SOUTHERN OREGON EDUCATION SERVICE DISTRICT
BOARD OF DIRECTORS FINANCIAL REPORT
September 30, 2026

| 100 | GENERAL FUND | BUDGET | EXPENDED | BALANCE | % SPT | REVENUE | % RECD |
|---|---|---|---|---|---|---|---|
| 101 | ADMIN/OPERATIONS | 3,806,240.00 | 1,204,843.41 | 2,601,396.59 | 32% | | |
| 102 | TECHNOLOGY MEDIA SERVICES | 3,419,490.00 | 771,057.38 | 2,648,432.62 | 23% | | |
| 103 | SPECIAL EDUC SERVICES | 11,451,054.00 | 181,303.98 | 11,269,750.02 | 2% | | |
| 104 | SPEECH | 341,595.00 | 32,817.06 | 308,777.94 | 10% | | |
| 106 | INTERPRETERS | 2,424,766.00 | 174,291.81 | 2,250,474.19 | 7% | | |
| 107 | PSYCHOLOGY | 1,870,002.00 | 79,966.92 | 1,790,035.08 | 4% | | |
| 108 | BRAILLIST | 590,534.00 | 39,825.47 | 550,708.53 | 7% | | |
| 109 | STEPS PLUS PROGRAM | 2,383,784.00 | 207,942.71 | 2,175,841.29 | 9% | | |
| 110 | OT / PT | 713,611.00 | 89,904.25 | 623,706.75 | 13% | | |
| 112 | SCHOOL IMPROVEMENT | 384,841.00 | 48,638.91 | 336,202.09 | 13% | | |
| 113 | REGIONAL/STATEWIDE INITIATIVES | 183,628.00 | 53,899.21 | 129,728.79 | 29% | | |
| 114 | CAREER/TECHNICAL ED | 353,618.00 | 97,286.75 | 256,331.25 | 28% | | |
| 115 | ENGLISH SECOND LANG | 498,190.00 | 130,544.49 | 367,645.51 | 26% | | |
| 116 | KLAMATH PROMISE/SO SUCCESS | 77,211.00 | 21,748.10 | 55,462.90 | 28% | | |
| 117 | AUDIOLOGY | 205,002.00 | 33,566.06 | 171,435.94 | 16% | | |
| 118 | AUTISM | 841,572.00 | 86,979.41 | 754,592.59 | 10% | | |
| 181 | STUDENT BEHAVIORAL HEALTH & WELI | 1,541,276.00 | 71,007.34 | 1,470,268.66 | 5% | | |
| 192 | CARE | 1,066,579.00 | 122,955.06 | 943,623.94 | 12% | | |
| | TOTAL (100) | 33,228,580.00 | 3,448,578.32 | 29,780,001.68 | 10% | 9,004,503.45 | 27.10% |
| | September 30, 2025 | 32,152,993.00 | 3,028,094.22 | 29,124,898.78 | 9% | 7,984,094.83 | 25% |

| | BOARD ACCOUNTS - 2310 | BUDGET | EXPENDED | BALANCE | % SPT |
|---|---|---|---|---|---|
| | 340-BOARD TRAVEL | 19,750.00 | 835.12 | 18,914.88 | 4% |
| | 351-TELEPHONE | 565.00 | - | 565.00 | 0% |
| | 381-AUDIT | 31,658.00 | 5,800.00 | 25,858.00 | 18% |
| | 382-LEGAL SERVICES | 67,849.00 | 4,655.15 | 63,193.85 | 7% |
| | 388-ELECTIONS | 30,906.00 | - | 30,906.00 | 0% |
| | 390-OTHER SERVICES | 3,000.00 | 1,949.92 | 1,050.08 | 65% |
| | 410-SUPPLIES | 873.00 | 690.62 | 182.38 | 79% |
| | 412-Food Purchases | - | 4,460.00 | (4,460.00) | |
| | 640-DUES & FEES | 50,224.00 | 29,865.37 | 20,358.63 | 59% |
| | 651-LIABILITY INS | 6,782.00 | - | 6,782.00 | 0% |
| | TOTAL BOARD ACCTS. | 211,607.00 | 48,256.18 | 163,350.82 | 23% |

