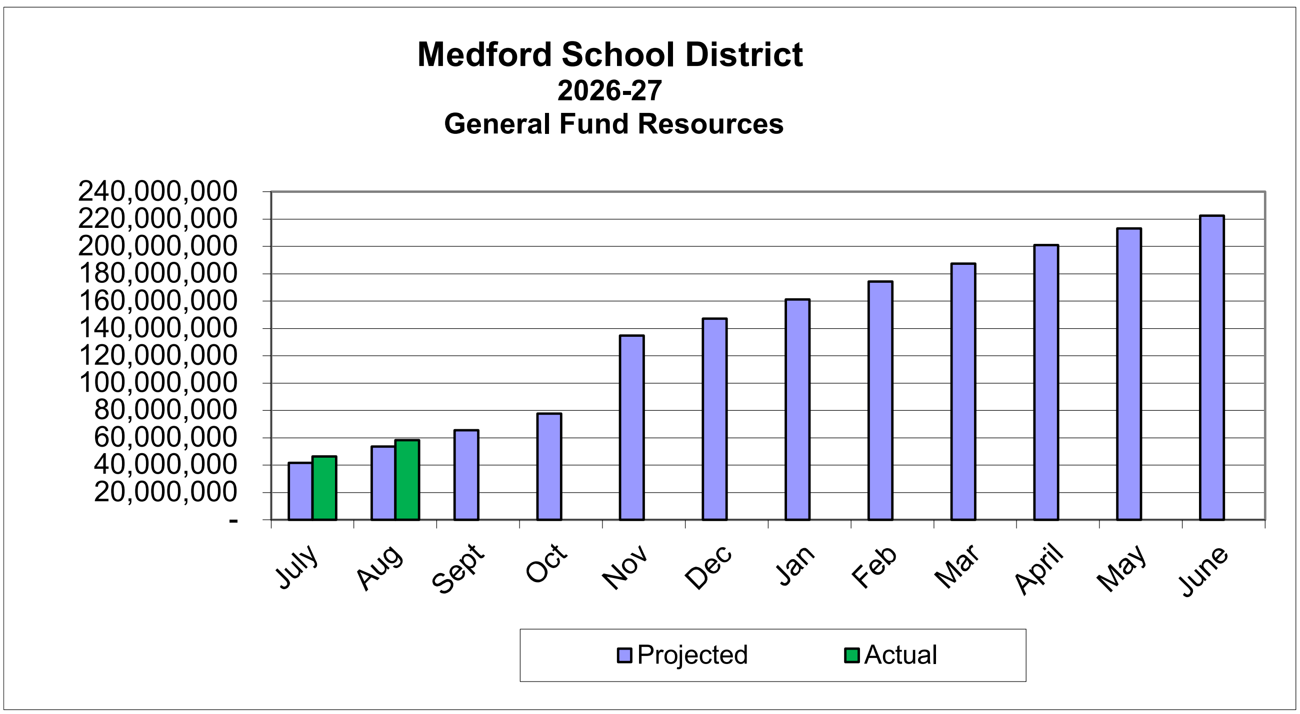
Medford School District 549C
General Fund
Statement of Resources
8/31/2026

	Budget FY 2026-27	Year-to-Date Projected *	Year-to-Date Actual 8/31/2026	Over/(under) Projection
Resources				
Local Sources	$ 56,550,467	$ 646,088	$ 578,064	(68,024)
Intermediate Sources	$ 3,650,000	-	-	0
State Sources	$ 141,366,756	34,650,000	34,652,830	2,830
Federal Sources	$ 130,000	18,772	84,982	66,210
Transfers In	$ 550,000	-	-	0
Total Revenue & Transfers In	$ 202,247,223	35,314,860	35,315,876	1,016
Other Income GASB 87 & 96	$ 1,900,000	-	-	0
Beginning Balance	$ 18,300,686	18,300,686	21,159,420	2,858,734
Total Resources	$ 222,447,909	$ 53,615,546	$ 56,475,296	2,859,750

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

Revenue is essentially on budget. Unaudited beginning fund balance is favorable $2.85 million primarily to favorable spending in the prior year.

