

NORTH WASCO COUNTY SCHOOL DISTRICT

Balance Sheet

March 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	6,600,608	326,054	(211,781)	(909,760)	86,957	288,468	108,970	1,788,976	26,881	236,461	8,341,834
Accounts Receivable	521,947	-	-	-	-	-	-	-	-	-	521,947
Inventory/Prepaid expense	118,301	-	-	-	-	-	15,135	-	-	-	133,436
Total Assets	7,240,856	326,054	(211,781)	(909,760)	86,957	288,468	124,105	1,788,976	26,881	236,461	8,997,217
LIABILITIES:											
Accounts Payable	15,230	-	-	-	-	-	-	-	-	-	15,230
Payroll Liabilities	(171,144)	-	-	-	-	-	-	-	-	-	(171,144)
Deferred Revenue	466,894	-	-	-	-	-	16,201	-	-	-	483,095
Total Liabilities	310,980	-	-	-	-	-	16,201	-	-	-	327,181
FUND BALANCE:											
Total Fund Balance	6,929,876	326,054	(211,781)	(909,760)	86,957	288,468	107,904	1,788,976	26,881	236,461	8,670,036
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	33,432,152	563,352	1,944,521	3,348,945	20,935	454,495	1,209,706	2,375,679	119,707	522,275	43,991,767
Year to Date Expenditures	25,437,942	587,694	2,214,548	4,397,314	46,021	682,691	1,143,489	601,270	119,487	384,090	35,614,546
Year to Date Net Income (Loss)	7,994,210	(24,342)	(270,027)	(1,048,369)	(25,086)	(228,196)	66,217	1,774,409	220	138,185	8,377,221
Ending Fund Balance	6,929,876	326,054	(211,781)	(909,760)	86,957	288,468	107,904	1,788,976	26,881	236,461	8,670,036

NORTH WASCO COUNTY SCHOOL DISTRICT

Expenditure Status Report

For the nine months ending March 31, 2025

DESCRIPTION	Budget	Year to Date Expenditures	Encumbrances	Balance	% Budget Expende
100 General Fund					
1000 - Instruction	22,674,992	13,709,090	7,826,042	1,139,860	60.46%
2000 - Support Services	15,052,757	10,759,134	4,275,709	17,914	71.48%
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	25,437,942	12,101,751	3,493,056	61.99%
105 Technology Fund					
2000 - Support Services	325,000	280,658	29,760	14,582	86.36%
7000 - Unappropriated Ending Fund Balance				-	
Totals	325,000	280,658	29,760	14,582	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	1,944,448	857,860	(347,948)	79.22%
2000 - Support Services	872,171	241,346	34,846	595,979	27.67%
3000 - Enterprise & Community Services	98,263	25,754	-	72,509	26.21%
4000 - Capital Outlay	300,000	3,000	-	297,000	1.00%
7000 - Unappropriated Ending Fund Balance	-			-	0.00%
Totals	3,724,794	2,214,548	892,706	617,540	59.45%
220 - State Grant Funds					
1000 - Instruction	1,707,436	902,283	265,133	540,020	52.84%
2000 - Support Services	514,728	275,733	10,566	228,429	53.57%
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	1,324,076	275,699	2,923,075	29.28%
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 nine months ending March 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	835,585	362,868	70,762	65.83%
2000 - Support Services	2,428,155	1,753,215	899,324	(224,384)	72.20%
3000 - Enterprise & Community Services	27,993			27,993	0.00%
4000 - Capital Outlay				-	0.00%
Totals	3,725,363	2,588,800	1,262,192	(125,629)	69.49%
252 - High School Success Account					
1000 - Instruction	657,479	415,663	234,897	6,919	63.22%
2000 - Support Services	93,349	68,775	16,543	8,031	73.68%
4000 - Capital Outlay				-	
Totals	750,828	484,438	251,440	14,950	64.52%
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	1,143,296	377,000	363,315	60.70%
Totals	1,886,111	1,143,489	377,000	365,622	60.63%
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	115,338	178,659	4,103	38.69%
Totals	308,100	119,487	178,659	9,954	38.78%
601 - Internal Services					
2000 - Support Services	462,146	219,090	73,819	169,237	47.41%
5000 - Debt Service & Fund Transfers	465,000	165,000		300,000	35.48%
Totals	927,146	384,090	73,819	469,237	41.43%
Total All Funds	61,487,254	35,614,546	15,540,202	10,332,506	