

# **MONTHLY SCHOOL BOARD FINANCIAL REPORT**

**Ashland School District No. 5**  
**Financial Data through the Month Ending March 31, 2026**



**April 9, 2026**  
**Board Meeting**

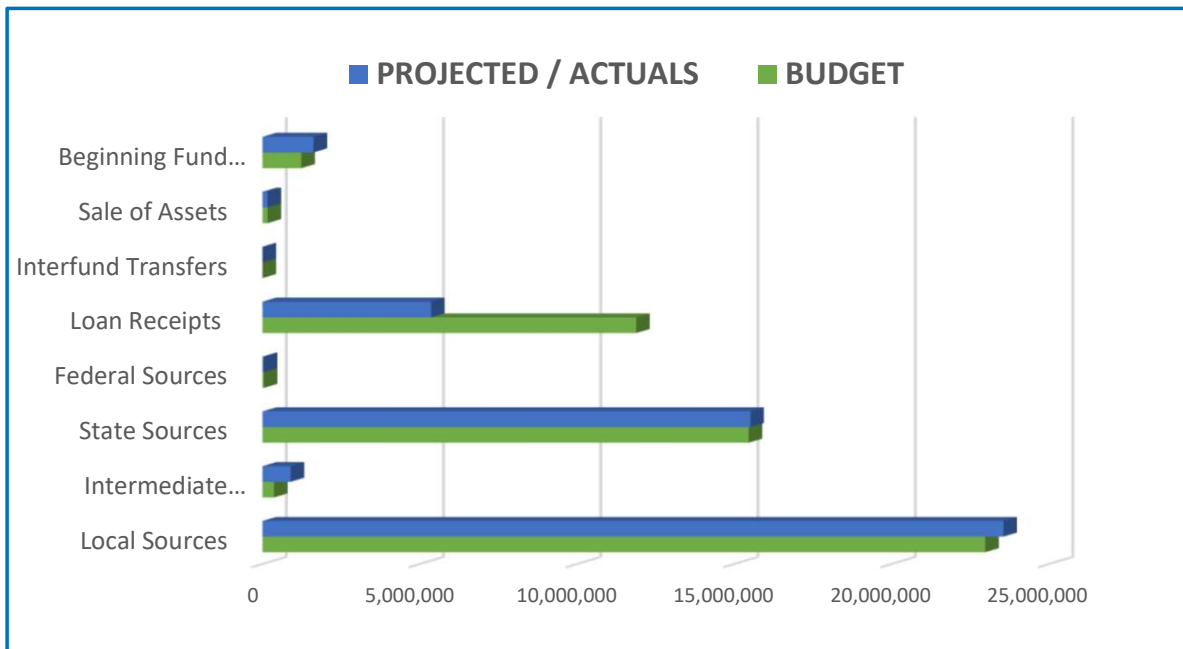
**Presented By:** Sherry Ely, Director of Business Services

# 2025.2026 GENERAL FUND (100)

## REVENUE

Financial Data Ending March 31, 2026

REVENUE SOURCES BY FUNCTION		BUDGET	PROJECTED / ACTUALS	(Over)/Under Budget
Local Sources	1000	22,974,370.00	23,551,434.79	(577,064.79)
Intermediate Sources	2000	365,000.00	895,538.36	(530,538.36)
State Sources	3000	15,459,445.00	15,513,931.27	(54,486.27)
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>47,143,084.42</b>	<b>4,971,135.58</b>



### NOTES

**REVENUE:** Nothing new to report since the March meeting - we are still holding steady with our projections. It does look like we are going to come in about \$500K over what was estimated for property taxes - you will see that adjustment in the 2026.2027 budget as we won't see the correction from ODE until May of 2027.

