

SOUTHERN OREGON EDUCATION SERVICE DISTRICT  
 BOARD OF DIRECTORS FINANCIAL REPORT  
 May 31, 2026

100 GENERAL FUND	BUDGET	EXPENDED	BALANCE	% SPT	REVENUE	% RECD
101 ADMIN/OPERATIONS	3,806,240.00	2,921,524.32	884,715.68	77%		
102 TECHNOLOGY MEDIA SERVICES	3,419,490.00	2,492,116.27	927,373.73	73%		
103 SPECIAL EDUC SERVICES	11,451,054.00	5,683,414.76	5,767,639.24	50%		
104 SPEECH	341,595.00	144,387.19	197,207.81	42%		
106 INTERPRETERS	2,424,766.00	1,244,225.73	1,180,540.27	51%		
107 PSYCHOLOGY	1,870,002.00	1,147,136.38	722,865.62	61%		
108 BRAILLIST	590,534.00	287,476.82	303,057.18	49%		
109 STEPS PLUS PROGRAM	2,383,784.00	1,556,293.18	827,490.82	65%		
110 OT / PT	713,611.00	704,995.54	8,615.46	99%		
112 SCHOOL IMPROVEMENT	384,841.00	382,198.00	2,643.00	99%		
113 REGIONAL/STATEWIDE INITIATIVES	183,628.00	174,981.27	8,646.73	95%		
114 CAREER/TECHNICAL ED	353,618.00	324,459.31	29,158.69	92%		
115 ENGLISH SECOND LANG	498,190.00	475,960.79	22,229.21	96%		
116 KLAMATH PROMISE/SO SUCCESS	77,211.00	74,391.33	2,819.67	96%		
117 AUDIOLOGY	205,002.00	105,607.72	99,394.28	52%		
118 AUTISM	841,572.00	724,370.67	117,201.33	86%		
181 STUDENT BEHAVIORAL HEALTH & WELLNESS	1,541,276.00	602,509.85	938,766.15	39%		
192 CARE	1,066,579.00	961,788.55	104,790.45	90%		
TOTAL (100)	32,152,993.00	20,007,837.68	12,145,155.32	62%	34,255,388.13	106.54%
May 31, 2025	30,267,771.00	19,147,932.19	11,119,838.81	63%	29,994,422.86	99.10%

BOARD ACCOUNTS - 2310	BUDGET	EXPENDED	BALANCE	% SPT
340-BOARD TRAVEL	19,750.00	15,753.72	3,996.28	80%
351-TELEPHONE	565.00	-	565.00	0%
381-AUDIT	31,658.00	25,350.00	6,308.00	80%
382-LEGAL SERVICES	67,849.00	7,794.55	60,054.45	11%
388-ELECTIONS	33,906.00	31,694.60	2,211.40	93%
390-OTHER SERVICES	40,224.00	20,477.32	19,746.68	51%
410-SUPPLIES	873.00	9,585.75	(8,712.75)	1098%
640-DUES & FEES	10,000.00	4,509.66	5,490.34	45%
651-LIABILITY INS	6,782.00	-	6,782.00	0%
TOTAL BOARD ACCTS.	211,607.00	115,165.60	96,441.40	54%

210 SP REV -FEDERAL	BUDGET or AWARD EST	EXPENDED	BALANCE	% SPT	REVENUE	% RECD
0 SPECIAL REVENUE-FEDERAL	14,867,111.00	-		0%		N/A
204 PERKINS BASIC 23-24		623,505.38	(623,505.38)		586,827.77	
205 PERKINS BASIC 24-25		11,527.65	(11,527.65)		11,527.65	
206 MIG SUMMER SCHL		565,559.00	(565,559.00)		565,559.00	
208 TITLE 1C MIG RSY 24-25		824,514.03	(824,514.03)		760,265.51	
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		175,935.18	(175,935.18)		158,662.21	
212 DELINGUIENCY PREVENTION		74,169.65	(74,169.65)		66,288.22	
214 IDEA REGIONAL		2,827,211.40	(2,827,211.40)		2,314,105.61	
215 ESD TECHNICAL ASSISTANCE		-	-		15.92	
218 INDIAN EDUCATION SERVICES		64,230.86	(64,230.86)		43,939.89	
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		51,292.41	(51,292.41)		41,749.61	
234 EARLY LEARNING - FPS		16,800.73	(16,800.73)		13,510.45	
235 FAMILY SUPPORT SERVICES 23-25		46,484.38	(46,484.38)		25,218.79	
247 TITLE III CONSORTIUM 23-24		3,249.91	(3,249.91)		3,249.91	
248 TITLE III CONSORTIUM 24-25		4,281.07	(4,281.07)		4,281.07	
261 CHILD CARE RESOURCE NETWORK 23-25		656,971.89	(656,971.89)		379,625.45	
262 FAMILY SUPPORT & CONNECTIONS		480,488.31	(480,488.31)		396,227.69	
272 EI/ECSE		292,641.81	(292,641.81)		137,019.33	
285 PERKINS RESERVE 23-24		164,545.99	(164,545.99)		140,001.45	

