

## NORTH WASCO COUNTY SCHOOL DISTRICT

### Balance Sheet

**June 30, 2024**

As of September 30, 2024

Balance Sheet	General Fund	Federal Grants	All State Grants	Local Grants	Special Revenue	Reserve Funds	Nutrition Services	Debt Service	Capital Projects	District Totals
<b>ASSETS:</b>										
Cash & Investments	4,088,549	(601,583)	(281,382)	186,651	516,664	331,103	218,013	14,566	106,281	4,578,863
Accounts Receivable	3,183,739	661,005	668,552	23,667	-	-	83,393	-	1,185	4,621,541
Inventory/Prepaid expense	16,709	66	15,594	-	-	-	15,135	-	-	47,504
<b>Total Assets</b>	<b>7,288,997</b>	<b>59,488</b>	<b>402,764</b>	<b>210,318</b>	<b>516,664</b>	<b>331,103</b>	<b>316,541</b>	<b>14,566</b>	<b>107,466</b>	<b>9,247,907</b>
<b>LIABILITIES:</b>										
Accounts Payable	2,403,478	1,243	36,402	-	-	5,000	258,653	-	-	2,704,776
Payroll Liabilities	1,771,784	-	-	-	-	-	-	-	-	1,771,784
Deferred Revenue	400,463	-	259,972	-	-	-	16,201	-	-	676,636
<b>Total Liabilities</b>	<b>4,575,725</b>	<b>1,243</b>	<b>296,374</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>274,854</b>	<b>-</b>	<b>-</b>	<b>5,153,196</b>
<b>FUND BALANCE:</b>										
<b>Total Fund Balance</b>	<b>2,713,272</b>	<b>58,245</b>	<b>106,390</b>	<b>210,318</b>	<b>516,664</b>	<b>326,103</b>	<b>41,687</b>	<b>14,566</b>	<b>107,466</b>	<b>4,094,711</b>
<b>Revenues &amp; Expenditures: 2023-24 Year to Date</b>										
Beginning Fund Balance	21,798	40,246	77,039	372,798	303,573	349,817	234,454	15,655	78,123	1,493,503
Year to Date Revenues	41,460,250	4,271,483	4,710,087	904,376	1,325,880	322,370	1,637,575	2,470,845	286,452	57,389,318
Year to Date Expenditures	38,768,776	4,253,484	4,680,736	1,066,856	1,112,789	346,084	1,830,342	2,471,934	257,109	54,788,110
Year to Date Net Income (Loss)	2,691,474	17,999	29,351	(162,480)	213,091	(23,714)	(192,767)	(1,089)	29,343	2,601,208
<b>Ending Fund Balance</b>	<b>2,713,272</b>	<b>58,245</b>	<b>106,390</b>	<b>210,318</b>	<b>516,664</b>	<b>326,103</b>	<b>41,687</b>	<b>14,566</b>	<b>107,466</b>	<b>4,094,711</b>

# NORTH WASCO COUNTY SCHOOL DISTRICT

## Expenditure Status Report For the year ending June 30, 2024

As of September 30, 2024

As of August 31, 2024	Budget	Year to Date Expenditures	Encumbrances	Balance	% Budget Expended
<b>100 General Fund</b>					
1000 - Instruction	22,511,318	22,869,750	-	(358,432)	101.59%
2000 - Support Services	15,217,739	15,260,618	-	(42,879)	100.28%
5000 - Debt Service & Fund Transfers	638,408	638,408	-	-	100.00%
6000 - Contingency		-	-	-	0.00%
7000 - Unappropriated Ending Fund Balance	1,006,244			1,006,244	0.00%
<b>Totals</b>	<b>39,373,709</b>	<b>38,768,776</b>	<b>-</b>	<b>604,933</b>	<b>98.46%</b>
<b>210 - Federal Programs Fund</b>					
1000 - Instruction	4,282,627	3,238,942	-	1,043,685	75.63%
2000 - Support Services	1,921,865	981,155	-	940,710	51.05%
3000 - Enterprise & Community Services	253,101	33,387	-	219,714	13.19%
4000 - Capital Outlay	1,161,015	-	-	1,161,015	0.00%
7000 - Unappropriated Ending Fund Balance	-			-	0.00%
<b>Totals</b>	<b>7,618,608</b>	<b>4,253,484</b>	<b>-</b>	<b>3,365,124</b>	<b>55.83%</b>
<b>220 - State Grant Funds</b>					
1000 - Instruction	919,518	573,466	-	346,052	62.37%
2000 - Support Services	452,768	271,077	-	181,691	59.87%
3000 - Enterprise & Community Services	150,000	-	-	150,000	0.00%
4000 - Capital Outlay	500,000	224,873	-	275,127	44.97%
7000 - Unappropriated Ending Fund Balance				-	0.00%
<b>Totals</b>	<b>2,022,286</b>	<b>1,069,416</b>	<b>-</b>	<b>952,870</b>	<b>52.88%</b>
<b>230 - Local Grants</b>					
1000 - Instruction	77,768	76,197	-	1,571	97.98%
2000 - Support Services	109,980	95,700	-	14,280	87.02%
3000 - Enterprise & Community Services	693,324	806,275	-	(112,951)	116.29%
5000 - Debt Service & Fund Transfers	-	88,684	-	(88,684)	
<b>Totals</b>	<b>881,072</b>	<b>1,066,856</b>	<b>-</b>	<b>(185,784)</b>	<b>121.09%</b>
<b>240 - Vocational Education Fund</b>					
1000 - Instruction	63,720	37,819	-	25,901	59.35%
<b>Totals</b>	<b>63,720</b>	<b>37,819</b>	<b>-</b>	<b>25,901</b>	<b>59.35%</b>
<b>242 - Enterprise Zone Funds</b>					
1000 - Instruction	55,000	36,115	-	18,885	65.66%
2000 - Support Services	165,000	108,897	-	56,103	66.00%
4000 - Capital Outlay	302,333	-	-	302,333	0.00%
<b>Totals</b>	<b>522,333</b>	<b>145,012</b>	<b>-</b>	<b>377,321</b>	<b>27.76%</b>
<b>251 - Student Investment Account</b>					
1000 - Instruction	1,393,474	1,315,851	-	77,623	94.43%
2000 - Support Services	2,058,827	1,582,219	-	476,608	76.85%
4000 - Capital Outlay				-	0.00%
<b>Totals</b>	<b>3,452,301</b>	<b>2,898,070</b>	<b>-</b>	<b>554,231</b>	<b>83.95%</b>

