MESD Business Services

Financial Update Summary

Board Finance Committee – 11/12/2026

September 30, 2026 Financial Report

Legal Compliance: As of the end of September, all expenditures are within budget appropriation and in compliance with legal requirements.

Cash Balance, All Funds: The MESD's combined cash balance for all funds was $11.1 million at the end of September. This is 28% below our cash balance last year at this point.

Resolution Services Fund 1: Fund 1 is $199 thousand or 8% above last year. The largest factor is beginning balance.

Contracted Services Fund 2: Fund 2 continues to show a negative cash balance due to timing issues with revenue collection for reimbursable expenses.

Operating Fund 6: Fund 6 is nearly even with last year.

Revenues: Recorded revenues in Funds 1, 2, and 6 through the end of September total $10.2 million, which is 57.7% above last year. A significant portion of the increase is in Other Revenues including Preschool For All and Oregon Association of Education Service Districts (OAESD) funds.

Expenditures: Agency expenditures through September total $18.4 million, an increase of $1.2 million or 7.2% above last year. At the department level, the increase is primarily in Special Education and School Health Services.

Transits and Other Transfers: Through September there have been no requests from districts for transit payments. MESD normally begins payments in late November or early December after we receive property tax distributions.

Interfund Transfers: Through September, $409.3 thousand in SSF and property tax funds (10% of total receipts, as per statute) has been transferred to the Operating Fund to offset FY 2027 operating costs.

Student Scholarship Fund: There has been no activity in the fund for the fiscal year as of September FY2027. There is a small balance carried over from FY 2026. Business Services will add a section to the upcoming monthly report to show activity.

Upcoming Events: Representatives from TKW will present their report on the 2026 fiscal year to the Board Finance Committee at an upcoming meeting.