NORTH WASCO COUNTY SCHOOL DISTRICT

Revenue Status Report

For the year ending June 30, 2026

DESCRIPTION	Budget	Year to Date Revenues	Balance	% Budget Received
100 General Fund	44,076,902	43,491,722	$ 585,180	99%
105 Technology Fund	354,000	331,891	$ 22,109	94%
107 Textbook Replacement Fund	461,500	390,298	$ 71,202	85%
110 Vehicle Replacment Fund	30,000	25,085	$ 4,915	84%
210 Federal Programs	2,998,871	2,192,926	$ 805,945	73%
220 State Grant Funds	4,656,829	2,607,828	$ 2,049,001	56%
230 Local Grant Programs	228,450	175,276	$ 53,174	77%
240 Vocational Education Fund	27,000	464	$ 26,536	2%
242 Enterprise Zone Funds	291,000	240,231	$ 50,769	83%
251 Student Investment Account	4,437,820	4,282,449	$ 155,371	96%
252 High School Success Account	897,244	889,602	$ 7,642	99%
295 Bus Replacement Fund	310,000	222,670	$ 87,330	72%
299 Nutrition Services Fund	1,880,458	1,830,856	$ 49,602	97%
303 OSBA PERS Bonds	2,115,764	2,109,045	$ 6,719	100%
304 Full Faith & Credit Obligation	380,000	364,424	$ 15,576	96%
305 Bus Purchase Fund	185,000	185,000	$ -	100%
401 Capital Improvements	160,000	166,281	$ (6,281)	104%
601 Internal Services	895,576	837,255	$ 58,321	93%
Totals	**64,386,414**	**60,343,303**	**$ 4,043,111**	94%

NORTH WASCO COUNTY SCHOOL DISTRICT

Expenditure Status Report

For the year ending June 30, 2026

DESCRIPTION	Budget	Year to Date Expenditures	Encumbrances	Balance	% Budget Expended	% Expended/ Encumbered
100 General Fund						
1000 - Instruction	24,755,914	24,217,112	2,240	536,562	97.82%	97.83%
2000 - Support Services	16,805,988	16,796,883	2,477	6,628	99.95%	99.96%
5000 - Debt Service & Fund Transfers	1,140,000	1,129,579	-	10,421	99.09%	99.09%
6000 - Contingency	875,000	-	-	875,000	0.00%	0.00%
7000 - Unappropriated Ending Fund Balance	500,000	-	-	500,000	0.00%	0.00%
Totals	**44,076,902**	**42,143,574**	**4,717**	**1,928,610**	**95.61%**	**95.62%**
105 Technology Fund						
2000 - Support Services	354,000	286,046	-	67,954	80.80%	80.80%
7000 - Unappropriated Ending Fund Balance				-		
Totals	**354,000**	**286,046**	**-**	**67,954**	**80.80%**	**80.80%**
107 - Textbook Replacement Fund						
1000 - Instruction	449,500	373,677	1,639	74,184	83.13%	83.50%
2000 - Support Services	12,000	11,994	-	6	99.95%	99.95%
7000 - Unappropriated Ending Fund Balance	-	-	-	-		
Totals	**461,500**	**385,671**	**1,639**	**74,190**	**83.57%**	**83.92%**
110 - Vehicle Replacement Fund						
2000 - Support Services	30,000	24,621		5,379	82.07%	82.07%
7000 - Unappropriated Ending Fund Balance	-			-		
Totals	**30,000**	**24,621**	**-**	**5,379**	**82.07%**	**82.07%**
210 - Federal Programs Fund						
1000 - Instruction	2,103,412	1,930,442	0	172,969	91.78%	91.78%
2000 - Support Services	366,459	232,130	-	134,329	63.34%	63.34%
3000 - Enterprise & Community Services	29,000	30,354	-	(1,354)	104.67%	104.67%
4000 - Capital Outlay	500,000	-	-	500,000	0.00%	0.00%
7000 - Unappropriated Ending Fund Balance	-			-	0.00%	
Totals	**2,998,871**	**2,192,926**	**0**	**805,945**	**73.13%**	**73.13%**
220 - State Grant Funds						
1000 - Instruction	1,800,660	1,199,915	-	600,745	66.64%	66.64%
2000 - Support Services	440,799	251,413	-	189,386	57.04%	57.04%
3000 - Enterprise & Community Services	57,452	34,236	-	23,216	59.59%	59.59%
4000 - Capital Outlay	2,357,918	1,116,938	-	1,240,980	47.37%	47.37%
7000 - Unappropriated Ending Fund Balance				-	0.00%	
Totals	**4,656,829**	**2,602,502**	**-**	**2,054,327**	**55.89%**	**55.89%**
230 - Local Grants						
1000 - Instruction	29,000	27,330	-	1,670	94.24%	94.24%
2000 - Support Services	167,450	144,876		22,574	86.52%	86.52%
3000 - Enterprise & Community Services	31,000	336		30,664	1.08%	1.08%
4000 - Capital Outlay	1,000			1,000	0.00%	0.00%
5000 - Debt Service & Fund Transfers	-	-		-		
Totals	**228,450**	**172,542**	**-**	**55,908**	**75.53%**	**75.53%**
240 - Vocational Education Fund						
1000 - Instruction	27,000	-	-	27,000	0.00%	0.00%
Totals	**27,000**	**-**	**-**	**27,000**	**0.00%**	**0.00%**

NORTH WASCO COUNTY SCHOOL DISTRICT

Expenditure Status Report (continued)

