

# NORTH WASCO COUNTY SCHOOL DISTRICT

## Revenue Status Report

For the eight months ending February 28, 2026

| DESCRIPTION                        | Budget            | Year to Date Revenues | Balance                | % Budget Received |
|------------------------------------|-------------------|-----------------------|------------------------|-------------------|
| 100 General Fund                   | 44,076,902        | 34,200,491            | \$ (9,876,411)         | 78%               |
| 105 Technology Fund                | 354,000           | 342,643               | \$ (11,357)            | 97%               |
| 107 Textbook Replacement Fund      | 461,500           | 396,735               | \$ (64,765)            | 86%               |
| 110 Vehicle Replacement Fund       | 30,000            | 25,198                | \$ (4,802)             | 84%               |
| 210 Federal Programs               | 2,998,871         | 588,722               | \$ (2,410,149)         | 20%               |
| 220 State Grant Funds              | 4,559,646         | 1,898,452             | \$ (2,661,194)         | 42%               |
| 230 Local Grant Programs           | 228,450           | 178,850               | \$ (49,600)            | 78%               |
| 240 Vocational Education Fund      | 27,000            | 938                   | \$ (26,062)            | 3%                |
| 242 Enterprise Zone Funds          | 291,000           | 240,609               | \$ (50,391)            | 83%               |
| 251 Student Investment Account     | 4,437,820         | 1,333,854             | \$ (3,103,966)         | 30%               |
| 252 High School Success Account    | 897,244           | 444,801               | \$ (452,443)           | 50%               |
| 295 Bus Replacement Fund           | 310,000           | 11,754                | \$ (298,246)           | 4%                |
| 299 Nutrition Services Fund        | 1,880,458         | 993,604               | \$ (886,854)           | 53%               |
| 303 OSBA PERS Bonds                | 2,115,764         | 1,721,457             | \$ (394,307)           | 81%               |
| 304 Full Faith & Credit Obligation | 380,000           | 364,967               | \$ (15,033)            | 96%               |
| 305 Bus Purchase Fund              | 185,000           | -                     | \$ (185,000)           | 0%                |
| 401 Capital Improvements           | 160,000           | 62,703                | \$ (97,297)            | 39%               |
| 601 Internal Services              | 895,576           | 210,170               | \$ (685,406)           | 23%               |
| <b>Totals</b>                      | <b>64,289,231</b> | <b>43,015,947</b>     | <b>\$ (21,273,284)</b> | 67%               |