**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**

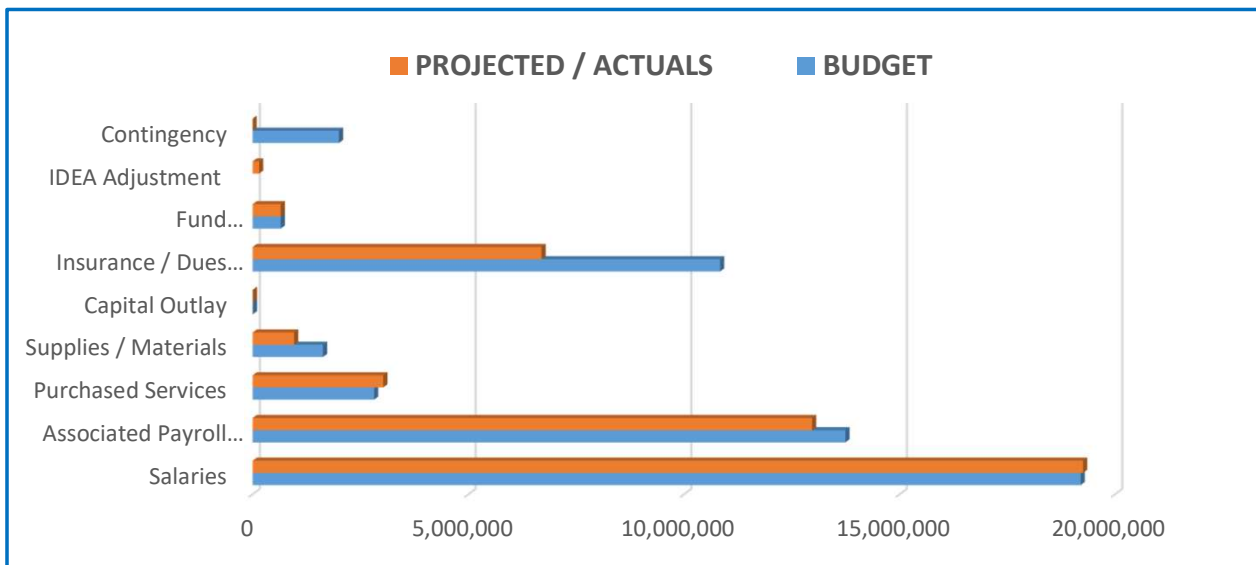


# 2025.2026 GENERAL FUND (100)

## EXPENSES

Financial Data Ending March 31, 2026

EXPENSES BY OBJECT		BUDGET	PROJECTED / ACTUALS	(Over)/Under Budget
Salaries	100	19,201,356.00	19,255,065.94	(53,709.94)
Associated Payroll Costs	200	13,739,894.00	12,966,377.66	773,516.34
Purchased Services	300	2,815,114.00	3,027,845.68	(212,731.68)
Supplies / Materials	400	1,631,221.00	963,531.99	667,689.01
Capital Outlay	500	6,000.00	6,000.00	0.00
Insurance / Dues / Fees/Loan Pmnt	600	10,835,182.00	6,696,449.90	4,138,732.10
Fund Transfers/Flow Thru	700	650,000.00	650,000.00	0.00
IDEA Adjustment			150,000.00	(150,000.00)
Contingency	800	2,000,000.00	0.00	2,000,000.00
		<b>50,878,767.00</b>	<b>43,715,271.18</b>	<b>7,163,495.82</b>



### NOTES

**EXPENSE:** Nothing dramatic to report on the expenditure front. I am still monitoring the possible overexpenditure in IDEA and have figured that into my General Fund projections. You can see that in the Functions 2140 (Psychology Services) and 2150 (Speech Pathology). As we discussed last month, Speech Pathology was projected to go over budget due to the need for additional contracted services - so I am using these two functions as a placeholder for the possibility of needing to move additional expense over to the General Fund from IDEA. With the current projected revenue and expense through the end of March, I am estimating our Ending Fund Balance to come in at \$3.43 million or 7.84%.

