

# NORTH WASCO COUNTY SCHOOL DISTRICT

## Revenue Status Report

**For the eleven months ending May 31, 2026**

DESCRIPTION	Budget	Year to Date Revenues	Balance	% Budget Received
100 General Fund	44,076,902	41,919,157	\$ 2,157,745	95%
105 Technology Fund	354,000	342,643	\$ 11,357	97%
107 Textbook Replacement Fund	461,500	396,735	\$ 64,765	86%
110 Vehicle Replacment Fund	30,000	25,198	\$ 4,802	84%
210 Federal Programs	2,998,871	1,453,680	\$ 1,545,191	48%
220 State Grant Funds	4,559,646	2,210,429	\$ 2,349,217	48%
230 Local Grant Programs	228,450	203,850	\$ 24,600	89%
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	3,970,593	\$ 467,227	89%
252 High School Success Account	897,244	889,602	\$ 7,642	99%
295 Bus Replacement Fund	310,000	231,754	\$ 78,246	75%
299 Nutrition Services Fund	1,880,458	1,537,137	\$ 343,321	82%
303 OSBA PERS Bonds	2,115,764	2,108,502	\$ 7,262	100%
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	128,931	\$ 31,069	81%
601 Internal Services	895,576	723,264	\$ 172,312	81%
<b>Totals</b>	<b>64,289,231</b>	<b>56,747,988</b>	<b>\$ 7,541,243</b>	<b>88%</b>

# NORTH WASCO COUNTY SCHOOL DISTRICT

## Expenditure Status Report

For the eleven months ending May 31, 2026

DESCRIPTION	Budget	Year to Date Expenditures	Encumbrances	Balance	% Budget Expended	% Expended/ Encumbered
<b>100 General Fund</b>						
1000 - Instruction	24,755,914	19,083,514	5,383,325	289,074	77.09%	98.83%
2000 - Support Services	16,805,988	14,391,025	2,251,383	163,579	85.63%	99.03%
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%
<b>Totals</b>	<b>44,076,902</b>	<b>34,604,119</b>	<b>7,634,709</b>	<b>1,838,075</b>	<b>78.51%</b>	<b>95.83%</b>
<b>105 Technology Fund</b>						
2000 - Support Services	354,000	283,960	2,075	67,966	80.21%	80.80%
7000 - Unappropriated Ending Fund Balance	-	-	-	-	-	-
<b>Totals</b>	<b>354,000</b>	<b>283,960</b>	<b>2,075</b>	<b>67,966</b>	<b>80.21%</b>	<b>80.80%</b>
<b>107 - Textbook Replacement Fund</b>						
1000 - Instruction	449,500	371,793	2,636	75,071	82.71%	83.30%
2000 - Support Services	12,000	11,994	-	6	99.95%	99.95%
7000 - Unappropriated Ending Fund Balance	-	-	-	-	-	-
<b>Totals</b>	<b>461,500</b>	<b>383,787</b>	<b>2,636</b>	<b>75,077</b>	<b>83.16%</b>	<b>83.73%</b>
<b>110 - Vehicle Replacement Fund</b>						
2000 - Support Services	30,000	24,621	-	5,379	82.07%	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>82.07%</b>
<b>210 - Federal Programs Fund</b>						
1000 - Instruction	2,103,412	1,493,040	407,914	202,457	70.98%	90.37%
2000 - Support Services	366,459	176,923	3,509	186,027	48.28%	49.24%
3000 - Enterprise & Community Services	29,000	28,410	500	90	97.96%	99.69%
4000 - Capital Outlay	500,000	3,177	-	496,823	0.64%	0.64%
7000 - Unappropriated Ending Fund Balance	-	-	-	-	0.00%	-
<b>Totals</b>	<b>2,998,871</b>	<b>1,701,550</b>	<b>411,923</b>	<b>885,398</b>	<b>56.74%</b>	<b>70.48%</b>
<b>220 - State Grant Funds</b>						
1000 - Instruction	1,800,660	1,150,357	168,981	481,322	63.89%	73.27%
2000 - Support Services	440,799	170,355	14,545	255,899	38.65%	41.95%
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%	-
<b>Totals</b>	<b>4,656,829</b>	<b>2,495,548</b>	<b>183,527</b>	<b>1,977,755</b>	<b>53.59%</b>	<b>57.53%</b>
<b>230 - Local Grants</b>						
1000 - Instruction	29,000	5,055	18,612	5,333	17.43%	81.61%
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	-	-	-	-	-	-
<b>Totals</b>	<b>228,450</b>	<b>150,267</b>	<b>18,612</b>	<b>59,571</b>	<b>65.78%</b>	<b>73.92%</b>
<b>240 - Vocational Education Fund</b>						
1000 - Instruction	27,000	-	-	27,000	0.00%	0.00%
<b>Totals</b>	<b>27,000</b>	<b>-</b>	<b>-</b>	<b>27,000</b>	<b>0.00%</b>	<b>0.00%</b>

