ **227,482.51**	**34,443.49**
1131 High School Programs	6,050,989.69	$ **842,122.62**	5,158,774.57	6,000,897.19	50,092.50	0.99	5,568,609.00	$ **5,415,807.43**	**152,801.57**
1132 High School Extracurricular	819,613.16	$ **234,028.15**	569,813.24	803,841.39	15,771.77	0.98	945,412.00	$ **808,099.63**	**137,312.37**
1210 Programs for the Talented and Gifted	9,389.50	$ **1,551.29**	909.09	2,460.38	6,929.12	0.26	3,570.00	$ **8,386.60**	**-4,816.60**
1220 Restrictive Pgms for Students w/Disabilities	26,969.13	$ **5,174.98**	21,849.09	27,024.07	-54.94	1.00	84,405.00	$ **26,383.95**	**58,021.05**
1227 Extended School Year	2,000.00	**159.36**	0.00	159.36	1,840.64		480.00	**0.00**	**480.00**
1250 Programs for Students w/Severe Disabilities	3,616,698.22	$ **656,411.21**	2,956,212.80	3,612,624.01	4,074.21	1.00	3,769,521.00	$ **3,695,110.17**	**74,410.83**
1280 Alternative Education	1,919,191.46	$ **315,106.43**	1,572,080.75	1,887,187.18	32,004.28	0.98	1,718,133.00	$ **1,877,095.01**	**-158,962.01**
1291 English Second Language Programs	140,713.96	$ **19,681.89**	108,318.96	128,000.85	12,713.11	0.91	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**	**3,607,521.14**	**18,475,395.27**	**22,082,916.41**	**213,653.82**		**22,295,263.00**	**21,824,981.11**	**470,281.89**
	22,296,570.23	**3,607,521.14**	18,475,395.27	22,082,916.41					
Support Services									
2110 Attendance and Social Work Services	66,236.70	$ **15,139.47**	46,551.49	61,690.96	4,545.74	0.93	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	$ **103,995.42**	590,723.85	694,719.27	16,253.12	0.98	843,276.00	$ **707,837.51**	**135,438.49**
2130 Health Services	219,993.12	$ **43,817.68**	175,638.38	219,456.06	537.06	1.00	474,530.00	$ **238,162.17**	**236,367.83**
2140 Psychological Services	186,769.87	$ **292.50**	140,000.00	140,292.50	46,477.37	0.75	117,612.00	$ **326,952.26**	**-209,340.26**
2150 Speech Pathology and Audiology Services	517,279.83	$ **93,035.68**	393,611.27	486,646.95	30,632.88	0.94	276,911.00	$ **516,833.44**	**-239,922.44**
2190 Service Directions, Student Support Svcs	492,323.75	$ **148,855.77**	328,944.50	477,800.27	14,523.48	0.97	520,690.00	$ **483,893.49**	**36,796.51**
2210 Improvement of Instruction Services	121,671.64	**38,605.56**	77,610.53	116,216.09	5,455.55	0.96	116,089.00	**115,263.99**	**825.01**
2213 Curriculum Development	0.00	**362.67**	0.00	362.67	-362.67				
2220 Library/Media Center	183,548.67	**51,930.21**	111,118.54	163,048.75	20,499.92	0.89	269,676.00	**228,034.20**	**41,641.80**
2230 Assessment and Testing	90,800.00	**27,980.90**	60,000.00	87,980.90	2,819.10	0.97	86,850.00	**1,415.21**	**85,434.79**
2240 Staff Development	61,100.00	**11,944.00**	45,000.00	56,944.00	4,156.00	0.93	22,773.00	**1,735.34**	**21,037.66**
2310 Board of Education	250,842.00	**161,186.83**	83,375.00	244,561.83	6,280.17	0.97	221,555.00	**312,427.40**	**-90,872.40**
