

NORTH WASCO COUNTY SCHOOL DISTRICT

Balance Sheet

For the six months ending December 31, 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
ASSETS:											
Cash & Investments	9,386,508	483,883	(222,834)	(414,824)	100,086	63,586	47,881	1,479,311	39,945	228,525	11,192,066
Accounts Receivable	694,330										694,330
Inventory/Prepaid expense	77,881			(165)			15,135				92,851
Total Assets	10,158,719	483,883	(222,834)	(414,990)	100,086	63,586	63,016	1,479,311	39,945	228,525	11,979,247
LIABILITIES:											
Accounts Payable											-
Payroll Liabilities		(356,366)									(356,366)
Deferred Revenue	592,862						16,201				609,063
Total Liabilities	236,495	-	-	-	-	-	16,201	-	-	-	252,697
FUND BALANCE:											
Total Fund Balance	9,922,224	483,883	(222,834)	(414,990)	100,086	63,586	46,815	1,479,311	39,945	228,525	11,726,550
Revenues & Expenditures: 2025-26 Year to Date											
Beginning Fund Balance	(520,510)	288,285	58,246	87,897	76,882	298,263	86,533	25,097	119,136	161,481	681,310
Year to Date Revenues	27,977,309	760,745	481,538	3,381,349	178,850	13,302	661,099	1,700,601	62,573	210,170	35,427,537
Year to Date Expenditures	17,534,576	565,148	762,618	3,884,235	155,647	247,979	700,817	246,387	141,764	143,126	24,382,298
Year to Date Net Income (Loss)	10,442,734	195,598	(281,080)	(502,886)	23,203	(234,677)	(39,718)	1,454,214	(79,191)	67,044	11,045,240
Ending Fund Balance	9,922,224	483,883	(222,834)	(414,990)	100,086	63,586	46,815	1,479,311	39,945	228,525	11,726,550

NORTH WASCO COUNTY SCHOOL DISTRICT

Expenditure Status Report

For the six months ending December 31, 2026

DESCRIPTION	Budget	Year to Date Expenditures	Encumbrances	Balance	% Budget Expended
100 General Fund					
1000 - Instruction	24,755,914	8,902,811	14,381,547	1,471,556	35.96%
2000 - Support Services	16,805,988	7,502,186	7,451,508	1,852,294	44.64%
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%
Totals	44,076,902	17,534,576	21,833,055	4,709,272	39.78%
105 Technology Fund					
2000 - Support Services	354,000	162,882	58,673	132,446	46.01%
7000 - Unappropriated Ending Fund Balance				-	
Totals	354,000	162,882	58,673	132,446	46.01%
107 - Textbook Replacement Fund					
1000 - Instruction	449,500	365,651	13,923	69,926	81.35%
2000 - Support Services	12,000	11,994	-	6	99.95%
7000 - Unappropriated Ending Fund Balance	-	-	-	-	
Totals	461,500	377,645	13,923	69,932	81.83%
110 - Vehicle Replacement Fund					
2000 - Support Services	30,000	24,621		5,379	82.07%
7000 - Unappropriated Ending Fund Balance	-			-	
Totals	30,000	24,621	-	5,379	82.07%
210 - Federal Programs Fund					
1000 - Instruction	2,103,412	685,438	1,027,484	390,490	32.59%
2000 - Support Services	366,459	59,817	9,398	297,245	16.32%
3000 - Enterprise & Community Services	29,000	15,079		13,921	52.00%
4000 - Capital Outlay	500,000	2,285	-	497,715	0.46%
7000 - Unappropriated Ending Fund Balance	-			-	0.00%
Totals	2,998,871	762,618	1,036,882	1,199,371	25.43%
220 - State Grant Funds					
1000 - Instruction	1,703,477	664,283	408,168	631,026	39.00%
2000 - Support Services	440,799	106,213	23,384	311,203	24.10%
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%
Totals	4,559,646	1,945,331	431,552	2,182,763	42.66%
230 - Local Grants					
1000 - Instruction	29,000	5,055		23,945	17.43%
2000 - Support Services	197,450	142,426	1,061	53,964	72.13%
3000 - Enterprise & Community Services	1,000	8,166	16,424	(23,589)	816.57%
4000 - Capital Outlay	1,000			1,000	0.00%
5000 - Debt Service & Fund Transfers	-	-		-	
Totals	228,450	155,647	17,484	55,319	68.13%
240 - Vocational Education Fund					
1000 - Instruction	27,000	-	-	27,000	0.00%
Totals	27,000	-	-	27,000	0.00%