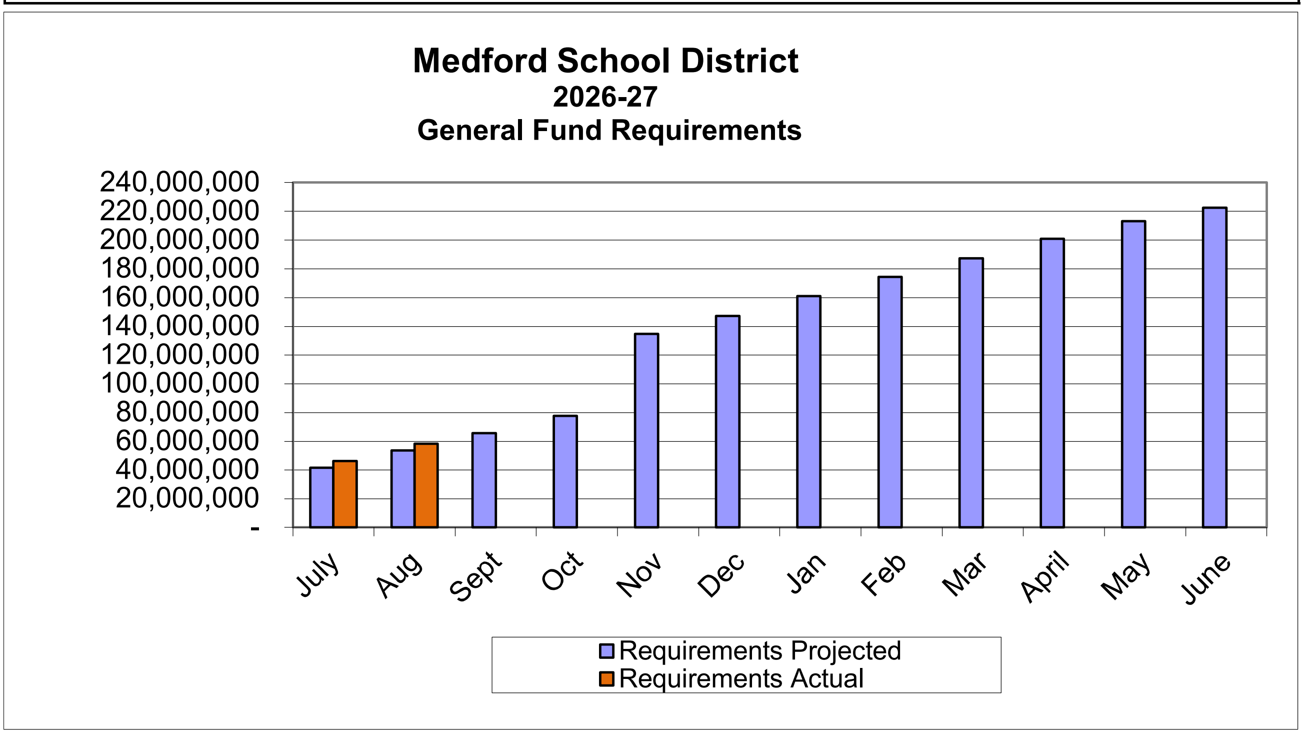


Medford School District 549C
General Fund
Statement of Requirements/Reserves
8/31/2026