2320 Office of the Superintendent Services	436,258.82	**168,277.26**	267,623.27	435,900.53	358.29	1.00	469,851.00	**478,138.73**	**-8,287.73**
2410 Office of the Principal Services	3,025,243.58	**1,042,261.49**	1,982,981.80	3,025,243.29	0.29	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	**283,589.02**	391,287.11	674,876.13	0.00	1.00	690,003.00	**695,900.78**	**-5,897.78**
2540 Maintenance	4,583,527.00	**1,811,546.25**	2,764,561.05	4,576,107.30	7,419.70	1.00	4,217,104.00	**4,388,621.20**	**-171,517.20**
2543 Care and Upkeep of Grounds Services	42,250.00	**15,821.87**	13,776.75	29,598.62	12,651.38	0.70	22,000.00	**55,954.49**	**-33,954.49**
2550 Student Transportation Services	1,062,160.59	**380,881.40**	633,468.69	1,014,350.09	47,810.50	0.95	1,190,376.00	**1,206,542.40**	**-16,166.40**
2640 Staff Services	1,602,575.36	**209,196.56**	1,393,374.29	1,602,570.85	4.51	1.00	493,855.00	**474,449.95**	**19,405.05**
2660 Technology Services	2,059,889.28	**815,605.27**	1,184,369.92	1,999,975.19	59,914.09	0.97	2,061,443.00	**1,954,862.52**	**106,580.48**
2700 Supplemental Retirement	193,258.77	**99,655.70**	116,165.32	215,821.02	-22,562.25	1.12	317,304.00	**330,864.21**	**-13,560.21**
Total Support Services	**16,581,577.50**	**5,523,981.51**	**10,800,181.76**	**16,324,163.27**	**257,414.23**		**15,713,504.00**	**15,661,390.54**	**52,113.46**
	16,581,577.50	**5,523,981.51**	10,800,181.76	16,324,163.27	257,414.23	16,324,163.27			
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**	**9,131,502.65**	**30,577,559.03**	**39,709,061.68**	**3,464,685.05**		**52,114,220.00**	**43,588,991.31**	**8,525,228.69**

Ashland School District_Appropriations

	Appropriations	YTD	Encumbrances	Totals	Resolutions	(Over)/Under Budget
General Fund (100)						
1000 Instruction	$ 22,296,570.23	**$ 3,607,521.14**	**$ 18,475,395.27**	$ 22,082,916.41	$ -	$ 213,653.82
2000 Support Services	$ 16,581,577.50	**$ 5,523,981.51**	**$ 10,800,181.76**	$ 16,324,163.27	$ -	$ 257,414.23
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**	**$ 9,131,502.65**	**$ 30,577,559.03**	**$ 39,709,061.68**	**$ -**	**$ 1,221,068.05**
7000 Unappropriated EFB	$ 2,243,617.00	**$ -**	**$ -**	$ -	$ -	$ 2,243,617.00
Donations Fund Raising (105)						
1000 Instruction	$ 786,480.73	**$ 59,751.05**	**$ 26,274.76**	$ 86,025.81	$ -	$ 700,454.92
2000 Support Services	$ 17,731.00	**$ 6,550.63**	**$ -**	$ 6,550.63	$ -	$ 11,180.37
3000 Community Services	$ 12,938.82	**$ 20.00**	**$ -**	$ 20.00	$ -	$ 12,918.82
	$ 817,150.55	**$ 66,321.68**	**$ 26,274.76**	**$ 92,596.44**	**$ -**	**$ 724,554.11**
Class Fees (110)						
1000 Instruction	$ 281,014.60	**$ 19,656.61**	**$ 1,782.41**	$ 21,439.02	$ -	$ 259,575.58
2000 Support Services	$ 70,807.44	**$ 71.98**	**$ -**	$ 71.98	$ -	$ 70,735.46
3000 Community Services	$ -	**$ -**	**$ -**	$ -	$ -	$ -
