

**NORTH WASCO COUNTY SCHOOL DISTRICT**

**Balance Sheet**

**September 30, 2024**

Balance Sheet	General Fund	Federal Grants Fund	All State Grant Funds	Local Grants Fund	Special Revenue Funds	Reserve Funds	Nutrition Services Fund	Debt Service Funds	Capital Projects Fund	Internal Services Fund	District Totals
<b>ASSETS:</b>											
Cash & Investments	2,060,443	(346,936)	(523,829)	100,232	577,220	417,665	64,780	832,387	52,093	64,061	3,298,116
Accounts Receivable	506,186	(3,020)	2,778			-	-	-	-		505,944
Inventory/Prepaid expense	165,000	-	-			-	15,135	-	-		180,135
<b>Total Assets</b>	<b>2,731,629</b>	<b>(349,956)</b>	<b>(521,051)</b>	<b>100,232</b>	<b>577,220</b>	<b>417,665</b>	<b>79,915</b>	<b>832,387</b>	<b>52,093</b>	<b>64,061</b>	<b>3,984,195</b>
<b>LIABILITIES:</b>											
Accounts Payable	80,332					5,000	-	-	-		85,332
Payroll Liabilities	(20,997)	-				-	-	-	-		(20,997)
Deferred Revenue	466,894	-				-	16,201	-	-		483,095
<b>Total Liabilities</b>	<b>526,229</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>16,201</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>547,430</b>
<b>FUND BALANCE:</b>											
<b>Total Fund Balance</b>	<b>2,205,400</b>	<b>(349,956)</b>	<b>(521,051)</b>	<b>100,232</b>	<b>577,220</b>	<b>412,665</b>	<b>63,714</b>	<b>832,387</b>	<b>52,093</b>	<b>64,061</b>	<b>3,436,765</b>
<b>Revenues &amp; Expenditures: 2023-24 Year to Date</b>											
Beginning Fund Balance	2,714,165	58,246	106,389	112,042	516,664	326,104	41,687	14,567	107,466	98,276	4,095,606
Year to Date Revenues	6,538,039	337,185	738,229	-	210,463	560,630	150,390	1,083,437	55,209		9,673,582
Year to Date Expenditures	7,046,804	745,387	1,365,669	11,810	149,907	474,069	128,363	265,617	110,582	34,215	10,332,423
Year to Date Net Income (Loss)	(508,765)	(408,202)	(627,440)	(11,810)	60,556	86,561	22,027	817,820	(55,373)	(34,215)	(658,841)
<b>Ending Fund Balance</b>	<b>2,205,400</b>	<b>(349,956)</b>	<b>(521,051)</b>	<b>100,232</b>	<b>577,220</b>	<b>412,665</b>	<b>63,714</b>	<b>832,387</b>	<b>52,093</b>	<b>64,061</b>	<b>3,436,765</b>

# NORTH WASCO COUNTY SCHOOL DISTRICT

## Expenditure Status Report

For the three months ending September 30, 2024

DESCRIPTION	Budget	Year to Date Expenditures	Encumbrances	Balance	% Budget Expended
<b>100 General Fund</b>					
1000 - Instruction	22,674,992	2,721,667	18,183,515	1,769,810	12.00%
2000 - Support Services	15,052,757	3,395,137	10,734,493	923,127	22.55%
5000 - Debt Service & Fund Transfers	2,505,000	930,000	-	1,575,000	37.13%
6000 - Contingency	300,000	-	-	300,000	0.00%
7000 - Unappropriated Ending Fund Balance	500,000	-	-	500,000	0.00%
<b>Totals</b>	<b>41,032,749</b>	<b>7,046,804</b>	<b>28,918,008</b>	<b>5,067,937</b>	<b>17.17%</b>
<b>210 - Federal Programs Fund</b>					
1000 - Instruction	2,421,585	660,903	1,951,231	(190,549)	27.29%
2000 - Support Services	858,946	71,145	361,907	425,894	8.28%
3000 - Enterprise & Community Services	98,263	13,339	293	84,631	13.57%
4000 - Capital Outlay	300,000	-	-	300,000	0.00%
7000 - Unappropriated Ending Fund Balance	-	-	-	-	0.00%
<b>Totals</b>	<b>3,678,794</b>	<b>745,387</b>	<b>2,313,431</b>	<b>619,976</b>	<b>20.26%</b>
<b>220 - State Grant Funds</b>					
1000 - Instruction	1,767,436	522,204	653,845	591,387	29.55%
2000 - Support Services	474,727	132,200	34,603	307,924	27.85%
3000 - Enterprise & Community Services	46,626	55,204	-	(8,578)	118.40%
4000 - Capital Outlay	2,234,060	67,084	-	2,166,976	3.00%
7000 - Unappropriated Ending Fund Balance	-	-	-	-	0.00%
<b>Totals</b>	<b>4,522,849</b>	<b>776,692</b>	<b>688,448</b>	<b>3,057,709</b>	<b>17.17%</b>
<b>230 - Local Grants</b>					
1000 - Instruction	60,179	11,810	51,444	(3,075)	19.62%
2000 - Support Services	-	-	-	-	-
3000 - Enterprise & Community Services	-	-	658	(658)	-
5000 - Debt Service & Fund Transfers	-	-	-	-	-
<b>Totals</b>	<b>60,179</b>	<b>11,810</b>	<b>52,102</b>	<b>(3,733)</b>	<b>19.62%</b>
<b>240 - Vocational Education Fund</b>					
1000 - Instruction	30,000	-	-	30,000	0.00%
<b>Totals</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>0.00%</b>
<b>242 - Enterprise Zone Funds</b>					
1000 - Instruction	-	-	-	-	-
2000 - Support Services	540,000	149,907	349,784	40,309	27.76%
4000 - Capital Outlay	-	-	-	-	-
<b>Totals</b>	<b>540,000</b>	<b>149,907</b>	<b>349,784</b>	<b>40,309</b>	<b>27.76%</b>
<b>251 - Student Investment Account</b>					
1000 - Instruction	1,269,215	84,246	824,844	360,125	6.64%
2000 - Support Services	2,428,155	362,678	1,746,778	318,699	14.94%
3000 - Enterprise & Community Services	27,993	-	-	27,993	0.00%
4000 - Capital Outlay	-	-	-	-	0.00%
<b>Totals</b>	<b>3,725,363</b>	<b>446,924</b>	<b>2,571,622</b>	<b>706,817</b>	<b>12.00%</b>
<b>252 - High School Success Account</b>					
1000 - Instruction	657,479	125,485	318,335	213,659	19.09%
2000 - Support Services	93,349	16,568	44,044	32,737	17.75%
4000 - Capital Outlay	-	-	-	-	-
<b>Totals</b>	<b>750,828</b>	<b>142,053</b>	<b>362,379</b>	<b>246,396</b>	<b>18.92%</b>

