

SOUTHERN OREGON EDUCATION SERVICE DISTRICT
BOARD OF DIRECTORS FINANCIAL REPORT
December 31, 2025

100 GENERAL FUND	BUDGET	EXPENDED	BALANCE	% SPT	REVENUE	% RECD
101 ADMIN/OPERATIONS	3,806,240.00	1,770,783.57	2,035,456.43	47%		
102 TECHNOLOGY MEDIA SERVICES	3,419,490.00	1,258,375.45	2,161,114.55	37%		
103 SPECIAL EDUC SERVICES	11,451,054.00	312,677.51	11,138,376.49	3%		
104 SPEECH	341,595.00	123,925.89	217,669.11	36%		
106 INTERPRETERS	2,424,766.00	583,182.97	1,841,583.03	24%		
107 PSYCHOLOGY	1,870,002.00	528,752.57	1,341,249.43	28%		
108 BRAILLIST	590,534.00	130,146.64	460,387.36	22%		
109 STEPS PLUS PROGRAM	2,383,784.00	701,210.54	1,682,573.46	29%		
110 OT / PT	713,611.00	314,650.56	398,960.44	44%		
112 SCHOOL IMPROVEMENT	384,841.00	218,206.86	166,634.14	57%		
113 REGIONAL/STATEWIDE INITIATIVES	183,628.00	95,723.20	87,904.80	52%		
114 CAREER/TECHNICAL ED	353,618.00	177,410.74	176,207.26	50%		
115 ENGLISH SECOND LANG	498,190.00	269,032.47	229,157.53	54%		
116 KLAMATH PROMISE/SO SUCCESS	77,211.00	69,384.41	7,826.59	90%		
117 AUDIOLOGY	205,002.00	53,423.61	151,578.39	26%		
118 AUTISM	841,572.00	299,776.94	541,795.06	36%		
181 STUDENT BEHAVIORAL HEALTH & WELLNE	1,541,276.00	343,056.29	1,198,219.71	22%		
192 CARE	1,066,579.00	439,301.50	627,277.50	41%		
TOTAL (100)	32,152,993.00	7,689,021.72	24,463,971.28	24%	25,971,085.44	80.77%
December 31, 2024	30,267,771.00	7,194,169.57	23,073,601.43	24%	24,336,597.54	80.40%
BOARD ACCOUNTS - 2310	BUDGET	EXPENDED	BALANCE	% SPT		
340-BOARD TRAVEL	19,750.00	11,193.40	8,556.60	57%		
351-TELEPHONE	565.00	-	565.00	0%		
381-AUDIT	31,658.00	20,750.00	10,908.00	66%		
382-LEGAL SERVICES	67,849.00	3,164.05	64,684.95	5%		
388-ELECTIONS	33,906.00	31,694.60	2,211.40	93%		
390-OTHER SERVICES	40,224.00	19,894.04	20,329.96	N/A		
410-SUPPLIES	873.00	3,808.90	(2,935.90)	436%		
640-DUES & FEES	10,000.00	4,099.66	5,900.34	41%		
651-LIABILITY INS	6,782.00	-	6,782.00	0%		
TOTAL BOARD ACCTS.	211,607.00	94,604.65	117,002.35	45%		
210 SP REV -FEDERAL	BUDGET or AWARD EST	EXPENDED	BALANCE	% SPT	REVENUE	% RECD
0 SPECIAL REVENUE-FEDERAL	14,867,111.00	-				
204 PERKINS BASIC 23-24		483,307.41	(483,307.41)		414,070.03	
205 PERKINS BASIC 24-25		11,527.65	(11,527.65)		11,527.65	
206 MIG SUMMER SCHL		565,559.00	(565,559.00)		414,826.70	
208 TITLE 1C MIG RSY 24-25		477,392.52	(477,392.52)		403,393.06	
209 TITLE 1C MIG RSY 23-24		219,559.99	(219,559.99)		219,559.99	
210 TITLE 1C-PRESCHL 23-24		15,098.49	(15,098.49)		15,098.49	
211 TITLE 1C PRESCHL 24-25		89,416.98	(89,416.98)		53,866.97	
212 DELINGUIENCY PREVENTION		58,811.66	(58,811.66)		58,811.66	
214 IDEA REGIONAL		1,112,676.38	(1,112,676.38)		-	
215 ESD TECHNICAL ASSISTANCE		-	-		15.92	
218 INDIAN EDUCATION SERVICES		29,667.34	(29,667.34)		15,291.33	
224 ED TECH CADRE		1,157.66	(1,157.66)		1,157.66	
226 SOESD NATIVE ARTS LESSONS & PD		144,233.90	(144,233.90)		144,233.90	
229 SPECIAL EDUCATIO-TECHNICAL ASSISTANCE		27,381.60	(27,381.60)		-	
234 EARLY LEARNING - FPS		13,510.45	(13,510.45)		9,983.00	
235 FAMILY SUPPORT SERVICES 23-25		25,218.79	(25,218.79)		11,096.00	
247 TITLE III CONSORTIUM 23-24		3,249.91	(3,249.91)		3,249.91	
248 TITLE III CONSORTIUM 24-25		731.72	(731.72)		3,981.63	
261 CHILD CARE RESOURCE NETWORK 23-25		443,300.09	(443,300.09)		202,922.51	
262 FAMILY SUPPORT & CONNECTIONS		261,381.83	(261,381.83)		177,834.12	
272 EI/ECSE		137,019.33	(137,019.33)		(0.19)	