NORTH WASCO COUNTY SCHOOL DISTRICT

Expenditure Status Report (continued) For the six months ending December 31, 2026

DESCRIPTION	Budget	Year to Date Expenditures	Encumbrances	Balance	% Budget Expended
242 - Enterprise Zone Funds					
1000 - Instruction	-	-	-	-	-
2000 - Support Services			-	-	-
4000 - Capital Outlay	291,000	247,979	-	43,022	85.22%
Totals	291,000	247,979	-	43,022	85.22%
251 - Student Investment Account					
1000 - Instruction	1,516,409	530,056	889,334	97,019	34.95%
2000 - Support Services	2,921,411	1,176,159	1,721,004	24,248	40.26%
3000 - Enterprise & Community Services	-			-	-
4000 - Capital Outlay				-	-
Totals	4,437,820	1,706,215	2,610,338	121,267	38.45%
252 - High School Success Account					
1000 - Instruction	442,809	129,186	301,788	11,835	29.17%
2000 - Support Services	454,435	103,503	157,688	193,244	22.78%
4000 - Capital Outlay				-	-
Totals	897,244	232,689	459,476	205,079	25.93%
295 - Bus Replacement Fund					
2000 - Support Services	310,000		-	310,000	0.00%
3000 - Enterprise & Community Services	-		-	-	-
Totals	310,000	-	-	310,000	0.00%
299 - Nutrition Services Fund					
2000 - Support Services	0	-		0	0.00%
3000 - Enterprise & Community Services	1,880,458	700,817	648,138	531,502	37.27%
Totals	1,880,458	700,817	648,138	531,502	37.27%
303 - OSBA PERS Bonds					
5000 - Debt Service & Fund Transfers	2,115,764			2,115,764	0.00%
7000 - Unappropriated Ending Fund Balance	-	-		-	-
Totals	2,115,764	-	-	2,115,764	0.00%
304 - Full Faith & Credit Obligation					
5000 - Debt Service & Fund Transfers	377,063	63,531	-	313,532	16.85%
7000 - Unappropriated Ending Fund Balance	2,937			2,937	0.00%
Totals	380,000	63,531	-	316,469	16.72%
305 - Bus Purchase Fund					
5000 - Short term debt service	182,856	182,856		-	100.00%
7000 - Unappropriated Ending Fund Balance	2,144			2,144	
	185,000	182,856	-	2,144	98.84%
401 - Capital Improvements					
2000 - Support Services	0		-	0	0.00%
4000 - Capital Outlay	160,000	141,764	-	18,236	88.60%
Totals	160,000	141,764	-	18,236	88.60%
601 - Internal Services					
2000 - Support Services	410,576	143,126	161,358	106,092	34.86%
5000 - Debt Service & Fund Transfers	485,000			485,000	0.00%
Totals	895,576	143,126	161,358	591,092	15.98%
Total All Funds	64,289,231	24,382,298	27,270,879	12,636,054	37.93%
				<i>Including Encumbrances</i>	80.34%

NORTH WASCO COUNTY SCHOOL DISTRICT

Revenue Status Report

For the six months ending December 31, 2026

DESCRIPTION	Budget	Year to Date Revenues	Balance	% Budget Received
100 General Fund	44,076,902	27,977,309	\$ (16,099,593)	63%
105 Technology Fund	354,000	340,402	\$ (13,598)	96%
107 Textbook Replacement Fund	461,500	395,145	\$ (66,355)	86%
110 Vehicle Replacment Fund	30,000	25,198	\$ (4,802)	84%
210 Federal Programs	2,998,871	481,538	\$ (2,517,333)	16%
220 State Grant Funds	4,559,646	1,706,048	\$ (2,853,598)	37%
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	609	\$ (290,391)	0%
251 Student Investment Account	4,437,820	1,230,500	\$ (3,207,320)	28%
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	661,099	\$ (1,219,359)	35%
303 OSBA PERS Bonds	2,115,764	1,335,634	\$ (780,130)	63%
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	62,573	\$ (97,427)	39%
601 Internal Services	895,576	210,170	\$ (685,406)	23%
Totals	64,289,231	35,427,537	\$ (28,861,694)	55%