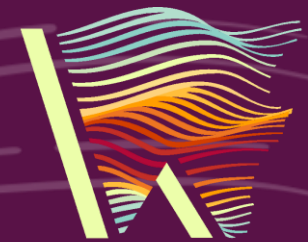


March 2024 Financial Report

May 14, 2024

Sean Fitzgerald, Executive Director of Business & Finance



WENATCHEE
SCHOOL DISTRICT

District Fund Structure

- Governmental accounting/finance systems are organized and operated on a fund basis
- A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations
- The district utilizes five funds:
 - General
 - Associated Student Body
 - Debt Service
 - Capital Projects
 - Transportation Vehicle

General Fund

General Fund

Purpose & Background

Purpose

- The General Fund is used to account for all financial resources except those required to be accounted for in another fund.
- The General Fund is financed from local, county, state, and federal sources. These revenues are generally used for financing the current ordinary normal and recurring operations of the school district such as programs of instruction for the students, food services, maintenance, data processing, printing, and pupil transportation.
- All school districts must have a General Fund.

General Fund

Revenue Sources - Terminology

- **Local Taxes** - Revenue from local property taxes, local in lieu of taxes, and timber excise taxes
- **Local Support, Nontax** – Revenue from local generated resources not resulting from tax assessments. Examples include, tuition and fees, sales of goods, and gifts and donations.
- **State, General Purpose** – Revenue from State Apportionment for the operation of the basic education program in schools and Local Effort Assistance revenue meant to lessen the impact of high property tax rates due to low property valuations
- **State, Special Purpose** – Revenue from OSPI for special purpose programs including Special Education, Learning Assistance Program, Highly Capable, and Bilingual programs, and transportation operations
- **Federal, General Purpose** – FEMA and federal forest fees.
- **Federal, Special Purpose** – Revenue from federal grant programs including ESSER/CARES, Special Education, Title I Programs
- **Other School Districts** – Revenue received from other school districts
- **Other Entities** – Revenue from nonfederal resources provided local agencies.
- **Other Financing Sources** – Revenue from leases

General Fund

Revenues by Source YTD – As of March 31, 2024

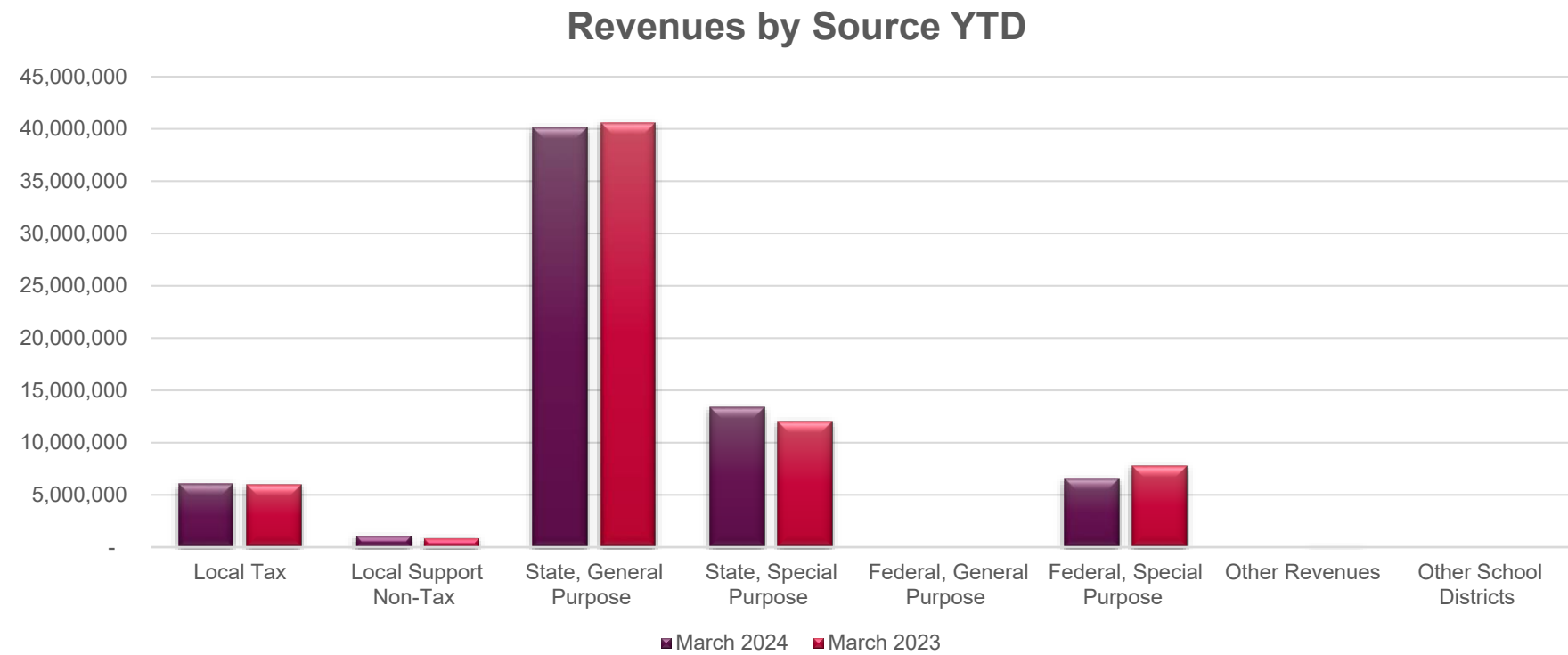
- The district reported \$67.3M in revenues, a decrease of \$46K from prior year.
- The district reported state revenues of \$53.5M or approximately 80% of all district revenues, an increase of \$934K from prior year.

