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	42,770,704	$ 1,306,198	97%
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	1,853,881	$ 1,144,990	62%
220 State Grant Funds	4,656,829	2,270,979	$ 2,385,850	49%
230 Local Grant Programs	228,450	203,850	$ 24,600	89%
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	4,104,718	$ 333,102	92%
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	1,732,172	$ 148,286	92%
303 OSBA PERS Bonds	2,115,764	2,108,624	$ 7,140	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	145,828	$ 14,172	91%
601 Internal Services	895,576	837,255	$ 58,321	93%
Totals	**64,386,414**	**58,677,676**	**$ 5,708,738**	91%

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	24,210,749	2,240	542,925	97.80%	97.81%
2000 - Support Services	16,805,988	16,504,584	5,915	295,489	98.21%	98.24%
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**	**41,844,912**	**8,155**	**2,223,835**	**94.94%**	**94.95%**
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	371,793	1,639	76,068	82.71%	83.08%
2000 - Support Services	12,000	11,994	-	6	99.95%	99.95%
7000 - Unappropriated Ending Fund Balance	-	-	-	-		
Totals	**461,500**	**383,787**	**1,639**	**76,074**	**83.16%**	**83.52%**
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	1,930,450	0	172,961	91.78%	91.78%
2000 - Support Services	366,459	226,698	-	139,761	61.86%	61.86%
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**	**2,187,502**	**0**	**811,369**	**72.94%**	**72.94%**
220 - State Grant Funds						
1000 - Instruction	1,800,660	1,202,588	1,381	596,690	66.79%	66.86%
2000 - Support Services	440,799	228,736	-	212,063	51.89%	51.89%
3000 - Enterprise & Community Services	57,452	34,236	-	23,216	59.59%	59.59%
4000 - Capital Outlay	2,357,918	1,140,600	-	1,217,318	48.37%	48.37%
7000 - Unappropriated Ending Fund Balance				-	0.00%	
Totals	**4,656,829**	**2,606,160**	**1,381**	**2,049,288**	**55.96%**	**55.99%**
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	2,899,817	0	41,458	98.59%	98.59%
3000 - Enterprise & Community Services	-			-		
4000 - Capital Outlay				-		
Totals	**4,437,820**	**4,551,306**	**59**	**(113,544)**	**102.56%**	**102.56%**
252 - High School Success Account						
1000 - Instruction	492,809	485,478	-	7,332	98.51%	98.51%
2000 - Support Services	404,435	268,268	-	136,167	66.33%	66.33%
4000 - Capital Outlay				-		
Totals	**897,244**	**753,745**	**-**	**143,499**	**84.01%**	**84.01%**
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	1,892,393	-	(11,935)	100.63%	100.63%
Totals	**1,880,458**	**1,892,393**	**-**	**(11,935)**	**100.63%**	**100.63%**
303 - OSBA PERS Bonds						
5000 - Debt Service & Fund Transfers	2,115,764			2,115,764	0.00%	0.00%
7000 - Unappropriated Ending Fund Balance	-	-		-		
Totals	**2,115,764**	**-**	**-**	**2,115,764**	**0.00%**	**0.00%**
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	154,554	-	5,446	96.60%	96.60%
Totals	**160,000**	**154,554**	**-**	**5,446**	**96.60%**	**96.60%**
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**	**56,563,367**	**11,234**	**7,811,813**	**87.85%**	**87.87%**
				Prior Period Values	**72.39%**	**87.28%**

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	4,350,146	341,105	(275,375)	(558,015)	108,191	399,527	(73,688)	2,123,227	110,410	102,383	6,627,910
Accounts Receivable	676,364										676,364
Inventory/Prepaid expense	8,110										8,110
Total Assets	**5,034,620**	**341,105**	**(275,375)**	**(558,015)**	**108,191**	**399,527**	**(73,688)**	**2,123,227**	**110,410**	**102,383**	**7,312,384**
LIABILITIES:											
Accounts Payable	1,752,502										1,752,502
Payroll Liabilities	2,288,034										2,288,034
Deferred Revenue	592,862										592,862
Total Liabilities	**4,633,398**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**4,633,398**
FUND BALANCE:											
Total Fund Balance	**401,222**	**341,105**	**(275,375)**	**(558,015)**	**108,191**	**399,527**	**(73,688)**	**2,123,227**	**110,410**	**102,383**	**2,678,986**
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	42,770,704	747,274	1,853,881	7,265,300	203,850	463,365	1,732,172	2,658,048	145,828	837,255	58,677,676
Year to Date Expenditures	41,844,912	694,454	2,187,502	7,911,211	172,542	249,527	1,892,393	559,919	154,554	896,353	56,563,367
Year to Date Net Income (Loss)	925,792	52,819	(333,621)	(645,911)	31,308	213,838	(160,221)	2,098,130	(8,726)	(59,098)	2,114,309
Ending Fund Balance	**401,222**	**341,105**	**(275,375)**	**(558,015)**	**108,191**	**399,527**	**(73,688)**	**2,123,227**	**110,410**	**102,383**	**2,678,986**