

NORTH WASCO COUNTY SCHOOL DISTRICT

Balance Sheet

For the four months ending October 31, 2025

Note: revenues and expenditures complete 11/11 5:17PM

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	1,770,891	596,705	(99,277)	(186,607)	85,544	148,844	109,114	1,157,020	(33,336)	229,666	3,778,562
Accounts Receivable	602,703										602,703
Inventory/Prepaid expense	132,365			(165)			15,135				147,335
Total Assets	2,505,959	596,705	(99,277)	(186,773)	85,544	148,844	124,249	1,157,020	(33,336)	229,666	4,528,600
LIABILITIES:											
Accounts Payable	1,851,959										1,851,959
Payroll Liabilities	(229,989)										(229,989)
Deferred Revenue	592,862						16,201				609,063
Total Liabilities	2,214,831	-	-	-	-	-	16,201	-	-	-	2,231,033
FUND BALANCE:											
Total Fund Balance	291,128	596,705	(99,277)	(186,773)	85,544	148,844	108,048	1,157,020	(33,336)	229,666	2,297,568
Revenues & Expenditures: 2025-26 Year to Date											
Beginning Fund Balance	(487,106)	288,285	58,246	87,897	76,882	185,689	86,533	25,097	23,736	161,481	506,742
Year to Date Revenues	11,580,772	751,704	261,301	2,643,369	178,450	11,133	248,486	1,314,779	48,996	102,697	17,141,687
Year to Date Expenditures	10,802,539	443,285	418,825	2,918,040	169,788	47,979	226,971	182,856	106,067	34,512	15,350,862
Year to Date Net Income (Loss)	778,233	308,419	(157,524)	(274,671)	8,662	(36,846)	21,515	1,131,923	(57,071)	68,185	1,790,825
Ending Fund Balance	291,127	596,704	(99,278)	(186,773)	85,544	148,844	108,048	1,157,020	(33,335)	229,666	2,297,567

NORTH WASCO COUNTY SCHOOL DISTRICT

Revenue Status Report

For the four months ending October 31, 2025

DESCRIPTION	Budget	Year to Date Revenues	Balance	% Budget Received
100 General Fund	44,076,902	11,580,772	(32,496,130)	26.27%
105 Technology Fund	354,000	334,877	(19,123)	94.60%
107 Textbook Replacement Fund	461,500	391,700	(69,800)	84.88%
110 Vehicle Replacement Fund	30,000	25,127	(4,873)	83.76%
210 Federal Programs	2,998,871	261,301	(2,737,570)	8.71%
220 State Grant Funds	4,559,646	1,173,450	(3,386,196)	25.74%
230 Local Grant Programs	65,300	178,450	113,150	273.28%
240 Vocational Education Fund	27,000	938	(26,062)	3.47%
242 Enterprise Zone Funds	291,000	609	(290,391)	0.21%
251 Student Investment Account	4,437,820	1,025,118	(3,412,702)	23.10%
252 High School Success Account	897,244	444,801	(452,443)	49.57%
295 Bus Replacement Fund	310,000	9,586	(300,414)	3.09%
299 Nutrition Services Fund	1,880,458	248,486	(1,631,972)	13.21%
303 OSBA PERS Bonds	2,115,764	949,812	(1,165,952)	44.89%
304 Full Faith & Credit Obligation	380,000	364,967	(15,033)	96.04%
305 Bus Purchase Fund	185,000		(185,000)	0.00%
401 Capital Improvements	160,000	48,996	(111,004)	30.62%
601 Internal Services	895,576	102,697	(792,879)	11.47%
Totals	64,126,081	17,141,687	(46,984,394)	26.73%

