

Ashland School District
General Fund: Statement of Revenues Budget Vs. Actual For the Fiscal Year 2024-25

| Source | 2024-25 Budget | Actual YTD Rev. 12/5/2024 | Projected through 6/30/2025 | Total Estimated 2024-25 | (Over)/Under Budget | 2023-24 Budget | Estimated YTD Rev. 6/30/2024 |
|---|----------------------|---------------------------------|-----------------------------------|-------------------------------|------------------------|----------------------|------------------------------------|
| SSF Funding | | | | | | | |
| 1111 Current Year Property Taxes | 17,475,000 | 15,262,850 | 2,540,832 | 17,803,682 | (328,682) | 16,637,078 | 16,950,000 |
| 1112 Prior Year Property Taxes | - | - | - | - | - | 43,160 | - |
| 1190 Penalties & Interest on Taxes | | 1,165 | | 1,165 | (1,165) | 10,921 | |
| 3101 State School Support Funds | 14,004,000 | 6,990,174 | 6,992,940 | 13,983,114 | 20,886 | 13,652,197 | 12,475,000 |
| 3101 SSF - Due to ODE | | - | | (76,462) | 76,462 | | |
| 3103 Common School Fund | 354,000 | | 354,693 | 354,693 | (693) | 339,114 | 335,000 |
| Total SSF Funding | 31,833,000 | 22,254,190 | 9,888,465 | 32,066,193 | (233,193) | 30,682,470 | 29,760,000 |
| Total SSF Revenue | \$ 31,833,000 | \$ 22,254,190 | \$ 9,888,465 | \$ 32,066,193 | \$ (233,193) | \$ 30,682,470 | \$ 29,760,000 |
| Non State School Support Formula Sources | | | | | | | |
| Local Sources | | | | | | | |
| 1120 Local Option | 5,200,000 | 4,318,676 | 889,080 | 5,207,756 | (7,756) | 4,792,851 | 4,800,000 |
| 1123 Local Option Penalties & Interest | | 331 | | 331 | (331) | 3,178 | |
| 1311 and 1312 Tuition | 50,000 | 14,348 | 23,759 | 38,107 | 11,893 | 65,604 | 50,000 |
| 1412 Transportation Fees | 25,000 | 6,228 | 27,418 | 33,646 | (8,646) | 18,576 | 25,000 |
| 1510 Earnings on Investments | 900,000 | 148,229 | 533,600 | 681,829 | 218,171 | 857,986 | 650,000 |
| 1740 Fees | - | 550 | | 550 | (550) | 1,050 | - |
| 1910 Rentals | 75,000 | 8,223 | 60,778 | 69,000 | 6,000 | 55,828 | 85,000 |
| 1920 Donations from Private Sources | 25,000 | 17,631 | 7,369 | 25,000 | - | 141 | 25,000 |
| 1940 Serv Provided to Other districts | 25,000 | 5,000 | 20,000 | 25,000 | - | 6,131 | 50,000 |
| 1960 Recovery of Prior Year Expenditures | 10,000 | 8,559 | | 8,559 | 1,441 | (12,367) | 10,000 |
| 1980 Fees Charged to Grants | 300,000 | 4,400 | 151,600 | 156,000 | 144,000 | 153,744 | 300,000 |
| 1990 Miscellaneous Local Revenue | 100,000 | 21,501 | 78,499 | 100,000 | - | 83,508 | 155,000 |
| Total Non Formula Local Sources | 6,710,000 | 4,553,675 | 1,792,103 | 6,345,778 | 364,222 | 1,230,201 | 1,350,000 |
| Intermediate Sources | | | | | | | |
| 2199 - Other Inter. Sources | 800,000 | - | 704,000 | 704,000 | 96,000 | 532,048 | 700,000 |
| Total Intermediate Sources | 800,000 | - | 704,000 | 704,000 | 96,000 | 532,048 | 700,000 |
| State/Federal Sources | | | | | | | |
| 3299 Rest. From state | 150,000 | - | 114,040 | 114,040 | 35,960 | 65,766 | 50,000 |
| 4700 Federal Rev | 10,000 | - | - | - | 10,000 | | 10,000 |
| 4801 Federal Forest | 30,000 | - | 29,946 | 29,946 | 54 | 30,054 | 30,000 |
| Total State/Federal Sources | 190,000 | - | 143,987 | 143,987 | 35,960 | 95,820 | 90,000 |
| Other Sources | | | | | | | |
| 5300 Sale/Loss of Fixed Assets | 160,000 | - | 160,000 | 160,000 | - | 160,000 | 160,000 |
| 5400 Beginning Fund Balance | 500,000 | - | (1,435,786) | (1,435,786) | 1,935,786 | 1,580,008 | 2,490,000 |
| Total Other Sources | 660,000 | - | (1,275,786) | (1,275,786) | 1,935,786 | 1,740,008 | 2,650,000 |
| Total Non SSF Revenue | \$ 8,360,000 | \$ 4,553,675 | \$ 1,364,303 | \$ 5,917,979 | \$ 2,431,968 | \$ 3,598,077 | \$ 4,790,000 |
| Total Resources | \$ 40,193,000 | \$ 26,807,865 | \$ 11,252,769 | \$ 37,984,171 | \$ 2,198,775 | \$ 34,280,546 | \$ 34,550,000 |
| | | | | \$ 38,952,960 | | | |
| | | | | \$ (968,788) | | | |

