

NORTH WASCO COUNTY SCHOOL DISTRICT

Balance Sheet

April 30, 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 | 5,460,122 | 312,583 | (446,944) | (1,119,293) | 87,182 | 288,468 | 117,471 | 2,166,500 | (1,030) | 261,690 | 7,126,749 |
| Accounts Receivable | 522,006 | - | - | - | - | - | - | - | - | - | 522,006 |
| Inventory/Prepaid expense | 104,437 | - | - | - | - | - | 15,135 | - | - | - | 119,572 |
| Total Assets | 6,086,565 | 312,583 | (446,944) | (1,119,293) | 87,182 | 288,468 | 132,606 | 2,166,500 | (1,030) | 261,690 | 7,768,327 |
| LIABILITIES: | | | | | | | | | | | |
| Accounts Payable | 47,815 | - | - | - | - | - | - | - | - | - | 47,815 |
| Payroll Liabilities | (145,730) | - | - | - | - | - | - | - | - | - | (145,730) |
| Deferred Revenue | 466,894 | - | - | - | - | - | 16,201 | - | - | - | 483,095 |
| Total Liabilities | 368,979 | - | - | - | - | - | 16,201 | - | - | - | 385,180 |
| FUND BALANCE: | | | | | | | | | | | |
| Total Fund Balance | 5,717,586 | 312,583 | (446,944) | (1,119,293) | 87,182 | 288,468 | 116,405 | 2,166,500 | (1,030) | 261,690 | 7,383,147 |
| 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 | 35,351,010 | 563,352 | 1,993,610 | 3,711,880 | 20,935 | 454,495 | 1,375,769 | 2,753,203 | 120,727 | 589,208 | 46,934,189 |
| Year to Date Expenditures | 28,569,090 | 601,165 | 2,498,800 | 4,969,782 | 45,796 | 682,691 | 1,301,051 | 601,270 | 148,418 | 425,794 | 39,843,857 |
| Year to Date Net Income (Loss) | 6,781,920 | (37,813) | (505,190) | (1,257,902) | (24,861) | (228,196) | 74,718 | 2,151,933 | (27,691) | 163,414 | 7,090,332 |
| Ending Fund Balance | 5,717,586 | 312,583 | (446,944) | (1,119,293) | 87,182 | 288,468 | 116,405 | 2,166,500 | (1,030) | 261,690 | 7,383,147 |

NORTH WASCO COUNTY SCHOOL DISTRICT

Expenditure Status Report For the ten months ending April 30, 2025

| DESCRIPTION | Budget | Year to Date Expenditures | Encumbrances | Balance | % Budget Expended |
|---|-------------------|---------------------------|------------------|------------------|-------------------|
| 100 General Fund | | | | | |
| 1000 - Instruction | 22,674,992 | 15,542,955 | 6,301,841 | 830,196 | 68.55% |
| 2000 - Support Services | 15,052,757 | 12,056,417 | 3,148,497 | (152,157) | 80.09% |
| 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 | 28,569,090 | 9,450,338 | 3,013,321 | 69.63% |
| 105 Technology Fund | | | | | |
| 2000 - Support Services | 325,000 | 292,864 | 18,118 | 14,018 | 90.11% |
| 7000 - Unappropriated Ending Fund Balance | | | | - | |
| Totals | 325,000 | 292,864 | 18,118 | 14,018 | 90.11% |
| 107 - Textbook Replacement Fund | | | | | |
| 1000 - Instruction | 400,000 | 238,385 | 71,177 | 90,438 | 59.60% |
| 2000 - Support Services | 25,000 | 22,985 | - | 2,015 | 91.94% |
| 7000 - Unappropriated Ending Fund Balance | - | - | - | - | |
| Totals | 425,000 | 261,370 | 71,177 | 92,453 | 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 | 2,196,630 | 668,877 | (411,147) | 89.50% |
| 2000 - Support Services | 872,171 | 260,959 | 22,526 | 588,686 | 29.92% |
| 3000 - Enterprise & Community Services | 98,263 | 29,211 | - | 69,052 | 29.73% |
| 4000 - Capital Outlay | 300,000 | 12,000 | - | 288,000 | 4.00% |
| 7000 - Unappropriated Ending Fund Balance | - | | | - | 0.00% |
| Totals | 3,724,794 | 2,498,800 | 691,403 | 534,591 | 67.09% |
| 220 - State Grant Funds | | | | | |
| 1000 - Instruction | 1,707,436 | 1,020,297 | 205,107 | 482,032 | 59.76% |
| 2000 - Support Services | 514,728 | 303,621 | 51,861 | 159,246 | 58.99% |
| 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 | 1,469,978 | 256,968 | 2,795,904 | 32.50% |
| 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 ten months ending April 30, 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 | 918,065 | 253,541 | 97,609 | 72.33% |
| 2000 - Support Services | 2,428,155 | 1,969,693 | 724,107 | (265,645) | 81.12% |
| 3000 - Enterprise & Community Services | 27,993 | | | 27,993 | 0.00% |
| 4000 - Capital Outlay | | | | - | 0.00% |
| Totals | 3,725,363 | 2,887,758 | 977,648 | (140,043) | 77.52% |
| 252 - High School Success Account | | | | | |
| 1000 - Instruction | 657,479 | 532,779 | 173,803 | (49,103) | 81.03% |
| 2000 - Support Services | 93,349 | 79,267 | 11,920 | 2,162 | 84.91% |
| 4000 - Capital Outlay | | | | - | |
| Totals | 750,828 | 612,046 | 185,723 | (46,941) | 81.52% |
| 295 - Bus Replacement Fund | | | | | |
| 2000 - Support Services | 385,000 | 183,000 | 103,228 | 98,772 | 47.53% |
| 3000 - Enterprise & Community Services | - | | - | - | |
| Totals | 385,000 | 183,000 | 103,228 | 98,772 | 47.53% |
| 299 - Nutrition Services Fund | | | | | |
| 2000 - Support Services | 2,500 | 193 | | 2,307 | 7.72% |
| 3000 - Enterprise & Community Services | 1,883,611 | 1,300,858 | 304,645 | 278,108 | 69.06% |
| Totals | 1,886,111 | 1,301,051 | 304,645 | 280,415 | 68.98% |
| 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 | | | | | |
| | 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 | 144,269 | 187,258 | (33,427) | 48.40% |
| Totals | 308,100 | 148,418 | 187,258 | (27,576) | 48.17% |
| 601 - Internal Services | | | | | |
| 2000 - Support Services | 462,146 | 260,794 | 46,599 | 154,753 | 56.43% |
| 5000 - Debt Service & Fund Transfers | 465,000 | 165,000 | | 300,000 | 35.48% |
| Totals | 927,146 | 425,794 | 46,599 | 454,753 | 45.93% |
| Total All Funds | 61,487,254 | 39,843,857 | 12,293,105 | 9,350,292 | |