	Budget FY 2026-27	Year-to-Date Projected *	Year-to-Date Actual 8/31/2026	Over/(under) Projection
Requirements				
Salaries	$ 87,222,695	$ 2,843,008	$ 2,597,492	(245,516)
Associated Payroll Costs	$ 53,237,841	$ 1,396,607	1,238,439	(158,168)
Purchased Services	$ 44,932,489	$ 6,500,000	6,528,413	28,413
Supplies & Materials	$ 7,768,640	$ 2,550,000	2,598,404	48,404
Capital Outlay/GASB 87 & 96	$ 365,000	$ 48,103	12,600.00	(35,503)
Dues & Fees & NPV GASB 87 and 96	$ 2,282,557	$ 1,975,000	1,945,541	(29,459)
Transfers Out	$ 8,488,000	$ -	-	0
Total Expenditures	$ 204,297,222	$ 15,312,718	14,920,890	(391,828)
Other Expense GASB 87 & 96	$ 1,900,000	$ -	-	0
Contingency/Reserves	$ 16,250,687	$ 38,302,828	41,554,406	3,251,578
Total Requirements/Reserves	$ 222,447,909	$ 53,615,546	$ 56,475,296	$ 2,859,750

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

Expenses are essentially on budget at $0.4 million or 0.19% favorable. Contingency is favorable due primarily to favorable beginning fund balance being favorable and that will be adjusted in a future budget amendment after the audit and annual staffing reconciliation is completed.



Medford School District 549C
General Fund Statement of Resources and Requirements
8/31/2026

	Full Year Budget 2026-27	FYTD Actual @ 8/31/2026	% of 26 Budget	Prior Year FYTD Actual @ 8/31/2025	*% of '25 Actual*
Resources by Source					
State School Fund Formula					
State School Fund	$ 139,374,923	$ 34,652,830	24.9%	$ 33,800,204	26.5%
Property Taxes, Penalties & Interest	51,956,001	180,064	0.3%	178,461	0.4%
Common School Fund	1,961,833	-	0.0%	-	0.0%
Federal Forest Fees	100,000	-	0.0%	-	0.0%
Other State Grants	-	-	-	-	0.0%
					-
Intermediate -					-
SOESD/COUNTY	3,650,000	-	0.0%	-	0.0%
					-
Interest on Investments	2,200,966	302,651	13.8%	359,483	11.9%
Juvenile Detention	-	-	0.0%	-	0.0%
Fees Charged to Grants	1,140,000	-	0.0%	-	0.0%
Rentals	100,000	10,897	10.9%	4,179	10.7%
Teen Parent Funding	30,000	-	0.0%	867	4.2%
Transfers In	550,000	-	0.0%	-	0.0%
Other Federal Funding	30,000	84,982	283.3%	234,190	277.3%
Miscellaneous	1,153,500	84,453	7.3%	199,146	16.9%
Subtotal Revenue	**$ 202,247,223**	**$ 35,315,876**	17.5%	**$ 34,776,531**	18.5%
Other Income GASB 87/96	1,900,000	-		-	
Beginning Fund Balance	**18,300,686**	**21,159,420**		**23,058,686**	108.4%
Total Resources	**$ 222,447,909**	**$ 56,475,296**	25.4%	**$ 57,835,216**	27.4%
	-				
Uses by Object					
Wages	$ 87,222,695	$ 2,597,492	3.0%	$ 2,387,221	3.1%
Associated Payroll Costs	$ 53,237,841	1,238,439	2.3%	1,299,116	2.8%
Purchased Services	$ 44,932,489	6,528,413	14.5%	6,579,893	15.9%
Supplies & Materials	$ 7,768,640	2,598,404	33.4%	2,165,836	44.4%
Capital Outlay Including GASB 87/96 NPV	$ 365,000	12,600	3.5%	-	0.0%
Other Objects	$ 2,282,557	1,945,541	85.2%	1,534,222	44.0%
Transfers Out	$ 8,488,000	-	0.0%	-	0.0%
Subtotal Expenditures	**$ 204,297,222**	**$ 14,920,890**	7.3%	**$ 13,966,288**	7.4%
Other Financing Uses	$ 1,900,000	-		-	
Contingency & Unappropriated Fund Balance	$ 16,250,687	41,554,406		43,868,928	190.2%
Total Uses	**$ 222,447,909**	**$ 56,475,296**	25.4%	**$ 57,835,216**	27.4%
Beginning Fund Balance	**$ 18,300,686**	**21,159,420**		**23,058,686**	108.4%
Plus Total Revenue/Other Income	$ 204,147,223	$ 35,315,876		$ 34,776,531	18.3%
Less Total Expenditures ex. Contingencies	$ 206,197,222	14,920,890		13,966,288	7.4%
Ending Fund Balance Ex. Contingency	**$ 16,250,687**	**$ 41,554,406**		**$ 43,868,928**	
Net Change in Fund Balance	**$ (2,049,999)**	**$ 20,394,986**		**$ 20,810,242**	