## NORTH WASCO COUNTY SCHOOL DISTRICT

### Expenditure Status Report (continued)

For the year ending June 30, 2024

As of September 30, 2024

DESCRIPTION	Budget	Year to Date Expenditures	Encumbrances	Balance	% Budget Expended
<b>252 - High School Success Account</b>					
1000 - Instruction	721,582	627,191	-	94,391	86.92%
2000 - Support Services	127,802	86,059	-	41,743	67.34%
4000 - Capital Outlay				-	0.00%
<b>Totals</b>	<b>849,384</b>	<b>713,250</b>	<b>-</b>	<b>136,134</b>	<b>83.97%</b>
<b>285 Technology Fund</b>					
2000 - Support Services	529,515	284,525	-	244,990	53.73%
7000 - Unappropriated Ending Fund Balance				-	0.00%
<b>Totals</b>	<b>529,515</b>	<b>284,525</b>	<b>-</b>	<b>244,990</b>	<b>53.73%</b>
<b>292 - Textbook Replacement Fund</b>					
1000 - Instruction	85,000	61,559	-	23,441	72.42%
2000 - Support Services	110,000	-	-	110,000	0.00%
7000 - Unappropriated Ending Fund Balance	211,880	-	-	211,880	0.00%
<b>Totals</b>	<b>406,880</b>	<b>61,559</b>	<b>-</b>	<b>345,321</b>	<b>15.13%</b>
<b>295 - Bus Replacement Fund</b>					
2000 - Support Services	768,392	929,958	-	(161,566)	121.03%
3000 - Enterprise & Community Services	164,000		-	164,000	0.00%
<b>Totals</b>	<b>932,392</b>	<b>929,958</b>	<b>-</b>	<b>2,434</b>	<b>99.74%</b>
<b>298 - Vehicle Replacement Fund</b>					
2000 - Support Services	20,000			20,000	0.00%
7000 - Unappropriated Ending Fund Balance	4,624			4,624	0.00%
<b>Totals</b>	<b>24,624</b>	<b>-</b>	<b>-</b>	<b>24,624</b>	<b>0.00%</b>
<b>299 - Nutrition Services Fund</b>					
3000 - Enterprise & Community Services	1,853,885	1,830,342	-	23,543	98.73%
<b>Totals</b>	<b>1,853,885</b>	<b>1,830,342</b>	<b>-</b>	<b>23,543</b>	<b>98.73%</b>
<b>303 - OSBA PERS Bonds</b>					
5000 - Debt Service & Fund Transfers	1,927,230	1,927,230		0	100.00%
7000 - Unappropriated Ending Fund Balance	100	-		100	0.00%
<b>Totals</b>	<b>1,927,330</b>	<b>1,927,230</b>	<b>-</b>	<b>100</b>	<b>99.99%</b>
<b>304 - Full Faith &amp; Credit Obligation</b>					
5000 - Debt Service & Fund Transfers	380,563	380,563	-	-	100.00%
7000 - Unappropriated Ending Fund Balance				-	0.00%
<b>Totals</b>	<b>380,563</b>	<b>380,563</b>	<b>-</b>	<b>-</b>	<b>100.00%</b>
<b>305 - Bus Purchase Fund</b>					
5000 - Short term debt service	165,000	164,141		859	99.48%
7000 - Unappropriated Ending Fund Balance					
<b>Totals</b>	<b>165,000</b>	<b>164,141</b>	<b>-</b>	<b>859</b>	<b>99.48%</b>
<b>401 - Capital Improvements</b>					
2000 - Support Services	146,000	15,106	-	130,894	10.35%
4000 - Capital Outlay	142,078	242,003		(99,925)	170.33%
<b>Totals</b>	<b>288,078</b>	<b>257,109</b>	<b>-</b>	<b>30,969</b>	<b>89.25%</b>
<b>Total All Funds</b>	<b>61,126,680</b>	<b>54,788,110</b>	<b>-</b>	<b>6,502,711</b>	