

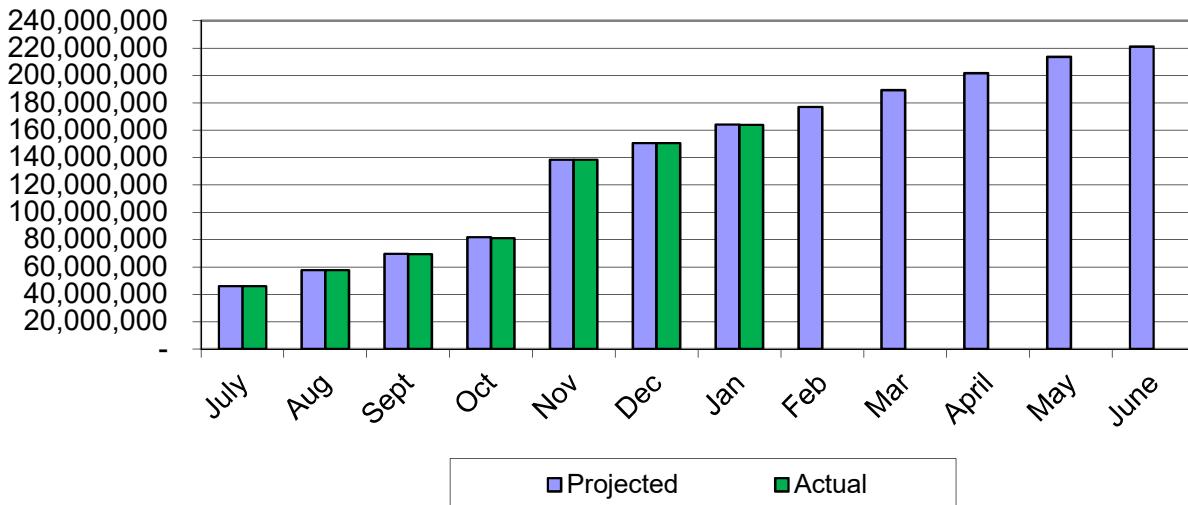
Medford School District 549C
General Fund
Statement of Resources
1/31/2026

| | Adopted FY 2025-26 | Year-to-Date | | Over/(under) Projection |
|-----------------------------------|-----------------------|-----------------------|-----------------------|----------------------------|
| | | Projected * | Actual 1/31/2026 | |
| <u>Resources</u> | | | | |
| Local Sources | \$ 55,388,533 | \$ 48,904,633 | \$ 48,950,672 | 46,039 |
| Intermediate Sources | \$ 3,650,000 | 1,609,500 | 1,379,986 | (229,514) |
| State Sources | \$ 137,326,880 | 90,350,000 | 90,339,144 | (10,856) |
| Federal Sources | \$ 130,000 | 55,042 | 39,962 | (15,080) |
| Transfers In | \$ 550,000 | - | 4,795 | 4,795 |
| Total Revenue | \$ 197,045,413 | 140,919,175 | 140,714,559 | (204,616) |
| Other Income/Expense GASB 87 & 96 | \$ 1,500,000 | - | - | 0 |
| Beginning Balance | \$ 23,058,686 | 23,058,686 | 23,058,686 | 0 |
| Total Resources | \$ 221,604,099 | \$ 163,977,861 | \$ 163,773,245 | (204,616) |

* Forecast Projection of budget by month is based on historical average in most cases with some adjustment for recent trends

Revenue is under budget \$0.2 million or .15% due primarily to lower than anticipated SOESD cash in lieu of services interim payment. The cost for Choice and Equity services have been slightly higher than originally anticipated.