Medford School District 549C
General Fund Resources by Object
8/31/2026

Acct	Description	Amended Budget 2026-27	Month Actual	YTD Actual	*YTD % of Budget*
1111	Current Yr. Taxes	51,067,281	119,954	$ 119,954	*0.2%*
1112	Prior Yr. Taxes	848,720	60,110	60,110	*7.1%*
1114	Payments in lieu of Property Tax	-	-	-	-
1190	Interest & Penalties on taxes	40,000	-	-	*0.0%*
1312	Tuition	-	-	-	-
1510	Interest on Investments	2,200,966	166,471	302,651	*13.8%*
1800	Pre-School	65,000	-	-	*0.0%*
1900	Other Local Revenue	70,000	-		
1910	Rentals	100,000	5,636	10,897	*10.9%*
1920	Local Donations	-	24	24	-
1943	Services To Other Districts	40,000	-	-	*0.0%*
1960	Recovery of Expenditures	5,000	-	79	*1.6%*
1970	Services to Other Funds	50,000	1,562	1,949	*3.9%*
1980	Fees Charged to Grants	1,140,000	-	-	*0.0%*
1990	Miscellaneous revenue	150,000	3,866	13,751	*9.2%*
1991	Payroll reimbursement	35,000	2,400	4,588	*13.1%*
1992	Field Trip reimbursement	15,000	-	-	*0.0%*
1994	P-Card Rebate	75,000	-	-	*0.0%*
1995	Music Inst. Rental	12,500	-	1,300	*10.4%*
1997	Self Pay Health reimb.	533,000	1,200	62,762	*11.8%*
1999	E-Rate	103,000	30,472	-	*0.0%*
	Subtotal Local Revenue	**56,550,467**	**$ 391,696**	**$ 578,064**	***1.0%***
2102	SOESD	3,650,000	$ -	$ -	*0.0%*
2199	Other Intermediate Revenue	-	-	-	-
	Subtotal Intermediate Revenue	**3,650,000**	**$ -**	**$ -**	***0.0%***
3101	State School Fund	139,374,923	$ 11,546,323	$ 34,652,830	*24.9%*
3103	Common School Fund	1,961,833	-	-	*0.0%*
3199	State Grants	-	-	-	-
3294	JUV Detention	-	-	-	-
3296	Teen Parent	30,000	-	-	*0.0%*
3299	Other Grants		-	-	-
	Subtotal State Revenue	**141,366,756**	**$ 11,546,323**	**$ 34,652,830**	***24.5%***
4202	Medicaid Billing		84,982	$ 84,982	
4500	Federal Revenue	-	-	-	
4508	Foster Care Transportation		-	-	
4512	Child Care Block Grant	30,000	-	-	*0.0%*
4801	Federal Forest Fees	100,000	-	-	*0.0%*
	Subtotal Federal Revenue	**130,000**	**$ 84,982**	**$ 84,982**	***65.4%***
5201	Transfers In	550,000	$ -	$ -	*0.0%*
	Total Transfers/Other	**550,000**	**$ -**	**$ -**	***0.0%***
	Total Revenue	**202,247,223**	**$ 12,023,001**	**$ 35,315,876**	***17.5%***
	Other Income/Expense GASB 87/96	1,900,000		$ -	*0.0%*
5401	Beginning Fund Balance	18,300,686	21,159,420	21,159,420	*115.6%*
	Total Resources	**222,447,909**	**$ 33,182,420**	**$ 56,475,296**	*25.4%*