# NORTH WASCO COUNTY SCHOOL DISTRICT

## Expenditure Status Report (continued)

For the three months ending September 30, 2024

DESCRIPTION	Budget	Year to Date Expenditures	Encumbrances	Balance	% Budget Expended
<b>295 - Bus Replacement Fund</b>					
2000 - Support Services	385,000	-	-	385,000	0.00%
3000 - Enterprise & Community Services	-		-	-	
<b>Totals</b>	<b>385,000</b>	<b>-</b>	<b>-</b>	<b>385,000</b>	<b>0.00%</b>
<b>105 Technology Fund</b>					
2000 - Support Services	325,000	194,154	35,794	95,052	59.74%
7000 - Unappropriated Ending Fund Balance				-	
<b>Totals</b>	<b>325,000</b>	<b>194,154</b>	<b>35,794</b>	<b>95,052</b>	<b>59.74%</b>
<b>107 - Textbook Replacement Fund</b>					
1000 - Instruction	405,000	219,242	86,060	99,698	54.13%
2000 - Support Services	20,000	22,200	-	(2,200)	111.00%
7000 - Unappropriated Ending Fund Balance	-	-	-	-	
<b>Totals</b>	<b>425,000</b>	<b>241,442</b>	<b>86,060</b>	<b>97,498</b>	<b>56.81%</b>
<b>110 - Vehicle Replacement Fund</b>					
2000 - Support Services	50,000	38,473		11,527	76.95%
7000 - Unappropriated Ending Fund Balance	-			-	
<b>Totals</b>	<b>50,000</b>	<b>38,473</b>	<b>-</b>	<b>11,527</b>	<b>76.95%</b>
<b>299 - Nutrition Services Fund</b>					
2000 - Support Services	2,500	193		2,307	7.72%
3000 - Enterprise & Community Services	1,883,611	128,170	985,210	770,231	6.80%
<b>Totals</b>	<b>1,886,111</b>	<b>128,363</b>	<b>985,210</b>	<b>772,538</b>	<b>6.81%</b>
<b>303 - OSBA PERS Bonds</b>					
5000 - Debt Service & Fund Transfers	2,019,484	-		2,019,484	0.00%
7000 - Unappropriated Ending Fund Balance	-	-		-	
<b>Totals</b>	<b>2,019,484</b>	<b>-</b>	<b>-</b>	<b>2,019,484</b>	<b>0.00%</b>
<b>304 - Full Faith &amp; Credit Obligation</b>					
5000 - Debt Service & Fund Transfers	379,063	-	-	379,063	0.00%
7000 - Unappropriated Ending Fund Balance	5,937			5,937	0.00%
<b>Totals</b>	<b>385,000</b>	<b>-</b>	<b>-</b>	<b>385,000</b>	<b>0.00%</b>
<b>305 - Bus Purchase Fund</b>					
5000 - Short term debt service	348,000	265,617		82,383	76.33%
7000 - Unappropriated Ending Fund Balance				-	
<b>Totals</b>	<b>348,000</b>	<b>265,617</b>	<b>-</b>	<b>82,383</b>	<b>76.33%</b>
<b>401 - Capital Improvements</b>					
2000 - Support Services	-	4,149	-	(4,149)	
4000 - Capital Outlay	283,100	106,433		176,667	37.60%
<b>Totals</b>	<b>283,100</b>	<b>110,582</b>	<b>-</b>	<b>172,518</b>	<b>39.06%</b>
<b>601 - Internal Services</b>					
2000 - Support Services	378,146	34,215	293,100	50,831	9.05%
5000 - Debt Service & Fund Transfers	465,000			465,000	0.00%
<b>Totals</b>	<b>843,146</b>	<b>34,215</b>	<b>293,100</b>	<b>515,831</b>	<b>4.06%</b>
<b>Total All Funds</b>	<b>60,942,603</b>	<b>10,066,806</b>	<b>36,655,938</b>	<b>14,219,859</b>	