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289 PERKINS RESERVE 24-25	2,136.27	(2,136.27)	2,136.27
308 LTCT IDEA 619	32,512.49	(32,512.49)	31,636.05
309 LTCT TITLE 1D 21-23	31.99	(31.99)	-
311 MIECHV	11,815.05	(11,815.05)	7,461.38
319 ESSER A3	5,000.00	-	5,000.00

TOTAL (210)	14,867,111.00	7,314,955.49	7,552,155.51	49%	6,074,359.27	41%
May 31, 2025	15,654,757.00	8,832,887.43	6,821,869.57	56%	7,552,937.17	48%

	BUDGET or AWARD EST	EXPENDED	BALANCE	% SPT	REVENUE	% RECD
290 SP REV -OTHER						
0 SPECIAL REVENUE-OTHER	32,188,803.00	-				
700 SOAPP		11,171.32	(11,171.32)		15,433.59	
701 ALUMBRA INNOVATION		53,246.64	(53,246.64)		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		308,358.83	(308,358.83)		243,393.72	
718 GYO GRANT		206,123.56	(206,123.56)		158,289.99	
719 REGIONAL PILOT - ONLINE COURSE DELIVERY		6,109.52	(6,109.52)		5,528.50	
720 TEACHER APPRENTICESHIP - TSPC		254,253.53	(254,253.53)		160,959.40	
740 Black Equity Movement Award		-	-		400.00	
749 EDUCATOR ADVANCEMENT FUND		974,096.94	(974,096.94)		881,646.70	
754 MEDIA LIBRARY SERVICES		119,350.31	(119,350.31)		157,567.97	
755 INTEGRATED COMMUNITY PARTNERSHIP		61,205.07	(61,205.07)		46,873.06	
756 SUMMER LEARNING GRANT		-	-		3,705.68	
757 LONG TERM CARE TREATMENT		647,550.98	(647,550.98)		480,648.70	
759 FCCN		6,854.34	(6,854.34)		5,981.94	
760 CPDP		-	-		6,566.43	
761 CCRN SUPPORT		-	-		7,983.12	
763 SUCCESSFUL TRANSITIONS GRANT		31,168.35	(31,168.35)		47,000.00	
765 SUPPORT - CTE CAREER PATHWAYS		2,302.01	(2,302.01)		2,302.01	
767 SHA FAMILY SERVICES HUB		10,180.52	(10,180.52)		15,696.00	
768 EMERGING REGIONAL STEM HUB		190,087.45	(190,087.45)		171,190.57	
769 REGIONAL EDUCATOR NETWORK (SOREN)		347,391.44	(347,391.44)		282,846.19	
770 LTCT ADDITIONAL SERVICES		-	-		4,205.82	
771 LGBTQ+SIA		94,122.81	(94,122.81)		73,125.49	
774 PRESCHOOL PROMISE - COORDINATION		9,207.26	(9,207.26)		-	
778 THREAT ASSESSMENT PROGRAM		-	-		(19,510.39)	
780 CCRR SSA PROFESSIONAL LEARNING		116,153.09	(116,153.09)		48,124.81	
781 CCRR SSA PSP ADMIN		222,868.19	(222,868.19)		112,347.46	
782 CCRR SSA PSP COACHING		376,092.79	(376,092.79)		214,196.56	
801 OREGON COMMISSION FOR THE BLIND		12,155.30	(12,155.30)		73,743.75	
802 PROVIDENCE INNOVATION GRANT		96,697.50	(96,697.50)		96,025.00	
803 ELH GRANTS/DONATIONS		210,082.16	(210,082.16)		195,819.41	
807 PERS VARIANCE ACCOUNT		-	-		17,299.69	
808 LEAD LEARN EXCEL		168,505.12	(168,505.12)		118,500.00	
810 SOTCE		89,149.84	(89,149.84)		89,149.84	
811 SBHW		506,725.35	(506,725.35)		444,529.69	
815 SOESD-SPEC ED SERVICES		151.20	(151.20)		68.29	
816 STUDENT SUCCESS ACT		1,394,155.51	(1,394,155.51)		1,956,772.77	
820 HEARING SERVICES - CA		-	-		-	
822 GILBERT CREEK PLAYGROUND		877.49	(877.49)		877.49	
825 STATE - R A C		189,125.79	(189,125.79)		167,590.60	
826 SORS FAMILY SUPPORT PLAN		415,180.40	(415,180.40)		1,404,035.85	
829 MIGRANT/ELL WORKSHOP		3,628.00	(3,628.00)		3,551.11	
831 CTE WORKSHOP ACCOUNT		-	-		-	
832 ED EFFECTIVENESS-DISTRICT PLT		117,002.48	(117,002.48)		124,712.78	
834 HIGH SCHOOL SUCCESS		21,249.01	(21,249.01)		27,063.95	
836 INDIAN ED DONATION ACCOUNT		6,373.47	(6,373.47)		60,024.80	
838 TAPESTRY GRANT		69,899.35	(69,899.35)		78,981.41	
842 FORD FAMILY FOUNDATION		10,000.00	(10,000.00)		10,000.00	
843 STEM INNOVATION		233,363.76	(233,363.76)		61,761.33	
850 WELLNESS GRANT		120.00	(120.00)		10,498.34	
852 ZELZIE REED TRUST		15,369.96	(15,369.96)		15,369.96	
853 MENTORING TEACHER		94,396.87	(94,396.87)		250,457.23	