REVENUES	As of March 31, 2024		
	Current YTD	Annual Budget	YTD % of Budget
Local Taxes	6,085,502	12,536,999	48.54%
Local Support Nontax	1,087,701	1,487,800	73.11%
State, General Purpose	40,184,512	71,579,910	56.14%
State, Special Purpose	13,361,346	25,634,324	52.12%
Federal, General Purpose	-	300,000	0.00%
Federal, Special Purpose	6,536,250	19,325,576	33.82%
Other School Districts	11,595	105,000	11.04%
Other Agencies	913	2,000	45.67%
Other Financing Sources	-	-	0.00%
Total Revenues	67,267,818	130,971,609	51.36%

As of March 31, 2023		
Prior YTD	Prior Year Actual	YTD % of PY Actual
6,014,079	11,918,188	50.46%
859,322	1,676,545	51.26%
40,589,652	72,005,006	56.37%
12,022,557	23,052,618	52.15%
-	368,085	0.00%
7,768,187	17,803,838	43.63%
59,654	96,279	61.96%
237	4,417	5.36%
-	76,433	0.00%
67,313,688	127,001,409	53.00%

General Fund

Revenues by Source YTD – As of March 31, 2024



General Fund

Expenditures - Terminology

- **Regular Instruction** – Basic Education, Alternative Learning Experience (ALE), Dropout Reengagement
- **Support Services** – Districtwide support, schools food services, and pupil transportation
- **Special Education** – Includes all expenditures related to Special Education
- **Compensatory Programs** – Title I, Learning Assistance Program, Juvenile Institutions, Migrant, Bilingual, Head Start, etc.
- **Federal, Special Purpose**– ESSER & ARP Funds
- **Vocational Education** – Career & Technical Education
- **Skill Center** – Includes all expenditures related to the Skills Center
- **Other Instructional Programs** – Highly Capable, Targeted Assistance
- **Capital Outlay** – Expenditures related to capitalized equipment and improvement to buildings and for grounds infrastructure
- **Debt Service** – Interest and principal related to districtwide support
- **Community Services** – Child-care and other community services

General Fund

Expenditures by Program YTD – As of March 31, 2024

The district reported expenditures of \$72.5M, an increase of \$1.3M from prior year

EXPENDITURES	As of March 31, 2024		
	Current YTD	Annual Budget	YTD % of Budget
Regular Instruction	34,516,455	61,499,790	56.12%
Federal Special Purpose	1,326,196	2,697,434	49.17%
Special Education	9,787,159	16,494,583	59.34%
Vocational Education	5,322,784	8,725,648	61.00%
Skills Center	1,419,380	1,949,633	72.80%
Compensatory Education	6,843,502	15,750,526	43.45%
Other Instructional Programs	825,835	6,516,191	12.58%
Community Services	16,938	46,730	36.25%
Support Services	12,433,960	21,722,969	57.24%
Total Expenditures by Program	72,492,210	135,403,504	53.53%

