

SOUTHERN OREGON EDUCATION SERVICE DISTRICT
 BOARD OF DIRECTORS FINANCIAL REPORT
 February 28, 2026

100 GENERAL FUND	BUDGET	EXPENDED	BALANCE	% SPT	REVENUE	% RECD
101 ADMIN/OPERATIONS	3,806,240.00	2,204,565.67	1,601,674.33	58%		
102 TECHNOLOGY MEDIA SERVICES	3,419,490.00	1,697,672.82	1,721,817.18	50%		
103 SPECIAL EDUC SERVICES	11,451,054.00	5,515,132.22	5,935,921.78	48%		
104 SPEECH	341,595.00	171,692.29	169,902.71	50%		
106 INTERPRETERS	2,424,766.00	851,638.13	1,573,127.87	35%		
107 PSYCHOLOGY	1,870,002.00	771,609.12	1,098,392.88	41%		
108 BRAILLIST	590,534.00	203,689.30	386,844.70	34%		
109 STEPS PLUS PROGRAM	2,383,784.00	1,028,401.84	1,355,382.16	43%		
110 OT / PT	713,611.00	454,621.37	258,989.63	64%		
112 SCHOOL IMPROVEMENT	384,841.00	293,990.81	90,850.19	76%		
113 REGIONAL/STATEWIDE INITIATIVES	183,628.00	127,416.70	56,211.30	69%		
114 CAREER/TECHNICAL ED	353,618.00	234,962.65	118,655.35	66%		
115 ENGLISH SECOND LANG	498,190.00	366,625.13	131,564.87	74%		
116 KLAMATH PROMISE/SO SUCCESS	77,211.00	68,824.06	8,386.94	89%		
117 AUDIOLOGY	205,002.00	73,306.27	131,695.73	36%		
118 AUTISM	841,572.00	460,730.63	380,841.37	55%		
181 STUDENT BEHAVIORAL HEALTH & WELLNE	1,541,276.00	434,726.60	1,106,549.40	28%		
192 CARE	1,066,579.00	642,916.67	423,662.33	60%		
TOTAL (100)	32,152,993.00	15,602,522.28	16,550,470.72	48.5%	29,185,130.42	90.8%
February 28, 2025	30,267,771.00	15,209,245.88	15,058,525.12	50.2%	27,336,102.44	90.3%
BOARD ACCOUNTS - 2310	BUDGET	EXPENDED	BALANCE	% SPT		
340-BOARD TRAVEL	19,750.00	13,513.40	6,236.60	68%		
351-TELEPHONE	565.00	-	565.00	0%		
381-AUDIT	31,658.00	23,250.00	8,408.00	73%		
382-LEGAL SERVICES	67,849.00	3,864.05	63,984.95	6%		
388-ELECTIONS	33,906.00	31,694.60	2,211.40	93%		
390-OTHER SERVICES	40,224.00	19,954.66	20,269.34	50%		
410-SUPPLIES	873.00	4,492.88	(3,619.88)	515%		
640-DUES & FEES	50,224.00	4,099.66	46,124.34	8%		
651-LIABILITY INS	6,782.00	-	6,782.00	0%		
TOTAL BOARD ACCTS.	251,831.00	100,869.25	150,961.75	40%		
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		543,603.33	(543,603.33)	N/A	521,938.64	N/A
205 PERKINS BASIC 24-25		11,527.65	(11,527.65)	N/A	11,527.65	N/A
206 MIG SUMMER SCHL		565,559.00	(565,559.00)	N/A	565,559.00	N/A
208 TITLE 1C MIG RSY 24-25		623,717.22	(623,717.22)	N/A	544,141.41	N/A
209 TITLE 1C MIG RSY 23-24		219,559.99	(219,559.99)	N/A	219,559.99	N/A
210 TITLE 1C-PRESCHL 23-24		15,098.49	(15,098.49)	N/A	15,098.49	N/A
211 TITLE 1C PRESCHL 24-25		124,013.93	(124,013.93)	N/A	106,692.71	N/A
212 DELINGUIENCY PREVENTION		63,776.59	(63,776.59)	N/A	58,811.66	N/A
214 IDEA REGIONAL		1,640,525.65	(1,640,525.65)	N/A	1,112,676.38	N/A