Less Estimated Requirements

Estimated Ending Fund Balance

Ashland School District
General Fund: Statement of Expenditures Budget Vs. Actual For the Fiscal Year 2024-25

| | 2024-25 Budget | Actual YTD EXP 12/5/2024 | Projected through 6/30/2025 | Total Estimated 2024-25 | (Over)/ Under Budget | % Committed | 2023-24 Budget | Estimated YTD Exp. 6/30/2024 |
|---|----------------------|--------------------------------|-----------------------------------|-------------------------------|-------------------------|----------------|----------------------|------------------------------------|
| Instruction | | | | | | | | |
| 1111 Elementary, K-5 or K-6 | 6,538,880 | 1,797,123 | 4,610,979 | 6,408,102 | 130,778 | 98.00% | 6,788,573 | 7,360,860 |
| 1113 Elementary Extracurricular | 5,487 | 2,245 | 6,260 | 8,505 | | 155.00% | 4,504 | 8,199 |
| 1121 Middle/Junior High Programs | 4,073,028 | 1,120,172 | 2,871,395 | 3,991,567 | 81,461 | 98.00% | 3,889,808 | 4,125,072 |
| 1122 Middle/Junior High School Extracurricular | 250,513 | 89,538 | 148,449 | 237,987 | 12,526 | 95.00% | 196,801 | 233,407 |
| 1131 High School Programs | 5,378,092 | 1,455,166 | 3,761,583 | 5,216,750 | 161,343 | 97.00% | 5,166,672 | 5,302,687 |
| 1132 High School Extracurricular | 1,001,076 | 266,096 | 534,764 | 800,860 | 200,215 | 80.00% | 831,536 | 810,409 |
| 1210 Programs for the Talented and Gifted | 11,872 | 1,502 | 6,823 | 8,325 | 3,547 | 70.12% | 10,140 | 7,111 |
| 1220 Restrictive Pgms for Students w/Disabilities | 77,941 | 22,248 | 51,642 | 73,890 | 4,051 | 94.80% | 84,183 | 66,754 |
| 1227 Extended School Year | 5,000 | 2,961 | 1,353 | 4,314 | | 86.28% | 5,000 | 4,314 |
| 1250 Programs for Students w/Severe Disabilities | 4,250,890 | 1,054,935 | 2,770,866 | 3,825,801 | 425,089 | 90.00% | 3,326,905 | 3,722,711 |
| 1280 Alternative Education | 1,695,037 | 468,817 | 1,310,972 | 1,779,789 | (84,752) | 105.00% | 1,675,890 | 1,886,464 |
| 1291 English Second Language Programs | 144,493 | 52,640 | 120,752 | 173,392 | (28,899) | 120.00% | 179,627 | 222,701 |
| Total Instruction | \$ 23,432,308 | \$ 6,333,444 | \$ 16,195,837 | \$ 22,529,281 | \$ 905,358 | | \$ 22,159,638 | \$ 23,750,689 |
| Support Services | | | | | | | | |
| 2110 Attendance and Social Work Services | 60,641 | 22,043 | 38,402 | 60,445 | 196 | 99.68% | 57,626 | 48,692 |
| 2115 Student Safety | - | - | - | - | - | | 13,560 | - |
| 2120 Guidance Services | 815,859 | 233,129 | 582,731 | 815,859 | - | 100.00% | 745,033 | 795,290 |
| 2130 Health Services | 307,844 | 43,970 | 140,736 | 184,706 | 123,138 | 60.00% | 307,864 | 310,533 |
| 2140 Psychological Services | 151,482 | 70 | - | 70 | 151,412 | 0.05% | 5,000 | 187,379 |
| 2150 Speech Pathology and Audiology Services | 443,150 | 168,453 | 408,507 | 576,960 | (133,810) | 130.20% | 333,153 | 265,003 |