| 210 | SP REV -FEDERAL | BUDGET or AWARD EST | EXPENDED | BALANCE | % SPT | REVENUE | % RECD |
|---|---|---|---|---|---|---|---|
| 0 | SPECIAL REVENUE-FEDERAL | 15,313,124.00 | - | | | | |
| 205 | PERKINS BASIC 24-25 | | 90,247.52 | (90,247.52) | | - | |
| 207 | TITLE 1C MIG RSY 25-26 | | 744,823.75 | | | 26,671.69 | |
| 211 | TITLE 1C PRESCHL 24-25 | | 2,337.05 | (2,337.05) | | 2,288.68 | |
| 212 | DELINGUIENCY PREVENTION | | 68,566.86 | (68,566.86) | | - | |
| 214 | IDEA REGIONAL | | 286,900.34 | (286,900.34) | | - | |
| 215 | ESD TECHNICAL ASSISTANCE | | - | - | | - | |
| 218 | INDIAN EDUCATION SERVICES | | 4,208.67 | (4,208.67) | | - | |
| 228 | RURAL HEALTH TRANSFORAMTION PROG | | 4,641.40 | (4,641.40) | | 99,266.43 | |
| 229 | SPECIAL EDUCATIO-TECHNICAL ASSISTANCE | | 14,345.42 | (14,345.42) | | (14,462.82) | |
| 231 | MATH INSTURCTION LEADERSHIP | | - | - | | - | |
| 234 | EARLY LEARNING - FPS | | 14,363.00 | (14,363.00) | | - | |
| 249 | TITLE III CONSORTIUM 25-26 | | 3,301.83 | (3,301.83) | | 3,290.79 | |
| 261 | CHILD CARE RESOURCE NETWORK 25-27 | | 182,767.44 | (182,767.44) | | - | |
| 262 | FAMILY SUPPORT & CONNECTIONS | | 134,116.07 | (134,116.07) | | - | |
| 272 | EI/ECSE | | 40,172.54 | (40,172.54) | | 431,439.95 | |
| 289 | PERKINS RESERVE 26-27 | | 18,288.61 | (18,288.61) | | - | |
| 308 | LTCT IDEA 619 | | 4,377.60 | (4,377.60) | | - | |
| 311 | MIECHV | | 1,656.12 | (1,656.12) | | - | |

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| | | | | | | |
|---|---|---|---|---|---|---|
| TOTAL (210) | 15,313,124.00 | 1,615,114.22 | 13,698,009.78 | 11% | 548,494.72 | 4% |
| September 30, 2025 | 14,867,111.00 | 1,796,887.18 | 13,070,223.82 | 12% | 701,149.24 | 5% |