215 ESD TECHNICAL ASSISTANCE		-	-	N/A	15.92	N/A
218 INDIAN EDUCATION SERVICES		43,939.89	(43,939.89)	N/A	29,667.34	N/A
224 ED TECH CADRE		1,157.66	(1,157.66)	N/A	1,157.66	N/A
226 SOESD NATIVE ARTS LESSONS & PD		144,233.90	(144,233.90)	N/A	144,233.90	N/A
229 SPECIAL EDUCATIO-TECHNICAL ASSISTANCE		36,924.48	(36,924.48)	N/A	-	N/A
234 EARLY LEARNING - FPS		14,876.76	(14,876.76)	N/A	9,983.00	N/A
235 FAMILY SUPPORT SERVICES 23-25		32,196.08	(32,196.08)	N/A	11,096.00	N/A
247 TITLE III CONSORTIUM 23-24		3,249.91	(3,249.91)	N/A	3,249.91	N/A
248 TITLE III CONSORTIUM 24-25		754.49	(754.49)	N/A	3,981.63	N/A
261 CHILD CARE RESOURCE NETWORK 23-25		524,376.70	(524,376.70)	N/A	379,625.45	N/A
262 FAMILY SUPPORT & CONNECTIONS		349,101.30	(349,101.30)	N/A	220,967.68	N/A
272 EI/ECSE		205,861.33	(205,861.33)	N/A	137,019.32	N/A

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285 PERKINS RESERVE 23-24	108,359.06	(108,359.06)	N/A	-	N/A
289 PERKINS RESERVE 24-25	2,136.27	(2,136.27)	N/A	2,136.27	N/A
308 LTCT IDEA 619	31,370.36	(31,370.36)	N/A	25,070.72	N/A
311 MIECHV	7,461.38	(7,461.38)	N/A	2,831.40	N/A
319 ESSER A3	5,000.00	-	N/A	5,000.00	N/A

TOTAL (210)	14,867,111.00	5,318,381.42	9,548,729.58	35.8%	4,132,042.13	27.8%
February 28, 2025	15,654,757.00	6,966,750.42	8,688,006.58	44.5%	5,255,790.43	33.6%

290 SP REV -OTHER	BUDGET or AWARD EST	EXPENDED	BALANCE	% SPT	REVENUE	% RECD
0 SPECIAL REVENUE-OTHER	32,188,803.00					
700 SOAPP		11,171.32	(11,171.32)	N/A	15,433.59	N/A
701 ALUMBRA INNOVATION		53,246.64	(53,246.64)	N/A	74,116.63	N/A
703 SAFE SCHOOL CULTURE CONSTORTIUM		26,411.15	(26,411.15)	N/A	26,411.15	N/A
704 SO CAREER CENTER SUPPORT ACCT		6,715.00	(6,715.00)	N/A	19,007.15	N/A
716 EL-PSP		310,405.17	(310,405.17)	N/A	155,872.04	N/A
718 GYO GRANT		168,451.17	(168,451.17)	N/A	158,289.99	N/A
719 REGIONAL PILOT - ONLINE COURSE DELIVERY		6,109.52	(6,109.52)	N/A	5,528.50	N/A
720 TEACHER APPRENTICESHIP - TSPC		200,786.86	(200,786.86)	N/A	113,928.57	N/A
740 Black Equity Movement Award		-	-	N/A	400.00	N/A
749 EDUCATOR ADVANCEMENT FUND		699,130.72	(699,130.72)	N/A	590,911.03	N/A
754 MEDIA LIBRARY SERVICES		78,116.68	(78,116.68)	N/A	106,711.97	N/A
755 INTEGRATED COMMUNITY PARTNERSHIP		41,546.31	(41,546.31)	N/A	32,811.65	N/A
756 SUMMER LEARNING GRANT		-	-	N/A	3,705.68	N/A
757 LONG TERM CARE TREATMENT		410,048.44	(410,048.44)	N/A	229,274.17	N/A
759 FCCN		6,261.67	(6,261.67)	N/A	5,981.94	N/A
760 CPDP		-	-	N/A	6,566.43	N/A
761 CCRN SUPPORT		-	-	N/A	7,983.12	N/A
763 SUCCESSFUL TRANSITIONS GRANT		-	-	N/A	47,000.00	N/A
765 SUPPORT - CTE CAREER PATHWAYS		523.81	(523.81)	N/A	-	N/A