	2025.2026	Actual YTD EXP	Projected through	Total Estimated		%		2024.2025 YTD	(Over)/Under
	Budget	03.31.2026	06.30.2026	2025.2026	(Over)/ Under Budget	Committed	2024.2025 Budget	Expense	Budget
<b>Instruction</b>									
1111 Elementary, K-5 or K-6	6,128,132.00	3,486,148.56	2,562,874.25	6,049,022.81	79,109.19	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	8,602.94		5,486.80	10,164.13	-4,677.33
1121 Middle/Junior High Programs	3,505,613.00	\$ 2,214,710.27	1,487,454.74	3,702,165.01	-196,552.01	1.06	4,073,027.82	3,883,237.01	189,790.81
1122 Middle/Junior High School Extracurricular	261,926.00	\$ 180,817.50	43,751.83	224,569.33	37,356.67	0.86	250,512.57	237,170.30	13,342.27
1131 High School Programs	5,568,609.00	\$ 3,144,942.83	2,301,906.93	5,446,849.76	121,759.24	0.98	5,378,092.35	5,017,450.91	360,641.44
1132 High School Extracurricular	945,412.00	\$ 564,173.28	320,796.18	884,969.46	60,442.54	0.94	1,001,075.58	789,165.23	211,910.35
1210 Programs for the Talented and Gifted	3,570.00	\$ 3,682.15	4,704.50	8,386.65	-4,816.65	2.35	11,871.50	8,933.85	2,937.65
1220 Restrictive Pgms for Students w/Disabilities	84,405.00	\$ 18,411.52	7,972.80	26,384.32	58,020.68	0.31	77,941.05	65,487.33	12,453.72
1227 Extended School Year	480.00	0.00	0.00	0.00	480.00		5,000.00	2,961.46	2,038.54
1250 Programs for Students w/Severe Disabilities	3,769,521.00	\$ 2,324,728.95	1,439,747.05	3,764,476.00	5,045.00	1.00	4,250,889.56	3,741,598.91	509,290.65
1280 Alternative Education	1,718,133.00	\$ 1,131,133.05	763,955.07	1,895,088.12	-176,955.12	1.10	1,695,037.18	1,630,659.77	64,377.41
1291 English Second Language Programs	300,404.00	\$ 75,464.60	153,559.96	229,024.56	71,379.44	0.76	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>13,174,696.24</b>	<b>9,086,723.31</b>	<b>22,261,419.55</b>	<b>33,843.45</b>		<b>23,432,307.51</b>	<b>21,886,664.20</b>	<b>1,545,643.31</b>
	22,295,263.00	13,174,696.24	9,086,723.31	22,231,391.08					
<b>Support Services</b>									
2110 Attendance and Social Work Services	68,188.00	\$ 45,996.74	19,334.73	65,331.47	2,856.53	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	\$ 461,077.68	329,796.47	790,874.15	52,401.85	0.94	815,859.32	744,028.35	71,830.97
2130 Health Services	474,530.00	\$ 147,079.44	266,099.72	413,179.16	61,350.84	0.87	307,844.00	157,413.67	150,430.33
2140 Psychological Services	117,612.00	\$ 97,834.42	63,592.12	161,426.54	-43,814.54	1.37	251,481.64	154.00	251,327.64
2150 Speech Pathology and Audiology Services	276,911.00	\$ 309,949.05	122,750.38	432,699.43	-155,788.43	1.56	443,149.54	552,920.96	-109,771.42
2190 Service Directions, Student Support Svcs	520,690.00	\$ 341,369.95	138,512.29	479,882.24	40,807.76	0.92	421,685.00	492,578.18	-70,893.18
2210 Improvement of Instruction Services	116,089.00	85,867.94	27,828.45	113,696.39	2,392.61	0.98	109,473.27	167,697.88	-58,224.61
2220 Library/Media Center	269,676.00	161,873.58	60,754.16	222,627.74	47,048.26	0.83	295,932.60	262,994.95	32,937.65
2230 Assessment and Testing	86,850.00	1,094.06	45,000.00	46,094.06	40,755.94	0.53	8,150.00	202,446.74	-194,296.74
2240 Staff Development	22,773.00	16,065.92	3,172.70	19,238.62	3,534.38	0.84	59,565.00	18,109.54	41,455.46
2310 Board of Education	221,555.00	283,520.98	2,250.00	285,770.98	-64,215.98	1.29	200,218.00	280,040.98	-79,822.98
2320 Office of the Superintendent Services	469,851.00	351,607.05	107,768.50	459,375.55	10,475.45	0.98	460,535.82	469,399.80	-8,863.98
2410 Office of the Principal Services	3,089,689.00	2,271,536.68	770,712.24	3,042,248.92	47,440.08	0.98	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	488,805.46	146,585.50	635,390.96	54,612.04	0.92	698,011.86	847,082.37	-149,070.51
2540 Maintenance	4,217,104.00	3,277,951.91	653,084.64	3,931,036.55	286,067.45		4,285,988.28	4,209,493.92	76,494.36
2543 Care and Upkeep of Grounds Services	22,000.00	34,103.22	0.00	34,103.22	-12,103.22	1.55	39,000.00	35,880.03	3,119.97
2550 Student Transportation Services	1,190,376.00	845,380.07	211,163.98	1,056,544.05	133,831.95	0.89	1,212,285.73	1,437,419.46	-225,133.73
2640 Staff Services	493,855.00	332,177.32	129,327.84	461,505.16	32,349.84	0.93	406,257.66	324,169.99	82,087.67
2660 Technology Services	2,061,443.00	1,504,102.54	404,324.29	1,908,426.83	153,016.17	0.93	2,130,579.93	2,111,429.84	19,150.09
2700 Supplemental Retirement	317,304.00	252,947.85	85,364.72	338,312.57	-21,008.57		283,386.41	326,766.16	-43,379.75
<b>Total Support Services</b>	<b>15,713,504.00</b>	<b>11,310,341.86</b>	<b>3,587,422.73</b>	<b>14,897,764.59</b>	<b>815,739.41</b>		<b>15,740,692.17</b>	<b>15,837,937.01</b>	<b>-97,244.84</b>
	15,713,504.00	11,310,341.86	3,587,422.73	14,897,764.59	815,739.41	14,897,764.59			
<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>29,843,601.66</b>	<b>13,871,669.52</b>	<b>43,715,271.18</b>	<b>8,398,948.82</b>		<b>40,692,999.68</b>	<b>38,224,601.21</b>	<b>2,468,398.47</b>

