

NORTH WASCO COUNTY SCHOOL DISTRICT

Balance Sheet

June 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
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ASSETS:											
Cash & Investments	3,925,868	289,290	(269,789)	(427,094)	117,182	185,689	36,602	25,097	15,658	161,481	4,059,984
Accounts Receivable	1,410,574		330,586	1,216,801			98,265		12,870		3,069,096
Inventory/Prepaid expense	65,124			8,665			15,135				88,924
Total Assets	5,401,566	289,290	60,797	798,372	117,182	185,689	150,002	25,097	28,528	161,481	7,218,003

LIABILITIES:											
Accounts Payable	3,891,187	1,004	2,550	709,232			47,268		4,793		4,656,034
Payroll Liabilities	1,998,887										1,998,887
Deferred Revenue	466,893				40,300		16,201				523,394
Total Liabilities	6,356,967	1,004	2,550	709,232	40,300	-	63,469	-	4,793	-	7,178,315

FUND BALANCE:											
Total Fund Balance	(955,401)	288,286	58,247	89,139	76,882	185,689	86,533	25,097	23,735	161,481	39,688

Revenues & Expenditures: 2024-25 Year to Date											
Beginning Fund Balance	(1,064,334)	350,396	58,246	138,609	112,043	516,664	41,687	14,567	26,661	98,276	292,815
Year to Date Revenues	38,589,362	563,646	2,936,617	8,069,399	10,635	454,944	1,907,755	2,756,074	257,254	879,115	56,424,802
Year to Date Expenditures	38,480,430	625,756	2,936,617	8,118,869	45,796	785,919	1,862,909	2,745,544	260,180	815,910	56,677,930
Year to Date Net Income (Loss)	108,932	(62,110)	1	(49,469)	(35,161)	(330,975)	44,845	10,530	(2,926)	63,205	(253,128)
Ending Fund Balance	(955,402)	288,286	58,247	89,140	76,882	185,689	86,532	25,097	23,735	161,481	39,687

NORTH WASCO COUNTY SCHOOL DISTRICT

Expenditure Status Report

For the year ending June 30, 2025

DESCRIPTION	Budget	Year to Date Expenditures	Encumbrances	Balance	% Budget Expende
100 General Fund					
1000 - Instruction	22,374,992	22,152,621	29,887	192,484	99.01%
2000 - Support Services	15,552,757	15,358,091	9,333	185,333	98.75%
5000 - Debt Service & Fund Transfers	2,305,000	969,718	-	1,335,282	42.07%
6000 - Contingency	300,000	-	-	300,000	0.00%
7000 - Unappropriated Ending Fund Balance	500,000			500,000	0.00%
Totals	41,032,749	38,480,430	39,220	2,513,099	93.78%
105 Technology Fund					
2000 - Support Services	325,000	317,456	-	7,544	97.68%
7000 - Unappropriated Ending Fund Balance				-	
Totals	325,000	317,456	-	7,544	97.68%
107 - Textbook Replacement Fund					
1000 - Instruction	400,000	238,385	-	161,615	59.60%
2000 - Support Services	25,000	22,985	-	2,015	91.94%
7000 - Unappropriated Ending Fund Balance	-	-	-	-	
Totals	425,000	261,369	-	163,631	61.50%
110 - Vehicle Replacement Fund					
2000 - Support Services	50,000	46,931		3,069	93.86%
7000 - Unappropriated Ending Fund Balance	-			-	
Totals	50,000	46,931	-	3,069	93.86%
210 - Federal Programs Fund					
1000 - Instruction	2,872,448	2,643,509	105	228,834	92.03%
2000 - Support Services	872,171	259,162	-	613,009	29.71%
3000 - Enterprise & Community Services	98,263	33,946	-	64,317	34.55%
4000 - Capital Outlay	300,000	-	-	300,000	0.00%
7000 - Unappropriated Ending Fund Balance	-			-	0.00%
Totals	4,142,882	2,936,617	105	1,206,160	70.88%
220 - State Grant Funds					
1000 - Instruction	1,735,436	1,405,107	6,016	324,313	80.97%
2000 - Support Services	526,728	422,341	-	104,387	80.18%
3000 - Enterprise & Community Services	66,626	56,438	-	10,188	84.71%
4000 - Capital Outlay	2,234,060	1,106,964	-	1,127,096	49.55%
7000 - Unappropriated Ending Fund Balance				-	0.00%
Totals	4,562,850	2,990,850	6,016	1,565,984	65.55%
230 - Local Grants					
1000 - Instruction	65,179	35,388		29,791	54.29%
2000 - Support Services	36,650	10,408	-	26,242	28.40%
3000 - Enterprise & Community Services	-			-	
5000 - Debt Service & Fund Transfers	-	-		-	
Totals	101,829	45,796	-	56,033	44.97%
240 - Vocational Education Fund					
1000 - Instruction	30,000	-	-	30,000	0.00%
Totals	30,000	-	-	30,000	0.00%

