

# NORTH WASCO COUNTY SCHOOL DISTRICT

## Balance Sheet

**June 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
<b>ASSETS:</b>											
Cash & Investments	4,528,148	289,410	(267,062)	(1,107,132)	117,182	185,689	36,602	25,097	15,658	161,607	3,985,199
Accounts Receivable	484,643		282,578	726,786					12,570		1,506,577
Inventory/Prepaid expense	65,124			8,665			15,135				88,924
<b>Total Assets</b>	<b>5,077,915</b>	<b>289,410</b>	<b>15,516</b>	<b>(371,681)</b>	<b>117,182</b>	<b>185,689</b>	<b>51,737</b>	<b>25,097</b>	<b>28,228</b>	<b>161,607</b>	<b>5,580,700</b>
<b>LIABILITIES:</b>											
Accounts Payable	3,802,185		2,550	1,329							3,806,064
Payroll Liabilities	1,998,886										1,998,886
Deferred Revenue	466,894				30,000		16,201				513,095
<b>Total Liabilities</b>	<b>6,267,965</b>	<b>-</b>	<b>2,550</b>	<b>1,329</b>	<b>30,000</b>	<b>-</b>	<b>16,201</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,318,045</b>
<b>FUND BALANCE:</b>											
<b>Total Fund Balance</b>	<b>(1,190,050)</b>	<b>289,410</b>	<b>12,966</b>	<b>(373,010)</b>	<b>87,182</b>	<b>185,689</b>	<b>35,536</b>	<b>25,097</b>	<b>28,228</b>	<b>161,607</b>	<b>(737,345)</b>
<b>Revenues &amp; Expenditures: 2024-25 Year to Date</b>											
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	38,288,609	563,646	2,888,610	6,899,759	20,935	454,944	1,809,451	2,756,074	256,954	879,115	54,818,097
Year to Date Expenditures	38,414,325	624,632	2,933,890	7,411,378	45,796	785,919	1,815,602	2,745,544	255,387	815,784	55,848,257
Year to Date Net Income (Loss)	(125,716)	(60,986)	(45,280)	(511,619)	(24,861)	(330,975)	(6,151)	10,530	1,567	63,331	(1,030,160)
<b>Ending Fund Balance</b>	<b>(1,190,050)</b>	<b>289,410</b>	<b>12,966</b>	<b>(373,010)</b>	<b>87,182</b>	<b>185,689</b>	<b>35,536</b>	<b>25,097</b>	<b>28,228</b>	<b>161,607</b>	<b>(737,345)</b>

# NORTH WASCO COUNTY SCHOOL DISTRICT

## Expenditure Status Report For the year ending June 30, 2025

DESCRIPTION	Budget	Year to Date Expenditures	Encumbrances	Balance	% Budget Expended
<b>100 General Fund</b>					
1000 - Instruction	22,374,992	22,149,231	29,887	195,874	98.99%
2000 - Support Services	15,552,757	15,295,376	9,333	248,048	98.35%
5000 - Debt Service & Fund Transfers	2,305,000	969,718	-	1,335,282	42.07%
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>38,414,325</b>	<b>39,220</b>	<b>2,579,204</b>	<b>93.62%</b>
<b>105 Technology Fund</b>					
2000 - Support Services	325,000	316,331	-	8,669	97.33%
7000 - Unappropriated Ending Fund Balance				-	
<b>Totals</b>	<b>325,000</b>	<b>316,331</b>	<b>-</b>	<b>8,669</b>	<b>97.33%</b>
<b>107 - Textbook Replacement Fund</b>					
1000 - Instruction	400,000	238,385	-	161,615	59.60%
2000 - Support Services	25,000	22,985	-	2,015	91.94%
7000 - Unappropriated Ending Fund Balance	-	-	-	-	
<b>Totals</b>	<b>425,000</b>	<b>261,370</b>	<b>-</b>	<b>163,630</b>	<b>61.50%</b>
<b>110 - Vehicle Replacement Fund</b>					
2000 - Support Services	50,000	46,931		3,069	93.86%
7000 - Unappropriated Ending Fund Balance	-			-	
<b>Totals</b>	<b>50,000</b>	<b>46,931</b>	<b>-</b>	<b>3,069</b>	<b>93.86%</b>
<b>210 - Federal Programs Fund</b>					
1000 - Instruction	2,872,448	2,643,509	105	228,834	92.03%
2000 - Support Services	872,171	256,435	-	615,736	29.40%
3000 - Enterprise & Community Services	98,263	33,946	-	64,317	34.55%
4000 - Capital Outlay	300,000	-	-	300,000	0.00%
7000 - Unappropriated Ending Fund Balance	-			-	0.00%
<b>Totals</b>	<b>4,142,882</b>	<b>2,933,890</b>	<b>105</b>	<b>1,208,887</b>	<b>70.82%</b>
<b>220 - State Grant Funds</b>					
1000 - Instruction	1,735,436	1,361,424	6,016	367,996	78.45%
2000 - Support Services	526,728	422,810	-	103,918	80.27%
3000 - Enterprise & Community Services	66,626	55,648	-	10,978	83.52%
4000 - Capital Outlay	2,234,060	443,477	-	1,790,583	19.85%
7000 - Unappropriated Ending Fund Balance				-	0.00%
<b>Totals</b>	<b>4,562,850</b>	<b>2,283,359</b>	<b>6,016</b>	<b>2,273,475</b>	<b>50.04%</b>
<b>230 - Local Grants</b>					
1000 - Instruction	65,179	35,388		29,791	54.29%
2000 - Support Services	36,650	10,408	-	26,242	28.40%
3000 - Enterprise & Community Services	-			-	
5000 - Debt Service & Fund Transfers	-	-		-	
<b>Totals</b>	<b>101,829</b>	<b>45,796</b>	<b>-</b>	<b>56,033</b>	<b>44.97%</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>