Ashland School District\_Appropriations

General Fund (100)	Appropriations	YTD	Encumbrances	Totals	Resolutions	(Over)/Under Budget
1000 Instruction	\$ 22,295,263.00	\$ 13,174,696.24	\$ 9,086,723.31	\$ 22,261,419.55	\$ -	\$ 33,843.45
2000 Support Services	\$ 15,713,504.00	\$ 11,310,341.86	\$ 3,587,422.73	\$ 14,897,764.59	\$ -	\$ 815,739.41
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	\$ 29,843,601.66	\$ 13,871,669.52	\$ 43,715,271.18	\$ -	\$ 7,163,495.82
7000 Unappropriated EFB	\$ 1,235,453.00	\$ -	\$ -	\$ -	\$ -	\$ 1,235,453.00
<b>Donations Fund Raising (105)</b>						
1000 Instruction	\$ 412,948.00	\$ 215,255.80	\$ 697.50	\$ 215,953.30	\$ -	\$ 196,994.70
2000 Support Services	\$ 11,990.00	\$ 8,734.03	\$ -	\$ 8,734.03	\$ -	\$ 3,255.97
3000 Community Services	\$ 4,900.00	\$ 3,724.27	\$ -	\$ 3,724.27	\$ -	\$ 1,175.73
	\$ 429,838.00	\$ 227,714.10	\$ 697.50	\$ 228,411.60	\$ -	\$ 201,426.40
<b>Class Fees (110)</b>						
1000 Instruction	\$ 260,046.00	\$ 67,366.21	\$ 315.52	\$ 67,681.73	\$ -	\$ 192,364.27
2000 Support Services	\$ 28,324.00	\$ 1,688.58	\$ -	\$ 1,688.58	\$ -	\$ 26,635.42
3000 Community Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 288,370.00	\$ 69,054.79	\$ 315.52	\$ 69,370.31	\$ -	\$ 218,999.69
<b>Special Revenue Funds</b>						
1000 Instruction	\$ 3,709,448.00	\$ 1,838,436.22	\$ 1,085,411.67	\$ 2,923,847.89	\$ -	\$ 785,600.11
2000 Support Services	\$ 2,388,745.00	\$ 1,347,511.77	\$ 583,434.03	\$ 1,930,945.80	\$ -	\$ 457,799.20
3000 Community Services	\$ 1,283,100.00	\$ 960,327.69	\$ 300,652.20	\$ 1,260,979.89	\$ -	\$ 22,120.11
4000 Facility Acquisition	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00
5200 Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5300 Apportionment of funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub Total	\$ 7,421,293.00	\$ 4,146,275.68	\$ 1,969,497.90	\$ 6,115,773.58	\$ -	\$ 1,305,519.42
<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	\$ 114,693.97	\$ 7,462.52	\$ 122,156.49	\$ -	\$ 274,358.51
4000 Facilities Acquisition	\$ 7,065,009.00	\$ 1,907,400.14	\$ 898,747.17	\$ 2,806,147.31	\$ -	\$ 4,258,861.69
6000 Contingencies	\$ 3,000,000.00	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000.00
Sub Total	\$ 10,461,524.00	\$ 2,022,094.11	\$ 906,209.69	\$ 2,928,303.80	\$ -	\$ 7,533,220.20