Other Financing Uses

Transfer to Capital Projects Fund	4,000,000	4,000,000
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Total Expenditures/Other Financing Uses	76,492,210	139,403,504
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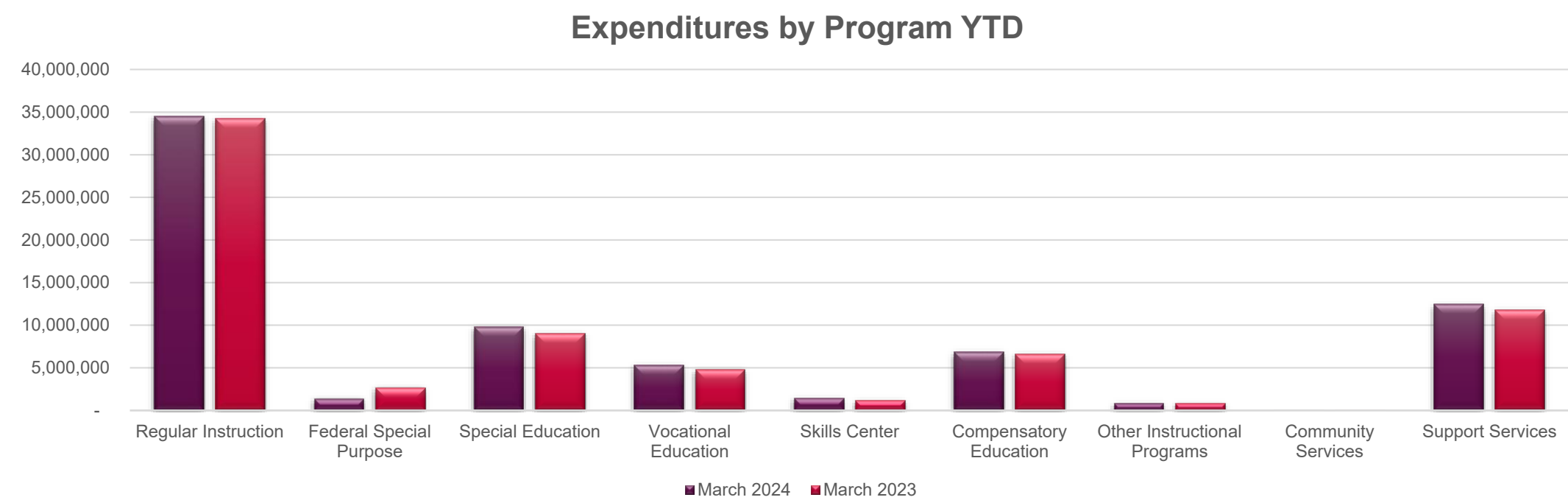
As of March 31, 2023		
Prior YTD	Prior Year Actual	YTD % of PY Actual
34,265,149	57,294,417	59.81%
2,664,302	6,227,104	42.79%
9,061,813	15,797,997	57.36%
4,764,020	8,208,315	58.04%
1,178,025	2,191,697	53.75%
6,639,711	13,300,538	49.92%
787,039	1,395,755	56.39%
16,615	17,594	94.44%
11,783,051	20,376,071	57.83%
71,159,725	124,809,488	57.01%

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71,159,725	124,809,488
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General Fund

Expenditures by Program YTD – As of March 31, 2024



General Fund

Expenditures by Object YTD – As of March 31, 2024

- The district reported expenditures of \$72.5M, an increase of \$1.3M from prior year
- The district's largest expenditures by object were:

Salaries and Benefits: \$61.3M or 84.5% of total monthly expenditures, an increase of \$584K from prior year