	$ 351,822.04	**$ 19,728.59**	**$ 1,782.41**	$ 21,511.00	$ -	$ 330,311.04
Special Revenue Funds						
1000 Instruction	$ 4,138,417.47	**$ 775,784.14**	**$ 2,210,791.58**	$ 2,986,575.72	$ -	$ 1,151,841.75
2000 Support Services	$ 2,421,661.72	**$ 280,254.95**	**$ 1,127,440.98**	$ 1,407,695.93	$ -	$ 1,013,965.79
3000 Community Services	$ 1,490,531.19	**$ 342,833.09**	**$ 921,355.95**	$ 1,264,189.04	$ -	$ 226,342.15
4000 Facility Acquisition	$ 25,525.00	**$ -**	**$ -**	$ -	$ -	$ 25,525.00
5200 Transfers	$ -	**$ -**	**$ -**	$ -	$ -	$ -
5300 Apportionment of funds	$ -	**$ -**	**$ -**	$ -	$ -	$ -
Sub Total	**$ 8,076,135.38**	**$ 1,398,872.18**	**$ 4,259,588.51**	**$ 5,658,460.69**	**$ -**	**$ 2,417,674.69**
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	**$ 73,437.37**	**$ 19,903.18**	$ 93,340.55	$ -	$ 146,300.87
4000 Facilities Acquisition	$ 3,694,862.00	**$ 709,794.71**	**$ 347,400.71**	$ 1,057,195.42	$ -	$ 2,637,666.58
6000 Contingencies	$ 2,594,000.58	**$ -**	**$ -**	$ -	$ -	$ 2,594,000.58
Sub Total	**$ 6,528,504.00**	**$ 783,232.08**	**$ 367,303.89**	**$ 1,150,535.97**	**$ -**	**$ 5,377,968.03**

Internal Service Funds (600)							
2000 Support Services	$ 7,081,097.60	**$ 3,117,372.92**	**$ 958,121.38**	$ 4,075,494.30	$ -	$ 3,005,603.30
5200 Transfers	$ 25,000.00	**$ -**	**$ -**	$ -	$ -	$ 25,000.00
6000 Contingencies	$ -	**$ -**	**$ -**	$ -	$ -	$ -
Sub Total	**$ 7,106,097.60**	**$ 3,117,372.92**	**$ 958,121.38**	**$ 4,075,494.30**	**$ -**	**$ 3,030,603.30**
Trust & Agency Funds (700)						
1000 Instruction	$ -	**$ -**	**$ -**	$ -	$ -	$ -
2000 Support Services	$ -	**$ -**	**$ -**	$ -	$ -	$ -
3000 Community Services	$ 311,550.00	**$ 179,718.00**	**$ 5,500.00**	$ 185,218.00	$ -	$ 126,332.00
6000 Contigency	$ -	**$ -**	**$ -**	$ -	$ -	$ -
Sub Total	**$ 311,550.00**	**$ 179,718.00**	**$ 5,500.00**	**$ 185,218.00**	**$ -**	**$ 126,332.00**
7000 Unappropriated EFB	$ -	**$ -**			$ -	
Total Appropriations	**$ 72,720,039.30**	**$ 14,696,748.10**	**$ 44,794,779.98**	**$ 59,491,528.08**	**$ -**	**$ 13,228,511.22**
Total Unappropriated	$ 2,504,947.00	**$ -**	**$ -**	$ -	$ -	$ 2,504,947.00
TOTAL	**$ 75,224,986.30**	**$ 14,696,748.10**	**$ 44,794,779.98**	**$ 59,491,528.08**	**$ -**	**$ 15,733,458.22**

Fund	Description	Budget Rev	Budg Exp	Actual Grant Award	7/1/2026 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				953	-				953
203	Staff Health Center	1,500	1,500		711	-				711
205	SOU (NSF Prime) Grant	5,767	5,767		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		(4,324)	29,069	3,779			20,965
210	SPED Miscellaneous Grants	8,968	8,968							-
211	Title III via SOESD	6,500	6,500	5,367	(3,641)				3,641	5,367
212	Summer Learning Grant	350,000	350,000	501,836		198,164	175,279	1,383		325,174
213	Helman Soroptimist Grant	3,310	3,310		155	-				-
214	Title IV-A	60,000	60,000	50,653						50,653
216	Menstrual Dignity			11,061						