Ashland School District\_Appropriations

**Internal Service Funds (600)**

2000 Support Services	\$ 10,342,014.00	\$ 6,360,956.70	\$ 1,272,398.58	\$ 7,633,355.28	\$ -	\$ 2,708,658.72
5200 Transfers	\$ 25,000.00	\$ -	\$ 25,000.00	\$ 25,000.00	\$ -	\$ -
6000 Contingencies	\$ 859,650.00	\$ -	\$ -	\$ -	\$ -	\$ 859,650.00
Sub Total	<u>\$ 11,226,664.00</u>	<u>\$ 6,360,956.70</u>	<u>\$ 1,297,398.58</u>	<u>\$ 7,658,355.28</u>	<u>\$ -</u>	<u>\$ 3,568,308.72</u>

**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	<u>\$ 285,000.00</u>	<u>\$ 165,750.00</u>	<u>\$ -</u>	<u>\$ 165,750.00</u>	<u>\$ -</u>	<u>\$ 119,250.00</u>
7000 Unappropriated EFB	\$ 13,750.00	\$ -			\$ -	

<b>Total Appropriations</b>	<u>\$ 89,471,856.00</u>	<u>\$ 45,087,887.62</u>	<u>\$ 24,123,238.71</u>	<u>\$ 69,211,126.33</u>	<u>\$ -</u>	<u>\$ 20,260,729.67</u>
<b>Total Unappropriated</b>	<u>\$ 1,249,203.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,249,203.00</u>
<b>TOTAL</b>	<u><u>\$ 90,721,059.00</u></u>	<u><u>\$ 45,087,887.62</u></u>	<u><u>\$ 24,123,238.71</u></u>	<u><u>\$ 69,211,126.33</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 21,509,932.67</u></u>

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)	7,199	-	3,732			-	3,732	-	(0)
207	SOESD - SOREN	(3,857)	3,857	-	-			-	-	-	-
208	TAP Grants (ODE)	(2,901)	2,901	-	1			-	-	-	1
209	Ashland Community Health Intern Grant	17,992	-	-	17,992			35,000	33,375	6,358	13,259
210	SPED Miscellaneous Grants	-	1,407	-	1,407			-	1,407	-	(0)
211	Title III via SOESD	(1,643)	4,009	5,000	7,366	5,000		-	2,366	-	0
213	Helman Soroptimist Grant	155		-	155			-	-	-	155
214	Title IV-A	-	34	62,149	62,183	62,149	52,407	-	346	-	52,095
215	ESSER	(62)	1,516		1,454			-	1,454	-	0
220	EIIS Grant	-		7,600	7,600	7,600		-	-	-	-
221	Title I-A	-	93,836	711,483	805,319	711,483	683,533	235,616	329,452	209,149	144,932
222	Title II A	-		98,641	98,641	98,641	89,349	63,967	63,967	12,271	13,111
229	IDEA	2,844	134,112	470,026	606,982	470,026	442,815	275,251	396,458	195,336	(146,135)
251	Student Investment Account	-	209,396	2,507,495	2,716,891	2,507,495	2,507,495	1,337,627	1,547,023	964,647	(4,174)
252	Measure 98	-	47,849	756,062	803,911	756,062	730,879	365,440	413,288	246,166	71,425
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	-		23,472	23,909	-	89,241
270	Early Literacy Success	-	-	-	-		113,942	113,942	31,686	4,837	77,419
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	185,000		185,000	161,408	-	23,592
280	Senate Bill 1149	17,845		6,000	23,845	21,000	-	5,564	-	-	23,409
281	Oregon Community Foundation	-	-	-	-	-	-	4,025			4,025
282	ASPIRE Partnership Grant	10,441		-	10,441	14,441		1,992	225	-	12,208
283	AHS Dual Credit - ASF Support	5,000		-	5,000			-	-	-	5,000
285	Fast Forward Fund	6,860		-	6,860	6,900		-	2,149	95	4,617
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		134,020	73,139	2,843	102,158
292	Affinity Group Funding	5,661	15,941	-	21,602	-		1,000	11,398	11,204	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	15,941	3,145
299	Nutrition Services	265,667	500,000	1,270,000	2,035,667	1,270,000		686,023	949,202	300,652	201,836
		-		-	-						-
		-		-	-						-
	<b>Grand Total</b>	<b>\$ 577,876</b>	<b>\$ 1,080,384</b>	<b>7,237,038</b>	<b>8,895,298</b>	<b>7,403,087</b>	<b>\$ 4,728,782</b>	<b>\$ 3,468,883</b>	<b>\$ 4,146,276</b>	<b>\$ 1,969,498</b>	<b>862,526</b>