

NORTH WASCO COUNTY SCHOOL DISTRICT

Balance Sheet
January 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	8,193,372	358,893	(817,620)	(228,183)	76,791	288,010	56,541	1,411,512	35,242	126,966	9,501,524
Accounts Receivable	497,960	-	-	-	-	-	-	-	-	-	497,960
Inventory/Prepaid expense	102,497	-	-	-	-	-	15,135	-	-	-	117,632
Total Assets	8,793,829	358,893	(817,620)	(228,183)	76,791	288,010	71,676	1,411,512	35,242	126,966	10,117,116
LIABILITIES:											
Accounts Payable	79,810	-	-	-	-	-	-	-	-	-	79,810
Payroll Liabilities	(122,951)	-	-	-	-	-	-	-	-	-	(122,951)
Deferred Revenue	466,894	-	-	-	-	-	16,201	-	-	-	483,095
Total Liabilities	423,753	-	-	-	-	-	16,201	-	-	-	439,954
FUND BALANCE:											
Total Fund Balance	8,370,076	358,893	(817,620)	(228,183)	76,791	288,010	55,475	1,411,512	35,242	126,966	9,677,162
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	28,821,291	563,066	939,012	3,020,181	5,635	454,037	830,283	1,998,215	77,549	356,410	37,065,679
Year to Date Expenditures	19,386,881	554,569	1,814,878	3,386,973	40,887	682,691	816,495	601,270	68,968	327,720	27,681,332
Year to Date Net Income (Loss)	9,434,410	8,497	(875,866)	(366,792)	(35,252)	(228,654)	13,788	1,396,945	8,581	28,690	9,384,347
Ending Fund Balance	8,370,076	358,893	(817,620)	(228,183)	76,791	288,010	55,475	1,411,512	35,242	126,966	9,677,162

NORTH WASCO COUNTY SCHOOL DISTRICT

Expenditure Status Report

For the seven months ending January 31, 2025

DESCRIPTION	Budget	Year to Date Expenditures	Encumbrances	Balance	% Budget Expended
100 General Fund					
1000 - Instruction	22,674,992	10,041,480	11,302,894	1,330,618	44.28%
2000 - Support Services	15,052,757	8,375,683	6,574,190	102,884	55.64%
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	19,386,881	17,877,084	3,768,784	47.25%
105 Technology Fund					
2000 - Support Services	325,000	248,318	32,171	44,511	76.41%
7000 - Unappropriated Ending Fund Balance				-	
Totals	325,000	248,318	32,171	44,511	76.41%
107 - Textbook Replacement Fund					
1000 - Instruction	400,000	237,120	71,177	91,703	59.28%
2000 - Support Services	25,000	22,200	785	2,015	88.80%
7000 - Unappropriated Ending Fund Balance	-	-	-	-	
Totals	425,000	259,320	71,962	93,718	61.02%
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	1,593,865	1,124,520	(264,025)	64.94%
2000 - Support Services	872,171	200,471	55,607	616,093	22.99%
3000 - Enterprise & Community Services	98,263	20,542	-	77,721	20.91%
4000 - Capital Outlay	300,000	-	-	300,000	0.00%
7000 - Unappropriated Ending Fund Balance	-			-	0.00%
Totals	3,724,794	1,814,878	1,180,127	729,789	48.72%
220 - State Grant Funds					
1000 - Instruction	1,707,436	753,644	381,768	572,024	44.14%
2000 - Support Services	514,728	211,348	19,871	283,509	41.06%
3000 - Enterprise & Community Services	66,626	55,204	-	11,422	82.86%
4000 - Capital Outlay	2,234,060	90,627	-	2,143,433	4.06%
7000 - Unappropriated Ending Fund Balance				-	0.00%
Totals	4,522,850	1,110,823	401,639	3,010,388	24.56%
230 - Local Grants					
1000 - Instruction	60,179	30,565	31,027	(1,413)	50.79%
2000 - Support Services	41,650	10,381	-	31,269	24.92%
3000 - Enterprise & Community Services	-	(59)		59	
5000 - Debt Service & Fund Transfers	-	-		-	
Totals	101,829	40,887	31,027	29,915	40.15%
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 seven months ending January 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	1,269,215	604,176	406,823	258,216	47.60%
2000 - Support Services	2,428,155	1,276,588	1,239,384	(87,817)	52.57%
3000 - Enterprise & Community Services	27,993			27,993	0.00%
4000 - Capital Outlay				-	0.00%
Totals	3,725,363	1,880,764	1,646,207	198,392	50.49%
252 - High School Success Account					
1000 - Instruction	657,479	339,775	294,807	22,897	51.68%
2000 - Support Services	93,349	55,611	27,434	10,304	59.57%
4000 - Capital Outlay				-	
Totals	750,828	395,386	322,241	33,201	52.66%
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	816,302	521,153	546,156	43.34%
Totals	1,886,111	816,495	521,153	548,463	43.29%
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	273,100	64,819	212,776	(4,495)	23.73%
Totals	283,100	68,968	212,776	1,356	24.36%
601 - Internal Services					
2000 - Support Services	462,146	327,720	122,103	12,323	70.91%
5000 - Debt Service & Fund Transfers	465,000			465,000	0.00%
Totals	927,146	327,720	122,103	477,323	35.35%
Total All Funds	61,462,254	27,681,332	22,418,490	11,362,432	