For the year ending June 30, 2026

DESCRIPTION	Budget	Year to Date Expenditures	Encumbrances	Balance	% Budget Expended	% Expended/ Encumbered
242 - Enterprise Zone Funds						
1000 - Instruction	-	-	-	-		
2000 - Support Services			-	-		
4000 - Capital Outlay	291,000	249,527	-	41,473	85.75%	85.75%
Totals	**291,000**	**249,527**	**-**	**41,473**	**85.75%**	**85.75%**
251 - Student Investment Account						
1000 - Instruction	1,496,546	1,651,489	59	(155,002)	110.35%	110.36%
2000 - Support Services	2,941,274	2,630,960	0	310,314	89.45%	89.45%
3000 - Enterprise & Community Services	-			-		
4000 - Capital Outlay				-		
Totals	**4,437,820**	**4,282,449**	**59**	**155,312**	**96.50%**	**96.50%**
252 - High School Success Account						
1000 - Instruction	492,809	485,478	-	7,332	98.51%	98.51%
2000 - Support Services	404,435	290,447	-	113,987	71.82%	71.82%
4000 - Capital Outlay				-		
Totals	**897,244**	**775,925**	**-**	**121,319**	**86.48%**	**86.48%**
295 - Bus Replacement Fund						
2000 - Support Services	310,000		-	310,000	0.00%	0.00%
3000 - Enterprise & Community Services	-		-	-		
Totals	**310,000**	**-**	**-**	**310,000**	**0.00%**	**0.00%**
299 - Nutrition Services Fund						
2000 - Support Services	0	-		0	0.00%	0.00%
3000 - Enterprise & Community Services	1,880,458	1,942,173	-	(61,715)	103.28%	103.28%
Totals	**1,880,458**	**1,942,173**	**-**	**(61,715)**	**103.28%**	**103.28%**
303 - OSBA PERS Bonds						
5000 - Debt Service & Fund Transfers	2,115,764	2,115,764		-	100.00%	100.00%
7000 - Unappropriated Ending Fund Balance	-	-		-		
Totals	**2,115,764**	**2,115,764**	**-**	**-**	**100.00%**	**100.00%**
304 - Full Faith & Credit Obligation						
5000 - Debt Service & Fund Transfers	377,063	377,063	-	1	100.00%	100.00%
7000 - Unappropriated Ending Fund Balance	2,937			2,937	0.00%	0.00%
Totals	**380,000**	**377,063**	**-**	**2,938**	**99.23%**	**99.23%**
305 - Bus Purchase Fund						
5000 - Short term debt service	182,856	182,856		-	100.00%	100.00%
7000 - Unappropriated Ending Fund Balance	2,144			2,144		0.00%
	185,000	**182,856**	**-**	**2,144**	**98.84%**	**98.84%**
401 - Capital Improvements						
2000 - Support Services	0		-	0	0.00%	0.00%
4000 - Capital Outlay	160,000	178,216	-	(18,216)	111.39%	111.39%
Totals	**160,000**	**178,216**	**-**	**(18,216)**	**111.38%**	**111.38%**
601 - Internal Services						
2000 - Support Services	410,576	411,353	-	(777)	100.19%	100.19%
5000 - Debt Service & Fund Transfers	485,000	485,000		-	100.00%	100.00%
Totals	**895,576**	**896,353**	**-**	**(777)**	**100.09%**	**100.09%**
Total All Funds	**64,386,414**	**58,808,208**	**6,415**	**5,571,791**	**91.34%**	**91.35%**
				Prior Period Values	**91.34%**	**91.35%**

NORTH WASCO COUNTY SCHOOL DISTRICT

Balance Sheet

For the year ending June 30, 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	6,124,831	341,105	60,697	(307,502)	108,191	399,527	(73,688)	7,884	107,201	102,383	6,870,628
Accounts Receivable	1,248,005			514,580			98,614				1,861,199
Inventory/Prepaid expense	6,310			2,288							8,598
Total Assets	**7,379,146**	**341,105**	**60,697**	**209,365**	**108,191**	**399,527**	**24,926**	**7,884**	**107,201**	**102,383**	**8,740,425**
LIABILITIES:											
Accounts Payable	3,666,979	1,885	2,451	2,464			49,710				3,723,489
Payroll Liabilities	2,295,728										2,295,728
Deferred Revenue	592,862				28,574						621,436
Total Liabilities	**6,555,568**	**1,885**	**2,451**	**2,464**	**28,574**	**-**	**49,710**	**-**	**-**	**-**	**6,640,653**
FUND BALANCE:											
Total Fund Balance	**823,577**	**339,220**	**58,246**	**206,901**	**79,616**	**399,527**	**(24,784)**	**7,884**	**107,201**	**102,383**	**2,099,772**
Revenues & Expenditures: 2025-26 Year to Date											
Beginning Fund Balance	(524,570)	288,285	58,246	87,897	76,882	185,689	86,533	25,097	119,136	161,481	564,676
Year to Date Revenues	43,491,722	747,274	2,192,926	7,779,879	175,276	463,365	1,830,856	2,658,469	166,281	837,255	60,343,303
Year to Date Expenditures	42,143,574	696,339	2,192,926	7,660,875	172,542	249,527	1,942,173	2,675,683	178,216	896,353	58,808,208
Year to Date Net Income (Loss)	1,348,148	50,935	-	119,004	2,734	213,838	(111,317)	(17,213)	(11,935)	(59,098)	1,535,095
Ending Fund Balance	**823,577**	**339,220**	**58,246**	**206,901**	**79,616**	**399,527**	**(24,784)**	**7,884**	**107,201**	**102,383**	**2,099,771**