# NORTH WASCO COUNTY SCHOOL DISTRICT

## Expenditure Status Report (continued)

For the eleven months ending May 31, 2026

DESCRIPTION	Budget	Year to Date Expenditures	Encumbrances	Balance	% Budget Expended	% Expended/ Encumbered
<b>242 - Enterprise Zone Funds</b>						
1000 - Instruction	-	-	-	-		
2000 - Support Services				-		
4000 - Capital Outlay	291,000	249,527	-	41,473	85.75%	85.75%
<b>Totals</b>	<b>291,000</b>	<b>249,527</b>	<b>-</b>	<b>41,473</b>	<b>85.75%</b>	<b>85.75%</b>
<b>251 - Student Investment Account</b>						
1000 - Instruction	1,496,546	1,149,251	348,581	(1,286)	76.79%	100.09%
2000 - Support Services	2,941,274	2,411,496	535,078	(5,299)	81.99%	100.18%
3000 - Enterprise & Community Services	-			-		
4000 - Capital Outlay				-		
<b>Totals</b>	<b>4,437,820</b>	<b>3,560,747</b>	<b>883,659</b>	<b>(6,585)</b>	<b>80.24%</b>	<b>100.15%</b>
<b>252 - High School Success Account</b>						
1000 - Instruction	492,809	370,195	109,852	12,763	75.12%	97.41%
2000 - Support Services	404,435	240,153	27,733	136,548	59.38%	66.24%
4000 - Capital Outlay				-		
<b>Totals</b>	<b>897,244</b>	<b>610,348</b>	<b>137,585</b>	<b>149,311</b>	<b>68.02%</b>	<b>83.36%</b>
<b>295 - Bus Replacement Fund</b>						
2000 - Support Services	310,000		-	310,000	0.00%	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>0.00%</b>
<b>299 - Nutrition Services Fund</b>						
2000 - Support Services	0	-		0	0.00%	0.00%
3000 - Enterprise & Community Services	1,880,458	1,485,291	268,717	126,450	78.99%	93.28%
<b>Totals</b>	<b>1,880,458</b>	<b>1,485,291</b>	<b>268,717</b>	<b>126,450</b>	<b>78.99%</b>	<b>93.28%</b>
<b>303 - OSBA PERS Bonds</b>						
5000 - Debt Service & Fund Transfers	2,115,764			2,115,764	0.00%	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>0.00%</b>
<b>304 - Full Faith &amp; Credit Obligation</b>						
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%
<b>Totals</b>	<b>380,000</b>	<b>377,063</b>	<b>-</b>	<b>2,938</b>	<b>99.23%</b>	<b>99.23%</b>
<b>305 - Bus Purchase Fund</b>						
5000 - Short term debt service	182,856	182,856		-	100.00%	100.00%
7000 - Unappropriated Ending Fund Balance	2,144			2,144		0.00%
<b>Totals</b>	<b>185,000</b>	<b>182,856</b>	<b>-</b>	<b>2,144</b>	<b>98.84%</b>	<b>98.84%</b>
<b>401 - Capital Improvements</b>						
2000 - Support Services	0		-	0	0.00%	0.00%
4000 - Capital Outlay	160,000	151,377	-	8,623	94.61%	94.61%
<b>Totals</b>	<b>160,000</b>	<b>151,377</b>	<b>-</b>	<b>8,623</b>	<b>94.61%</b>	<b>94.61%</b>
<b>601 - Internal Services</b>						
2000 - Support Services	410,576	351,146	40,948	18,483	85.53%	95.50%
5000 - Debt Service & Fund Transfers	485,000			485,000	0.00%	0.00%
<b>Totals</b>	<b>895,576</b>	<b>351,146</b>	<b>40,948</b>	<b>503,483</b>	<b>39.21%</b>	<b>43.78%</b>
<b>Total All Funds</b>	<b>64,386,414</b>	<b>46,612,205</b>	<b>9,584,390</b>	<b>8,189,819</b>	<b>72.39%</b>	<b>87.28%</b>
				<i>Prior Period Values</i>	<b>64.77%</b>	<b>85.84%</b>

**NORTH WASCO COUNTY SCHOOL DISTRICT**

**Balance Sheet**

**For the eleven months ending May 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
<b>ASSETS:</b>											
Cash & Investments	6,846,729	360,494	(189,624)	491,878	130,465	409,464	138,379	1,938,648	96,690	533,599	10,756,721
Accounts Receivable	685,079										685,079
Inventory/Prepaid expense											-
<b>Total Assets</b>	<b>7,531,808</b>	<b>360,494</b>	<b>(189,624)</b>	<b>491,878</b>	<b>130,465</b>	<b>409,464</b>	<b>138,379</b>	<b>1,938,648</b>	<b>96,690</b>	<b>533,599</b>	<b>11,441,800</b>
<b>LIABILITIES:</b>											
Accounts Payable	(9,136)										(9,136)
Payroll Liabilities	157,614										157,614
Deferred Revenue	592,862										592,862
<b>Total Liabilities</b>	<b>741,340</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>741,340</b>
<b>FUND BALANCE:</b>											
<b>Total Fund Balance</b>	<b>6,790,468</b>	<b>360,494</b>	<b>(189,624)</b>	<b>491,878</b>	<b>130,465</b>	<b>409,464</b>	<b>138,379</b>	<b>1,938,648</b>	<b>96,690</b>	<b>533,599</b>	<b>10,700,460</b>
<b>Revenues &amp; Expenditures: 2025-26 Year to Date</b>											
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	41,919,157	764,576	1,453,680	7,070,624	203,850	473,302	1,537,137	2,473,469	128,931	723,264	56,747,988
Year to Date Expenditures	34,604,119	692,367	1,701,550	6,666,642	150,267	249,527	1,485,291	559,919	151,377	351,146	46,612,205
Year to Date Net Income (Loss)	<b>7,315,038</b>	<b>72,208</b>	<b>(247,870)</b>	<b>403,982</b>	<b>53,583</b>	<b>223,774</b>	<b>51,846</b>	<b>1,913,550</b>	<b>(22,446)</b>	<b>372,118</b>	<b>10,135,784</b>
<b>Ending Fund Balance</b>	<b>6,790,468</b>	<b>360,494</b>	<b>(189,624)</b>	<b>491,878</b>	<b>130,465</b>	<b>409,464</b>	<b>138,379</b>	<b>1,938,648</b>	<b>96,690</b>	<b>533,599</b>	<b>10,700,460</b>