Medford School District
2025-26
General Fund Resources



Medford School District 549C
General Fund
Statement of Requirements/Reserves

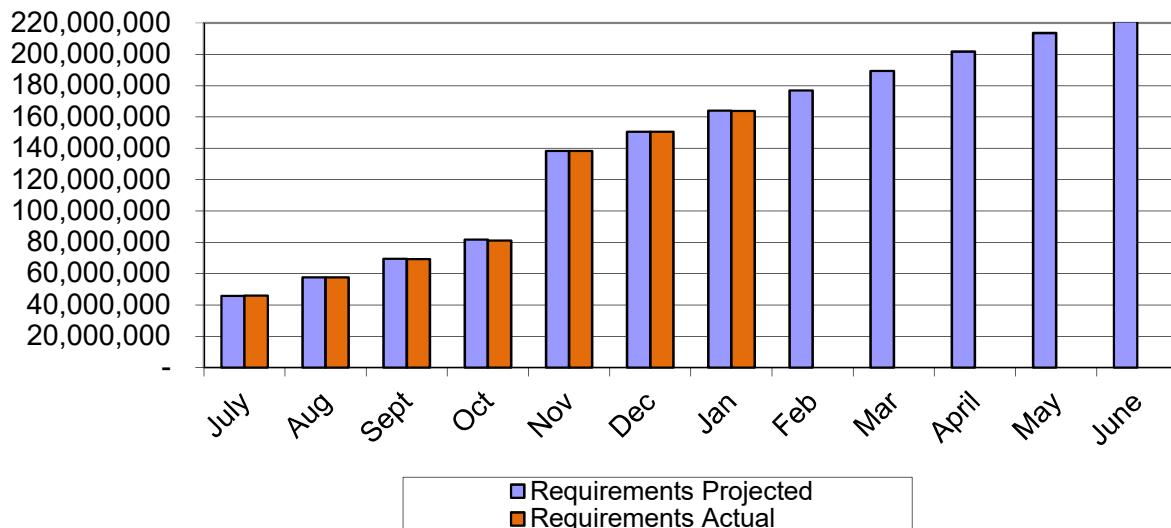
1/31/2026

| | Amended Budget FY 2025-26 | Year-to-Date | | Over/(under) Projection |
|------------------------------------|------------------------------|-----------------------|-----------------------|----------------------------|
| | | Projected * | Actual 1/31/2026 | |
| Requirements | | | | |
| Salaries | \$ 85,154,967 | \$ 39,187,411 | \$ 38,576,977 | (610,434) |
| Associated Payroll Costs | \$ 51,856,744 | \$ 22,510,843 | \$ 22,344,048 | (166,795) |
| Purchased Services | \$ 43,183,664 | \$ 25,850,000 | \$ 25,864,659 | 14,659 |
| Supplies & Materials | \$ 7,281,330 | \$ 4,688,807 | \$ 4,672,536 | (16,271) |
| Capital Outlay/GASB 87 & 96 | \$ 1,875,000 | \$ 229,103 | \$ 177,442 | (51,660) |
| Dues & Fees & NPV GASB 87 and 96 | \$ 2,003,707 | \$ 1,863,852 | \$ 1,901,342 | 37,490 |
| Transfers Out | \$ 11,948,000 | \$ 10,490,000 | \$ 10,490,000 | 0 |
| Total Expenditures | \$ 203,303,413 | \$ 104,820,015 | \$ 104,027,003 | (793,012) |
| Contingency/Reserves | \$ 18,300,686 | \$ 59,157,846 | \$ 59,746,242 | 588,396 |
| Total Requirements/Reserves | \$ 221,604,099 | \$ 163,977,861 | \$ 163,773,245 | (204,616) |

* Forecast Projection of budget by month is based on a historical averages in most cases with some adjustment for recent trends

Spending is under forecast \$0.79 million or 0.39%. Primarily because of staffing vacancies, and if staffing vacancies in total remain constant, the District is trending to underspend approximately \$1.6 million in the General Fund for the full fiscal year.

**Medford School District
2025-26
General Fund Requirements**



Medford School District 549C
General Fund Statement of Resources and Requirements
12/31/2025