220	EIIS Grant	8,500	8,500	9,197						9,197
221	Title I-A	633,083	633,083	701,166		56,175	104,785	449,803	48,609	146,579
222	Title II A	94,322	94,322	110,039			5,990	-		104,049
229	IDEA	442,815	442,815	502,755	2,844		63,915	353,250		85,590
251	Student Investment Account	2,435,000	2,435,000	2,555,846		319,481	444,908	2,056,717	125,428	54,221
252	Measure 98	730,879	730,879	777,715		194,429	84,082	437,857		255,777
256	Farm to Education	25,000	25,000	15,000	(2,911)		3,373	196	3,569	(0)
262	BAASS	-	-		3,797				3,797	-
266	AMS Student Body				(74)				74	-
267	AHS Student Body Account	127,546	127,546		94,358	9,561	4,433	45	135	99,576
270	Early Literacy Success	115,000	115,000	211,758			36,387	8,787	36,387	166,583
274	E-rate Funds	13,852	13,852		13,851					13,851
276	Equipment Replacement Fund	46,002	46,002		23,103					23,103
277	Transportation Fund	214,000	214,000		23,593		13,500			10,093
280	Senate Bill 1149	22,012	22,012		27,671	2,507				30,179
281	Oregon Community Foundation	-	-		4,025	7,828				11,853
282	ASPIRE Partnership Grant	6,244	6,244		11,417	2,021				13,438
283	AHS Dual Credit - ASF Support	5,000	5,000		5,000			8,656	3,656	-
285	Fast Forward Fund	4,712	4,712		2,849		2,142	-	2,142	2,849
286	ASF - Strings, Band, Orchestra	14,464	14,464		(14,463)				14,463	(0)
287	Fee Fund	7,632	7,632		7,632					7,632
288	Technology Fund	-	-		4,682					4,682
289	Class of 1958 (Fee Fund-OCF)	-	-		9,471					9,471
290	OSU Outdoor School Program	125,000	125,000		(5,269)		89,071		94,341	0
291	Ashland Schools Foundation	201,797	201,797		49,058	57,848	25,545	5,156	-	76,205
292	Affinity Group Funding	30,834	30,834		(19,190)		1,911	16,383	37,484	0
294	Technology Infusion/Ashland Rotary-Walker School	-	-		305					305
295	Contributions/Donations	22,792	22,792		38,069					38,069
296	AHAA Grants	1,168	1,168		1,168					1,168
297	OEA Choice Trust Wellness Program	25,000	25,000		(135)				135	-
298	LGBTQ2SIA Consortium	10,000	10,000		12,617					12,617
299	Nutrition Services	1,426,000	1,426,000		257,731	58,065	339,619	921,356	945,179	0
299	Farm to CNP			57,656						57,656
299	Breakfast after the Bell			4,046						4,046
	Grand Total	**8,076,135**	**8,076,135**	**$ 5,514,096**	**$ 550,818**	**$ 935,148**	**$ 1,398,872**	**$ 4,259,589**	**$ 1,319,192**	**1,648,379**

FY 2026.2027		JUL Actuals	AUG Actuals	SEP Actuals	OCT Actuals	NOV Projected	DEC Projected	JAN Projected	FEB Projected	MAR Projected	APR Projected	MAY Projected	JUN Projected	Projected Total	Adopted Budget
REVENUE															
Cash at July 1, 2026 (All Funds)	**12,189,659**														
General Fund															
Beginning Fund Balance - GF_Unaudited	*3,364,165*														
Local Sources		189,383	138,720	77,764	78,698	20,280,143	425,221	327,143	258,090	617,247	224,031	259,527	876,803	$23,752,769	23,627,700
Intermediate Sources		-	-	-	-	-	-	145,122	-	131,013	-	-	343,865	$620,000	620,000
