

# **MONTHLY SCHOOL BOARD FINANCIAL REPORT**

**Ashland School District No. 5**

**Financial Data through the Month Ending January 31, 2026**



**February 12 , 2026  
Board Meeting**

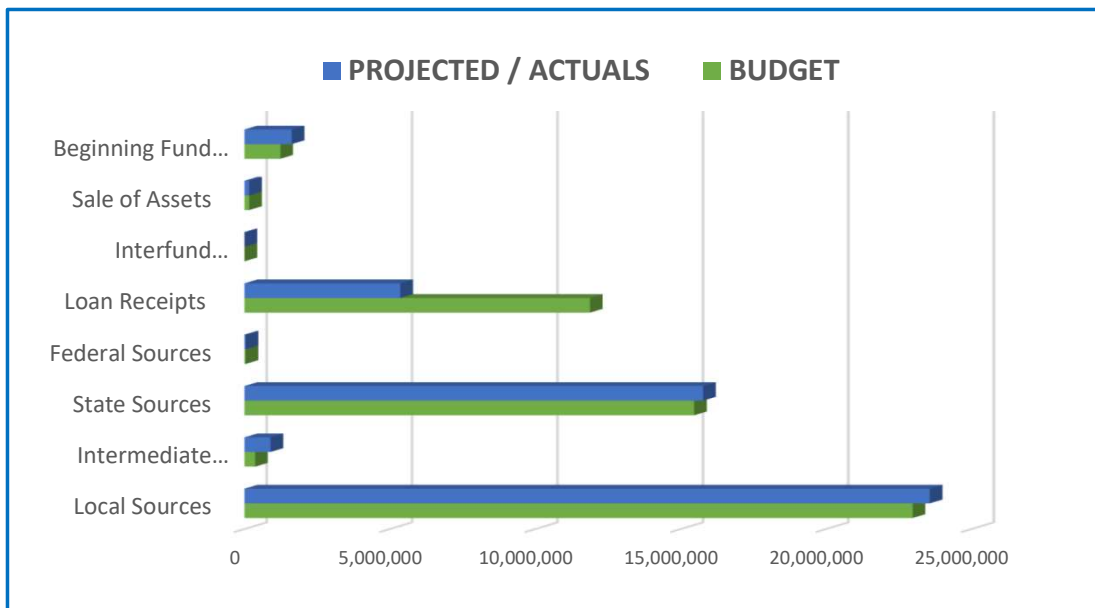
**Presented By:** Sherry Ely, Director of Business Services

# 2025.2026 GENERAL FUND (100)

## REVENUE

Financial Data Ending January 31, 2025

| REVENUE SOURCES BY FUNCTION |      | BUDGET               | PROJECTED / ACTUALS  | (Over)/Under Budget |
|-----------------------------|------|----------------------|----------------------|---------------------|
| Local Sources               | 1000 | 22,974,370.00        | 23,563,186.85        | (588,816.85)        |
| Intermediate Sources        | 2000 | 365,000.00           | 895,538.36           | (530,538.36)        |
| State Sources               | 3000 | 15,459,445.00        | 15,769,357.13        | (309,912.13)        |
| Federal Sources             | 4000 | 40,000.00            | 40,000.00            | 0.00                |
| Loan Receipts               | 5150 | 11,880,000.00        | 5,358,564.00         | 6,521,436.00        |
| Interfund Transfers         | 5200 | 0.00                 | 0.00                 | 0.00                |
| Sale of Assets              | 5300 | 160,000.00           | 160,000.00           | 0.00                |
| Beginning Fund Balance      | 5400 | 1,235,405.00         | 1,623,616.00         | (388,211.00)        |
|                             |      | <b>52,114,220.00</b> | <b>47,410,262.34</b> | <b>4,703,957.66</b> |



### NOTES

**REVENUE:** Continuing to monitor Property Taxes - I am not requesting to make an adjustment to our projections as our January collection was significantly lower than projected so I will just keep an eye on it. I am estimating that we will see a possible \$250K - \$300K positive May adjustment for the 2024.2025 reconciliation - I am not including that in my revenue projections. The February State revenue forecast was released on the 2nd - with a more favorable outlook than what was forecast in the previous report. The \$750 million State General Fund shortfall has been reduced to a below \$500 million shortfall and may continue to show favorable movement as the year progresses. COSA and OSBA are continuing to lobby for use of the Education Stability Fund rather than hit districts with reductions in 2026.2027. More to come on that, I am sure.