| 290 | SP REV -OTHER | BUDGET or AWARD EST | EXPENDED | BALANCE | % SPT | REVENUE | % RECD |
|---|---|---|---|---|---|---|---|
| 0 | SPECIAL REVENUE-OTHER | 33,166,247.00 | - | | | | |
| 700 | SOAPP | | - | - | | 4,262.27 | |
| 701 | ALUMBRA INNOVATION | | - | - | | 20,869.99 | |
| 704 | SO CAREER CENTER SUPPORT ACCT | | 6,483.74 | (6,483.74) | | 8,266.12 | |
| 716 | EL-PSP | | 95,843.84 | (95,843.84) | | - | |
| 718 | GYO GRANT | | 29,440.18 | (29,440.18) | | - | |
| 719 | REGIONAL PILOT - ONLINE COURSE DELIVERY | | - | - | | (581.02) | |
| 720 | TEACHER APPRENTICESHIP - TSPC | | 14,252.40 | (14,252.40) | | (677.25) | |
| 740 | Black Equity Movement Award | | - | - | | 800.00 | |
| 749 | EDUCATOR ADVANCEMENT FUND | | 233,064.66 | (233,064.66) | | - | |
| 750 | JDEP | | 74,328.33 | (74,328.33) | | - | |
| 754 | MEDIA LIBRARY SERVICES | | 11,467.24 | (11,467.24) | | 18,646.30 | |
| 755 | INTEGRATED COMMUNITY PARTNERSHIP | | 16,495.15 | (16,495.15) | | - | |
| 756 | SUMMER LEARNING GRANT | | - | - | | 3,705.68 | |
| 757 | LONG TERM CARE TREATMENT | | 205,781.99 | (205,781.99) | | - | |
| 759 | FCCN | | 4,550.39 | (4,550.39) | | - | |
| 760 | CPDP | | - | - | | 6,566.43 | |
| 761 | CCRN SUPPORT | | - | - | | 7,983.12 | |
| 763 | SUCCESSFUL TRANSITIONS GRANT | | - | - | | 15,071.74 | |
| 767 | SHA FAMILY SERVICES HUB | | - | - | | 5,515.48 | |
| 768 | EMERGING REGIONAL STEM HUB | | 62,522.30 | (62,522.30) | | 53,642.32 | |
| 769 | REGIONAL EDUCATOR NETWORK (SOREN) | | 115,541.89 | (115,541.89) | | - | |
| 770 | LTCT ADDIONAL SERVICES | | - | - | | 4,205.82 | |
| 771 | LGBTQ+SIA | | 12,641.90 | (12,641.90) | | - | |
| 778 | THREAT ASSESSMENT PROGRAM | | - | - | | (19,510.39) | |
| 780 | CCRR SSA PROFESSIONAL LEARNING | | 14,423.78 | (14,423.78) | | - | |
| 781 | CCRR SSA PSP ADMIN | | 43,299.10 | (43,299.10) | | - | |
| 782 | CCRR SSA PSP COACHING | | 126,220.25 | (126,220.25) | | - | |
| 783 | SHARED SERVICES - SSA BUSINESS COACHING | | 13,777.40 | (13,777.40) | | - | |
| 801 | OREGON COMMISSION FOR THE BLIND | | - | - | | 80,165.85 | |
| 802 | PROVIDENCE INNOVATION GRANT | | - | - | | (672.50) | |
| 803 | ELH GRANTS/DONATIONS | | 352.21 | (352.21) | | 4.52 | |
| 807 | PERS VARIANCE ACCOUNT | | - | - | | 17,299.69 | |
| 808 | LEAD LEARN EXCEL | | 15.97 | (15.97) | | (143,675.29) | |
| 809 | AMBITIOUS INSTRUCTION | | 12,400.00 | (12,400.00) | | - | |
| 811 | SBHW | | 75,008.51 | (75,008.51) | | (75,260.28) | |
| 815 | SOESD-SPEC ED SERVICES | | - | - | | (82.91) | |
| 816 | STUDENT SUCCESS ACT | | 322,531.02 | (322,531.02) | | 773,293.95 | |
| 825 | STATE - R A C | | 188,269.13 | (188,269.13) | | 41,886.35 | |
| 826 | SORS FAMILY SUPPORT PLAN | | 190,955.70 | (190,955.70) | | 939,812.84 | |
| 829 | MIGRANT/ELL WORKSHOP | | - | - | | 463.11 | |
| 831 | CTE WORKSHOP ACCOUNT | | 18,546.95 | (18,546.95) | | (1,562.70) | |
| 832 | ED EFFECTIVENESS-DISTRICT PLT | | 32,322.42 | (32,322.42) | | 31,814.49 | |
| 834 | HIGH SCHOOL SUCCESS | | 4,928.98 | (4,928.98) | | 20,712.21 | |
| 836 | INDIAN ED DONATION ACCOUNT | | 801.46 | (801.46) | | 53,216.57 | |
| 838 | SSA TA SMALL & RURAL SCHOOLS | | 20,101.74 | (20,101.74) | | 20,148.32 | |
| 843 | STEM INNOVATION | | 50,886.34 | (50,886.34) | | 34,980.19 | |
| 844 | MENSTRUAL DIGNATY ACT | | - | - | | (67.29) | |
| 850 | WELLNESS GRANT | | - | - | | 10,318.34 | |
| 851 | SOREN CTC MOU | | - | - | | - | |
| 853 | MENTORING TEACHER | | 95,441.92 | (95,441.92) | | 185,280.76 | |
| 855 | MIGRANT DONATIONS | | - | - | | 3,728.44 | |
| 857 | SPEC ED WORKSHOP ACCT | | - | - | | (19,328.59) | |
| 858 | MEDIA LIBRARY - OVERDRIVE | | 19,250.00 | (19,250.00) | | 14,953.36 | |
| 859 | ED TECH SUMMIT | | - | - | | (8,903.36) | |
| 865 | REGIONAL PROMISE | | - | - | | (398.69) | |
| 869 | FOURWAY FOUNDATION | | - | - | | 4,000.00 | |
| 870 | LICC | | - | - | | 3,612.38 | |
| 872 | EI/ECSE | | 596,007.08 | (596,007.08) | | (429,114.04) | |
| 873 | PROGRAM SUPPORT EI/ECSE | | 164,525.04 | (164,525.04) | | (32,474.15) | |