NORTH WASCO COUNTY SCHOOL DISTRICT

Expenditure Status Report (continued)

For the year ending June 30, 2025

DESCRIPTION	Budget	Year to Date Expenditures	Encumbrances	Balance	% Budget Expende
242 - Enterprise Zone Funds					
1000 - Instruction	-	-	-	-	
2000 - Support Services	540,000	499,691	-	40,309	92.54%
4000 - Capital Outlay	-	-	-	-	
Totals	540,000	499,691	-	40,309	92.54%
251 - Student Investment Account					
1000 - Instruction	1,369,052	1,374,253	-	(5,201)	100.38%
2000 - Support Services	2,801,148	2,848,228	210	(47,290)	101.68%
3000 - Enterprise & Community Services	-	-	-	-	
4000 - Capital Outlay	-	-	-	-	
Totals	4,170,200	4,222,481	210	(52,491)	101.25%
252 - High School Success Account					
1000 - Instruction	707,479	798,761	105	(91,387)	112.90%
2000 - Support Services	118,349	106,777	-	11,572	90.22%
4000 - Capital Outlay	-	-	-	-	
Totals	825,828	905,538	105	(79,815)	109.65%
295 - Bus Replacement Fund					
2000 - Support Services	385,000	286,228	-	98,772	74.34%
3000 - Enterprise & Community Services	-	-	-	-	
Totals	385,000	286,228	-	98,772	74.34%
299 - Nutrition Services Fund					
2000 - Support Services	2,500	193	-	2,307	7.72%
3000 - Enterprise & Community Services	1,883,611	1,862,716	-	20,895	98.89%
Totals	1,886,111	1,862,909	-	23,202	98.77%
303 - OSBA PERS Bonds					
5000 - Debt Service & Fund Transfers	2,019,484	2,019,484	-	-	100.00%
7000 - Unappropriated Ending Fund Balance	-	-	-	-	
Totals	2,019,484	2,019,484	-	-	100.00%
304 - Full Faith & Credit Obligation					
5000 - Debt Service & Fund Transfers	379,063	379,063	-	-	100.00%
7000 - Unappropriated Ending Fund Balance	5,937	-	-	5,937	0.00%
Totals	385,000	379,063	-	5,937	98.46%
305 - Bus Purchase Fund					
5000 - Short term debt servce	348,000	346,997	-	1,003	99.71%
7000 - Unappropriated Ending Fund Balance	-	-	-	-	
Totals	348,000	346,997	-	1,003	99.71%
401 - Capital Improvements					
2000 - Support Services	10,000	4,149	-	5,851	41.49%
4000 - Capital Outlay	398,100	256,031	94,815	47,254	64.31%
Totals	408,100	260,180	94,815	53,105	63.75%
601 - Internal Services					
2000 - Support Services	462,146	350,910	-	111,236	75.93%
5000 - Debt Service & Fund Transfers	465,000	465,000	-	-	100.00%
Totals	927,146	815,910	-	111,236	88.00%
Total All Funds	62,565,179	56,677,930	140,471	5,746,778	