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855 MIGRANT DONATIONS	-	-	3,728.44
857 SPEC ED WORKSHOP ACCT	-	-	(19,328.59)
858 MEDIA LIBRARY - OVERDRIVE	15,500.00	(15,500.00)	15,984.17
859 ED TECH SUMMIT	-	-	(8,903.36)
866 KINDERMUSIK	9,382.10	(9,382.10)	9,382.10
867 COW CREEK FOUNDATION	5,623.00	(5,623.00)	5,623.00
869 FOURWAY FOUNDATION	14,173.65	(14,173.65)	18,173.65
870 LICC	-	-	3,612.38
872 EI/ECSE	3,235,533.36	(3,235,533.36)	1,469,550.98
873 PROGRAM SUPPORT EI/ECSE	703,570.63	(703,570.63)	501,420.32
876 TRANSITION NETWORK FACILITATOR	119,585.47	(119,585.47)	99,502.49
882 EARLY LEARNING HUB	385,756.07	(385,756.07)	733,077.60
887 TNF STUDENT SUMMITS	-	-	341.53
888 CTE - EQUIPMENT REIMBURSEMENT	46,205.52	(46,205.52)	112,992.27
900 MATHWAYS - RPD	106,733.90	(106,733.90)	97,158.92
901 SOESD PROGRAM SUPPORT	343,373.67	(343,373.67)	798,979.69
903 SSPS	108,065.28	(108,065.28)	-
904 RETIRE/SABATICAL	48,373.46	(48,373.46)	1,073,794.07
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	22,433.60	(22,433.60)	47,965.62
912 SPECIAL PROJECTS	3,650.00	(3,650.00)	3,650.00
915 REGIONAL-LOCAL CONTRACTS	558,803.53	(558,803.53)	179,981.28
916 STATE REGIONAL	1,895,614.16	(1,895,614.16)	1,367,060.44
918 K PARTNERSHIP INNOVATION	288,101.69	(288,101.69)	148,213.45
919 YDD REENGAGEMENT	-	-	7,346.31
920 R & B DONATIONS (Rice & Beans)	-	-	192.63
921 MEYER MEMORIAL	65,282.27	(65,282.27)	65,282.27
922 STATE SUMMER LEARNING	60,000.00	(60,000.00)	60,000.00
923 STATE MENTORING GRANT	-	-	-
924 SOU TECHNOLOGY	-	-	-
925 SUD - YDO	56,250.00	-	-
926 AUTISM - PARENT PARTNER	1,329.42	(1,329.42)	13,233.22
928 SUD - OHA	800.00	-	-
929 ADV REGIONAL PROMISE	-	-	-
930 ADV KPI	-	-	-
931 BRAILLIST PRODUCTION	-	-	9,515.32
935 STAFF CONTRACTS	96,127.34	(96,127.34)	182,417.03
938 PD NETWORK SERVICES	-	-	217,674.87
942 FOLLETTE CONTRACT	102,144.86	(102,144.86)	75,988.57
943 YTP PROGRAM	865,459.13	(865,459.13)	128,040.51
945 ESD WORKSHOP	-	-	18,549.95
946 AURAL IMPRESSION	55,978.61	(55,978.61)	345,510.08
947 CURRICULUM WORKSHOP	-	-	1,545.49
948 WEB PD	10.64	(10.64)	7,231.80
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	31,025.61	(31,025.61)	77,636.91
960 COOP PURCHASING	193,273.14	(193,273.14)	237,174.51
961 COOP PURCHASING SUPPORT	13,866.68	(13,866.68)	(21,976.96)
964 EMPLOYEE SERVICES	221.56	(221.56)	415.08
965 MIG PROGRAM SUPPORT	-	-	(16,419.82)
966 PDHH DONATIONS	4,711.79	(4,711.79)	7,332.77
967 BRAIN BOWL	5,694.99	(5,694.99)	11,126.93
969 STEPS/TRANSITION DONATIONS	-	-	403.83
972 PVI DONATIONS	-	-	6,315.17
978 SCHOOL IMPROVEMENT WORKSHOPS	-	-	158,598.22
981 INTERVENTION SPECIALIST-CARE OREGON	95,329.86	(95,329.86)	148,219.05
983 OREGON ONLINE	-	-	38,439.71
990 MEDICAID ADMN CLAIMING	516,141.71	(516,141.71)	271,355.21
991 MAC DISTRICTS	273,101.17	(273,101.17)	103,091.69
996 OREGON COMMUNITY FOUNDATION	25,913.46	(25,913.46)	153,247.05
998 COMPUTER REPLACEMENT	-	-	(2,799.80)
999 INDIRECT COST POOL	2,492,667.50	(2,492,667.50)	4,923,852.36