767 SHA FAMILY SERVICES HUB		10,180.52	(10,180.52)	N/A	15,696.00	N/A
768 EMERGING REGIONAL STEM HUB		134,557.43	(134,557.43)	N/A	118,672.86	N/A
769 REGIONAL EDUCATOR NETWORK (SOREN)		253,706.96	(253,706.96)	N/A	184,647.24	N/A
770 LTCT ADDIONAL SERVICES		-	-	N/A	4,205.82	N/A
771 LGBTQ+SIA		72,032.05	(72,032.05)	N/A	71,792.92	N/A
774 PRESCHOOL PROMISE - COORDINATION		9,207.26	(9,207.26)	N/A	-	N/A
778 THREAT ASSESSMENT PROGRAM		-	-	N/A	(19,510.39)	N/A
780 CCRR SSA PROFESSIONAL LEARNING		49,445.46	(49,445.46)	N/A	48,124.81	N/A
781 CCRR SSA PSP ADMIN		172,635.04	(172,635.04)	N/A	112,347.46	N/A
782 CCRR SSA PSP COACHING		278,897.97	(278,897.97)	N/A	214,196.56	N/A
801 OREGON COMMISSION FOR THE BLIND		11,439.69	(11,439.69)	N/A	55,746.25	N/A
802 PROVIDENCE INNOVATION GRANT		75,492.32	(75,492.32)	N/A	96,025.00	N/A
803 ELH GRANTS/DONATIONS		210,082.16	(210,082.16)	N/A	194,819.41	N/A
807 PERS VARIANCE ACCOUNT		-	-	N/A	17,299.69	N/A
808 LEAD LEARN EXCEL		123,984.59	(123,984.59)	N/A	104,000.00	N/A
810 SOTCE		89,149.84	(89,149.84)	N/A	89,149.84	N/A
811 SBHW		314,944.85	(314,944.85)	N/A	298,059.51	N/A
815 SOESD-SPEC ED SERVICES		151.20	(151.20)	N/A	68.29	N/A
816 STUDENT SUCCESS ACT		977,705.13	(977,705.13)	N/A	1,041,069.20	N/A
822 GILBERT CREEK PLAYGROUND		-	-	N/A	877.49	N/A
825 STATE - R A C		105,821.93	(105,821.93)	N/A	135,090.60	N/A
826 SORS FAMILY SUPPORT PLAN		277,015.50	(277,015.50)	N/A	804,035.85	N/A
829 MIGRANT/ELL WORKSHOP		3,223.00	(3,223.00)	N/A	3,478.11	N/A
831 CTE WORKSHOP ACCOUNT		150.00	(150.00)	N/A	4,034.71	N/A
832 ED EFFECTIVENESS-DISTRICT PLT		85,591.05	(85,591.05)	N/A	63,628.98	N/A
836 INDIAN ED DONATION ACCOUNT		5,849.42	(5,849.42)	N/A	60,024.80	N/A
838 TAPESTRY GRANT		51,687.67	(51,687.67)	N/A	40,296.64	N/A
842 FORD FAMILY FOUNDATION		10,000.00	(10,000.00)	N/A	10,000.00	N/A
843 STEM INNOVATION		181,562.76	(181,562.76)	N/A	61,761.33	N/A
844 MENSTRUAL DIGNATY ACT		67.29	(67.29)	N/A	-	N/A
850 WELLNESS GRANT		60.00	(60.00)	N/A	10,498.34	N/A
852 ZELZIE REED TRUST		-	-	N/A	15,369.96	N/A
853 MENTORING TEACHER		75,202.71	(75,202.71)	N/A	173,462.23	N/A

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855	MIGRANT DONATIONS	-	-	N/A	3,728.44	N/A	
857	SPEC ED WORKSHOP ACCT	-	-	N/A	(19,328.59)	N/A	
858	MEDIA LIBRARY - OVERDRIVE	15,500.00	(15,500.00)	N/A	16,648.49	N/A	
859	ED TECH SUMMIT	-	-	N/A	(8,903.36)	N/A	
866	KINDERMUSIK	220.00	(220.00)	N/A	9,382.10	N/A	
867	COW CREEK FOUNDATION	-	-	N/A	5,623.00	N/A	
869	FOURWAY FOUNDATION	-	-	N/A	14,173.65	N/A	
870	LICC	-	-	N/A	3,612.38	N/A	
872	EI/ECSE	2,092,947.23	(2,092,947.23)	N/A	1,469,550.98	N/A	
