

NORTH WASCO COUNTY SCHOOL DISTRICT

Balance Sheet

For the three months ending September 30, 2025

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	2,379,804	600,634	(115,312)	(1,101,625)	107,885	148,185	28,897	962,366	(46,980)	148,123	3,111,978
Accounts Receivable	689,908			(165)							689,743
Inventory/Prepaid expense	143,474						15,135				158,609
Total Assets	3,213,186	600,634	(115,312)	(1,101,790)	107,885	148,185	44,033	962,366	(46,980)	148,123	3,960,331
LIABILITIES:											
Accounts Payable	1,852,397			85,002							1,937,399
Payroll Liabilities	(247,540)										(247,540)
Deferred Revenue	592,862						16,201				609,063
Total Liabilities	2,197,719	-	-	85,002	-	-	16,201	-	-	-	2,298,922
FUND BALANCE:											
Total Fund Balance	1,015,467	600,634	(115,312)	(1,186,792)	107,885	148,185	27,831	962,366	(46,980)	148,123	1,661,408
Revenues & Expenditures: 2025-26 Year to Date											
Beginning Fund Balance	(798,197)	288,285	43,006	84,048	76,882	185,689	86,533	25,097	23,736	161,481	176,561
Year to Date Revenues	9,219,932	749,356	66,046	1,239,827	178,450	10,475	65,505	1,120,125	32,738	-	12,682,453
Year to Date Expenditures	7,406,268	437,007	224,364	2,510,666	147,447	47,979	124,207	182,856	103,454	13,358	11,197,606
Year to Date Net Income (Loss)	1,813,664	312,349	(158,318)	(1,270,840)	31,003	(37,504)	(58,702)	937,269	(70,716)	(13,358)	1,484,847
Ending Fund Balance	1,015,467	600,634	(115,312)	(1,186,792)	107,885	148,185	27,831	962,366	(46,980)	148,123	1,661,409

NORTH WASCO COUNTY SCHOOL DISTRICT

Revenue Status Report

For the three months ending September 30, 2025

DESCRIPTION	Budget	Year to Date Revenues	Balance	% Budget Received
100 General Fund	44,076,902	9,219,932	(34,856,970)	20.92%
105 Technology Fund	354,000	333,415	(20,585)	94.18%
107 Textbook Replacement Fund	461,500	390,831	(70,669)	84.69%
110 Vehicle Replacement Fund	30,000	25,110	(4,890)	83.70%
210 Federal Programs	2,998,871	66,046	(2,932,825)	2.20%
220 State Grant Funds	4,559,646	467,965	(4,091,681)	10.26%
230 Local Grant Programs	65,300	178,450	113,150	273.28%
240 Vocational Education Fund	27,000	813	(26,187)	3.01%
242 Enterprise Zone Funds	291,000	609	(290,391)	0.21%
251 Student Investment Account	4,437,820	771,862	(3,665,958)	17.39%
252 High School Success Account	897,244		(897,244)	0.00%
295 Bus Replacement Fund	310,000	9,053	(300,947)	2.92%
299 Nutrition Services Fund	1,880,458	65,505	(1,814,953)	3.48%
303 OSBA PERS Bonds	2,115,764	756,900	(1,358,864)	35.77%
304 Full Faith & Credit Obligation	380,000	363,225	(16,775)	95.59%
305 Bus Purchase Fund	185,000		(185,000)	0.00%
401 Capital Improvements	160,000	32,738	(127,262)	20.46%
601 Internal Services	895,576		(895,576)	0.00%
Totals	64,126,081	12,682,453	(51,443,628)	19.78%

NORTH WASCO COUNTY SCHOOL DISTRICT

Expenditure Status Report

For the three months ending September 30, 2025

DESCRIPTION	Budget	Year to Date Expenditures	Encumbrances	Balance	% Budget Expended
100 General Fund					
1000 - Instruction	24,755,914	2,759,675	20,121,826	1,874,413	11.15%
2000 - Support Services	16,805,988	3,556,592	10,923,142	2,326,253	21.16%
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	7,406,268	31,044,968	5,625,666	16.80%
105 Technology Fund					
2000 - Support Services	354,000	46,456	107,930	199,614	13.12%
7000 - Unappropriated Ending Fund Balance				-	
Totals	354,000	46,456	107,930	199,614	13.12%
107 - Textbook Replacement Fund					
1000 - Instruction	449,500	353,936	6,378	89,186	78.74%
2000 - Support Services	12,000	11,994	-	6	99.95%
7000 - Unappropriated Ending Fund Balance	-	-	-	-	
Totals	461,500	365,930	6,378	89,192	79.29%
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	187,865	1,289,908	625,638	8.93%
2000 - Support Services	366,459	26,691	35,917	303,852	7.28%
3000 - Enterprise & Community Services	29,000	9,808	-	19,192	33.82%
4000 - Capital Outlay	500,000	-	-	500,000	0.00%
7000 - Unappropriated Ending Fund Balance	-			-	0.00%
Totals	2,998,871	224,364	1,325,825	1,448,682	7.48%
220 - State Grant Funds					
1000 - Instruction	1,703,477	542,934	763,197	397,346	31.87%
2000 - Support Services	440,799	82,801	40,826	317,172	18.78%
3000 - Enterprise & Community Services	57,452	34,236	-	23,216	59.59%
4000 - Capital Outlay	2,357,918	1,128,815	-	1,229,103	47.87%
7000 - Unappropriated Ending Fund Balance				-	0.00%
Totals	4,559,646	1,788,786	804,023	1,966,837	39.23%
230 - Local Grants					
1000 - Instruction	29,000	3,708	1,093	24,198	12.79%
2000 - Support Services	34,300	101,601	12,916	(80,216)	296.21%
3000 - Enterprise & Community Services	1,000	42,138	34,013	(75,151)	4213.77%
4000 - Capital Outlay	1,000			1,000	0.00%
5000 - Debt Service & Fund Transfers	-	-		-	
Totals	65,300	147,447	48,022	(130,169)	225.80%
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 three months ending September 30, 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	168,336	1,321,572	26,500	11.10%
2000 - Support Services	2,921,411	478,609	2,383,353	59,449	16.38%
3000 - Enterprise & Community Services	-			-	
4000 - Capital Outlay				-	
Totals	4,437,820	646,946	3,704,925	85,949	14.58%
252 - High School Success Account					
1000 - Instruction	442,809	48,818	275,178	118,814	11.02%
2000 - Support Services	454,435	26,117	116,358	311,960	5.75%
4000 - Capital Outlay				-	
Totals	897,244	74,935	391,536	430,774	8.35%
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	124,207	928,774	827,477	6.61%
Totals	1,880,458	124,207	928,774	827,477	6.61%
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	
Totals	185,000	182,856	-	2,144	98.84%
401 - Capital Improvements					
2000 - Support Services	0		-	0	0.00%
4000 - Capital Outlay	160,000	103,454	-	56,546	64.66%
Totals	160,000	103,454	-	56,546	64.66%
601 - Internal Services					
2000 - Support Services	410,576	13,358	222,617	174,601	3.25%
5000 - Debt Service & Fund Transfers	485,000			485,000	0.00%
Totals	895,576	13,358	222,617	659,601	1.49%
Total All Funds	64,126,081	11,197,606	38,584,999	14,343,476	