

NORTH WASCO COUNTY SCHOOL DISTRICT

Revenue Status Report

For the seven months ending January 31, 2026

DESCRIPTION	Budget	Year to Date Revenues	Balance	% Budget Received
100 General Fund	44,076,902	31,423,258	\$ (12,653,644)	71%
105 Technology Fund	354,000	341,315	\$ (12,685)	96%
107 Textbook Replacement Fund	461,500	396,015	\$ (65,485)	86%
110 Vehicle Replacement Fund	30,000	25,198	\$ (4,802)	84%
210 Federal Programs	2,998,871	532,469	\$ (2,466,402)	18%
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	801,926	\$ (1,078,532)	43%
303 OSBA PERS Bonds	2,115,764	1,528,546	\$ (587,218)	72%
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	62,651	\$ (97,349)	39%
601 Internal Services	895,576	210,170	\$ (685,406)	23%
Totals	64,289,231	39,795,775	\$ (24,493,456)	62%

NORTH WASCO COUNTY SCHOOL DISTRICT

Expenditure Status Report

For the seven months ending January 31, 2026

DESCRIPTION	Budget	Year to Date Expenditures	Encumbrances	Balance	% Budget Expended
100 General Fund					
1000 - Instruction	24,755,914	10,705,830	12,474,829	1,575,256	43.25%
2000 - Support Services	16,805,988	8,719,764	6,928,254	1,157,970	51.88%
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	20,555,172	19,403,083	4,118,646	46.63%
105 Technology Fund					
2000 - Support Services	354,000	221,776	37,346	94,878	62.65%
7000 - Unappropriated Ending Fund Balance	-	-	-	-	-
Totals	354,000	221,776	37,346	94,878	62.65%
107 - Textbook Replacement Fund					
1000 - Instruction	449,500	368,528	2,013	78,959	81.99%
2000 - Support Services	12,000	11,994	-	6	99.95%
7000 - Unappropriated Ending Fund Balance	-	-	-	-	-
Totals	461,500	380,522	2,013	78,965	82.45%
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	823,709	872,470	407,233	39.16%
2000 - Support Services	366,459	69,320	23,425	273,714	18.92%
3000 - Enterprise & Community Services	29,000	16,855	-	12,145	58.12%
4000 - Capital Outlay	500,000	2,285	-	497,715	0.46%
7000 - Unappropriated Ending Fund Balance	-	-	-	-	0.00%
Totals	2,998,871	912,169	895,895	1,190,807	30.42%
220 - State Grant Funds					
1000 - Instruction	1,703,477	717,024	354,228	632,226	42.09%
2000 - Support Services	440,799	117,208	33,198	290,393	26.59%
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	2,009,067	387,426	2,163,153	44.06%
230 - Local Grants					
1000 - Instruction	29,000	5,055	-	23,945	17.43%
2000 - Support Services	197,450	143,401	-	54,049	72.63%
3000 - Enterprise & Community Services	1,000	12,260	12,330	(23,589)	1225.97%
4000 - Capital Outlay	1,000	-	-	1,000	0.00%
5000 - Debt Service & Fund Transfers	-	-	-	-	-
Totals	228,450	160,716	12,330	55,405	70.35%
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 seven months ending January 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	1,496,546	644,744	795,052	56,750	43.08%
2000 - Support Services	2,941,274	1,404,162	1,505,084	32,028	47.74%
3000 - Enterprise & Community Services	-			-	
4000 - Capital Outlay				-	
Totals	4,437,820	2,048,906	2,300,135	88,778	46.17%
252 - High School Success Account					
1000 - Instruction	442,809	170,642	262,714	9,453	38.54%
2000 - Support Services	454,435	127,401	133,477	193,557	28.04%
4000 - Capital Outlay				-	
Totals	897,244	298,043	396,190	203,011	33.22%
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	795,282	550,258	534,918	42.29%
Totals	1,880,458	795,282	550,258	534,918	42.29%
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	
Totals	185,000	182,856	-	2,144	98.84%
401 - Capital Improvements					
2000 - Support Services	0		-	0	0.00%
4000 - Capital Outlay	160,000	148,627	-	11,373	92.89%
Totals	160,000	148,627	-	11,373	92.89%
601 - Internal Services					
2000 - Support Services	410,576	179,101	136,367	95,109	43.62%
5000 - Debt Service & Fund Transfers	485,000			485,000	0.00%
Totals	895,576	179,101	136,367	580,109	20.00%
Total All Funds	64,289,231	28,228,368	24,121,043	11,939,820	43.91%
				<i>Including Encumbrances</i>	81.43%

NORTH WASCO COUNTY SCHOOL DISTRICT

Balance Sheet

For the seven months ending January 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	9,786,031	423,895	(321,454)	(590,848)	95,017	303,586	94,244	1,672,223	33,160	192,550	11,688,403
Accounts Receivable	713,288										713,288
Inventory/Prepaid expense	60,184			(165)			15,135				75,154
Total Assets	10,559,503	423,895	(321,454)	(591,013)	95,017	303,586	109,379	1,672,223	33,160	192,550	12,476,846
LIABILITIES:											
Accounts Payable	44										44
Payroll Liabilities	(376,919)										(376,919)
Deferred Revenue	592,862						16,201				609,063
Total Liabilities	215,987	-	-	-	-	-	16,201	-	-	-	232,189
FUND BALANCE:											
Total Fund Balance	10,343,516	423,895	(321,454)	(591,013)	95,017	303,586	93,178	1,672,223	33,160	192,550	12,244,657
Revenues & Expenditures: 2025-26 Year to Date											
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	31,423,258	762,529	532,469	3,677,107	178,850	253,302	801,926	1,893,513	62,651	210,170	39,795,775
Year to Date Expenditures	20,555,172	626,919	912,169	4,356,017	160,716	247,979	795,282	246,387	148,627	179,101	28,228,368
Year to Date Net Income (Loss)	10,868,086	135,610	(379,700)	(678,910)	18,134	5,323	6,645	1,647,125	(85,975)	31,069	11,567,407
Ending Fund Balance	10,343,516	423,895	(321,454)	(591,013)	95,017	303,586	93,178	1,672,223	33,160	192,550	12,244,657