| | Full Year Amended Budget 2025-26 | | FYTD Actual @ 12/31/2025 | % of 26 Budget | | Prior Year FYTD Actual @ 12/31/2024 | % of '25 Actual |
|--|---|-----------------------|-------------------------------------|---------------------------|--------|--|----------------------------|
| Resources by Source | | | | | | | |
| State School Fund Formula | | | | | | | |
| State School Fund | \$ 134,833,731 | \$ 89,971,498 | 66.7% | \$ 84,611,902 | 69.4% | | |
| Property Taxes, Penalties & Interest | 50,435,000 | 46,714,896 | 92.6% | 44,742,483 | 98.2% | | |
| Common School Fund | 1,967,879 | - | 0.0% | 926,268 | 51.4% | | |
| Federal Forest Fees | 100,000 | - | 0.0% | - | 0.0% | | |
| Other State Grants | - | 69,617 | - | 2,340 | 8.2% | | |
| Intermediate - | | | | | | | |
| SOESD/COUNTY | 3,650,000 | 1,379,986 | 37.8% | 27,135 | 0.7% | | |
| Interest on Investments | 2,634,533 | 1,458,492 | 55.4% | 1,746,814 | 48.5% | | |
| Juvenile Detention | 495,270 | 297,162 | 3.8% | - | 0.0% | | |
| Fees Charged to Grants | 1,140,000 | 43,423 | 3.8% | 74,360 | 6.2% | | |
| Rentals | 100,000 | 35,179 | 35.2% | 24,376 | 64.0% | | |
| Teen Parent Funding | 30,000 | 867 | 2.9% | 8,288 | 53.8% | | |
| Transfers In | 550,000 | - | 0.0% | 550,000 | 100.0% | | |
| Other Federal Funding | 30,000 | 39,962 | 133.2% | 60,159 | 376.3% | | |
| Miscellaneous | 1,079,000 | 703,477 | 65.2% | 576,304 | 61.3% | | |
| Subtotal Revenue | \$ 197,045,413 | \$ 140,714,559 | 71.4% | \$ 133,350,427 | 74.1% | | |
| Other Income GASB 87/96 | 1,500,000 | - | | | | | |
| Beginning Fund Balance | 23,058,686 | 23,058,686 | | 21,279,184 | 88.2% | | |
| Total Resources | \$ 221,604,099 | \$ 163,773,245 | 73.9% | \$ 154,629,611 | 74.7% | | |
| Uses by Object | | | | | | | |
| Wages | \$ 85,154,967 | \$ 38,576,977 | 45.3% | \$ 35,585,080 | 45.6% | | |
| Associated Payroll Costs | 51,856,744 | 22,344,048 | 43.1% | 21,533,755 | 46.2% | | |
| Purchased Services | 43,183,664 | 25,864,659 | 59.9% | 25,419,605 | 61.3% | | |
| Supplies & Materials | 7,281,330 | 4,672,536 | 64.2% | 4,302,943 | 88.3% | | |
| Capital Outlay Including GASB 87/96 | 375,000 | 177,442 | 47.3% | 142,394 | 38.4% | | |
| Other Objects | 2,003,707 | 1,901,342 | 94.9% | 1,451,486 | 41.6% | | |
| Transfers Out | 11,948,000 | 10,490,000 | 87.8% | 5,985,000 | 52.0% | | |
| Other Financing Uses | \$ 1,500,000 | - | | | | | |
| Subtotal Expenditures | \$ 203,303,413 | \$ 104,027,003 | 51.2% | \$ 94,420,263 | 50.2% | | |
| Contingency & Unappropriated Fund Balance | \$ 18,300,686 | 59,746,242 | | 60,209,348 | 261.1% | | |
| Total Uses | \$ 221,604,099 | \$ 163,773,245 | 73.9% | \$ 154,629,611 | 73.3% | | |
| Beginning Fund Balance | \$ 23,058,686 | 23,058,686 | | 21,279,184 | 100.0% | | |
| Plus Total Revenue/Other Income | \$ 198,545,413 | \$ 140,714,559 | | \$ 133,350,427 | 70.3% | | |
| Less Total Expenditures ex. Contingencies | \$ 203,303,413 | \$ 104,027,003 | | \$ 94,420,263 | 50.2% | | |
| Ending Fund Balance Ex. Contingency | \$ 18,300,686 | \$ 59,746,242 | | \$ 60,209,348 | | | |
| Net Change in Fund Balance | \$ (4,758,000) | \$ 36,687,556 | | \$ 38,930,164 | | | |