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

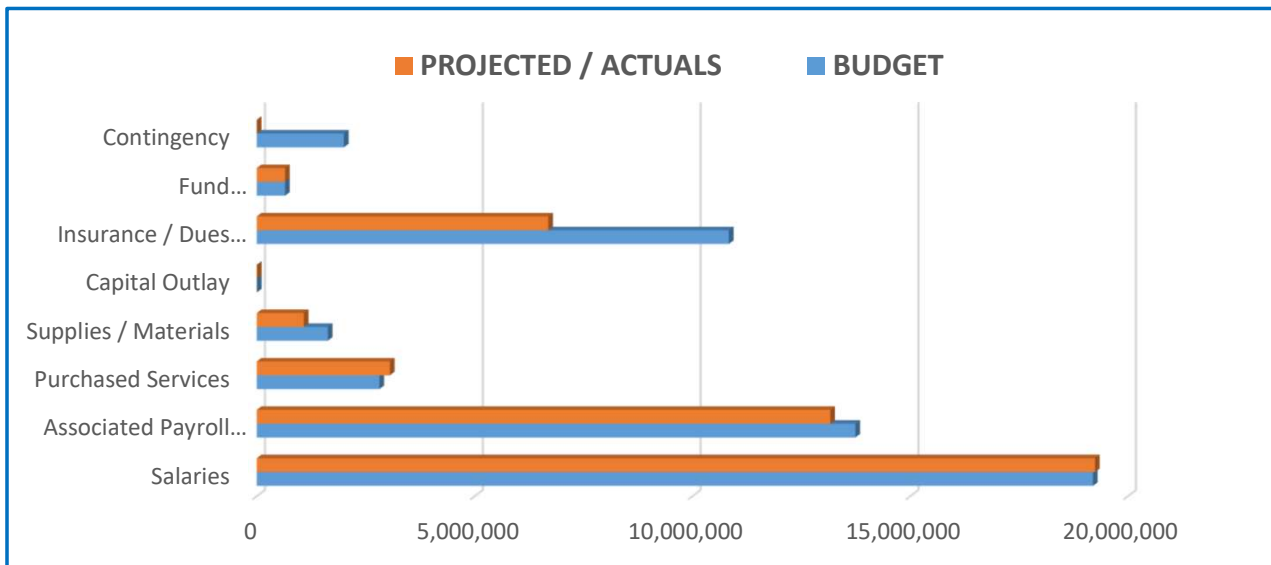
| Source  | 2025.2026<br>Budget | Actual<br>YTD Rev.<br>01.31.2026 | Projected<br>through<br>06.30.2026 | Total<br>Estimated<br>2025.2026 | (Over)/Under<br>Budget | Actual<br>YTD Rev.<br>06.30.2025 | 2024.2025<br>Budget | (Over)/Under<br>Budget |
|---|---------------------|----------------------------------|------------------------------------|---------------------------------|------------------------|----------------------------------|---------------------|------------------------|
| <b>SSF Funding</b>                              |                     |                                  |                                    |                                 |                        |                                  |                     |                        |
| 1111 Current Year Property Taxes                | 17,000,000          | 16,336,006                       | 1,249,833                          | 17,585,839                      | (585,839)              | 16,685,098                       | 17,475,000          | 789,902                |
| 1112 Delinquent Property Tax                    | -                   | -                                | -                                  | -                               | -                      | -                                | -                   | -                      |
| 1190 Penalties & Interest on Taxes              | 9,500               | 13,104                           | 7,668                              | 20,772                          |                        | 10,280                           |                     | (10,280)               |
| 3101 State School Support Funds                 | 15,101,626          | 10,221,053                       | 5,190,008                          | 15,411,061                      | (309,435)              | 14,832,002                       | 14,004,000          | (828,002)              |
| 3101 SSF - Due to ODE                           |                     | -                                | -                                  | -                               | -                      |                                  |                     | -                      |
| 3103 Common School Fund                         | 357,819             | -                                | 358,296                            | 358,296                         | (477)                  | 348,739                          | 354,000             | 5,261                  |
| <b>Total SSF Funding</b>                        | 32,468,945          | 26,570,163                       | 6,805,805                          | 33,375,968                      | (895,751)              | 31,876,119                       | 31,833,000          | (43,119)               |
|   |                     |                                  |                                    |                                 |                        |                                  |                     | -                      |
| <b>Total SSF Revenue</b>                        | \$ 32,468,945       | \$ 26,570,163                    | \$ 6,805,805                       | \$ 33,375,968                   | \$ (895,751)           | \$ 31,876,119                    | 31,833,000          | (43,119)               |
|   |                     |                                  |                                    |                                 |                        |                                  |                     |                        |
| <b>Non State School Support Formula Sources</b> |                     |                                  |                                    |                                 |                        |                                  |                     |                        |
| <b>Local Sources</b>                            |                     |                                  |                                    |                                 |                        |                                  |                     |                        |
| 1120 Local Option                               | 4,800,000           | 4,512,388                        | 329,034                            | 4,841,422                       | (41,422)               | 4,717,915                        | 5,200,000           | 482,085                |
| 1123 Local Option Penalties & Interest          | 2,700               | 3,622                            | 2,181                              | 5,803                           | (3,103)                | 2,912                            |                     | (2,912)                |
| 1311 and 1312 Tuition                           | 50,000              | 22,298                           | 28,933                             | 51,231                          | (1,231)                | 43,044                           | 50,000              | 6,956                  |
| 1412 Transportation Fees                        | 17,500              | 3,862                            | 8,663                              | 12,525                          | 4,975                  | 18,684                           | 25,000              | 6,316                  |
| 1510 Earnings on Investments                    | 750,000             | 307,757                          | 387,000                            | 694,757                         | 55,243                 | 660,557                          | 900,000             | 239,443                |
| 1740 Fees                                       | 1,200               | 900                              | 89                                 | 989                             | 211                    | 2,010                            | -                   | (2,010)                |
| 1910 Rentals                                    | 18,320              | 37,741                           | 15,243                             | 52,984                          | (34,664)               | 34,736                           | 75,000              | 40,265                 |
| 1920 Donations from Private Sources             | 25,100              | 15,996                           | 12,550                             | 28,546                          | (3,446)                | 907,657                          | 25,000              | (882,657)              |
| 1940 Serv Provided to Other districts           | 20,000              | 2,500                            | 12,650                             | 15,150                          | 4,850                  | 6,385                            | 25,000              | 18,615                 |
| 1960 Recovery of Prior Year Expenditures        | 15,000              | 10,135                           | 4,115                              | 14,250                          | 750                    | 14,747                           | 10,000              | (4,747)                |
| 1980 Fees Charged to Grants                     | 150,000             | -                                | 149,127                            | 149,127                         | 873                    | 139,797                          | 300,000             | 160,203                |
| 1990 Miscellaneous Local Revenue                | 115,050             | 71,871                           | 17,922                             | 89,793                          | 25,257                 | 119,056                          | 100,000             | (19,056)               |
| <b>Total Non Formula Local Sources</b>          | 5,964,870           | 4,989,070                        | 967,506                            | 5,956,576                       |                        | 6,667,498                        | 6,710,000           | 42,502                 |
|   |                     |                                  |                                    |                                 |                        |                                  | -                   | -                      |
| <b>Intermediate Sources</b>                     |                     |                                  |                                    |                                 |                        |                                  |                     | -                      |
| 2199 - Other Inter. Sources                     | 365,000             | 447,769                          | 447,769                            | 895,538                         |                        | 819,410                          | 800,000             | (19,410)               |
| <b>Total Intermediate Sources</b>               | 365,000             | 447,769                          | 447,769                            | 895,538                         | -                      | 819,410                          | 800,000             | (19,410)               |
|   |                     |                                  |                                    |                                 |                        |                                  |                     | -                      |
| <b>State/Federal Sources</b>                    |                     |                                  |                                    |                                 |                        |                                  |                     | -                      |
| 3299 Rest. From state                           | -                   | -                                | -                                  | -                               |                        | -                                | 150,000             | 150,000                |
| 4700 Federal Rev                                | 10,000              | -                                | 10,000                             | 10,000                          |                        |                                  | 10,000              | 10,000                 |
| 4801 Federal Forest                             | 30,000              | -                                | 30,000                             | 30,000                          |                        | 40,000                           | 30,000              | (10,000)               |
| <b>Total State/Federal Sources</b>              | 40,000              | -                                | 40,000                             | 40,000                          | -                      | 40,000                           | 190,000             | 150,000                |
|   |                     |                                  |                                    |                                 |                        |                                  |                     | -                      |
| <b>Other Sources</b>                            |                     |                                  |                                    |                                 |                        |                                  | -                   | -                      |
| 5150 Loan Receipts                              | 11,880,000          | 5,358,564                        | -                                  | 5,358,564                       |                        | 2,124,188                        |                     |                        |
| 5300 Sale/Loss of Fixed Assets                  | 160,000             | -                                | 160,000                            | 160,000                         | -                      | 160,000                          | 160,000             | -                      |
| 5400 Beginning Fund Balance                     | 1,235,405           | -                                |                                    | 1,623,616                       | (388,211)              | (2,004,188)                      | 1,000,000           | 3,004,188              |
| <b>Total Other Sources</b>                      | 13,275,405          | -                                | 160,000                            | 7,142,180                       | (388,211)              | 280,000                          | 1,160,000           | 880,000                |
|   |                     | -                                |                                    |                                 |                        |                                  | -                   | -                      |
| <b>Total Non SSF Revenue</b>                    | \$ 19,645,275       | \$ 5,436,839                     | \$ 1,615,276                       | \$ 14,034,294                   | \$ (388,211)           | \$ 7,806,908                     | \$ 8,860,000        | 1,053,092              |
|   |                     |                                  |                                    |                                 |                        |                                  |                     | -                      |
| <b>Total Resources</b>                          | \$ 52,114,220       | \$ 32,007,002                    | \$ 8,421,080                       | \$ 47,410,262                   | \$ 4,703,958           | \$ 39,683,027                    | \$ 40,693,000       | 1,009,973              |
|   |                     |                                  |                                    |                                 |                        | \$ 39,683,022                    |                     |                        |
|   |                     |                                  |                                    | \$ 43,897,270                   |                        |                                  | Estimated 24.25 EFB | 1,458,426              |
|   |                     |                                  |                                    | \$ 3,512,993                    |                        |                                  |                     |                        |
|   |                     |                                  |                                    |                                 |                        |                                  |                     |                        |