873	PROGRAM SUPPORT EI/ECSE	586,222.73	(586,222.73)	N/A	467,016.95	N/A	
874	PRESCHOOL PROMISE - STARTUP	-	-	N/A	-	N/A	
876	TRANSITION NETWORK FACILITATOR	89,001.09	(89,001.09)	N/A	70,280.51	N/A	
882	EARLY LEARNING HUB	222,484.48	(222,484.48)	N/A	623,022.64	N/A	
887	TNF STUDENT SUMMITS	-	-	N/A	341.53	N/A	
888	CTE - EQUIPMENT REIMBURSEMENT	23,133.76	(23,133.76)	N/A	108,957.56	N/A	
900	MATHWAYS - RPD	78,008.99	(78,008.99)	N/A	68,433.76	N/A	
901	SOESD PROGRAM SUPPORT	238,490.85	(238,490.85)	N/A	798,979.69	N/A	
903	SSPS	72,128.39	(72,128.39)	N/A	-	N/A	
904	RETIRE/SABATICAL	38,000.27	(38,000.27)	N/A	1,065,837.86	N/A	
905	FMLA	-	-	N/A	63,123.97	N/A	
906	HB4030	1,050.47	(1,050.47)	N/A	1,050.47	N/A	
910	SUMMER SP-ED SERVICES	17,812.07	(17,812.07)	N/A	(11,191.60)	N/A	
911	CC4A - WORKSHOPS	20,040.00	(20,040.00)	N/A	47,965.62	N/A	
912	SPECIAL PROJECTS	1,000.00	(1,000.00)	N/A	3,650.00	N/A	
915	REGIONAL-LOCAL CONTRACTS	350,195.94	(350,195.94)	N/A	255,700.61	N/A	
916	STATE REGIONAL	1,630,366.24	(1,630,366.24)	N/A	1,153,761.34	N/A	
918	K PARTNERSHIP INNOVATION	207,054.60	(207,054.60)	N/A	80,538.45	N/A	
919	YDD REENGAGEMENT	-	-	N/A	7,346.31	N/A	
920	R & B DONATIONS (Rice & Beans)	-	-	N/A	192.63	N/A	
921	MEYER MEMORIAL	65,282.27	(65,282.27)	N/A	65,282.27	N/A	
922	STATE SUMMER LEARNING	60,000.00	(60,000.00)	N/A	60,000.00	N/A	
925	SUD-YDO	35,204.66	(35,204.66)	N/A	37,500.00	N/A	
926	AUTISM - PARENT PARTNER	-	-	N/A	13,233.22	N/A	
928	SUD-OHA	400.00	(400.00)	N/A	-	N/A	
931	BRAILLIST PRODUCTION	-	-	N/A	9,515.32	N/A	
935	STAFF CONTRACTS	75,589.61	(75,589.61)	N/A	133,184.22	N/A	
938	PD NETWORK SERVICES	-	-	N/A	217,674.87	N/A	
942	FOLLETTE CONTRACT	101,530.94	(101,530.94)	N/A	57,888.85	N/A	
943	YTP PROGRAM	653,122.33	(653,122.33)	N/A	50,720.72	N/A	
945	ESD WORKSHOP	-	-	N/A	18,549.95	N/A	
946	AURAL IMPRESSION	84.99	(84.99)	N/A	344,430.08	N/A	
947	CURRICULUM WORKSHOP	-	-	N/A	1,545.49	N/A	
948	WEB PD	6.04	(6.04)	N/A	7,082.80	N/A	
949	BVIS FUNDING	-	-	N/A	10,470.72	N/A	
952	INSURANCE RESERVE	-	-	N/A	23,693.04	N/A	
953	FINGERPRINTING	-	-	N/A	33,643.57	N/A	
955	INFRASTRUCTURE-SOESD	123.00	(123.00)	N/A	164,162.17	N/A	
957	OR PROJECT	23,163.02	(23,163.02)	N/A	72,476.91	N/A	
960	COOP PURCHASING	109,410.85	(109,410.85)	N/A	188,559.37	N/A	
961	COOP PURCHASING SUPPORT	9,296.69	(9,296.69)	N/A	(21,976.96)	N/A	
964	EMPLOYEE SERVICES	168.88	(168.88)	N/A	415.08	N/A	
965	MIG PROGRAM SUPPORT	-	-	N/A	(16,419.82)	N/A	
966	PDHH DONATIONS	4,534.21	(4,534.21)	N/A	7,332.77	N/A	
967	BRAIN BOWL	2,821.78	(2,821.78)	N/A	11,101.18	N/A	
969	STEPS/TRANSITION DONATIONS	-	-	N/A	403.83	N/A	
972	PVI DONATIONS	-	-	N/A	6,315.17	N/A	