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285 PERKINS RESERVE 23-24	76,409.72	(76,409.72)	-
289 PERKINS RESERVE 24-25	2,136.27	(2,136.27)	2,136.27
308 LTCT IDEA 619	25,070.72	(25,070.72)	15,976.05
311 MIECHV	4,557.93	(4,557.93)	-
319 ESSER A3	5,000.00	-	5,000.00

TOTAL (210)	14,867,111.00	4,233,377.34	10,633,733.66	28%	2,184,032.66	15%
December 31, 2024	15,654,757.00	5,626,892.75	10,027,864.25	36%	3,096,390.73	20%

290 SP REV -OTHER	BUDGET or AWARD EST	EXPENDED	BALANCE	% SPT	REVENUE	% RECD
0 SPECIAL REVENUE-OTHER	32,188,803.00	-			31.00	
700 SOAPP		13,697.32	(13,697.32)		15,433.59	
701 ALUMBRA INNOVATION		52,931.64	(52,931.64)		74,116.63	
703 SAFE SCHOOL CULTURE CONSTORTIUM		26,411.15	(26,411.15)		26,411.15	
704 SO CAREER CENTER SUPPORT ACCT		6,715.00	(6,715.00)		19,007.09	
716 EL-PSP		258,431.50	(258,431.50)		155,872.04	
718 GYO GRANT		117,284.22	(117,284.22)		58.00	
719 REGIONAL PILOT - ONLINE COURSE DELIVERY		6,109.52	(6,109.52)		5,528.50	
720 TEACHER APPRENTICESHIP - TSPC		154,725.61	(154,725.61)		37,571.20	
740 Black Equity Movement Award		-	-		400.00	
749 EDUCATOR ADVANCEMENT FUND		351,502.44	(351,502.44)		88,376.13	
754 MEDIA LIBRARY SERVICES		57,985.84	(57,985.84)		55,855.97	
755 INTEGRATED COMMUNITY PARTNERSHIP		22,144.77	(22,144.77)		-	
756 SUMMER LEARNING GRANT		315.00	(315.00)		3,705.68	
757 LONG TERM CARE TREATMENT		229,274.17	(229,274.17)		72,345.59	
759 FCCN		687.21	(687.21)		687.21	
760 CPDP		-	-		6,566.43	
761 CCRN SUPPORT		-	-		7,983.12	
763 SUCCESSFUL TRANSITIONS GRANT		-	-		47,000.00	
765 SUPPORT - CTE CAREER PATHWAYS		523.81	(523.81)		-	
767 SHA FAMILY SERVICES HUB		16,888.31	(16,888.31)		15,696.00	
768 EMERGING REGIONAL STEM HUB		101,775.33	(101,775.33)		84,012.40	
769 REGIONAL EDUCATOR NETWORK (SOREN)		203,608.26	(203,608.26)		8,536.09	
770 LTCT ADDIONAL SERVICES		-	-		4,205.82	
771 LGBTQ+SIA		72,032.05	(72,032.05)		71,792.92	
774 PRESCHOOL PROMISE - COORDINATION		9,207.26	(9,207.26)		-	
778 THREAT ASSESSMENT PROGRAM		-	-		(19,510.39)	
780 CCRR SSA PROFESSIONAL LEARNING		(285.71)	285.71		-	
781 CCRR SSA PSP ADMIN		107,317.97	(107,317.97)		51,631.50	
782 CCRR SSA PSP COACHING		209,256.66	(209,256.66)		95,996.70	
801 OREGON COMMISSION FOR THE BLIND		11,209.07	(11,209.07)		39,876.25	
802 PROVIDENCE INNOVATION GRANT		72,852.77	(72,852.77)		96,025.00	
803 ELH GRANTS/DONATIONS		193,320.62	(193,320.62)		192,519.41	
807 PERS VARIANCE ACCOUNT		-	-		17,299.69	
808 LEAD LEARN EXCEL		97,637.52	(97,637.52)		89,500.00	
810 SOTCE		89,149.84	(89,149.84)		89,149.84	
811 SBHW		241,886.30	(241,886.30)		151,589.33	
815 SOESD-SPEC ED SERVICES		151.20	(151.20)		68.29	
816 STUDENT SUCCESS ACT		724,150.46	(724,150.46)		87,211.30	
820 HEARING SERVICES - CA		-	-		(792.00)	
822 GILBERT CREEK PLAYGROUND		-	-		877.49	
825 STATE - R A C		66,764.37	(66,764.37)		27,440.60	
826 SORS FAMILY SUPPORT PLAN		273,910.50	(273,910.50)		804,035.85	
829 MIGRANT/ELL WORKSHOP		2,700.00	(2,700.00)		328.11	
831 CTE WORKSHOP ACCOUNT		150.00	(150.00)		4,034.71	
832 ED EFFECTIVENESS-DISTRICT PLT		63,953.09	(63,953.09)		-	
836 INDIAN ED DONATION ACCOUNT		5,442.27	(5,442.27)		59,924.80	
842 FORD FAMILY FOUNDATION		10,000.00	(10,000.00)		10,000.00	
843 STEM INNOVATION		146,924.95	(146,924.95)		61,761.33	
850 WELLNESS GRANT		-	-		10,498.34	
852 ZELZIE REED TRUST		-	-		15,369.96	
853 MENTORING TEACHER		212,058.44	(212,058.44)		173,462.23	
855 MIGRANT DONATIONS		-	-		3,728.44	