Medford School District 549C
General Fund Resources by Object
1/31/2026

| Acct | Description | Amended Budget | | YTD Actual | YTD % of Budget |
|--|----------------------------------|--------------------|----------------------|-----------------------|-----------------|
| | | 2025-26 | Month Actual | | |
| 1111 | Current Yr. Taxes | 49,551,280 | \$ 608,024 | \$ 46,320,491 | 93.5% |
| 1112 | Prior Yr. Taxes | 848,720 | \$ 119,293 | \$ 804,106 | 94.7% |
| 1114 | Payments in lieu of Property Tax | - | (447,125) | (447,125) | - |
| 1190 | Interest & Penalties on taxes | 35,000 | 1,337 | 37,423 | 106.9% |
| 1312 | Tuition | - | - | - | - |
| 1510 | Interest on Investments | 2,634,533 | 269,134 | 1,458,492 | 55.4% |
| 1800 | Pre-School | 50,000 | 10,310 | 42,301 | 84.6% |
| 1910 | Rentals | 100,000 | 4,999 | 35,179 | 35.2% |
| 1920 | Local Donations | - | - | - | - |
| 1943 | Services To Other Districts | 40,000 | 7,604 | 17,576 | 43.9% |
| 1960 | Recovery of Expenditures | 5,000 | - | - | 0.0% |
| 1970 | Services to Other Funds | 50,000 | 11,904 | 65,540 | 131.1% |
| 1980 | Fees Charged to Grants | 1,140,000 | - | 43,423 | 3.8% |
| 1990 | Miscellaneous revenue | 150,000 | 2,386 | 131,942 | 88.0% |
| 1991 | Payroll reimbursement | 35,000 | 2,543 | 500 | 1.4% |
| 1992 | Field Trip reimbursement | 15,000 | - | 19,437 | 129.6% |
| 1994 | P-Card Rebate | 85,000 | - | 28,481 | 33.5% |
| 1995 | Music Inst. Rental | 13,000 | 50 | 13,570 | 104.4% |
| 1997 | Self Pay Health reimb. | 533,000 | 39,178 | 275,341 | 51.7% |
| 1999 | E-Rate | 103,000 | 46,170 | 103,994 | 101.0% |
| Subtotal Local Revenue | | 55,388,533 | \$ 675,807 | \$ 48,950,672 | 88.4% |
| 2102 | SOESD | 3,650,000 | \$ 1,353,463 | \$ 1,353,463 | 37.1% |
| 2199 | Other Intermediate Revenue | - | - | 26,523.06 | - |
| Subtotal Intermediate Revenue | | 3,650,000 | \$ 1,353,463 | \$ 1,379,986 | 37.8% |
| 3101 | State School Fund | 134,833,731 | \$ 11,168,863 | \$ 89,971,498 | 66.7% |
| 3103 | Common School Fund | 1,967,879 | - | - | 0.0% |
| 3199 | State Grants | - | - | - | - |
| 3294 | JUV Detention | 495,270 | 99,054.03 | 297,162 | 60.0% |
| 3296 | Teen Parent | 30,000 | - | 867 | 2.9% |
| 3299 | Other Grants | - | 15,567 | 69,617 | - |
| Subtotal State Revenue | | 137,326,880 | \$ 11,283,484 | \$ 90,339,144 | 65.8% |
| 4500 | Federal Revenue | - | \$ - | \$ 26,760 | - |
| 4508 | Foster Care Transportation | - | - | \$ 2,714 | - |
| 4512 | Child Care Block Grant | 30,000 | 8,621 | \$ 10,488 | 35.0% |
| 4801 | Federal Forest Fees | 100,000 | - | - | 0.0% |
| Subtotal Federal Revenue | | 130,000 | \$ 8,621 | \$ 39,962 | 30.7% |
| 5201 | Transfers In | 550,000 | \$ - | \$ - | 0.0% |
| 5300 | Sale of Fixed Assets | - | 4,795.21 | 4,795.21 | - |
| Total Transfers/Other | | 550,000 | \$ 4,795 | \$ 4,795 | 0.9% |
| Total Revenue | | 197,045,413 | \$ 13,326,170 | \$ 140,714,559 | 71.4% |
| Other Income/Expense GASB 87/96 | | 1,500,000 | - | - | 0.0% |
| 5401 | Beginning Fund Balance | 23,058,686 | 23,058,686 | 23,058,686 | 100.0% |
| Total Resources | | 221,604,099 | \$ 36,384,856 | \$ 163,773,245 | 73.9% |