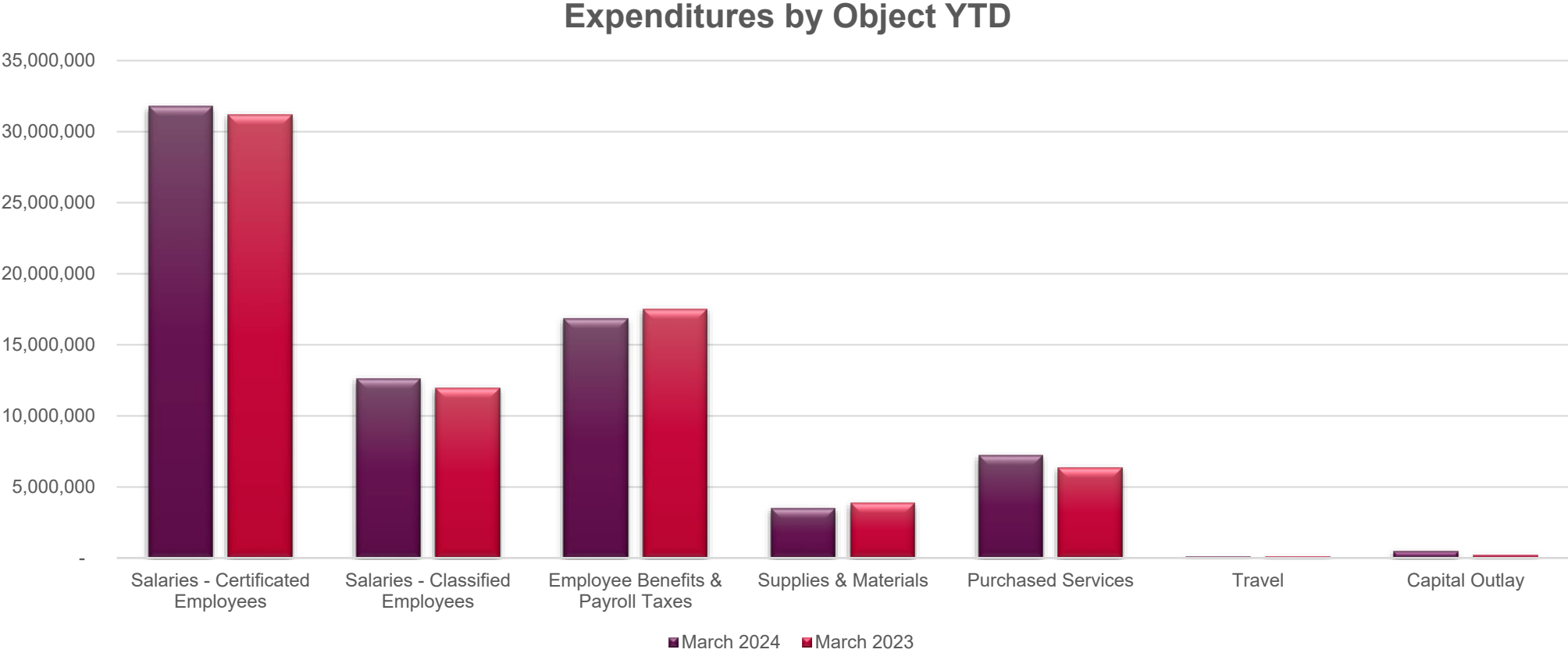
Purchased Services: \$7.2M or 9.9% of total monthly expenditures, an increase of \$860K from prior year

Supplies & Materials: \$3.5M or 4.8% of total monthly expenditures, a decrease of \$356K from prior year

EXPENDITURES	As of March 31, 2024			As of March 31, 2023		
	Current YTD	Annual Budget	YTD % of Budget	Prior YTD	Prior Year Actual	YTD % of PY Actual
Salaries - Certificated Employees	31,779,682	57,425,147	55.34%	31,196,044	55,172,952	56.54%
Salaries - Classified Employees	12,640,669	21,353,288	59.20%	11,978,816	20,644,782	58.02%
Employee Benefits & Payroll Taxes	16,846,099	28,821,393	58.45%	17,507,443	30,304,022	57.77%
Supplies & Materials	3,496,754	10,484,087	33.35%	3,852,491	7,301,616	52.76%
Purchased Services	7,208,425	16,720,789	43.11%	6,348,161	10,723,782	59.20%
Travel	81,505	407,475	20.00%	110,553	245,394	45.05%
Capital Outlay	439,074	190,000	231.09%	166,215	416,939	39.87%
Total Expenditures by Object	72,492,210	135,402,180	53.54%	71,159,725	124,809,488	57.01%

General Fund

Expenditures by Object YTD – As of March 31, 2024



Associated Student Body

Associated Student Body

Purpose & Background

Purpose

- The Associated Student Body Fund (ASB) is a special revenue fund used to account for the proceeds of revenue sources that are legally restricted to expenditure for specified purposes.
- The ASB fund is designated for activities or events, which are:
 - Cultural, social, recreational, or athletic nature
 - Optional non-credit extra-curricular event
- The fund is financed from establishing and collecting fees, fines, and donations.