| 2190 Service Directions, Student Support Svcs | 421,685 | 199,318 | 327,788 | 527,106 | (105,421) | 125.00% | 549,153 | 511,758 |
| 2210 Improvement of Instruction Services | 109,473 | 77,972 | 119,080 | 197,052 | (87,579) | 180.00% | 215,977 | 102,623 |
| 2220 Library/Media Center | 295,933 | 99,149 | 196,784 | 295,933 | - | 100.00% | 458,611 | 419,383 |
| 2230 Assessment and Testing | 8,150 | 81,658 | - | 81,658 | (73,508) | 1001.93% | 8,150 | 91,157 |
| 2240 Staff Development | 59,565 | 16,168 | 43,397 | 59,565 | - | 100.00% | 78,760 | 105,671 |
| 2310 Board of Education | 200,218 | 192,657 | 47,604 | 240,262 | (40,044) | 120.00% | 174,600 | 334,356 |
| 2320 Office of the Superintendent Services | 460,536 | 193,531 | 276,215 | 469,747 | (9,211) | 102.00% | 438,827 | 497,973 |
| 2410 Office of the Principal Services | 3,249,747 | 1,223,640 | 1,863,620 | 3,087,260 | 162,487 | 95.00% | 3,091,612 | 3,232,871 |
| 2490 Other Support Services—School Administration | 900 | 30,479 | 91,431 | 121,910 | (121,010) | 13545.58% | 189,198 | 187,235 |
| 2520 Fiscal Services | 698,012 | 327,499 | 370,513 | 698,012 | - | 100.00% | 649,782 | 768,041 |
| 2540 Operations and Maintenance Services | 4,285,988 | 2,117,131 | 2,297,437 | 4,414,568 | (128,580) | 103.00% | 3,874,114 | 4,355,947 |
| 2543 Care and Upkeep of Grounds Services | 39,000 | 22,679 | 12,052 | 34,731 | 4,269 | 89.05% | 39,000 | 34,731 |
| 2550 Student Transportation Services | 1,212,286 | 517,781 | 791,487 | 1,309,269 | (96,983) | 108.00% | 1,173,752 | 1,587,154 |
| 2640 Staff Services | 406,258 | 141,017 | 183,989 | 325,006 | 81,252 | 80.00% | 400,788 | 519,107 |
| 2660 Technology Services | 2,130,580 | 1,077,353 | 1,033,199 | 2,110,552 | 20,028 | 99.06% | 2,140,983 | 2,120,858 |
| 2700 Supplemental Retirement | 283,386 | 137,521 | 175,488 | 313,009 | (29,623) | 110.45% | 302,316 | 262,078 |
| Total Support Services | \$ 15,640,692 | \$ 6,923,219 | \$ 9,000,460 | \$ 15,923,678 | \$ (282,986) | | \$ 15,247,862 | \$ 16,737,839 |
| Community Services | | | | | | | | |
| 3300 Welfare Activities Services | 5,000 | - | - | - | | | 5,000 | - |
| Total Community Services | \$ 5,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,000 | \$ - |
| Other Requirements | | | | | | | | |
| 5200 Transfers of Funds | 500,000 | - | 500,000 | 500,000 | - | 100.00% | 350,000 | 6,484 |
| 5300 Apportionment of Funds | 15,000 | - | - | - | | | 15,000 | |
| 6000 Contingency | 1,000,000 | - | - | - | 1,000,000 | 100.00% | 500,000 | - |
| 7000 Unappropriated Ending Fund Balance | - | - | - | - | - | 100.00% | 1,500,000 | - |
| Total Other Requirements | \$ 1,515,000 | \$ - | \$ 500,000 | \$ 500,000 | \$ 1,000,000 | | \$ 2,365,000 | \$ 6,484 |
| Total Requirements | \$ 40,593,000 | \$ 13,256,663 | \$ 25,696,297 | \$ 38,952,960 | \$ 1,622,372 | | \$ 39,777,500 | \$ 40,495,011 |