Medford School District 549C

Expenses By Object

January 31, 2026

| Obj | Description | Budget 2025-26 | Month Actual | YTD Actual | YTD Exp % of Budget |
|------------|---------------------------------|---------------------------------|-------------------------------|-----------------------------|--------------------------------------|
| 111 | Certified salaries | \$ 47,195,322 | \$ 3,997,729 | \$ 20,138,347 | 42.7% |
| 112 | Classified salaries | 24,194,978 | 1,644,886 | 11,449,080 | 47.3% |
| 113 | Admin salaries | 7,164,063 | 606,142 | 3,733,163 | 52.1% |
| 114 | Classified Managers | 1,651,373 | 112,366 | 814,162 | 49.3% |
| 116 | Early Retirement | 621,484 | 33,000 | 158,500 | 25.5% |
| 121 | Certified subs | 23,690 | - | - | 0.0% |
| 122 | Classified subs | 146,650 | 9,613 | 72,438 | 49.4% |
| 123 | Temp - Certified | 654,178 | 23,468 | 258,912 | 39.6% |
| 124 | Temp - Classified | 469,584 | 5,098 | 115,932 | 24.7% |
| 130 | Additional Salary | 90,000 | 10,248 | 79,740 | 88.6% |
| 140 | Overtime - Classified | 432,875 | 26,948 | 288,105 | 66.6% |
| 141 | X-Comp | 1,792,425 | 130,930 | 943,566 | 52.6% |
| 142 | Home Instruction | 160,611 | 1,265 | 10,248 | 6.4% |
| 144 | Insurance Opt Out | 557,734 | 91,708 | 514,783 | 92.3% |
| | Total Salaries | \$ 85,154,967 | \$ 6,693,401 | \$ 38,576,977 | 45.3% |
| 210 | PERS | 25,752,244 | 1,999,989 | 11,300,619 | 43.9% |
| 220 | Social Security | 5,429,616 | 403,531 | 2,330,253 | 42.9% |
| 221 | Medicare | 1,269,658 | 94,374 | 546,890 | 43.1% |
| 231 | Worker's Comp | 400,319 | 83,847 | 213,954 | 53.4% |
| 232 | Unemployment Insurance | 409,522 | 6,693 | 38,673 | 9.4% |
| 234 | Oregon Paid Leave | 325,169 | 26,773 | 154,133 | 47.4% |
| 241 | Health Insurance | 15,429,906 | 1,252,546 | 6,569,071 | 42.6% |
| 242 | Life Insurance | 115,378 | 17,618 | 94,117 | 81.6% |
| 243 | 403b ER Contribution | 1,216,501 | 56,106 | 299,068 | 24.6% |
| 244 | Long Term Disability | 117,323 | - | - | 0.0% |
| 245 | FSA Match/HSA Match/HC Opt out | 680,600 | 3,800 | 378,964 | 55.7% |
| 246 | 403B Match | 217,397 | 97,719 | 136,483 | 62.8% |
| 270 | Retiree Medical | 493,112 | 38,699 | 281,823 | 57.2% |
| | Total Benefits | \$ 51,856,744 | \$ 4,081,696 | \$ 22,344,048 | 43.1% |
| 312 | Program Improvement | - | - | 15,205 | |
| 313 | Student Services | - | 508 | 948 | |
| 315 | Management Service | 80,000 | 2,837 | 42,938 | 53.7% |
| 318 | Professional Growth | 178,220 | 76,838 | 150,505 | 84.4% |
| 319 | Prof/Tech Service - Instr. | 1,967,528 | 141,360 | 913,512 | 46.4% |
| 321 | Cleaning Service | 5,800 | - | 1,936 | 33.4% |
| 322 | Repair and Maintenance | 2,599,508 | 229,709 | 1,344,883 | 51.7% |
| 324 | Rental | 705,000 | 74,339 | 525,605 | 74.6% |
| 325 | Electricity | 2,163,000 | 137,695 | 1,002,695 | 46.4% |
| 326 | Natural Gas/Heating Fuel | 292,000 | 76,457 | 165,247 | 56.6% |
| 327 | Water/Sewer | 859,280 | 44,588 | 362,438 | 42.2% |
| 328 | Garbage | 316,200 | 3,985 | 150,050 | 47.5% |
| 329 | Other Property Service | 70,000 | 612 | 22,563 | 32.2% |
| 331 | Pupil Transportation | 7,037,065 | 717,149 | 3,650,789 | 51.9% |
| 332 | Pupil Trans - Other | 109,725 | 22,768 | 85,437 | 77.9% |
| 341 | Travel - In District | 29,639 | 1,354 | 9,721 | 32.8% |
| 342 | Travel - Out of District | 166,621 | 4,875 | 120,482 | 72.3% |
| 344 | Training - In District | - | - | - | |
| 345 | Training - Out of District | - | - | - | |
| 351 | Telephone | 350,000 | 55,354 | 234,464 | 67.0% |
| 353 | Postage | 47,437 | 78 | 21,424 | 45.2% |
| 354 | Advertising | 56,300 | 235 | 4,152 | 7.4% |
| 355 | Printing | 5,000 | - | - | 0.0% |
| 360 | Charter School | 21,010,994 | 1,735,264 | 14,149,765 | 67.3% |
| 371 | Tuition Payments | 52,600 | 120 | 2,919 | 5.5% |
| 374 | Other Tuition Payments | - | - | - | |
| 381 | Audit | 60,000 | - | 34,100 | 56.8% |
| 382 | Legal | 155,000 | 4,186 | 48,077 | 31.0% |
| 383 | Arch/Eng. Svcs | 80,000 | - | 10,925 | 13.7% |
| 384 | Negotiations | 45,000 | - | - | 0.0% |
| 388 | Elections | 20,000 | - | - | 0.0% |
| 389 | Prof/Tech Service | 1,778,664 | 187,540 | 1,081,730 | 60.8% |
| 390 | Other General/Prof/Tech Svc | - | - | - | |
| 391 | Licensed Substitutes | 2,240,473 | 133,657 | 1,121,304 | 50.0% |
| 392 | Classified Substitutes | 702,611 | 70,698 | 590,844 | 84.1% |
| | Total Purchased Services | \$ 43,183,664 | \$ 3,722,205 | \$ 25,864,659 | 59.9% |