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| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 876 | TRANSITION NETWORK FACILITATOR | | 28,937.83 | (28,937.83) | | 14,462.82 | |
| 882 | EARLY LEARNING HUB | | 79,537.96 | (79,537.96) | | 561,321.47 | |
| 887 | TNF STUDENT SUMMITS | | - | - | | 341.53 | |
| 888 | CTE - EQUIPMENT REIMBURSEMENT | | 4,999.00 | (4,999.00) | | 66,564.79 | |
| 900 | MATHWAYS - RPD | | 29,052.56 | (29,052.56) | | 19,636.19 | |
| 901 | SOESD PROGRAM SUPPORT | - | 79,260.17 | (79,260.17) | | 568,558.23 | |
| 903 | SSPS | | 8,061.52 | (8,061.52) | | - | |
| 904 | RETIRE/SABATICAL | | 28,323.61 | (28,323.61) | | 1,029,157.24 | |
| 905 | FMLA | | - | - | | 63,123.97 | |
| 908 | CENTRAL MEDFORD STEPS DONATIONS ACCT | | - | - | | (16,778.60) | |
| 910 | SUMMER SP-ED SERVICES | | 20,331.30 | (20,331.30) | | (29,003.67) | |
| 911 | CC4A - WORKSHOPS | | 35,100.00 | (35,100.00) | | 49,370.43 | |
| 915 | REGIONAL-LOCAL CONTRACTS | | 57,890.94 | (57,890.94) | | 179,099.42 | |
| 916 | STATE REGIONAL | | 792,488.25 | (792,488.25) | | - | |
| 918 | K PARTNERSHIP INNOVATION | | 87,143.79 | (87,143.79) | | - | |
| 919 | YDD REENGAGEMENT | | - | - | | 7,346.31 | |
| 920 | R & B DONATIONS (Rice & Beans) | | - | - | | 199.63 | |
| 922 | STATE SUMMER LEARNING | | 35,832.45 | (35,832.45) | | (10,472.03) | |
| 925 | SUD - YDO | | - | - | | - | |
| 926 | AUTISM - PARENT PARTNER | | 2,055.79 | (2,055.79) | | 11,092.23 | |
| 928 | SUD - OHA | | 177.00 | (177.00) | | 34,800.00 | |
| 931 | BRAILLIST PRODUCTION | | - | - | | 9,515.32 | |
| 935 | STAFF CONTRACTS | | 16,836.95 | (16,836.95) | | 248,931.92 | |
| 938 | PD NETWORK SERVICES | | - | - | | 234,314.87 | |
| 942 | FOLLETTE CONTRACT | | (685.92) | 685.92 | | 18,680.35 | |
| 943 | YTP PROGRAM | | 271,116.81 | (271,116.81) | | (468,935.87) | |
| 945 | ESD WORKSHOP | | - | - | | 18,549.95 | |
| 946 | AURAL IMPRESSION | | 11,088.46 | (11,088.46) | | 289,421.12 | |
| 947 | CURRICULUM WORKSHOP | | - | - | | 1,545.49 | |
| 948 | WEB PD | | - | - | | 7,221.16 | |
| 949 | BVIS FUNDING | | 206.92 | (206.92) | | 10,959.99 | |
| 952 | INSURANCE RESERVE | | - | - | | 23,693.04 | |
| 953 | FINGERPRINTING | | - | - | | 33,643.57 | |
| 955 | INFRASTRUCTURE-SOESD | | 88.00 | (88.00) | | 164,039.17 | |
| 957 | OR PROJECT | | 11,385.48 | (11,385.48) | | 42,907.03 | |
| 960 | COOP PURCHASING | | 98,454.35 | (98,454.35) | | 111,251.89 | |
| 961 | COOP PURCHASING SUPPORT | | 3,419.48 | (3,419.48) | | (37,058.92) | |
| 964 | EMPLOYEE SERVICES | | 131.70 | (131.70) | | 346.82 | |
| 965 | MIG PROGRAM SUPPORT | | 1,687.19 | (1,687.19) | | - | |
| 966 | PDHH DONATIONS | | 189.99 | (189.99) | | 4,120.98 | |
| 967 | BRAIN BOWL | | - | - | | 5,431.94 | |
| 969 | STEPS/TRANSITION DONATIONS | | - | - | | 403.83 | |
| 972 | PVI DONATIONS | | - | - | | 6,315.17 | |
| 978 | SCHOOL IMPROVEMENT WORKSHOPS | | 1,374.60 | (1,374.60) | | 161,598.22 | |
| 981 | INTERVENTION SPECIALIST-CARE OREGON | | 17,013.03 | (17,013.03) | | 29,815.47 | |
| 983 | OREGON ONLINE | | - | - | | 38,439.71 | |
| 990 | MEDICAID ADMN CLAIMING | | 238,376.33 | (238,376.33) | | 58,131.60 | |
| 991 | MAC DISTRICTS | | 169,397.20 | (169,397.20) | | 118,998.20 | |
| 996 | OREGON COMMUNITY FOUNDATION | | - | - | | 128,512.88 | |
| 998 | COMPUTER REPLACEMENT | | - | - | | (2,799.80) | |
| 999 | INDIRECT COST POOL | | 417,823.47 | (417,823.47) | | 2,921,086.56 | |
| | | | - | | | | |
| | TOTAL (290) | 33,166,247.00 | 5,419,575.22 | 27,746,671.78 | 16% | 8,417,549.92 | 25% |
| | September 30, 2025 | 32,188,803.00 | 4,598,226.23 | 27,590,576.77 | 14% | 9,897,632.64 | 31% |