## 2025.2026 GENERAL FUND (100)

### EXPENSES

Financial Data Ending January 31, 2025

| EXPENSES BY OBJECT                |     | BUDGET               | PROJECTED / ACTUALS  | (Over)/Under Budget |
|-----------------------------------|-----|----------------------|----------------------|---------------------|
| Salaries                          | 100 | 19,201,356.00        | 19,245,673.19        | (44,317.19)         |
| Associated Payroll Costs          | 200 | 13,739,894.00        | 13,163,796.80        | 576,097.20          |
| Purchased Services                | 300 | 2,815,114.00         | 3,057,288.62         | (242,174.62)        |
| Supplies / Materials              | 400 | 1,631,221.00         | 1,081,822.53         | 549,398.47          |
| Capital Outlay                    | 500 | 6,000.00             | 6,000.00             | 0.00                |
| Insurance / Dues / Fees/Loan Pmnt | 600 | 10,835,182.00        | 6,692,688.37         | 4,142,493.63        |
| Fund Transfers/Flow Thru          | 700 | 650,000.00           | 650,000.00           | 0.00                |
| Contingency                       | 800 | 2,000,000.00         | 0.00                 | 2,000,000.00        |
|                                   |     | <b>50,878,767.00</b> | <b>43,897,269.51</b> | <b>6,981,497.49</b> |



#### NOTES

**EXPENSE:** Continuing to monitor potential overexpenditure of the IDEA Fund. With the resignation of an employee whose wages were being paid out of IDEA, we may not need to move much more over to the General Fund. Continuing to watch the activity in the Insurance Fund and the potential need to backfill with a General Fund contribution to that fund. At the end of January, our projections are indicating an 8% - \$3.5 million ending fund balance.