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TOTAL (290)	32,188,803.00	20,620,091.32	11,568,711.68	64%	22,628,324.23	70%
May 31, 2025	30,913,256.00	19,121,528.41	11,791,727.59	62%	24,110,815.50	78%
<b>400 CAPITAL PROJECTS FUND</b>						
	BUDGET	EXPENDED	BALANCE	%	REVENUE	%
				SPT		RECD
<b>000 CAPITAL PROJECTS FUND</b>						
410 PHOENIX FACILITY	20,750,000.00	15,250,739.12	5,499,260.88	73%	18,641,635.69	90%
TOTAL (400)	20,750,000.00	15,250,739.12	5,499,260.88	73%	18,641,635.69	90%
May 31, 2025	22,000,000.00	6,149,809.30	15,850,190.70	28%	25,137,533.57	114%
<b>600 INTERNAL SERVICE</b>						
	BUDGET	EXPENDED	BALANCE	%	REVENUE	%
				SPT		RECD
<b>000 INTERNAL SERV BUDGET</b>						
651 SUBSTITUTE SERVICES	1,250,180.00	1,077,302.60	540,861.85	86%	458,621.25	37%
655 WORKER'S COMP/MEDICAL	1,169,931.00	709,318.15	460,612.85	61%	2,990,347.22	256%
662 SB1049 - PERS	246,376.00	-	246,376.00	0%	166,888.19	68%
694 PL OREGON	160,000.00	216,710.25	(56,710.25)	135%	290,102.38	181%
696 UNEMPLOYMENT ACCT	698,601.00	169,979.50	528,621.50	24%	1,651,096.43	236%
697 COPIES / FAX USAGE	156,976.00	64,620.45	92,355.55	41%	126,787.90	81%
698 ADA Services	185,680.00	40,783.78	144,896.22	22%	404,839.89	218%
TOTAL (600)	4,198,084.00	2,278,714.73	1,919,369.27	54%	6,088,683.26	145%
May 31, 2025	7,138,173.00	4,462,240.72	2,675,932.28	63%	6,965,228.78	98%
<b>RECAP BY FUND</b>						
	BUDGET or	EXPENDED	BALANCE	%	REVENUE	%
	AWARD EST			SPT		RECD
100 GENERAL FUND	32,152,993.00	20,007,837.68	12,145,155.32	62%	34,255,388.13	107%
210 SP REV - FEDERAL	14,867,111.00	7,314,955.49	7,552,155.51	49%	6,074,359.27	41%
290 SP REV - OTHER	32,188,803.00	20,620,091.32	11,568,711.68	64%	22,628,324.23	70%
400 CAPITAL PROJECTS FUND	20,750,000.00	15,250,739.12	5,499,260.88	73%	18,641,635.69	90%
600 INTERNAL SERVICE	4,198,084.00	2,278,714.73	1,919,369.27	54%	6,088,683.26	145%
TOTAL ALL FUNDS - May 31, 2026	104,156,991.00	65,472,338.34	38,684,652.66	63%	87,688,390.58	84%
May 31, 2025	105,973,957.00	57,714,398.05	48,259,558.95	54%	95,194,978.38	90%
FUND BAL -May 31, 2026	22,216,052.24					