State Sources		2,556,696	1,227,581	1,293,273	1,277,581	1,277,431	1,277,431	1,092,431	1,449,487	1,277,431	1,277,431	777,431	172,056	$14,956,260	15,226,046
Federal Sources		-	-	-	-	-	-	-	-	-	30,000	-	10,000	$40,000	40,000
Sale of Fixed Assets		-	-	-	-				-	160,000	-	-	-	$160,000	160,000
Loan Proceeds		-	-	-	-		-							$0	
Beginning Fund Balance(all other Funds)_Unaudited															
Special Revenue Funds	*532,266*	55,317	6,621	661,034	211,427	489,274	347,158	1,141,958	251,635	427,598	538,896	292,690	1,990,975	$6,414,583	7,332,370
Student Body Funds	*573,644*	2,442	27,797	59,999	70,221	28,715	29,856	40,578	27,416	34,711	42,008	32,744	17,918	$414,405	433,575
Debt Service	*597,968*	50,403	30,529	18,403	19,213	7,300,000	400,000	235,000	50,000	250,000	25,000	25,000	150,000	$8,553,547	8,262,032
Capital Projects - 401, 402, 403	*2,560,352*	26,945	3,413	4,614	19,167	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	$334,140	3,968,132
600-Insurance Fund	*1,087,277*	145,800	171,217	414,320	82,852	495,000	495,000	495,000	495,000	495,000	495,000	495,000	924,728	$5,203,917	5,421,369
6xx-Other Internal Service funds	*577,484*	114	5,751	12,918	12,661	15,000	17,000	17,000	17,000	17,000	17,000	17,000	20,000	$168,444	19,968
700 - Trust & Agency	*42,147*	0	66,000	5,666	16,000	12,500	15,000	15,000	15,000	10,000	15,000	65,000	35,000	$270,166	269,403
				-											
TOTAL CASH/REVENUE	**12,189,659**	**3,027,099**	**1,677,629**	**2,547,992**	**1,787,820**	**29,933,063**	**3,041,666**	**3,544,233**	**2,598,628**	**3,455,000**	**2,699,366**	**1,999,391**	**4,576,345**	**$73,077,891**	**65,380,596**
EXPENDITURES															
100-Salaries		464,414	559,030	1,676,631	1,663,249	1,669,872	1,702,803	1,643,898	1,660,757	1,678,666	1,663,434	1,671,576	3,600,786	$19,655,115	19,701,648
200-Payroll Costs		291,334	364,567	975,838	985,112	967,800	969,387	965,428	963,943	965,218	961,403	963,827	2,058,928	$11,432,784	13,459,728
300-Contracted Services		48,935	131,922	192,519	255,000	313,913	291,875	275,510	331,474	242,339	315,384	185,804	516,751	$3,101,424	3,237,732
400-Supplies & Materials		152,070	129,605	44,557	82,456	89,211	404,697	46,450	39,304	48,874	128,806	65,597	183,725	$1,415,353	1,592,157
500- Equipment		-	-	-	-	-	-	-	-	-	-	-	-	$0	8,908
600-Dues/Fees/Debt Service		757,643	104,408	90,084	23,527	3,443	164,339	3,148	1,458	1,110	1,838	2,270	871,117	$2,024,386	1,909,957
700 - Transfers		-	-	-	-	-	-	-	-	-	-	-	270,000	$270,000	270,000
800- Contingency (planned reserve)		-	-	-	-	-	-	-	-	-	-	-	-	$0	750,000
		-	-	-	-	-	-	-	-	-	-	-	-	$0	
Special Revenue Funds		60,327	113,638	521,427	571,657	489,296	480,495	450,171	482,764	483,306	465,964	442,354	1,097,063	$5,658,461	8,076,135
Student Body Funds		11,394	48,290	18,815	45,850	64,280	49,327	48,549	49,517	117,341	77,500	86,503	236,659	$854,024	1,168,973
Debt Service		-	-	-	-	-	2,156,825	-	-	-	-	-	6,441,825	$8,598,650	8,860,000