Associated Student Body

Revenues YTD – As of March 31, 2024

The district reported revenues of \$787K, an increase of \$184K from prior year

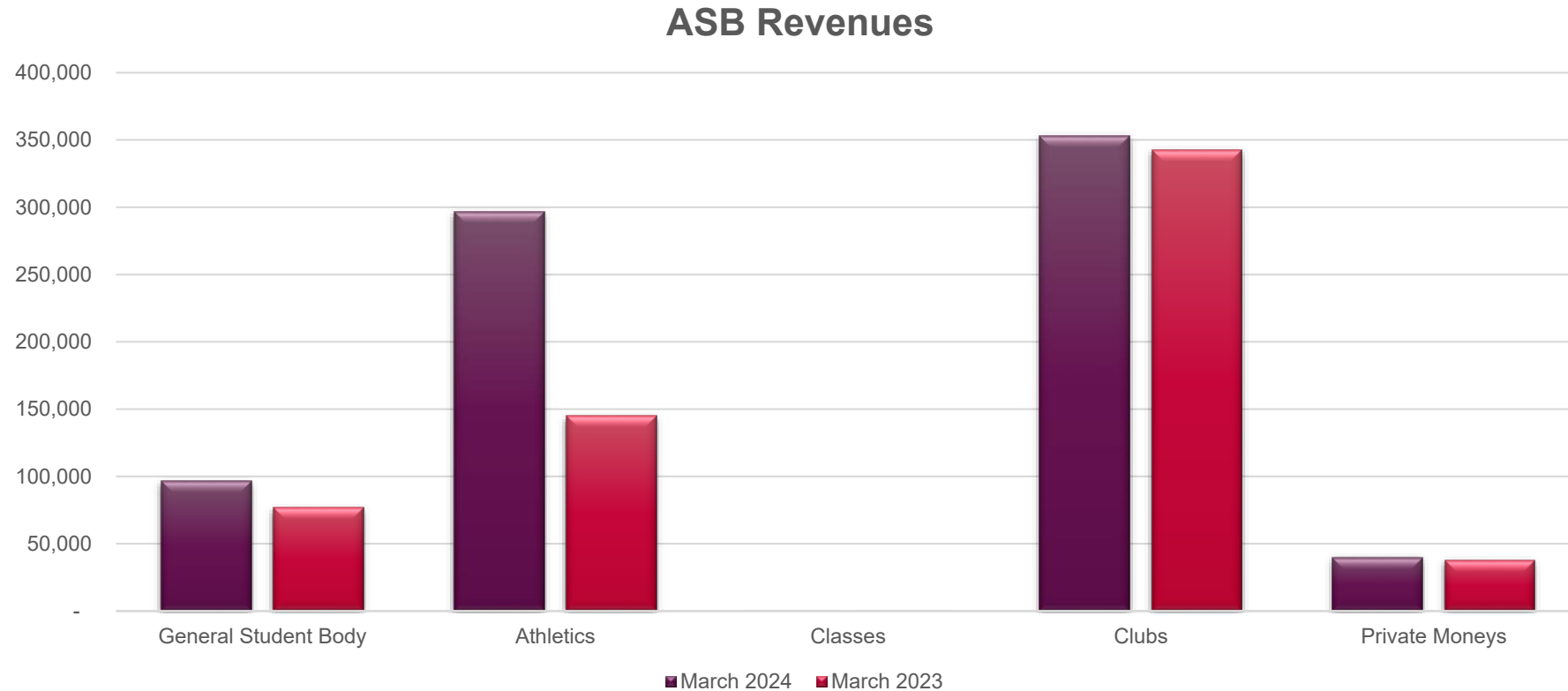
- For athletics, the district reported \$297K, an increase of \$152K from prior year
- For clubs, the district reported \$353K, an increase of \$10K from prior year
- For General Student Body, the district reported \$97K, an increase of \$20K from prior year

REVENUES	As of March 31, 2024		
	Current YTD	Annual Budget	YTD % of Budget
General Student Body	96,929	268,250	36.13%
Athletics	296,669	342,710	86.57%
Classes	194	5,000	3.87%
Clubs	353,156	669,910	52.72%
Private Moneys	39,710	68,225	58.20%
Total Revenues	786,657	1,354,095	58.09%

As of March 31, 2023		
Prior YTD	Prior Year Actual	YTD % of PY Actual
76,705	102,125	75.11%
145,032	272,917	53.14%
250	7,525	3.32%
342,779	504,137	67.99%
37,835	56,923	66.47%
602,602	943,626	63.86%

Associated Student Body

Revenues YTD Comparison – As of March 31, 2024



Associated Student Body

Expenditures YTD – As of March 31, 2024

The district reported expenditures of \$558K, an increase of \$1K from prior year