Medford School District 549C

Expenses By Object

January 31, 2026

| Obj | Description | Budget 2025-26 | Month Actual | YTD Actual | YTD Exp % of Budget |
|------------|---|---------------------------|-------------------------|-----------------------|--------------------------------|
| 410 | Supplies/Materials | 2,617,386 | 142,383 | 1,124,861 | 43.0% |
| 412 | Student Rewards | - | - | - | |
| 420 | Textbooks | 267,800 | 616 | 257,344 | 96.1% |
| 430 | Library Books | 141,350 | 1,433 | 19,084 | 13.5% |
| 440 | Periodicals | 6,784 | - | 5,652 | 83.3% |
| 450 | Food | - | 6,228 | 73,833 | |
| 451 | Travel Meals | - | 670 | 6,661 | |
| 460 | Non-Consumable | 708,233 | 99,692 | 619,849 | 87.5% |
| 470 | Computer Software | 2,642,041 | 44,667 | 2,307,673 | 87.3% |
| 471 | Accelerated Reader Software | 2,165 | - | - | 0.0% |
| 480 | Hardware less than 5K | 895,572 | 12,627 | 257,579 | 28.8% |
| | Total Supplies and Materials | \$ 7,281,330 | \$ 308,317 | \$ 4,672,536 | 64.2% |
| 520 | Bldgs. Acquisition | - | - | - | |
| 530 | Site Improvement | - | - | 367 | |
| 541 | Equipment over 5K | 210,000 | - | 29,653 | 14.1% |
| 542 | Replacement Equipment | 165,000 | 7,162 | 147,423 | 89.3% |
| 550 | Technology over 5K | - | - | - | |
| 555 | SBITA (GASB 96) | 1,200,000 | - | - | 0.0% |
| 556 | Lease (GASB 87) | 300,000 | - | - | 0.0% |
| | Total Capital Outlay | \$ 1,875,000 | \$ 7,162 | \$ 177,442 | 9.5% |
| 613 | Redemption of Principal GASB 87/96 | - | - | - | |
| 614 | Interest GASB 87/96 | - | - | - | |
| 640 | Dues/Fees/Memberships | 316,746 | 26,256 | 218,309 | 68.9% |
| 651 | Liability Insurance | 842,130 | - | 842,130 | 100.0% |
| 653 | Property Insurance | 829,831 | 1,546 | 831,376 | 100.2% |
| 655 | Judgements and Settlements | 10,000 | - | 9,186 | 91.9% |
| 690 | Indirect Charges | 5,000 | - | - | 0.0% |
| | Total Other Objects | \$ 2,003,707 | \$ 28,143 | \$ 1,901,342 | 94.9% |
| 790 | Interfund Transfers | 11,948,000 | - | 10,490,000 | 87.8% |
| | Total Transfers | \$ 11,948,000 | \$ - | \$ 10,490,000 | 87.8% |
| | Subtotal Expenditures and Transfers | \$ 203,303,413 | \$ 14,840,923 | \$ 104,027,003 | 51.2% |
| 810 | Contingency & Unappropriated Fund Balance | 18,300,686 | (1,514,753) | 59,746,242 | 326.5% |
| | Total General Fund Requirements/Reserves | \$ 221,604,099 | \$ 13,326,170 | \$ 163,773,245 | 73.9% |
| | SPECIAL REVENUE FUND | 58,418,635 | 2,582,989 | 23,527,071 | 40.3% |
| | DEBT SERVICE FUND | 20,428,100 | - | 10,076,442 | 49.3% |
| | CAPITAL PROJECTS FUND | 467,099 | - | 8,033 | 1.7% |
| | TRUST FUND | 726,595 | - | 188,647 | 26.0% |
| | TOTAL USES EXCLUDING STUDENT BODY FUND | \$ 301,644,528 | \$ 15,909,159 | \$ 197,573,438 | 65.5% |