|   | 2025.2026            | Actual<br>YTD EXP    | Projected<br>through | Total<br>Estimated   |                      | %             |                      |                          |                        |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|---------------|----------------------|--------------------------|------------------------|
|   | Budget               | 01/31/20206          | 06.30.2026           | 2025.2026            | (Over)/ Under Budget | Committed     | 2024.2025 Budget     | 2024.2025 YTD<br>Expense | (Over)/Under<br>Budget |
| <b>Instruction</b>                                |                      |                      |                      |                      |                      |               |                      |                          |                        |
| 1111 Elementary, K-5 or K-6                       | 6,128,132.00         | 2,527,648.76         | 3,567,204.72         | 6,094,853.48         | 33,278.52            | 0.99          | 6,538,879.78         | 6,372,853.06             | 166,026.72             |
| 1113 Elementary Extracurricular                   | 9,058.00             | 455.06               | 0.00                 | 455.06               |                      |               | 5,486.80             | 10,164.13                | -4,677.33              |
| 1121 Middle/Junior High Programs                  | 3,505,613.00         | \$ 1,584,727.82      | 2,090,138.32         | 3,674,866.14         | -169,253.14          | 1.05          | 4,073,027.82         | 3,883,237.01             | 189,790.81             |
| 1122 Middle/Junior High School Extracurricular    | 261,926.00           | \$ 131,082.98        | 40,321.67            | 171,404.65           | 90,521.35            | 0.65          | 250,512.57           | 237,170.30               | 13,342.27              |
| 1131 High School Programs                         | 5,568,609.00         | \$ 2,261,353.54      | 3,261,375.75         | 5,522,729.29         | 45,879.71            | 0.99          | 5,378,092.35         | 5,017,450.91             | 360,641.44             |
| 1132 High School Extracurricular                  | 945,412.00           | \$ 424,540.32        | 464,637.59           | 889,177.91           | 56,234.09            | 0.94          | 1,001,075.58         | 789,165.23               | 211,910.35             |
| 1210 Programs for the Talented and Gifted         | 3,570.00             | \$ 2,354.76          | 6,032.25             | 8,387.01             | -4,817.01            | 2.35          | 11,871.50            | 8,933.85                 | 2,937.65               |
| 1220 Restrictive Pgms for Students w/Disabilities | 84,405.00            | \$ 13,096.51         | 13,288.11            | 26,384.62            | 58,020.38            | 0.31          | 77,941.05            | 65,487.33                | 12,453.72              |
| 1227 Extended School Year                         | 480.00               | 0.00                 | 0.00                 | 0.00                 |                      |               | 5,000.00             | 2,961.46                 | 2,038.54               |
| 1250 Programs for Students w/Severe Disabilities  | 3,769,521.00         | \$ 1,664,683.90      | 2,018,254.21         | 3,682,938.11         | 86,582.89            | 0.98          | 4,250,889.56         | 3,741,598.91             | 509,290.65             |
| 1280 Alternative Education                        | 1,718,133.00         | \$ 808,194.65        | 1,067,047.08         | 1,875,241.73         | -157,108.73          | 1.09          | 1,695,037.18         | 1,630,659.77             | 64,377.41              |
| 1291 English Second Language Programs             | 300,404.00           | \$ 54,022.10         | 224,635.22           | 278,657.32           | 21,746.68            | 0.93          | 144,493.32           | 124,504.85               | 19,988.47              |
| 1400 Summer School                                | 0.00                 | \$ 30,028.47         | 0.00                 | 30,028.47            | -30,028.47           |               |                      | 2,477.39                 |                        |
| <b>Total Instruction</b>                          | <b>22,295,263.00</b> | <b>9,502,188.87</b>  | <b>12,752,934.92</b> | <b>22,255,123.79</b> | <b>31,056.27</b>     |               | <b>23,432,307.51</b> | <b>21,886,664.20</b>     | <b>1,545,643.31</b>    |
|   | 22,295,263.00        | 9,502,188.87         | 12,752,934.92        | 22,225,095.32        |                      |               |                      |                          |                        |
| <b>Support Services</b>                           |                      |                      |                      |                      |                      |               |                      |                          |                        |
| 2110 Attendance and Social Work Services          | 68,188.00            | \$ 35,302.82         | 30,127.38            | 65,430.20            | 2,757.80             | 0.96          | 60,641.00            | 60,306.77                | 334.23                 |
| 2115 Student Safety                               | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 |               | 0.00                 | 0.00                     | 0.00                   |
| 2120 Guidance Services                            | 843,276.00           | \$ 322,272.51        | 446,369.24           | 768,641.75           | 74,634.25            | 0.91          | 815,859.32           | 744,028.35               | 71,830.97              |
| 2130 Health Services                              | 474,530.00           | \$ 110,656.28        | 327,542.21           | 438,198.49           | 36,331.51            | 0.92          | 307,844.00           | 157,413.67               | 150,430.33             |
| 2140 Psychological Services                       | 117,612.00           | \$ 66,396.22         | 110,030.41           | 176,426.63           | -58,814.63           | 1.50          | 251,481.64           | 154.00                   | 251,327.64             |
| 2150 Speech Pathology and Audiology Services      | 276,911.00           | \$ 251,464.01        | 287,915.47           | 539,379.48           | -262,468.48          | 1.95          | 443,149.54           | 552,920.96               | -109,771.42            |
| 2190 Service Directions, Student Support Svcs     | 520,690.00           | \$ 263,389.21        | 216,406.47           | 479,795.68           | 40,894.32            | 0.92          | 421,685.00           | 492,578.18               | -70,893.18             |
| 2210 Improvement of Instruction Services          | 116,089.00           | 67,315.68            | 46,380.78            | 113,696.46           | 2,392.54             | 0.98          | 109,473.27           | 167,697.88               | -58,224.61             |
| 2220 Library/Media Center                         | 269,676.00           | 124,944.15           | 109,643.21           | 234,587.36           | 35,088.64            | 0.87          | 295,932.60           | 262,994.95               | 32,937.65              |