Ashland School District
Appropriations: Budget Vs. Actual For the Fiscal Year 2024-2025

| | Appropriations | YTD | Encumbrances | Totals | Resolutions | (Over)/Under Budget |
|---------------------------------------|----------------|---------------|---------------|---------------|-------------|---------------------|
| General Funds (100,105,110) | | | | | | |
| 1000 Instruction | 23,980,308 | 6,455,395 | 16,195,837 | 22,651,232 | | 1,329,076 |
| 2000 Support Services | 15,722,692 | 6,929,804 | 9,000,460 | 15,930,264 | | (207,572) |
| 3000 Community Services | 15,000 | 957 | - | 957 | | 14,043 |
| 5200 Transfers | 525,000 | - | 500,000 | 500,000 | | 25,000 |
| 6000 Contingency | 1,000,000 | - | - | - | | 1,000,000 |
| Sub Total | \$ 41,243,000 | \$ 13,386,156 | \$ 25,696,297 | \$ 39,082,452 | | \$ 2,160,548 |
| Special Revenue Funds | | | | | | |
| 1000 Instruction | 4,752,000 | 984,988 | 1,979,627 | 2,964,615 | | 1,787,385 |
| 2000 Support Services | 2,648,000 | 557,427 | 1,357,227 | 1,914,653 | | 733,347 |
| 3000 Community Services | 1,291,590 | 491,923 | 626,230 | 1,118,153 | | 173,437 |
| 4000 Facility Acquisition | 40,000 | - | - | - | | 40,000 |
| 5200 Transfers | 25,000 | - | - | - | | 25,000 |
| Sub Total | \$ 8,756,590 | \$ 2,034,337 | \$ 3,963,084 | \$ 5,997,421 | | \$ 2,759,170 |
| Debt Service | | | | | | |
| 5100 Debt Service | 8,064,400 | 2,337,200 | 5,727,200 | 8,064,400 | | - |
| Sub Total | \$ 8,064,400 | \$ 2,337,200 | \$ 5,727,200 | \$ 8,064,400 | | \$ - |
| Facilities | | | | | | |
| 2000 Support Services | 1,635,000 | 189,574 | 182,846 | 372,420 | | 1,262,580 |
| 4000 Facilities Acquisition | 23,625,000 | 6,941,089 | - | 6,941,089 | | 16,683,911 |
| Sub Total | \$ 25,260,000 | \$ 7,130,663 | \$ 182,846 | \$ 7,313,509 | | \$ 17,946,491 |
| Internal Service Funds (600) | | | | | | |
| 2000 Support Services | 8,660,000 | 3,916,560 | 3,248,273 | 7,164,833 | | 1,495,167 |
| 5200 Transfers | 25,000 | - | - | - | | 25,000 |
| 6000 Contingency | 4,075,000 | - | - | - | | 4,075,000 |
| Sub Total | \$ 12,760,000 | \$ 3,916,560 | \$ 3,248,273 | \$ 7,164,833 | \$ - | \$ 5,595,167 |
| Trust & Agency Funds (700) | | | | | | |
| 3000 Community Services | 200,000 | 155,866 | - | 155,866 | | 44,134 |
| 5300 Transfers | 10,000 | - | - | - | | - |
| Sub Total | \$ 210,000 | \$ 155,866 | \$ - | \$ 155,866 | \$ - | \$ 44,134 |
| Total Appropriations | 96,293,990 | 28,960,782 | 38,817,699 | 67,778,481 | | 28,505,510 |
| Total Unappropriated | (677,840) | - | - | - | | (677,840) |
| TOTAL | \$ 95,616,150 | \$ 28,960,782 | \$ 38,817,699 | \$ 67,778,481 | \$ - | \$ 27,827,669 |