# NORTH WASCO COUNTY SCHOOL DISTRICT

## Expenditure Status Report

For the eight months ending February 28, 2026

| DESCRIPTION                               | Budget            | Year to Date Expenditures | Encumbrances      | Balance          | % Budget Expended |
|---|-------------------|---------------------------|-------------------|------------------|-------------------|
| <b>100 General Fund</b>                   |                   |                           |                   |                  |                   |
| 1000 - Instruction                        | 24,755,914        | 12,806,244                | 10,820,174        | 1,129,495        | 51.73%            |
| 2000 - Support Services                   | 16,805,988        | 10,292,195                | 5,794,327         | 719,465          | 61.24%            |
| 5000 - Debt Service & Fund Transfers      | 1,140,000         | 1,129,579                 | -                 | 10,421           | 99.09%            |
| 6000 - Contingency                        | 875,000           | -                         | -                 | 875,000          | 0.00%             |
| 7000 - Unappropriated Ending Fund Balance | 500,000           | -                         | -                 | 500,000          | 0.00%             |
| <b>Totals</b>                             | <b>44,076,902</b> | <b>24,228,019</b>         | <b>16,614,502</b> | <b>3,234,382</b> | <b>54.97%</b>     |
| <b>105 Technology Fund</b>                |                   |                           |                   |                  |                   |
| 2000 - Support Services                   | 354,000           | 227,466                   | 46,957            | 79,577           | 64.26%            |
| 7000 - Unappropriated Ending Fund Balance | -                 | -                         | -                 | -                | -                 |
| <b>Totals</b>                             | <b>354,000</b>    | <b>227,466</b>            | <b>46,957</b>     | <b>79,577</b>    | <b>64.26%</b>     |
| <b>107 - Textbook Replacement Fund</b>    |                   |                           |                   |                  |                   |
| 1000 - Instruction                        | 449,500           | 369,704                   | 836               | 78,959           | 82.25%            |
| 2000 - Support Services                   | 12,000            | 11,994                    | -                 | 6                | 99.95%            |
| 7000 - Unappropriated Ending Fund Balance | -                 | -                         | -                 | -                | -                 |
| <b>Totals</b>                             | <b>461,500</b>    | <b>381,698</b>            | <b>836</b>        | <b>78,965</b>    | <b>82.71%</b>     |
| <b>110 - Vehicle Replacement Fund</b>     |                   |                           |                   |                  |                   |
| 2000 - Support Services                   | 30,000            | 24,621                    | -                 | 5,379            | 82.07%            |
| 7000 - Unappropriated Ending Fund Balance | -                 | -                         | -                 | -                | -                 |
| <b>Totals</b>                             | <b>30,000</b>     | <b>24,621</b>             | <b>-</b>          | <b>5,379</b>     | <b>82.07%</b>     |
| <b>210 - Federal Programs Fund</b>        |                   |                           |                   |                  |                   |
| 1000 - Instruction                        | 2,103,412         | 970,957                   | 773,841           | 358,614          | 46.16%            |
| 2000 - Support Services                   | 366,459           | 81,931                    | 18,707            | 265,821          | 22.36%            |
| 3000 - Enterprise & Community Services    | 29,000            | 18,745                    | -                 | 10,255           | 64.64%            |
| 4000 - Capital Outlay                     | 500,000           | 3,177                     | -                 | 496,823          | 0.64%             |
| 7000 - Unappropriated Ending Fund Balance | -                 | -                         | -                 | -                | 0.00%             |
| <b>Totals</b>                             | <b>2,998,871</b>  | <b>1,074,810</b>          | <b>792,548</b>    | <b>1,131,513</b> | <b>35.84%</b>     |
| <b>220 - State Grant Funds</b>            |                   |                           |                   |                  |                   |
| 1000 - Instruction                        | 1,800,660         | 779,965                   | 332,090           | 688,604          | 43.32%            |
| 2000 - Support Services                   | 440,799           | 133,299                   | 27,961            | 279,539          | 30.24%            |
| 3000 - Enterprise & Community Services    | 57,452            | 34,236                    | -                 | 23,216           | 59.59%            |
| 4000 - Capital Outlay                     | 2,357,918         | 1,140,600                 | -                 | 1,217,318        | 48.37%            |
| 7000 - Unappropriated Ending Fund Balance | -                 | -                         | -                 | -                | 0.00%             |
| <b>Totals</b>                             | <b>4,656,829</b>  | <b>2,088,100</b>          | <b>360,051</b>    | <b>2,208,678</b> | <b>44.84%</b>     |
| <b>230 - Local Grants</b>                 |                   |                           |                   |                  |                   |
| 1000 - Instruction                        | 29,000            | 5,055                     | -                 | 23,945           | 17.43%            |
| 2000 - Support Services                   | 197,450           | 144,846                   | -                 | 52,604           | 73.36%            |
| 3000 - Enterprise & Community Services    | 1,000             | 16,548                    | 8,041             | (23,589)         | 1654.85%          |
| 4000 - Capital Outlay                     | 1,000             | -                         | -                 | 1,000            | 0.00%             |
| 5000 - Debt Service & Fund Transfers      | -                 | -                         | -                 | -                | -                 |
| <b>Totals</b>                             | <b>228,450</b>    | <b>166,450</b>            | <b>8,041</b>      | <b>53,959</b>    | <b>72.86%</b>     |
| <b>240 - Vocational Education Fund</b>    |                   |                           |                   |                  |                   |
| 1000 - Instruction                        | 27,000            | -                         | -                 | 27,000           | 0.00%             |
| <b>Totals</b>                             | <b>27,000</b>     | <b>-</b>                  | <b>-</b>          | <b>27,000</b>    | <b>0.00%</b>      |