| 2230 Assessment and Testing                       | 86,850.00            | 903.05               | 44,443.11            | 45,346.16            | 41,503.84            | 0.52          | 8,150.00             | 202,446.74               | -194,296.74            |
| 2240 Staff Development                            | 22,773.00            | 15,796.56            | 0.00                 | 15,796.56            | 6,976.44             | 0.69          | 59,565.00            | 18,109.54                | 41,455.46              |
| 2310 Board of Education                           | 221,555.00           | 280,756.48           | 2,250.00             | 283,006.48           | -61,451.48           | 1.28          | 200,218.00           | 280,040.98               | -79,822.98             |
| 2320 Office of the Superintendent Services        | 469,851.00           | 269,639.08           | 179,613.98           | 449,253.06           | 20,597.94            | 0.96          | 460,535.82           | 469,399.80               | -8,863.98              |
| 2410 Office of the Principal Services             | 3,089,689.00         | 1,740,556.53         | 1,266,515.76         | 3,007,072.29         | 82,616.71            | 0.97          | 3,249,747.11         | 3,008,375.55             | 241,371.56             |
| 2490 Other Support Services—School Administration | 143,729.00           | 0.00                 | 0.00                 | 0.00                 | 143,729.00           |               | 900.00               | 129,227.87               | -128,327.87            |
| 2520 Fiscal Services                              | 690,003.00           | 407,085.84           | 243,923.35           | 651,009.19           | 38,993.81            | 0.94          | 698,011.86           | 847,082.37               | -149,070.51            |
| 2540 Maintenance                                  | 4,217,104.00         | 2,674,047.26         | 1,317,381.29         | 4,022,252.07         | 194,851.93           |               | 4,285,988.28         | 4,209,493.92             | 76,494.36              |
| 2543 Care and Upkeep of Grounds Services          | 22,000.00            | 25,441.10            | 0.00                 | 25,441.10            | -3,441.10            | 1.16          | 39,000.00            | 35,880.03                | 3,119.97               |
| 2550 Student Transportation Services              | 1,190,376.00         | 631,416.41           | 427,952.20           | 1,059,368.61         | 131,007.39           | 0.89          | 1,212,285.73         | 1,437,419.46             | -225,133.73            |
| 2640 Staff Services                               | 493,855.00           | 255,766.76           | 201,268.82           | 457,035.58           | 36,819.42            | 0.93          | 406,257.66           | 324,169.99               | 82,087.67              |
| 2660 Technology Services                          | 2,061,443.00         | 1,204,647.13         | 708,962.72           | 1,913,609.85         | 147,833.15           | 0.93          | 2,130,579.93         | 2,111,429.84             | 19,150.09              |
| 2700 Supplemental Retirement                      | 317,304.00           | 194,438.63           | 146,273.05           | 340,711.68           | -23,407.68           |               | 283,386.41           | 326,766.16               | -43,379.75             |
| <b>Total Support Services</b>                     | <b>15,713,504.00</b> | <b>8,942,235.71</b>  | <b>6,112,999.45</b>  | <b>15,086,058.68</b> | <b>627,445.32</b>    |               | <b>15,740,692.17</b> | <b>15,837,937.01</b>     | <b>-97,244.84</b>      |
|   | 15,713,504.00        | 8,942,235.71         | 6,112,999.45         | 15,086,058.68        | 627,445.32           | 15,055,235.16 |                      |                          |                        |
| <b>Community Services</b>                         |                      |                      |                      |                      |                      |               |                      |                          |                        |
| 3300 Welfare Activities Services                  | 0.00                 | 0.00                 | 0.00                 | 0.00                 |                      |               | 5,000.00             | 0.00                     |                        |
| <b>Total Community Services</b>                   | <b>0.00</b>          | <b>0.00</b>          | <b>0.00</b>          | <b>0.00</b>          | <b>0.00</b>          | <b>0.00</b>   | <b>5,000.00</b>      | <b>0.00</b>              | <b>5,000.00</b>        |
|   |                      |                      |                      |                      |                      |               |                      |                          |                        |
| <b>Other Requirements</b>                         |                      |                      |                      |                      |                      |               |                      |                          |                        |
| 5120 Short Term Debt Service                      | 10,220,000.00        | 5,358,563.56         | 547,523.48           | 5,906,087.04         | 4,313,912.96         |               |                      |                          |                        |
| 5200 Transfers of Funds                           | 650,000.00           | 0.00                 | 650,000.00           | 650,000.00           | 0.00                 | 1.00          | 500,000.00           | 500,000.00               | 0.00                   |
|   |                      | 0.00                 | 0.00                 | 0.00                 | 0.00                 |               | 15,000.00            |                          | 15,000.00              |
| 6000 Contingency                                  | 2,000,000.00         | 0.00                 | 0.00                 | 0.00                 | 2,000,000.00         | 1.00          | 1,000,000.00         | 0.00                     | 1,000,000.00           |
| 7000 Unappropriated Ending Fund Balance           | 1,235,453.00         | 0.00                 | 0.00                 | 0.00                 | 1,235,453.00         | 1.00          | 0.00                 | 0.00                     | 0.00                   |
| <b>Total Other Requirements</b>                   | <b>14,105,453.00</b> | <b>5,358,563.56</b>  | <b>1,197,523.48</b>  | <b>6,556,087.04</b>  | <b>3,235,453.00</b>  |               | <b>1,515,000.00</b>  | <b>500,000.00</b>        | <b>1,015,000.00</b>    |
|   |                      | 0.00                 |                      |                      |                      |               |                      |                          |                        |
| <b>Total Requirements</b>                         | <b>52,114,220.00</b> | <b>23,802,988.14</b> | <b>20,063,457.85</b> | <b>43,897,269.51</b> | <b>8,216,950.49</b>  |               | <b>40,692,999.68</b> | <b>38,224,601.21</b>     | <b>2,468,398.47</b>    |

