

NORTH WASCO COUNTY SCHOOL DISTRICT

Balance Sheet
December 31, 2024

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	8,404,670	362,580	(668,621)	(183,251)	80,681	47,712	72,094	1,411,512	71,863	104,140	9,703,380
Accounts Receivable	486,132	-	-	-	-	-	-	-	-	-	486,132
Inventory/Prepaid expense	115,520	-	-	-	-	-	15,135	-	-	-	130,655
Total Assets	9,006,322	362,580	(668,621)	(183,251)	80,681	47,712	87,229	1,411,512	71,863	104,140	10,320,167
LIABILITIES:											
Accounts Payable	80,332	-	-	-	-	-	-	-	-	-	80,332
Payroll Liabilities	(115,519)	-	-	-	-	-	-	-	-	-	(115,519)
Deferred Revenue	466,894	-	-	-	-	-	16,201	-	-	-	483,095
Total Liabilities	431,707	-	-	-	-	-	16,201	-	-	-	447,908
FUND BALANCE:											
Total Fund Balance	8,574,615	362,580	(668,621)	(183,251)	80,681	47,712	71,028	1,411,512	71,863	104,140	9,872,259
Revenues & Expenditures: 2023-24 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	25,984,098	562,841	913,684	2,397,848	228	213,739	692,711	1,998,215	66,609	306,414	33,136,387
Year to Date Expenditures	16,345,149	550,657	1,640,551	2,719,708	31,590	682,691	663,370	601,270	21,407	300,550	23,556,943
Year to Date Net Income (Loss)	9,638,949	12,184	(726,867)	(321,860)	(31,362)	(468,952)	29,341	1,396,945	45,202	5,864	9,579,444
Ending Fund Balance	8,574,615	362,580	(668,621)	(183,251)	80,681	47,712	71,028	1,411,512	71,863	104,140	9,872,259

NORTH WASCO COUNTY SCHOOL DISTRICT

Expenditure Status Report

For the six months ending December 31, 2025

DESCRIPTION	Budget	Year to Date Expenditures	Encumbrances	Balance	% Budget Expended
100 General Fund					
1000 - Instruction	22,674,992	8,225,380	13,103,243	1,346,369	36.28%
2000 - Support Services	15,052,757	7,150,051	7,720,874	181,832	47.50%
5000 - Debt Service & Fund Transfers	2,505,000	969,718	-	1,535,282	38.71%
6000 - Contingency	300,000	-	-	300,000	0.00%
7000 - Unappropriated Ending Fund Balance	500,000			500,000	0.00%
Totals	41,032,749	16,345,149	20,824,117	3,863,483	39.83%
105 Technology Fund					
2000 - Support Services	325,000	245,068	980	78,952	75.41%
7000 - Unappropriated Ending Fund Balance				-	
Totals	325,000	245,068	980	78,952	75.41%
107 - Textbook Replacement Fund					
1000 - Instruction	400,000	236,458	71,838	91,704	59.11%
2000 - Support Services	25,000	22,200	-	2,800	88.80%
7000 - Unappropriated Ending Fund Balance	-	-	-	-	
Totals	425,000	258,658	71,838	94,504	60.86%
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	2,467,085	1,437,274	1,276,582	(246,771)	58.26%
2000 - Support Services	859,446	183,604	64,460	611,382	21.36%
3000 - Enterprise & Community Services	98,263	19,673	-	78,590	20.02%
4000 - Capital Outlay	300,000	-	-	300,000	0.00%
7000 - Unappropriated Ending Fund Balance	-			-	0.00%
Totals	3,724,794	1,640,551	1,341,042	743,201	44.04%
220 - State Grant Funds					
1000 - Instruction	1,707,436	703,347	440,841	563,248	41.19%
2000 - Support Services	514,728	157,191	23,494	334,043	30.54%
3000 - Enterprise & Community Services	66,626	55,204	-	11,422	82.86%
4000 - Capital Outlay	2,234,060	89,678	-	2,144,382	4.01%
7000 - Unappropriated Ending Fund Balance				-	0.00%
Totals	4,522,850	1,005,420	464,335	3,053,095	22.23%
230 - Local Grants					
1000 - Instruction	60,179	25,210	36,055	(1,086)	41.89%
2000 - Support Services	41,650	6,439	471	34,740	15.46%
3000 - Enterprise & Community Services	-	(59)		59	
5000 - Debt Service & Fund Transfers	-	-		-	
Totals	101,829	31,590	36,526	33,713	31.02%
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 six months ending December 31, 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	1,269,215	313,438	550,967	404,810	24.70%
2000 - Support Services	2,428,155	1,051,888	1,431,122	(54,855)	43.32%
3000 - Enterprise & Community Services	27,993			27,993	0.00%
4000 - Capital Outlay				-	0.00%
Totals	3,725,363	1,365,326	1,982,089	377,948	36.65%
252 - High School Success Account					
1000 - Instruction	657,479	298,875	324,246	34,358	45.46%
2000 - Support Services	93,349	50,087	32,940	10,322	53.66%
4000 - Capital Outlay				-	
Totals	750,828	348,962	357,186	44,680	46.48%
295 - Bus Replacement Fund					
2000 - Support Services	385,000	183,000	-	202,000	47.53%
3000 - Enterprise & Community Services	-		-	-	
Totals	385,000	183,000	-	202,000	47.53%
299 - Nutrition Services Fund					
2000 - Support Services	2,500	193		2,307	7.72%
3000 - Enterprise & Community Services	1,883,611	663,177	570,420	650,014	35.21%
Totals	1,886,111	663,370	570,420	652,321	35.17%
303 - OSBA PERS Bonds					
5000 - Debt Service & Fund Transfers	2,019,484	184,742		1,834,742	9.15%
7000 - Unappropriated Ending Fund Balance	-	-		-	
Totals	2,019,484	184,742	-	1,834,742	9.15%
304 - Full Faith & Credit Obligation					
5000 - Debt Service & Fund Transfers	379,063	69,531	-	309,532	18.34%
7000 - Unappropriated Ending Fund Balance	5,937			5,937	0.00%
Totals	385,000	69,531	-	315,469	18.06%
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	
4000 - Capital Outlay	273,100	17,258	158,538	97,304	6.32%
Totals	283,100	21,407	158,538	103,155	7.56%
601 - Internal Services					
2000 - Support Services	378,146	300,550	152,887	(75,291)	79.48%
5000 - Debt Service & Fund Transfers	465,000			465,000	0.00%
Totals	843,146	300,550	152,887	389,709	35.65%
Total All Funds	61,378,254	23,556,943	25,959,958	11,861,353	