Medford School District 549C
Expenses By Object
August 31, 2026

Obj	Description	Budget 2026-27	Month Actual	YTD Actual	YTD Exp % of Budget
111	Certified salaries	$ 48,033,386	$ 5,984	$ 5,984	0.0%
112	Classified salaries	25,526,262	811,966	1,195,169	4.7%
113	Admin salaries	7,311,707	623,139	817,996	11.2%
114	Classified Managers	1,506,628	94,193	184,599	12.3%
116	Early Retirement	638,400	74,000	74,000	11.6%
121	Certified subs	23,690	-	-	0.0%
122	Classified subs	150,475	12,090	18,431	12.2%
123	Temp - Certified	630,087	72,329	73,256	11.6%
124	Temp - Classified	479,584	99,549	141,099	29.4%
130	Additional Salary	-	1,562	1,948	
140	Overtime - Classified	432,875	21,670	15,270	3.5%
141	X-Comp	1,782,140	2,508	2,368	0.1%
142	Home Instruction	157,861	-	-	0.0%
144	Insurance Opt Out	549,600	47,887	67,373	12.3%
	Total Salaries	**$ 87,222,695**	**$ 1,866,876**	**$ 2,597,492**	**3.0%**
210	PERS	26,199,126	474,426	641,989	2.5%
220	Social Security	5,544,381	110,694	142,598	2.6%
221	Medicare	1,299,107	26,181	23,634	1.8%
231	Worker's Comp	417,491	9,309	775	0.2%
232	Unemployment Insurance	898,305	7,406	4,607	0.5%
234	Oregon Paid Leave	337,211	7,312	(2,966)	-0.9%
241	Health Insurance	15,693,988	240,910	340,565	2.2%
242	Life Insurance	119,981	820	(6,656)	-5.5%
243	403b ER Contribution	1,208,899	12,153	24,206	2.0%
244	Long Term Disability	119,233	3,784	(442)	-0.4%
245	FSA Match/HSA Match/HC Opt out	677,671	1,600	1,600	0.2%
246	403B Match	216,140	4,787	5,454	2.5%
270	Retiree Medical	506,308	31,142	63,074	12.5%
	Total Benefits	**$ 53,237,841**	**$ 930,523**	**$ 1,238,439**	**2.3%**
312	Program Improvement	-	-	-	
313	Student Services	-	-	-	
315	Management Service	70,000	9,033	9,033	12.9%
318	Professional Growth	264,050	7,030	37,994	14.4%
319	Prof/Tech Service - Instr.	2,376,878	-	20,146	0.8%
321	Cleaning Service	1,800	-	-	0.0%
322	Repair and Maintenance	2,641,300	370,523	423,791	16.0%
324	Rental	667,700	38,898	49,700	7.4%
325	Electricity	2,163,000	-	186,427	8.6%
326	Natural Gas/Heating Fuel	490,350	4,102	4,676	1.0%
327	Water/Sewer	859,280	26,062	66,619	7.8%
328	Garbage	325,686	11,256	11,786	3.6%
329	Other Property Service	35,000	8,884	20,378	58.2%
331	Pupil Transportation	7,284,162	92	92	0.0%
332	Pupil Trans - Other	89,850	-	28,486	31.7%
341	Travel - In District	30,618	167	172	0.6%
342	Travel - Out of District	161,747	3,003	19,039	11.8%
344	Training - In District	20,000	-	-	0.0%
345	Training - Out of District	-	-	-	
351	Telephone	360,000	13,331	70,806	19.7%
353	Postage	40,100	20,000	20,016	49.9%
354	Advertising	58,000	2,633	2,633	4.5%
355	Printing	55,000	-	-	0.0%
360	Charter School	21,851,434	1,816,486	5,447,715	24.9%
371	Tuition Payments	53,000	240	540	1.0%
374	Other Tuition Payments	-	-	-	
381	Audit	60,000	-	-	0.0%
382	Legal	145,000	4,853	4,853	3.3%
383	Arch/Eng. Svcs	60,000	4,068	4,068	6.8%
384	Negotiations	45,000	-	179	0.4%
388	Elections	30,000	-	-	0.0%
389	Prof/Tech Service	1,532,450	38,343	73,908	4.8%
390	Other General/Prof/Tech Svc	-	-	-	
391	Licensed Substitutes	2,382,473	7,810	9,152	0.4%
392	Classified Substitutes	778,611	16,894	16,206	2.1%
	Total Purchased Services	**$ 44,932,489**	**$ 2,403,707**	**$ 6,528,413**	**14.5%**