Ashland School District\_Appropriations

| <b>General Fund (100)</b>           | <b>Appropriations</b> | <b>YTD</b>       | <b>Encumbrances</b> | <b>Totals</b>    | <b>Resolutions</b> | <b>(Over)/Under Budget</b> |
|-------------------------------------|-----------------------|------------------|---------------------|------------------|--------------------|----------------------------|
| 1000 Instruction                    | \$ 22,295,263.00      | \$ 9,502,188.87  | \$ 12,752,934.92    | \$ 22,255,123.79 | \$ -               | \$ 40,139.21               |
| 2000 Support Services               | \$ 15,713,504.00      | \$ 8,942,235.71  | \$ 6,112,999.45     | \$ 15,055,235.16 | \$ -               | \$ 658,268.84              |
| 3000 Community Services             | \$ -                  | \$ -             | \$ -                | \$ -             | \$ -               | \$ -                       |
| 5120 Short Term Debt Service        | \$ 10,220,000.00      | \$ 5,358,563.56  | \$ 547,523.48       | \$ 5,906,087.04  | \$ -               | \$ 4,313,912.96            |
| 5200 Transfers                      | \$ 650,000.00         | \$ -             | \$ 650,000.00       | \$ 650,000.00    | \$ -               | \$ -                       |
| 6000 Contingency                    | \$ 2,000,000.00       | \$ -             | \$ -                | \$ -             | \$ -               | \$ 2,000,000.00            |
| Sub Total                           | \$ 50,878,767.00      | \$ 23,802,988.14 | \$ 20,063,457.85    | \$ 43,866,445.99 | \$ -               | \$ 7,012,321.01            |
| 7000 Unappropriated EFB             | \$ 1,235,453.00       | \$ -             | \$ -                | \$ -             | \$ -               | \$ 1,235,453.00            |
| <b>Donations Fund Raising (105)</b> |                       |                  |                     |                  |                    |                            |
| 1000 Instruction                    | \$ 412,948.00         | \$ 145,161.95    | \$ 5,131.29         | \$ 150,293.24    | \$ -               | \$ 262,654.76              |
| 2000 Support Services               | \$ 11,990.00          | \$ 5,266.36      | \$ -                | \$ 5,266.36      | \$ -               | \$ 6,723.64                |
| 3000 Community Services             | \$ 4,900.00           | \$ 2,402.54      | \$ -                | \$ 2,402.54      | \$ -               | \$ 2,497.46                |
|                                     | \$ 429,838.00         | \$ 152,830.85    | \$ 5,131.29         | \$ 157,962.14    | \$ -               | \$ 271,875.86              |
| <b>Class Fees (110)</b>             |                       |                  |                     |                  |                    |                            |
| 1000 Instruction                    | \$ 260,046.00         | \$ 40,937.42     | \$ 1,990.38         | \$ 42,927.80     | \$ -               | \$ 217,118.20              |
| 2000 Support Services               | \$ 28,324.00          | \$ 1,688.58      | \$ -                | \$ 1,688.58      | \$ -               | \$ 26,635.42               |
| 3000 Community Services             | \$ -                  | \$ -             | \$ -                | \$ -             | \$ -               | \$ -                       |
|                                     | \$ 288,370.00         | \$ 42,626.00     | \$ 1,990.38         | \$ 44,616.38     | \$ -               | \$ 243,753.62              |
| <b>Special Revenue Funds</b>        |                       |                  |                     |                  |                    |                            |
| 1000 Instruction                    | \$ 3,709,448.00       | \$ 1,321,698.58  | \$ 1,493,091.59     | \$ 2,814,790.17  | \$ -               | \$ 894,657.83              |
| 2000 Support Services               | \$ 2,388,745.00       | \$ 861,708.93    | \$ 887,076.78       | \$ 1,748,785.71  | \$ -               | \$ 639,959.29              |
| 3000 Community Services             | \$ 1,283,100.00       | \$ 715,494.13    | \$ 529,817.03       | \$ 1,245,311.16  | \$ -               | \$ 37,788.84               |
| 4000 Facility Acquisition           | \$ 40,000.00          | \$ -             | \$ -                | \$ -             | \$ -               | \$ 40,000.00               |
| 5200 Transfers                      | \$ -                  | \$ -             | \$ -                | \$ -             | \$ -               | \$ -                       |
| 5300 Approtationment of funds       | \$ -                  | \$ -             | \$ -                | \$ -             | \$ -               | \$ -                       |
| Sub Total                           | \$ 7,421,293.00       | \$ 2,898,901.64  | \$ 2,909,985.40     | \$ 5,808,887.04  | \$ -               | \$ 1,612,405.96            |
| <b>Debt Service (301)</b>           |                       |                  |                     |                  |                    |                            |
| 5100 Debt Service                   | \$ 8,480,400.00       | \$ 2,252,440.58  | \$ 6,077,450.00     | \$ 8,329,890.58  | \$ -               | \$ 150,509.42              |
| Sub Total                           | \$ 8,480,400.00       | \$ 2,252,440.58  | \$ 6,077,450.00     | \$ 8,329,890.58  | \$ -               | \$ 150,509.42              |
| <b>Facilities (400)</b>             |                       |                  |                     |                  |                    |                            |
| 2000 Support Services               | \$ 396,515.00         | \$ 25,749.98     | \$ 51,406.58        | \$ 77,156.56     | \$ -               | \$ 319,358.44              |
| 4000 Facilities Acquisition         | \$ 7,065,009.00       | \$ 1,750,440.53  | \$ 974,843.10       | \$ 2,725,283.63  | \$ -               | \$ 4,339,725.37            |
| 6000 Contingencies                  | \$ 3,000,000.00       | \$ -             | \$ -                | \$ -             | \$ -               | \$ 3,000,000.00            |
| Sub Total                           | \$ 10,461,524.00      | \$ 1,776,190.51  | \$ 1,026,249.68     | \$ 2,802,440.19  | \$ -               | \$ 7,659,083.81            |