NORTH WASCO COUNTY SCHOOL DISTRICT

Expenditure Status Report

For the four months ending October 31, 2025

DESCRIPTION	Budget	Year to Date Expenditures	Encumbrances	Balance	% Budget Expended
100 General Fund					
1000 - Instruction	24,755,914	4,867,544	18,075,187	1,813,183	19.66%
2000 - Support Services	16,805,988	4,844,995	9,719,501	2,241,492	28.83%
5000 - Debt Service & Fund Transfers	1,140,000	1,090,000	-	50,000	95.61%
6000 - Contingency	875,000	-	-	875,000	0.00%
7000 - Unappropriated Ending Fund Balance	500,000	-	-	500,000	0.00%
Totals	44,076,902	10,802,539	27,794,688	5,479,675	24.51%
105 Technology Fund					
2000 - Support Services	354,000	50,374	124,641	178,985	14.23%
7000 - Unappropriated Ending Fund Balance	-	-	-	-	-
Totals	354,000	50,374	124,641	178,985	14.23%
107 - Textbook Replacement Fund					
1000 - Instruction	449,500	356,296	18,831	74,373	79.26%
2000 - Support Services	12,000	11,994	-	6	99.95%
7000 - Unappropriated Ending Fund Balance	-	-	-	-	-
Totals	461,500	368,290	18,831	74,379	79.80%
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	357,959	1,287,748	457,705	17.02%
2000 - Support Services	366,459	49,501	11,398	305,560	13.51%
3000 - Enterprise & Community Services	29,000	11,365	88	17,547	39.19%
4000 - Capital Outlay	500,000	-	-	500,000	0.00%
7000 - Unappropriated Ending Fund Balance	-	-	-	-	0.00%
Totals	2,998,871	418,825	1,299,234	1,280,812	13.97%
220 - State Grant Funds					
1000 - Instruction	1,703,477	532,505	536,590	634,382	31.26%
2000 - Support Services	440,799	86,684	31,179	322,936	19.67%
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	1,794,025	567,769	2,197,852	39.35%
230 - Local Grants					
1000 - Instruction	29,000	3,962	1,093	23,945	13.66%
2000 - Support Services	34,300	112,711	2,735	(81,146)	328.60%
3000 - Enterprise & Community Services	1,000	53,115	27,550	(79,665)	5311.50%
4000 - Capital Outlay	1,000	-	-	1,000	0.00%
5000 - Debt Service & Fund Transfers	-	-	-	-	-
Totals	65,300	169,788	31,378	(135,867)	260.01%
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 four months ending October 31, 2025

DESCRIPTION	Budget	Year to Date Expenditures	Encumbrances	Balance	% Budget Expended
242 - Enterprise Zone Funds					
1000 - Instruction	-	-	-	-	
2000 - Support Services			-	-	
4000 - Capital Outlay	291,000	47,979	-	243,022	16.49%
Totals	291,000	47,979	-	243,022	16.49%
251 - Student Investment Account					
1000 - Instruction	1,516,409	297,106	1,117,396	101,907	19.59%
2000 - Support Services	2,921,411	707,709	2,165,794	47,908	24.22%
3000 - Enterprise & Community Services	-			-	
4000 - Capital Outlay				-	
Totals	4,437,820	1,004,815	3,283,190	149,815	22.64%
252 - High School Success Account					
1000 - Instruction	442,809	81,661	256,940	104,208	18.44%
2000 - Support Services	454,435	37,539	104,974	311,922	8.26%
4000 - Capital Outlay				-	
Totals	897,244	119,200	361,914	416,130	13.29%
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	226,971	760,405	893,082	12.07%
Totals	1,880,458	226,971	760,405	893,082	12.07%
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		-	377,063	0.00%
7000 - Unappropriated Ending Fund Balance	2,937			2,937	0.00%
Totals	380,000	-	-	380,000	0.00%
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	106,067	-	53,933	66.29%
Totals	160,000	106,067	-	53,933	66.29%
601 - Internal Services					
2000 - Support Services	410,576	34,512	155,488	220,576	8.41%
5000 - Debt Service & Fund Transfers	485,000			485,000	0.00%
Totals	895,576	34,512	155,488	705,576	3.85%
Total All Funds	64,126,081	15,350,862	34,397,538	14,377,681	