Medford School District 549C
Expenses By Object
August 31, 2026

Obj	Description	Budget 2026-27	Month Actual	YTD Actual	YTD Exp % of Budget
410	Supplies/Materials	2,592,480	101,545	211,526	8.2%
412	Student Rewards	-	-	289	
420	Textbooks	249,500	-	87,409	35.0%
430	Library Books	141,700	-	-	0.0%
440	Periodicals	5,907	2	71	1.2%
450	Food	-	5,697	6,462	
451	Travel Meals	-	-	1,419	
460	Non-Consumable	787,681	53,675	111,288	14.1%
470	Computer Software	3,010,185	113,270	2,052,276	68.2%
471	Accelerated Reader Software	2,165	-	-	0.0%
480	Hardware less than 5K	979,022	2,135	127,663	13.0%
	Total Supplies and Materials	**$ 7,768,640**	**$ 276,613**	**$ 2,598,404**	**33.4%**
520	Bldgs. Acquisition	-	-	-	
530	Site Improvement	-	-	-	
541	Equipment over 5K	200,000	-	-	0.0%
542	Replacement Equipment	165,000	-	12,600	7.6%
550	Technology over 5K		-	-	
555	SBITA (GASB 96)	1,300,000	-	-	0.0%
556	Lease (GASB 87)	600,000	-	-	0.0%
	Total Capital Outlay	**$ 2,265,000**	**$ -**	**$ 12,600**	**0.6%**
613	Redemption of Principal GASB 87/96	-	-	-	
614	Interest GASB 87/96	-	-	-	
640	Dues/Fees/Memberships	330,417	14,273	45,511	13.8%
651	Liability Insurance	911,343	-	890,175	97.7%
653	Property Insurance	1,010,797	470	1,009,855	99.9%
655	Judgements and Settlements	25,000	-	-	0.0%
690	Indirect Charges	5,000	-	-	0.0%
	Total Other Objects	**$ 2,282,557**	**$ 14,743**	**$ 1,945,541**	**85.2%**
790	Interfund Transfers	8,488,000	-	-	0.0%
	Total Transfers	**$ 8,488,000**	**$ -**	**$ -**	**0.0%**
	Subtotal Expenditures and Transfers	**$ 206,197,222**	**$ 5,492,462**	**$ 14,920,890**	7.2%
810	Contingency & Unappropriated Fund Balance	16,250,687	6,530,538	41,554,406	**255.7%**
	Total General Fund Requirements/Reserves	**$ 222,447,909**	**$ 12,023,001**	**$ 56,475,296**	**25.4%**
	SPECIAL REVENUE FUND	72,019,400	1,702,331	2,649,581	3.7%
	DEBT SERVICE FUND	19,782,469	-	750	0.0%
	CAPITAL PROJECTS FUND	581,317	-	-	0.0%
	TRUST FUND	714,222	107,390	107,390	15.0%
	TOTAL USES EXCLUDING STUDENT BODY FUND	**$ 315,545,317**	**$ 13,832,721**	**$ 59,233,017**	**18.8%**