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857 SPEC ED WORKSHOP ACCT	-	-	(19,328.59)
858 MEDIA LIBRARY - OVERDRIVE	15,500.00	(15,500.00)	14,109.17
859 ED TECH SUMMIT	-	-	(8,903.36)
866 KINDERMUSIK	220.00	(220.00)	9,382.10
867 COW CREEK FOUNDATION	-	-	5,623.00
869 FOURWAY FOUNDATION	-	-	14,173.65
870 LICC	-	-	3,612.38
872 EI/ECSE	1,469,620.97	(1,469,620.97)	542,658.21
873 PROGRAM SUPPORT EI/ECSE	435,726.43	(435,726.43)	433,871.86
876 TRANSITION NETWORK FACILITATOR	70,280.51	(70,280.51)	39,741.03
882 EARLY LEARNING HUB	152,557.09	(152,557.09)	623,022.64
887 TNF STUDENT SUMMITS	-	-	341.53
888 CTE - EQUIPMENT REIMBURSEMENT	22,215.01	(22,215.01)	108,957.56
900 MATHWAYS - RPD	58,853.19	(58,853.19)	-
901 SOESD PROGRAM SUPPORT	185,722.12	(185,722.12)	798,979.69
903 SSPS	52,873.15	(52,873.15)	-
904 RETIRE/SABATICAL	47,491.21	(47,491.21)	1,061,041.62
905 FMLA	-	-	63,123.97
906 HB4030	1,050.47	(1,050.47)	1,050.47
910 SUMMER SP-ED SERVICES	17,812.07	(17,812.07)	(11,191.60)
911 CC4A - WORKSHOPS	20,040.00	(20,040.00)	47,965.62
912 SPECIAL PROJECTS	-	-	1,300.00
915 REGIONAL-LOCAL CONTRACTS	250,214.03	(250,214.03)	177,792.62
916 STATE REGIONAL	1,153,761.34	(1,153,761.34)	317,404.13
918 K PARTNERSHIP INNOVATION	163,251.23	(163,251.23)	80,538.45
919 YDD REENGAGEMENT	-	-	7,346.31
920 R & B DONATIONS (Rice & Beans)	-	-	192.63
921 MEYER MEMORIAL	24,795.53	(24,795.53)	65,282.27
922 STATE SUMMER LEARNING	60,000.00	(60,000.00)	60,000.00
926 AUTISM - PARENT PARTNER	-	-	13,233.22
931 BRAILLIST PRODUCTION	-	-	9,515.32
935 STAFF CONTRACTS	44,233.97	(44,233.97)	129,984.22
938 PD NETWORK SERVICES	-	-	182,674.87
942 FOLLETTE CONTRACT	32,327.70	(32,327.70)	57,888.85
943 YTP PROGRAM	514,922.21	(514,922.21)	(116,927.28)
945 ESD WORKSHOP	-	-	18,549.95
946 AURAL IMPRESSION	84.99	(84.99)	328,230.08
947 CURRICULUM WORKSHOP	-	-	1,545.49
948 WEB PD	-	-	6,883.80
949 BVIS FUNDING	-	-	10,470.72
952 INSURANCE RESERVE	-	-	23,693.04
953 FINGERPRINTING	-	-	33,643.57
955 INFRASTRUCTURE-SOESD	123.00	(123.00)	164,162.17
957 OR PROJECT	12,277.55	(12,277.55)	65,666.91
960 COOP PURCHASING	80,100.29	(80,100.29)	148,454.99
961 COOP PURCHASING SUPPORT	7,320.00	(7,320.00)	(21,976.96)
964 EMPLOYEE SERVICES	37.18	(37.18)	270.68
965 MIG PROGRAM SUPPORT	-	-	(16,419.82)
966 PDHH DONATIONS	2,343.34	(2,343.34)	7,332.77
967 BRAIN BOWL	2,506.00	(2,506.00)	8,350.15
969 STEPS/TRANSITION DONATIONS	-	-	403.83
972 PVI DONATIONS	-	-	6,315.17
978 SCHOOL IMPROVEMENT WORKSHOPS	-	-	157,948.22
981 INTERVENTION SPECIALIST-CARE OREGON	22,658.01	(22,658.01)	133,219.05
983 OREGON ONLINE	-	-	38,439.71
990 MEDICAID ADMN CLAIMING	198,582.08	(198,582.08)	8,871.39
991 MAC DISTRICTS	72,259.55	(72,259.55)	77,454.98
996 OREGON COMMUNITY FOUNDATION	5,095.28	(5,095.28)	80,600.53
998 COMPUTER REPLACEMENT	-	-	(2,799.80)
999 INDIRECT COST POOL	993,613.69	(993,613.69)	4,345,757.58