Ashland School District\_Appropriations

**Internal Service Funds (600)**

|                       |                         |                        |                        |                        |             |                        |
|-----------------------|-------------------------|------------------------|------------------------|------------------------|-------------|------------------------|
| 2000 Support Services | \$ 10,342,014.00        | \$ 4,889,718.32        | \$ 2,563,831.96        | \$ 7,453,550.28        | \$ -        | \$ 2,888,463.72        |
| 5200 Transfers        | \$ 25,000.00            | \$ -                   | \$ 25,000.00           | \$ 25,000.00           | \$ -        | \$ -                   |
| 6000 Contingencies    | \$ 859,650.00           | \$ -                   | \$ -                   | \$ -                   | \$ -        | \$ 859,650.00          |
| Sub Total             | <b>\$ 11,226,664.00</b> | <b>\$ 4,889,718.32</b> | <b>\$ 2,588,831.96</b> | <b>\$ 7,478,550.28</b> | <b>\$ -</b> | <b>\$ 3,748,113.72</b> |

**Trust & Agency Funds (700)**

|                         |                      |                      |             |                      |             |                      |
|-------------------------|----------------------|----------------------|-------------|----------------------|-------------|----------------------|
| 1000 Instruction        | \$ -                 | \$ -                 | \$ -        | \$ -                 | \$ -        | \$ -                 |
| 2000 Support Services   | \$ -                 | \$ -                 | \$ -        | \$ -                 | \$ -        | \$ -                 |
| 3000 Community Services | \$ 285,000.00        | \$ 165,750.00        | \$ -        | \$ 165,750.00        | \$ -        | \$ 119,250.00        |
| 6000 Contingency        | \$ -                 | \$ -                 | \$ -        | \$ -                 | \$ -        | \$ -                 |
| Sub Total               | <b>\$ 285,000.00</b> | <b>\$ 165,750.00</b> | <b>\$ -</b> | <b>\$ 165,750.00</b> | <b>\$ -</b> | <b>\$ 119,250.00</b> |
| 7000 Unappropriated EFB | \$ 13,750.00         | \$ -                 |             |                      | \$ -        |                      |

|                             |                         |                         |                         |                         |             |                         |
|-----------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------|-------------------------|
| <b>Total Appropriations</b> | <b>\$ 89,471,856.00</b> | <b>\$ 35,981,446.04</b> | <b>\$ 32,673,096.56</b> | <b>\$ 68,654,542.60</b> | <b>\$ -</b> | <b>\$ 20,817,313.40</b> |
| <b>Total Unappropriated</b> | <b>\$ 1,249,203.00</b>  | <b>\$ -</b>             | <b>\$ -</b>             | <b>\$ -</b>             | <b>\$ -</b> | <b>\$ 1,249,203.00</b>  |
| <b>TOTAL</b>                | <b>\$ 90,721,059.00</b> | <b>\$ 35,981,446.04</b> | <b>\$ 32,673,096.56</b> | <b>\$ 68,654,542.60</b> | <b>\$ -</b> | <b>\$ 22,066,516.40</b> |

