

NORTH WASCO COUNTY SCHOOL DISTRICT

Balance Sheet

May 31, 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	5,007,750	312,710	8,222	589,586	87,182	185,587	153,970	1,858,500	35,224	50,044	8,288,775
Accounts Receivable	496,884	-	-	-	-	-	-	-	-	-	496,884
Inventory/Prepaid expense	78,497	-	-	-	-	-	15,135	-	-	-	93,632
Total Assets	5,583,131	312,710	8,222	589,586	87,182	185,587	169,105	1,858,500	35,224	50,044	8,879,291
LIABILITIES:											
Accounts Payable	49,615	-	-	-	-	-	-	-	-	-	49,615
Payroll Liabilities	127,814	-	-	-	-	-	-	-	-	-	127,814
Deferred Revenue	466,894	-	-	-	-	-	16,201	-	-	-	483,095
Total Liabilities	644,323	-	-	-	-	-	16,201	-	-	-	660,524
FUND BALANCE:											
Total Fund Balance	4,938,808	312,710	8,222	589,586	87,182	185,587	152,904	1,858,500	35,224	50,044	8,218,767
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	37,769,391	563,568	2,571,613	6,092,628	20,935	454,842	1,600,112	2,754,735	224,009	717,175	52,769,008
Year to Date Expenditures	31,766,249	601,254	2,621,637	5,641,651	45,796	785,919	1,488,895	910,802	215,446	765,407	44,843,056
Year to Date Net Income (Loss)	6,003,142	(37,686)	(50,024)	450,977	(24,861)	(331,077)	111,217	1,843,933	8,563	(48,232)	7,925,952
Ending Fund Balance	4,938,808	312,710	8,222	589,586	87,182	185,587	152,904	1,858,500	35,224	50,044	8,218,767

NORTH WASCO COUNTY SCHOOL DISTRICT

Expenditure Status Report

For the eleven months ending May 31, 2025

DESCRIPTION	Budget	Year to Date Expenditures	Encumbrances	Balance	% Budget Expende
100 General Fund					
1000 - Instruction	22,674,992	17,443,758	4,743,327	487,907	76.93%
2000 - Support Services	15,052,757	13,352,773	2,043,286	(343,302)	88.71%
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	31,766,249	6,786,613	2,479,887	77.42%
105 Technology Fund					
2000 - Support Services	325,000	292,954	18,118	13,928	90.14%
7000 - Unappropriated Ending Fund Balance				-	
Totals	325,000	292,954	18,118	13,928	90.14%
107 - Textbook Replacement Fund					
1000 - Instruction	400,000	238,385	71,177	90,438	59.60%
2000 - Support Services	25,000	22,984	-	2,016	91.94%
7000 - Unappropriated Ending Fund Balance	-	-	-	-	
Totals	425,000	261,369	71,177	92,454	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	2,454,360	2,302,466	356,458	(204,564)	93.81%
2000 - Support Services	872,171	275,371	14,436	582,364	31.57%
3000 - Enterprise & Community Services	98,263	31,800	472	65,991	32.36%
4000 - Capital Outlay	300,000	12,000	-	288,000	4.00%
7000 - Unappropriated Ending Fund Balance	-			-	0.00%
Totals	3,724,794	2,621,637	371,366	731,791	70.38%
220 - State Grant Funds					
1000 - Instruction	1,735,436	1,185,392	159,174	390,870	68.31%
2000 - Support Services	526,728	316,914	53,456	156,358	60.17%
3000 - Enterprise & Community Services	66,626	55,203	-	11,423	82.86%
4000 - Capital Outlay	2,234,060	100,331	-	2,133,729	4.49%
7000 - Unappropriated Ending Fund Balance				-	0.00%
Totals	4,562,850	1,657,840	212,630	2,692,380	36.33%
230 - Local Grants					
1000 - Instruction	60,179	35,388		24,791	58.80%
2000 - Support Services	41,650	10,408	-	31,242	24.99%
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 eleven months ending May 31, 2025

DESCRIPTION	Budget	Year to Date Expenditures	Encumbrances	Balance	% Budget Expended
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	1,294,052	1,078,473	227,710	(12,131)	83.34%
2000 - Support Services	2,668,155	2,229,994	472,427	(34,266)	83.58%
3000 - Enterprise & Community Services	27,993			27,993	0.00%
4000 - Capital Outlay				-	0.00%
Totals	3,990,200	3,308,467	700,137	(18,404)	82.91%
252 - High School Success Account					
1000 - Instruction	657,479	589,038	86,808	(18,367)	89.59%
2000 - Support Services	93,349	86,306	6,040	1,003	92.46%
4000 - Capital Outlay				-	
Totals	750,828	675,344	92,848	(17,364)	89.95%
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	1,488,702	234,945	159,964	79.03%
Totals	1,886,111	1,488,895	234,945	162,271	78.94%
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	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 service	348,000	346,997		1,003	99.71%
7000 - Unappropriated Ending Fund Balance					
	348,000	346,997	-	1,003	99.71%
401 - Capital Improvements					
2000 - Support Services	10,000	4,148	-	5,852	
4000 - Capital Outlay	298,100	211,298	133,449	(46,647)	70.88%
Totals	308,100	215,446	133,449	(40,795)	69.93%
601 - Internal Services					
2000 - Support Services	462,146	300,407	21,454	140,285	65.00%
5000 - Debt Service & Fund Transfers	465,000	465,000		-	100.00%
Totals	927,146	765,407	21,454	140,285	82.56%
Total All Funds	61,792,091	44,843,056	8,642,737	8,306,298	