

NORTH WASCO COUNTY SCHOOL DISTRICT

Balance Sheet

For the five months ending November 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	9,836,279	576,964	(118,399)	(30,343)	111,840	150,338	60,203	1,286,400	(55,567)	250,095	12,067,810
Accounts Receivable	616,501										616,501
Inventory/Prepaid expense	94,189			(165)			15,135				109,159
Total Assets	10,546,969	576,964	(118,399)	(30,509)	111,840	150,338	75,339	1,286,400	(55,567)	250,095	12,793,470
LIABILITIES:											
Accounts Payable	1,851,996										1,851,996
Payroll Liabilities	(202,139)										(202,139)
Deferred Revenue	592,862						16,201				609,063
Total Liabilities	2,242,719	-	-	-	-	-	16,201	-	-	-	2,258,920
FUND BALANCE:											
Total Fund Balance	8,304,250	576,964	(118,399)	(30,509)	111,840	150,338	59,137	1,286,400	(55,567)	250,095	10,534,550
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	506,741
Year to Date Revenues	23,038,899	758,156	397,223	3,279,210	178,450	12,627	508,864	1,507,690	62,461	210,170	29,953,750
Year to Date Expenditures	14,247,542	469,478	573,868	3,397,615	143,492	47,979	536,260	246,387	141,764	121,556	19,925,941
Year to Date Net Income (Loss)	8,791,357	288,678	(176,645)	(118,405)	34,958	(35,351)	(27,396)	1,261,303	(79,304)	88,614	10,027,809
Ending Fund Balance	8,304,251	576,964	(118,399)	(30,509)	111,840	150,338	59,137	1,286,400	(55,567)	250,095	10,534,550

NORTH WASCO COUNTY SCHOOL DISTRICT

Revenue Status Report

For the five months ending November 30, 2025

DESCRIPTION	Budget	Year to Date Revenues	Balance	% Budget Received
100 General Fund	44,076,902	23,038,899	\$ (21,038,003)	52%
105 Technology Fund	354,000	338,888	\$ (15,112)	96%
107 Textbook Replacement Fund	461,500	394,092	\$ (67,408)	85%
110 Vehicle Replacement Fund	30,000	25,176	\$ (4,824)	84%
210 Federal Programs	2,998,871	397,223	\$ (2,601,648)	13%
220 State Grant Funds	4,559,646	1,706,048	\$ (2,853,598)	37%
230 Local Grant Programs	228,450	178,450	\$ (50,000)	78%
240 Vocational Education Fund	27,000	938	\$ (26,062)	3%
242 Enterprise Zone Funds	291,000	609	\$ (290,391)	0%
251 Student Investment Account	4,437,820	1,128,361	\$ (3,309,459)	25%
252 High School Success Account	897,244	444,801	\$ (452,443)	50%
295 Bus Replacement Fund	310,000	11,080	\$ (298,920)	4%
299 Nutrition Services Fund	1,880,458	508,864	\$ (1,371,594)	27%
303 OSBA PERS Bonds	2,115,764	1,142,723	\$ (973,041)	54%
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	62,461	\$ (97,539)	39%
601 Internal Services	895,576	210,170	\$ (685,406)	23%
Totals	64,289,231	29,953,750	\$ (34,335,481)	47%

NORTH WASCO COUNTY SCHOOL DISTRICT

Expenditure Status Report

For the five months ending November 30, 2025

DESCRIPTION	Budget	Year to Date Expenditures	Encumbrances	Balance	% Budget Expended
100 General Fund					
1000 - Instruction	24,755,914	6,967,319	16,177,106	1,611,489	28.14%
2000 - Support Services	16,805,988	6,190,223	8,573,264	2,042,502	36.83%
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	14,247,542	24,750,370	5,078,990	32.32%
105 Technology Fund					
2000 - Support Services	354,000	71,074	105,634	177,292	20.08%
7000 - Unappropriated Ending Fund Balance	-	-	-	-	-
Totals	354,000	71,074	105,634	177,292	20.08%
107 - Textbook Replacement Fund					
1000 - Instruction	449,500	361,789	14,909	72,803	80.49%
2000 - Support Services	12,000	11,994	-	6	99.95%
7000 - Unappropriated Ending Fund Balance	-	-	-	-	-
Totals	461,500	373,783	14,909	72,809	80.99%
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	501,381	1,157,214	444,816	23.84%
2000 - Support Services	366,459	56,108	10,398	299,953	15.31%
3000 - Enterprise & Community Services	29,000	14,093	-	14,907	48.60%
4000 - Capital Outlay	500,000	2,285	-	497,715	0.46%
7000 - Unappropriated Ending Fund Balance	-	-	-	-	0.00%
Totals	2,998,871	573,868	1,167,612	1,257,391	19.14%
220 - State Grant Funds					
1000 - Instruction	1,703,477	598,999	471,337	633,140	35.16%
2000 - Support Services	440,799	98,230	27,282	315,287	22.28%
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	1,872,065	498,619	2,188,962	41.06%
230 - Local Grants					
1000 - Instruction	29,000	5,055	-	23,945	17.43%
2000 - Support Services	197,450	135,887	1,991	59,572	68.82%
3000 - Enterprise & Community Services	1,000	2,550	21,704	(23,253)	254.99%
4000 - Capital Outlay	1,000	-	-	1,000	0.00%
5000 - Debt Service & Fund Transfers	-	-	-	-	-
Totals	228,450	143,492	23,694	61,263	62.81%
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 five months ending November 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	415,655	1,004,304	96,450	27.41%
2000 - Support Services	2,921,411	943,315	1,949,399	28,697	32.29%
3000 - Enterprise & Community Services	-			-	
4000 - Capital Outlay				-	
Totals	4,437,820	1,358,970	2,953,703	125,147	30.62%
252 - High School Success Account					
1000 - Instruction	442,809	86,983	341,618	14,208	19.64%
2000 - Support Services	454,435	79,597	181,502	193,336	17.52%
4000 - Capital Outlay				-	
Totals	897,244	166,580	523,120	207,544	18.57%
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	536,260	735,484	608,714	28.52%
Totals	1,880,458	536,260	735,484	608,714	28.52%
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	63,531	-	313,532	16.85%
7000 - Unappropriated Ending Fund Balance	2,937			2,937	0.00%
Totals	380,000	63,531	-	316,469	16.72%
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	141,764	-	18,236	88.60%
Totals	160,000	141,764	-	18,236	88.60%
601 - Internal Services					
2000 - Support Services	410,576	121,556	183,066	105,955	29.61%
5000 - Debt Service & Fund Transfers	485,000			485,000	0.00%
Totals	895,576	121,556	183,066	590,955	13.57%
Total All Funds	64,289,231	19,925,941	30,956,210	13,407,080	