| Fund | Description                                      | 7/1/2025 Actual Beginning Fund Balance | Accounts Receivable | Budget Rev       | Total Revenue    | Budg Exp         | Actual Grant Award  | YTD Revenue         | YTD Expenditures    | Encumbrances        | Balance as of 6/30/26 |
|------|--|--|---------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|
| 200  | Special Revenue Funds                            | -                                      |                     | 800,000          | 800,000          | 800,000          |                     | -                   | -                   | -                   | -                     |
| 201  | Southern Promise Grant                           | 953                                    |                     | -                | 953              |                  |                     | -                   | -                   | -                   | 953                   |
| 203  | Staff Health Center                              | 1,315                                  |                     | 14,527           | 15,842           | 14,527           |                     | -                   | 604                 | -                   | 711                   |
| 205  | SOU (NSF Prime) Grant                            | 5,767                                  |                     | -                | 5,767            | -                |                     | -                   | -                   | -                   | 5,767                 |
| 206  | ODE CTE Program Grants                           | (3,467)                                | 3,732               | -                | 265              |                  |                     | -                   | 3,732               | -                   | (3,467)               |
| 207  | SOESD - SOREN                                    | (3,857)                                |                     | -                | (3,857)          |                  |                     | -                   | -                   | -                   | (3,857)               |
| 208  | TAP Grants (ODE)                                 | (2,901)                                |                     | -                | (2,901)          |                  |                     | -                   | -                   | -                   | (2,901)               |
| 209  | Ashland Community Health Intern Grant            | 17,992                                 | 11,695              | -                | 29,687           |                  |                     | -                   | 22,270              | 7,417               | (0)                   |
| 210  | SPED Miscellaneous Grants                        | -                                      | 1,407               | -                | 1,407            |                  |                     | -                   | 1,407               | -                   | (0)                   |
| 211  | Title III via SOESD                              | (1,643)                                | 2,538               | 5,000            | 5,895            | 5,000            |                     | -                   | 895                 | -                   | (0)                   |
| 213  | Helman Soroptimist Grant                         | 155                                    |                     | -                | 155              |                  |                     | -                   | -                   | -                   | 155                   |
| 214  | Title IV-A                                       | -                                      | 34                  | 62,149           | 62,183           | 62,149           | 52,407              | -                   | 34                  | -                   | 52,407                |
| 215  | ESSER  | (62)                                   | 1,516               |                  | 1,454            |                  |                     |                     | 1,454               |                     | 0                     |
| 220  | EIIS Grant                                       | -                                      |                     | 7,600            | 7,600            | 7,600            |                     | -                   | -                   | -                   | -                     |
| 221  | Title I-A  | -                                      | 46,639              | 711,483          | 758,122          | 711,483          | 683,533             | 184,653             | 231,293             | 297,700             | 154,540               |
| 222  | Title II A                                       | -                                      |                     | 98,641           | 98,641           | 98,641           | 89,349              | 61,210              | 49,810              | 6,250               | 33,289                |
| 229  | IDEA   | 2,844                                  | 134,112             | 470,026          | 606,982          | 470,026          | 442,815             | 136,427             | 270,539             | 369,374             | (194,254)             |
| 251  | Student Investment Account                       | -                                      | 200,167             | 2,507,495        | 2,707,662        | 2,507,495        | 2,507,495           | 876,960             | 1,077,127           | 1,327,983           | 102,385               |
| 252  | Measure 98                                       | -                                      |                     | 756,062          | 756,062          | 756,062          | 730,879             | 365,440             | 284,205             | 333,457             | 113,218               |
| 256  | Farm to Education                                | (2,911)                                | 590                 | 25,000           | 22,679           | 25,000           | 25,000              | -                   | 590                 | -                   | 21,499                |
| 262  | BAASS  | (3,797)                                | 3,797               | 3,055            | 3,055            | 3,055            |                     | -                   | -                   | -                   | -                     |
| 266  | AMS Student Body                                 | (74)                                   | 74                  | -                | -                | -                |                     | -                   | -                   | -                   | -                     |
| 267  | AHS Student Body Account                         | 89,677                                 |                     | -                | 89,677           | -                |                     | 11,953              | 8,591               | 2,550               | 90,490                |
| 270  | Early Literacy Success                           | -                                      | -                   | -                | -                |                  | 157,438             | 113,942             | 21,223              | 5,555               | 130,660               |
| 274  | E-rate Funds                                     | 13,851                                 |                     | -                | 13,851           |                  |                     | -                   | -                   | -                   | 13,851                |
| 276  | Equipment Replacement Fund                       | 26,001                                 |                     | -                | 26,001           |                  |                     | -                   | 2,899               | -                   | 23,103                |
| 277  | Transportation Fund                              | -                                      | 185,000             | 185,000          | 370,000          | 185,000          |                     | 185,000             | 65,222              | -                   | 304,778               |
| 280  | Senate Bill 1149                                 | 17,845                                 |                     | 6,000            | 23,845           | 21,000           | -                   | 4,167               | -                   | -                   | 22,012                |
| 282  | ASPIRE Partnership Grant                         | 10,441                                 |                     | -                | 10,441           | 14,441           |                     | 1,992               | -                   | -                   | 12,433                |
| 283  | AHS Dual Credit - ASF Support                    | 5,000                                  |                     | -                | 5,000            |                  |                     | -                   | -                   | -                   | 5,000                 |
| 285  | Fast Forward Fund                                | 6,860                                  |                     | -                | 6,860            | 6,900            |                     | -                   | 2,149               | -                   | 4,712                 |
| 286  | ASF - Strings, Band, Orchestra                   | (14,463)                               | 14,463              | -                | (0)              |                  |                     | -                   | -                   | -                   | (0)                   |
| 287  | Fee Fund   | 7,632                                  |                     | -                | 7,632            | -                |                     | -                   | -                   | -                   | 7,632                 |
| 288  | Technology Fund                                  | 24,682                                 |                     | -                | 24,682           | -                |                     | 945                 | -                   | -                   | 25,627                |
| 289  | Class of 1958 (Fee Fund-OCF)                     | 7,564                                  |                     | -                | 7,564            | -                |                     | -                   |                     | -                   | 7,564                 |
| 290  | OSU Outdoor School Program                       | (3,309)                                | 14,405              | 125,000          | 136,096          | 125,000          | 83,362              | -                   | 94,458              | -                   | (0)                   |
| 291  | Ashland Schools Foundation                       | 44,120                                 |                     | 150,000          | 194,120          | 198,083          |                     | 104,885             | 43,485              | 1,138               | 104,382               |
| 292  | Affinity Group Funding                           | 5,661                                  | 15,413              | -                | 21,074           | -                |                     | -                   | 7,743               | 13,331              | 0                     |
| 294  | Technology Infusion/Ashland Rotary-Walker School | 341                                    |                     | -                | 341              | -                |                     | -                   | -                   | -                   | 341                   |
| 295  | Contributions/Donations                          | 38,669                                 |                     | -                | 38,669           | 34,592           |                     | -                   | 600                 | -                   | 38,069                |
| 296  | AHAA Grants                                      | 1,168                                  |                     | -                | 1,168            | -                |                     | -                   | -                   | -                   | 1,168                 |
| 297  | OEA Choice Trust Wellness Program                | 294                                    | 25,000              | 25,000           | 50,294           | 50,000           |                     | -                   | 370                 | -                   | 24,924                |
| 298  | LGBTQ2SIA Consortium                             | 19,858                                 |                     | 15,000           | 34,858           | 37,033           |                     | -                   | 772                 | 15,413              | 3,673                 |
| 299  | Nutrition Services                               | 265,667                                | 383,563             | 1,270,000        | 1,919,230        | 1,270,000        |                     | 588,018             | 707,431             | 529,817             | 0                     |
|      |  | -                                      |                     | -                | -                |                  |                     |                     |                     |                     | -                     |
|      |  | -                                      |                     | -                | -                |                  |                     |                     |                     |                     | -                     |
|      | <b>Grand Total</b>                               | <b>\$ 577,876</b>                      | <b>\$ 1,044,144</b> | <b>7,237,038</b> | <b>8,859,058</b> | <b>7,403,087</b> | <b>\$ 4,772,278</b> | <b>\$ 2,635,592</b> | <b>\$ 2,898,902</b> | <b>\$ 2,909,985</b> | <b>1,100,863</b>      |