

NORTH WASCO COUNTY SCHOOL DISTRICT

Balance Sheet
February 28, 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	7,463,253	325,918	(842,241)	(602,410)	76,657	288,010	100,430	1,788,976	70,861	180,355	8,849,809
Accounts Receivable	520,132	-	-	-	-	-	-	-	-	-	520,132
Inventory/Prepaid expense	88,654	-	-	-	-	-	15,135	-	-	-	103,789
Total Assets	8,072,039	325,918	(842,241)	(602,410)	76,657	288,010	115,565	1,788,976	70,861	180,355	9,473,730
LIABILITIES:											
Accounts Payable	47,815	-	-	-	-	-	-	-	-	-	47,815
Payroll Liabilities	(149,554)	-	-	-	-	-	-	-	-	-	(149,554)
Deferred Revenue	466,894	-	-	-	-	-	16,201	-	-	-	483,095
Total Liabilities	365,155	-	-	-	-	-	16,201	-	-	-	381,356
FUND BALANCE:											
Total Fund Balance	7,706,884	325,918	(842,241)	(602,410)	76,657	288,010	99,364	1,788,976	70,861	180,355	9,092,374
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	31,168,070	563,216	1,134,960	3,179,002	10,635	454,037	1,039,584	2,375,679	116,126	439,828	40,481,137
Year to Date Expenditures	22,396,852	587,694	2,035,447	3,920,021	46,021	682,691	981,907	601,270	71,926	357,749	31,681,578
Year to Date Net Income (Loss)	8,771,218	(24,478)	(900,487)	(741,019)	(35,386)	(228,654)	57,677	1,774,409	44,200	82,079	8,799,559
Ending Fund Balance	7,706,884	325,918	(842,241)	(602,410)	76,657	288,010	99,364	1,788,976	70,861	180,355	9,092,374

NORTH WASCO COUNTY SCHOOL DISTRICT

Expenditure Status Report

For the eight months ending February 28, 2025

DESCRIPTION	Budget	Year to Date Expenditures	Encumbrances	Balance	% Budget Expende
100 General Fund					
1000 - Instruction	22,674,992	11,820,191	9,461,496	1,393,305	52.13%
2000 - Support Services	15,052,757	9,606,943	5,383,403	62,411	63.82%
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	22,396,852	14,844,899	3,790,998	54.58%
105 Technology Fund					
2000 - Support Services	325,000	280,658	88	44,254	86.36%
7000 - Unappropriated Ending Fund Balance				-	
Totals	325,000	280,658	88	44,254	86.36%
107 - Textbook Replacement Fund					
1000 - Instruction	400,000	237,120	71,177	91,703	59.28%
2000 - Support Services	25,000	22,985	-	2,015	91.94%
7000 - Unappropriated Ending Fund Balance	-	-	-	-	
Totals	425,000	260,105	71,177	93,718	61.20%
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	1,787,531	1,023,809	(356,980)	72.83%
2000 - Support Services	872,171	224,594	44,710	602,867	25.75%
3000 - Enterprise & Community Services	98,263	23,322	-	74,941	23.73%
4000 - Capital Outlay	300,000	-	-	300,000	0.00%
7000 - Unappropriated Ending Fund Balance	-			-	0.00%
Totals	3,724,794	2,035,447	1,068,519	620,828	54.65%
220 - State Grant Funds					
1000 - Instruction	1,707,436	826,009	319,129	562,298	48.38%
2000 - Support Services	514,728	236,988	42,302	235,438	46.04%
3000 - Enterprise & Community Services	66,626	55,204	-	11,422	82.86%
4000 - Capital Outlay	2,234,060	90,856	-	2,143,204	4.07%
7000 - Unappropriated Ending Fund Balance				-	0.00%
Totals	4,522,850	1,209,057	361,431	2,952,362	26.73%
230 - Local Grants					
1000 - Instruction	60,179	35,614	25,999	(1,434)	59.18%
2000 - Support Services	41,650	10,407	-	31,243	24.99%
3000 - Enterprise & Community Services	-			-	
5000 - Debt Service & Fund Transfers	-	-		-	
Totals	101,829	46,021	25,999	29,809	45.19%
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 eight months ending February 28, 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	1,269,215	745,316	465,803	58,096	58.72%
2000 - Support Services	2,428,155	1,524,023	1,121,782	(217,650)	62.76%
3000 - Enterprise & Community Services	27,993			27,993	0.00%
4000 - Capital Outlay				-	0.00%
Totals	3,725,363	2,269,339	1,587,585	(131,561)	60.92%
252 - High School Success Account					
1000 - Instruction	657,479	378,275	259,716	19,488	57.53%
2000 - Support Services	93,349	63,350	21,950	8,049	67.86%
4000 - Capital Outlay				-	
Totals	750,828	441,625	281,666	27,537	58.82%
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	981,714	451,811	450,086	52.12%
Totals	1,886,111	981,907	451,811	452,393	52.06%
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 service	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	298,100	67,777	226,220	4,103	22.74%
Totals	308,100	71,926	226,220	9,954	23.35%
601 - Internal Services					
2000 - Support Services	462,146	357,749	103,000	1,397	77.41%
5000 - Debt Service & Fund Transfers	465,000			465,000	0.00%
Totals	927,146	357,749	103,000	466,397	38.59%
Total All Funds	61,487,254	31,681,578	19,022,395	10,783,281	