Capital Projects		392,534	131,195	113,315	31,593	69,612	65,000	65,000	45,000	45,000	50,000	50,000	92,286	$1,150,536	6,528,484
600-Insurance Fund		169,143	444,744	116,726	34,210	816,778	884,027	450,000	450,000	450,000	450,000	450,000	900,000	$5,615,628	6,508,646
6xx-Other Internal Service funds		110,813	27,368	-	1,903	-	-	2,161	3,172	-	8,226	-	39,412	$193,056	597,452
700 - Trust & Agency		-	-	175,718	-	-	-	-	-	-	-	-	-	$175,718	311,550
TOTAL EXPENDITURES		**2,458,607**	**2,054,765**	**3,925,630**	**3,694,558**	**4,484,204**	**7,168,774**	**3,950,315**	**4,027,390**	**4,031,854**	**4,122,555**	**3,917,930**	**16,308,552**	**$60,145,134**	**72,981,369**
Projected Fund Balance		12,758,152	12,381,016	11,003,378	9,096,640	34,545,499	30,418,391	30,012,309	28,583,547	28,006,693	26,583,504	24,664,965	12,932,757	$12,932,757	

CASH REPORT

Monthly Beginning Balance	July	August	September	October	November	December	January	February	March	April	May	June
Main account_9101	3,533,228	730,586	717,334	1,358,177	704,448	-	-	-	-	-	-	-
Health Insurance Fund_9140	290,875	620,048	337,073	173,241	286,527	-	-	-	-	-	-	-
Bond Cash account_9105	309,903	309,908	309,913	309,918	309,923	-	-	-	-	-	-	-
Bond Investment Account_9106	999,867	1,003,264	1,006,672	1,009,998	1,013,523	-	-	-	-	-	-	-
Retainage - 9109	170,655	170,655	170,655	170,655	170,655	-	-	-	-	-	-	-
Main Investment Account_9104	6,885,131	7,630,666	7,044,342	4,408,381	2,273,942	-	-	-	-	-	-	-
Total	**12,189,659**	**10,465,127**	**9,585,989**	**7,430,370**	**4,759,018**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Monthly Ending Balance												
Main account_9101	730,586	717,334	1,358,177	704,448	-	-	-	-	-	-	-	-
ACH Account_9140	620,048	337,073	173,241	286,527	-	-	-	-	-	-	-	-
Bond Cash account_9105	309,908	309,913	309,918	309,923	-	-	-	-	-	-	-	-
Bond Investment Account_9106	1,003,264	1,006,672	1,009,998	1,013,523	-	-	-	-	-	-	-	-
Retainage - 9109	170,655	170,655	170,655	170,655	-	-	-	-	-	-	-	-
Main Investment Account_9104	7,630,666	7,044,342	4,408,381	2,273,942	-	-	-	-	-	-	-	-
Total	**10,465,127**	**9,585,989**	**7,430,370**	**4,759,018**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash: Net Monthly Change	**(1,724,532)**	**(879,138)**	**(2,155,619)**	**(2,671,351)**	**(4,759,018)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

HMA Claims Expense thru Run Out	Amount
July	$ 584,517.07
August	$ 726,936.58
September	$ 475,842.17
October	$ 540,215.14
Total thru 10.31.2026	**$ 2,327,510.96**

Navitus (Pharmacy) Expense Run out	Amount
July	$ 12,724.39
August	$ 31,910.01
September	$ 38,832.20
October	$ 424.64
Total thru 10.31.2026	**$ 83,891.24**

Total overall	**$ 2,411,402.20**
Cash Balance from 2526	$ 1,087,277.40
Premiums contributed thru 09.30.2026	$ 855,093.00
	$ 1,942,370.40
Funds to be contributed from the General Fund	**$ (469,031.80)**