TOTAL (290)	32,188,803.00	10,460,750.48	21,728,052.52	32%	13,202,744.10	41%
December 31, 2024	30,913,256.00	9,050,828.98	21,862,427.02	29%	12,548,231.14	41%

	BUDGET	EXPENDED	BALANCE	%		%
400 CAPITAL PROJECTS FUND				SPT REVENUE		RECD

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000 CAPITAL PROJECTS FUND						
410 PHOENIX FACILITY	20,750,000.00	9,120,609.05	11,629,390.95	44%	18,594,881.21	90%
TOTAL (400)	20,750,000.00	9,120,609.05	11,629,390.95	44%	18,594,881.21	90%
December 31, 2024	22,000,000.00	458,007.16	21,541,992.84	2%	25,137,533.57	114%

600 INTERNAL SERVICE	BUDGET	EXPENDED	BALANCE	SPT	% REVENUE	% RECD
000 INTERNAL SERV BUDGET						
651 SUBSTITUTE SERVICES	1,250,180.00	465,266.73	784,913.27	37%	15,192.65	1%
655 WORKER'S COMP/MEDICAL	1,169,931.00	782,350.10	387,580.90	67%	2,803,180.46	240%
662 SB1049 - PERS	246,376.00	-	246,376.00	0%	166,888.19	68%
675 INTERNAL IT SUPPORT	250,000.00	-	250,000.00	0%	-	0%
694 PL OREGON	160,000.00	108,887.26	51,112.74	68%	199,511.65	125%
695 D P B	80,340.00	-	80,340.00	0%	-	0%
696 UNEMPLOYMENT ACCT	698,601.00	126,540.34	572,060.66	18%	1,424,094.17	204%
697 COPIES / FAX USAGE	156,976.00	39,215.85	117,760.15	25%	126,787.90	81%
698 ADA Services	185,680.00	24,775.66	160,904.34	13%	308,473.84	166%
TOTAL (600)	4,198,084.00	1,547,035.94	2,651,048.06	37%	5,044,128.86	120%
December 31, 2024	7,138,173.00	2,329,914.90	4,808,258.10	33%	4,486,418.14	63%

RECAP BY FUND	BUDGET or AWARD EST	EXPENDED	BALANCE	SPT	% REVENUE	% RECD
100 GENERAL FUND	32,152,993.00	7,689,021.72	24,463,971.28	24%	25,971,085.44	81%
210 SP REV - FEDERAL	14,867,111.00	4,233,377.34	10,633,733.66	28%	2,184,032.66	15%
290 SP REV - OTHER	32,188,803.00	10,460,750.48	21,728,052.52	32%	13,202,744.10	41%
400 CAPITAL PROJECTS FUND	20,750,000.00	9,120,609.05	11,629,390.95	44%	18,594,881.21	90%
600 INTERNAL SERVICE	4,198,084.00	1,547,035.94	2,651,048.06	37%	5,044,128.86	120%
TOTAL ALL FUNDS - December 31, 2025	104,156,991.00	33,050,794.53	71,106,196.47	32%	64,996,872.27	62%
December 31, 2024	105,973,957.00	24,659,813.33	81,314,143.67	23%	69,605,171.12	66%
FUND BAL -December 31, 2025	31,946,077.74					