# NORTH WASCO COUNTY SCHOOL DISTRICT

## Expenditure Status Report (continued) For the eight months ending February 28, 2026

| DESCRIPTION                                     | Budget            | Year to Date Expenditures | Encumbrances      | Balance  | % Budget Expended |
|---|-------------------|---------------------------|-------------------|--|-------------------|
| <b>242 - Enterprise Zone Funds</b>              |                   |                           |                   |  |                   |
| 1000 - Instruction                              | -                 | -                         | -                 | -  |                   |
| 2000 - Support Services                         |                   |                           | -                 | -  |                   |
| 4000 - Capital Outlay                           | 291,000           | 247,979                   | -                 | 43,022   | 85.22%            |
| <b>Totals</b>                                   | <b>291,000</b>    | <b>247,979</b>            | <b>-</b>          | <b>43,022</b>                                    | <b>85.22%</b>     |
| <b>251 - Student Investment Account</b>         |                   |                           |                   |  |                   |
| 1000 - Instruction                              | 1,496,546         | 770,687                   | 687,442           | 38,416   | 51.50%            |
| 2000 - Support Services                         | 2,941,274         | 1,648,111                 | 1,249,597         | 43,566   | 56.03%            |
| 3000 - Enterprise & Community Services          | -                 |                           |                   | -  |                   |
| 4000 - Capital Outlay                           |                   |                           |                   | -  |                   |
| <b>Totals</b>                                   | <b>4,437,820</b>  | <b>2,418,798</b>          | <b>1,937,039</b>  | <b>81,983</b>                                    | <b>54.50%</b>     |
| <b>252 - High School Success Account</b>        |                   |                           |                   |  |                   |
| 1000 - Instruction                              | 442,809           | 213,706                   | 227,917           | 1,186  | 48.26%            |
| 2000 - Support Services                         | 454,435           | 166,287                   | 101,227           | 186,921  | 36.59%            |
| 4000 - Capital Outlay                           |                   |                           |                   | -  |                   |
| <b>Totals</b>                                   | <b>897,244</b>    | <b>379,993</b>            | <b>329,144</b>    | <b>188,107</b>                                   | <b>42.35%</b>     |
| <b>295 - Bus Replacement Fund</b>               |                   |                           |                   |  |                   |
| 2000 - Support Services                         | 310,000           |                           | -                 | 310,000  | 0.00%             |
| 3000 - Enterprise & Community Services          | -                 |                           | -                 | -  |                   |
| <b>Totals</b>                                   | <b>310,000</b>    | <b>-</b>                  | <b>-</b>          | <b>310,000</b>                                   | <b>0.00%</b>      |
| <b>299 - Nutrition Services Fund</b>            |                   |                           |                   |  |                   |
| 2000 - Support Services                         | 0                 | -                         |                   | 0  | 0.00%             |
| 3000 - Enterprise & Community Services          | 1,880,458         | 1,068,905                 | 486,542           | 325,011  | 56.84%            |
| <b>Totals</b>                                   | <b>1,880,458</b>  | <b>1,068,905</b>          | <b>486,542</b>    | <b>325,011</b>                                   | <b>56.84%</b>     |
| <b>303 - OSBA PERS Bonds</b>                    |                   |                           |                   |  |                   |
| 5000 - Debt Service & Fund Transfers            | 2,115,764         |                           |                   | 2,115,764  | 0.00%             |
| 7000 - Unappropriated Ending Fund Balance       | -                 | -                         |                   | -  |                   |
| <b>Totals</b>                                   | <b>2,115,764</b>  | <b>-</b>                  | <b>-</b>          | <b>2,115,764</b>                                 | <b>0.00%</b>      |
| <b>304 - Full Faith &amp; Credit Obligation</b> |                   |                           |                   |  |                   |
| 5000 - Debt Service & Fund Transfers            | 377,063           | 63,531                    | -                 | 313,532  | 16.85%            |
| 7000 - Unappropriated Ending Fund Balance       | 2,937             |                           |                   | 2,937  | 0.00%             |
| <b>Totals</b>                                   | <b>380,000</b>    | <b>63,531</b>             | <b>-</b>          | <b>316,469</b>                                   | <b>16.72%</b>     |
| <b>305 - Bus Purchase Fund</b>                  |                   |                           |                   |  |                   |
| 5000 - Short term debt service                  | 182,856           | 182,856                   |                   | -  | 100.00%           |
| 7000 - Unappropriated Ending Fund Balance       | 2,144             |                           |                   | 2,144  |                   |
| <b>Totals</b>                                   | <b>185,000</b>    | <b>182,856</b>            | <b>-</b>          | <b>2,144</b>                                     | <b>98.84%</b>     |
| <b>401 - Capital Improvements</b>               |                   |                           |                   |  |                   |
| 2000 - Support Services                         | 0                 |                           | -                 | 0  | 0.00%             |
| 4000 - Capital Outlay                           | 160,000           | 148,627                   | -                 | 11,373   | 92.89%            |
| <b>Totals</b>                                   | <b>160,000</b>    | <b>148,627</b>            | <b>-</b>          | <b>11,373</b>                                    | <b>92.89%</b>     |
| <b>601 - Internal Services</b>                  |                   |                           |                   |  |                   |
| 2000 - Support Services                         | 410,576           | 214,596                   | 112,068           | 83,912   | 52.27%            |
| 5000 - Debt Service & Fund Transfers            | 485,000           |                           |                   | 485,000  | 0.00%             |
| <b>Totals</b>                                   | <b>895,576</b>    | <b>214,596</b>            | <b>112,068</b>    | <b>568,912</b>                                   | <b>23.96%</b>     |
| <b>Total All Funds</b>                          | <b>64,386,414</b> | <b>32,916,448</b>         | <b>20,687,730</b> | <b>10,782,236</b>                                | <b>51.12%</b>     |
|   |                   |                           |                   | <i>Including Encumbrances</i>                    | <b>83.25%</b>     |
|   |                   |                           |                   | <i>Prior Period Value Including Encumbrances</i> | <b>81.43%</b>     |