| 400 | CAPITAL PROJECTS FUND | BUDGET | EXPENDED | BALANCE | % SPT | REVENUE | % RECD |
|---|---|---|---|---|---|---|---|
| 000 | CAPITAL PROJECTS FUND | 2,100,000.00 | | | | | |
| 410 | PHOENIX FACILITY | | 1,535,943.39 | (1,535,943.39) | | 2,936,758.90 | |
| 420 | GILBERT CREEK CAP. IMPROV. | | 23,000.00 | - | | 34,000.00 | |
| | TOTAL (400) | 2,100,000.00 | 1,558,943.39 | 541,056.61 | 74% | 2,970,758.90 | 141% |
| | September 30, 2025 | 20,750,000.00 | 4,533,030.79 | 16,216,969.21 | 22% | 18,594,881.21 | 90% |

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| 600 | INTERNAL SERVICE | BUDGET | EXPENDED | BALANCE | % SPT | REVENUE | % RECD |
|---|---|---|---|---|---|---|---|
| 000 | INTERNAL SERV BUDGET | | | | | | |
| 651 | SUBSTITUTE SERVICES | 1,287,685.00 | 89,828.03 | 451,042.72 | 7% | (226,787.57) | -18% |
| 655 | WORKER'S COMP/MEDICAL | 1,205,029.00 | 836,642.28 | 1,205,029.00 | 69% | 3,192,667.42 | 265% |
| 662 | SB1049 - PERS | 253,767.00 | - | 253,767.00 | 0% | 166,888.19 | 66% |
| 675 | INTERNAL IT SUPPORT | 257,500.00 | - | 187,162.48 | 0% | - | 0% |
| 694 | PL OREGON | 225,000.00 | 70,337.52 | 225,000.00 | 31% | 146,375.27 | 65% |
| 695 | D P B | 82,750.00 | - | 54,080.71 | 0% | - | 0% |
| 696 | UNEMPLOYMENT ACCT | 719,560.00 | 28,669.29 | 693,361.98 | 4% | 1,663,573.66 | 231% |
| 697 | COPIES / FAX USAGE | 186,647.00 | 26,198.02 | 180,706.05 | 14% | 96,105.45 | 51% |
| 698 | ADA Services | 191,250.00 | 5,940.95 | 191,250.00 | 3% | 438,134.02 | 229% |
| | TOTAL (600) | 4,409,188.00 | 1,057,616.09 | 3,351,571.91 | 24% | 5,476,956.44 | 124% |
| | September 30, 2025 | 4,198,084.00 | 1,030,620.50 | 3,167,463.50 | 25% | 4,448,408.41 | 106% |

| | RECAP BY FUND | BUDGET or AWARD EST | EXPENDED | BALANCE | % SPT | REVENUE | % RECD |
|---|---|---|---|---|---|---|---|
| 100 | GENERAL FUND | 33,228,580.00 | 3,448,578.32 | 29,780,001.68 | 10% | 9,004,503.45 | 27% |
| 210 | SP REV - FEDERAL | 15,313,124.00 | 1,615,114.22 | 13,698,009.78 | 11% | 548,494.72 | 4% |
| 290 | SP REV - OTHER | 33,166,247.00 | 5,419,575.22 | 27,746,671.78 | 16% | 8,417,549.92 | 25% |
| 400 | CAPITAL PROJECTS FUND | 2,100,000.00 | 1,558,943.39 | 541,056.61 | 74% | 2,970,758.90 | 141% |
| 600 | INTERNAL SERVICE | 4,409,188.00 | 1,057,616.09 | 3,351,571.91 | 24% | 5,476,956.44 | 124% |
| | TOTAL ALL FUNDS - September 30, 2026 | 88,217,139.00 | 13,099,827.24 | 75,117,311.76 | 15% | 26,418,263.43 | 30% |
| | September 30, 2025 | 104,156,991.00 | 14,986,858.92 | 99,826,018.02 | 14% | 26,418,294.43 | 25% |
| | FUND BAL - September 30, 2026 | 13,318,436.19 | | | | | |