978	SCHOOL IMPROVEMENT WORKSHOPS	-	-	N/A	157,948.22	N/A	
981	INTERVENTION SPECIALIST-CARE OREGON	64,250.26	(64,250.26)	N/A	148,219.05	N/A	
983	OREGON ONLINE	-	-	N/A	38,439.71	N/A	
990	MEDICAID ADMN CLAIMING	220,167.29	(220,167.29)	N/A	8,871.39	N/A	
991	MAC DISTRICTS	72,259.55	(72,259.55)	N/A	77,454.98	N/A	
996	OREGON COMMUNITY FOUNDATION	6,163.46	(6,163.46)	N/A	155,600.53	N/A	
998	COMPUTER REPLACEMENT	-	-	N/A	(2,799.80)	N/A	
999	INDIRECT COST POOL	1,295,685.95	(1,295,685.95)	N/A	4,546,372.95	N/A	
TOTAL (290)		32,188,803.00	14,081,691.15	18,107,111.85	43.7%	18,555,290.30	57.6%

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February 28, 2025	30,913,256.00	12,769,246.87	18,144,009.13	41.3%	17,464,037.92	56.5%
400 CAPITAL PROJECTS FUND	BUDGET	EXPENDED	BALANCE	%	REVENUE	%
				SPT		RECD
000 CAPITAL PROJECTS FUND						
410 PHOENIX FACILITY	20,750,000.00	12,367,418.61	8,382,581.39	60%	18,641,635.69	90%
TOTAL (400)	20,750,000.00	12,367,418.61	8,382,581.39	59.6%	18,641,635.69	89.8%
February 28, 2025	22,000,000.00	2,937,713.84	19,062,286.16	13.4%	25,137,533.57	114.3%
600 INTERNAL SERVICE	BUDGET	EXPENDED	BALANCE	%	REVENUE	%
				SPT		RECD
000 INTERNAL SERV BUDGET						
651 SUBSTITUTE SERVICES	1,250,180.00	691,715.73	480,219.85	55%	235,231.11	19%
655 WORKER'S COMP/MEDICAL	1,169,931.00	769,960.15	399,970.85	66%	2,916,765.06	249%
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	163,509.67	(3,509.67)	102%	254,146.15	159%
695 D P B	80,340.00	-	80,340.00	0%	-	0%
696 UNEMPLOYMENT ACCT	698,601.00	149,189.55	549,411.45	21%	1,561,206.20	223%
697 COPIES / FAX USAGE	156,976.00	50,601.63	106,374.37	32%	126,787.90	81%
698 ADA Services	185,680.00	30,858.70	154,821.30	17%	366,958.62	198%
TOTAL (600)	4,198,084.00	1,855,835.43	2,342,248.57	44.2%	5,627,983.23	134.1%
February 28, 2025	7,138,173.00	3,051,408.49	4,086,764.51	42.7%	5,568,725.75	78.0%
RECAP BY FUND	BUDGET or	EXPENDED	BALANCE	%	REVENUE	%
	AWARD EST			SPT		RECD
100 GENERAL FUND	32,152,993.00	15,602,522.28	16,550,470.72	49%	29,185,130.42	91%
210 SP REV - FEDERAL	14,867,111.00	5,318,381.42	9,548,729.58	36%	4,132,042.13	28%
290 SP REV - OTHER	32,188,803.00	14,081,691.15	18,107,111.85	44%	18,555,290.30	58%
400 CAPITAL PROJECTS FUND	20,750,000.00	12,367,418.61	8,382,581.39	60%	18,641,635.69	90%
600 INTERNAL SERVICE	4,198,084.00	1,855,835.43	2,342,248.57	44%	5,627,983.23	134%
TOTAL ALL FUNDS - February 28, 2026	104,156,991.00	49,225,848.89	54,931,142.11	47.3%	76,142,081.77	73.1%
February 28, 2025	105,973,957.00	40,934,365.50	65,039,591.50	38.6%	80,762,190.11	76.2%
FUND BAL -February 28, 2026	26,916,232.88					