# NORTH WASCO COUNTY SCHOOL DISTRICT

## Expenditure Status Report (continued)

**For the year ending June 30, 2025**

DESCRIPTION	Budget	Year to Date Expenditures	Encumbrances	Balance	% Budget Expended
<b>242 - Enterprise Zone Funds</b>					
1000 - Instruction	-	-	-	-	
2000 - Support Services	540,000	499,691	-	40,309	92.54%
4000 - Capital Outlay	-	-	-	-	
<b>Totals</b>	<b>540,000</b>	<b>499,691</b>	<b>-</b>	<b>40,309</b>	<b>92.54%</b>
<b>251 - Student Investment Account</b>					
1000 - Instruction	1,369,052	1,374,154	-	(5,102)	100.37%
2000 - Support Services	2,801,148	2,848,327	210	(47,389)	101.68%
3000 - Enterprise & Community Services	-	-	-	-	
4000 - Capital Outlay	-	-	-	-	
<b>Totals</b>	<b>4,170,200</b>	<b>4,222,481</b>	<b>210</b>	<b>(52,491)</b>	<b>101.25%</b>
<b>252 - High School Success Account</b>					
1000 - Instruction	707,479	798,761	105	(91,387)	112.90%
2000 - Support Services	118,349	106,777	-	11,572	90.22%
4000 - Capital Outlay	-	-	-	-	
<b>Totals</b>	<b>825,828</b>	<b>905,538</b>	<b>105</b>	<b>(79,815)</b>	<b>109.65%</b>
<b>295 - Bus Replacement Fund</b>					
2000 - Support Services	385,000	286,228	-	98,772	74.34%
3000 - Enterprise & Community Services	-	-	-	-	
<b>Totals</b>	<b>385,000</b>	<b>286,228</b>	<b>-</b>	<b>98,772</b>	<b>74.34%</b>
<b>299 - Nutrition Services Fund</b>					
2000 - Support Services	2,500	193	-	2,307	7.72%
3000 - Enterprise & Community Services	1,883,611	1,815,409	-	68,202	96.38%
<b>Totals</b>	<b>1,886,111</b>	<b>1,815,602</b>	<b>-</b>	<b>70,509</b>	<b>96.26%</b>
<b>303 - OSBA PERS Bonds</b>					
5000 - Debt Service & Fund Transfers	2,019,484	2,019,484	-	-	100.00%
7000 - Unappropriated Ending Fund Balance	-	-	-	-	
<b>Totals</b>	<b>2,019,484</b>	<b>2,019,484</b>	<b>-</b>	<b>-</b>	<b>100.00%</b>
<b>304 - Full Faith &amp; Credit Obligation</b>					
5000 - Debt Service & Fund Transfers	379,063	379,063	-	-	100.00%
7000 - Unappropriated Ending Fund Balance	5,937	-	-	5,937	0.00%
<b>Totals</b>	<b>385,000</b>	<b>379,063</b>	<b>-</b>	<b>5,937</b>	<b>98.46%</b>
<b>305 - Bus Purchase Fund</b>					
5000 - Short term debt service	348,000	346,997	-	1,003	99.71%
7000 - Unappropriated Ending Fund Balance	-	-	-	-	
<b>Totals</b>	<b>348,000</b>	<b>346,997</b>	<b>-</b>	<b>1,003</b>	<b>99.71%</b>
<b>401 - Capital Improvements</b>					
2000 - Support Services	10,000	4,149	-	5,851	41.49%
4000 - Capital Outlay	398,100	251,238	94,815	52,047	63.11%
<b>Totals</b>	<b>408,100</b>	<b>255,387</b>	<b>94,815</b>	<b>57,898</b>	<b>62.58%</b>
<b>601 - Internal Services</b>					
2000 - Support Services	462,146	350,784	-	111,362	75.90%
5000 - Debt Service & Fund Transfers	465,000	465,000	-	-	100.00%
<b>Totals</b>	<b>927,146</b>	<b>815,784</b>	<b>-</b>	<b>111,362</b>	<b>87.99%</b>
<b>Total All Funds</b>	<b>62,565,179</b>	<b>55,848,257</b>	<b>140,471</b>	<b>6,576,451</b>	