**NORTH WASCO COUNTY SCHOOL DISTRICT**

**Balance Sheet**

**For the eight months ending February 28, 2026**

| Balance Sheet  | General Fund     | Reserve Funds  | Federal Grants Fund | All State Grant Funds | Local Grants Fund | Special Revenue Funds | Nutrition Services Fund | Debt Service Funds | Capital Projects Fund | Internal Services Fund | District Totals   |
|--|------------------|----------------|---------------------|-----------------------|-------------------|-----------------------|-------------------------|--------------------|-----------------------|------------------------|-------------------|
| <b>ASSETS:</b>   |                  |                |                     |                       |                   |                       |                         |                    |                       |                        |                   |
| Cash & Investments                                       | 8,961,963        | 419,076        | (427,843)           | (1,121,723)           | 89,283            | 303,586               | 12,298                  | 1,865,134          | 33,212                | 157,055                | 10,292,041        |
| Accounts Receivable                                      | 718,799          |                |                     |                       |                   |                       |                         |                    |                       |                        | 718,799           |
| Inventory/Prepaid expense                                | 43,945           |                |                     | (165)                 |                   |                       | 15,135                  |                    |                       |                        | 58,915            |
| <b>Total Assets</b>                                      | <b>9,724,707</b> | <b>419,076</b> | <b>(427,843)</b>    | <b>(1,121,888)</b>    | <b>89,283</b>     | <b>303,586</b>        | <b>27,433</b>           | <b>1,865,134</b>   | <b>33,212</b>         | <b>157,055</b>         | <b>11,069,755</b> |
| <b>LIABILITIES:</b>                                      |                  |                |                     |                       |                   |                       |                         |                    |                       |                        |                   |
| Accounts Payable   | (926)            |                |                     |                       |                   |                       |                         |                    |                       |                        | (926)             |
| Payroll Liabilities                                      | (315,131)        |                |                     |                       |                   |                       |                         |                    |                       |                        | (315,131)         |
| Deferred Revenue   | 592,862          |                |                     |                       |                   |                       | 16,201                  |                    |                       |                        | 609,063           |
| <b>Total Liabilities</b>                                 | <b>276,804</b>   | <b>-</b>       | <b>-</b>            | <b>-</b>              | <b>-</b>          | <b>-</b>              | <b>16,201</b>           | <b>-</b>           | <b>-</b>              | <b>-</b>               | <b>293,006</b>    |
| <b>FUND BALANCE:</b>                                     |                  |                |                     |                       |                   |                       |                         |                    |                       |                        |                   |
| <b>Total Fund Balance</b>                                | <b>9,447,902</b> | <b>419,076</b> | <b>(427,843)</b>    | <b>(1,121,888)</b>    | <b>89,283</b>     | <b>303,586</b>        | <b>11,232</b>           | <b>1,865,134</b>   | <b>33,212</b>         | <b>157,055</b>         | <b>10,776,750</b> |
| <b>Revenues &amp; Expenditures: 2025-26 Year to Date</b> |                  |                |                     |                       |                   |                       |                         |                    |                       |                        |                   |
| Beginning Fund Balance                                   | (524,570)        | 288,285        | 58,246              | 87,897                | 76,882            | 298,263               | 86,533                  | 25,097             | 119,136               | 161,481                | 677,250           |
| Year to Date Revenues                                    | 34,200,491       | 764,576        | 588,722             | 3,677,107             | 178,850           | 253,302               | 993,604                 | 2,086,424          | 62,703                | 210,170                | 43,015,947        |
| Year to Date Expenditures                                | 24,228,019       | 633,785        | 1,074,810           | 4,886,891             | 166,450           | 247,979               | 1,068,905               | 246,387            | 148,627               | 214,596                | 32,916,448        |
| Year to Date Net Income (Loss)                           | <b>9,972,472</b> | <b>130,791</b> | <b>(486,089)</b>    | <b>(1,209,784)</b>    | <b>12,400</b>     | <b>5,323</b>          | <b>(75,301)</b>         | <b>1,840,037</b>   | <b>(85,924)</b>       | <b>(4,426)</b>         | 10,099,499        |
| <b>Ending Fund Balance</b>                               | <b>9,447,902</b> | <b>419,076</b> | <b>(427,843)</b>    | <b>(1,121,888)</b>    | <b>89,283</b>     | <b>303,586</b>        | <b>11,232</b>           | <b>1,865,134</b>   | <b>33,212</b>         | <b>157,055</b>         | <b>10,776,749</b> |