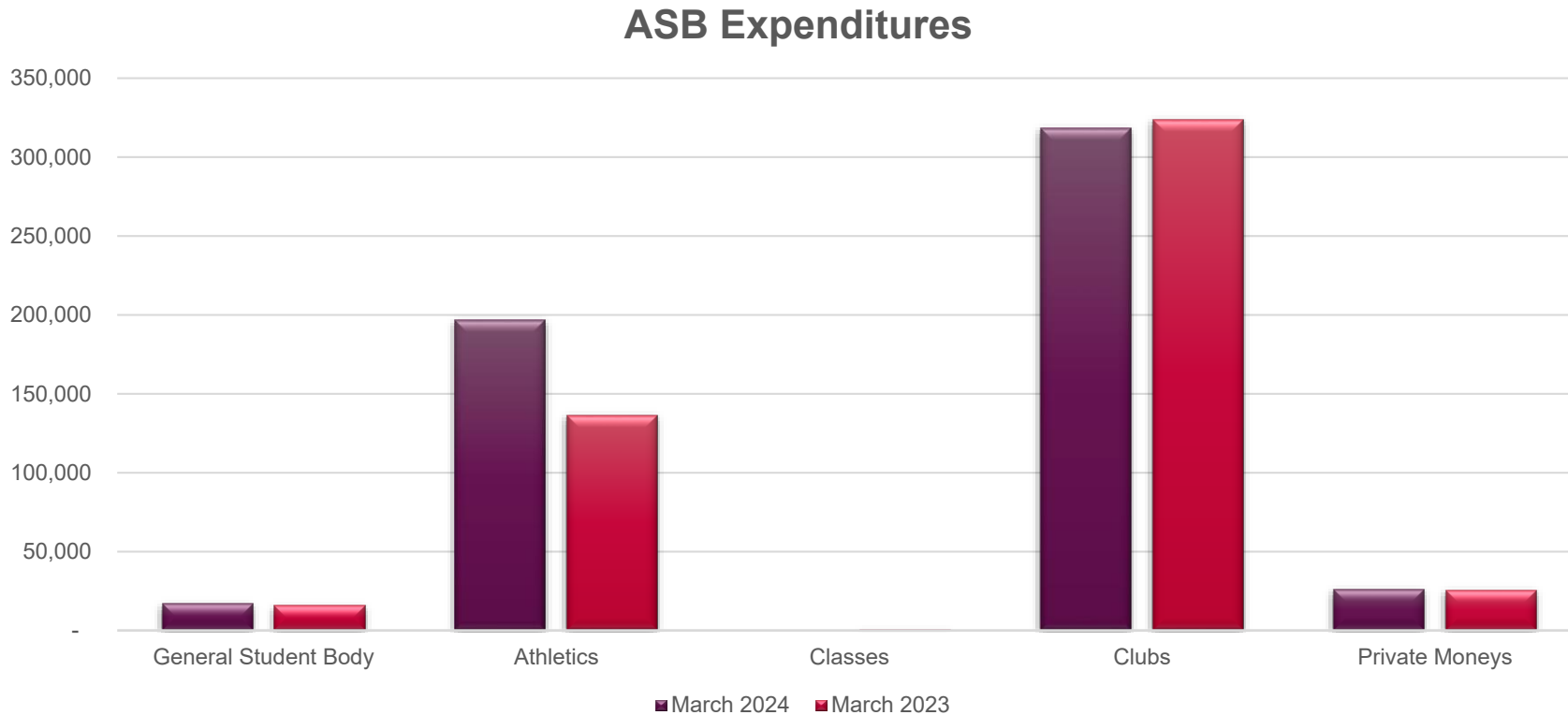
- For athletics, the district expended \$197K, an increase of \$60.5K from prior year
- For clubs, the district expended \$318K, a decrease of \$5K from prior year
- For general student body, the district expended \$17K, an increase of \$1.1K from prior year

EXPENDITURES	As of March 31, 2024		
	Current YTD	Annual Budget	YTD % of Budget
General Student Body	16,800	198,500	8.46%
Athletics	197,067	364,714	54.03%
Classes	-	5,000	0.00%
Clubs	318,366	695,760	45.76%
Private Moneys	26,159	73,050	35.81%
Total Expenditures	558,391	1,337,024	41.76%

As of March 31, 2023		
Prior YTD	Prior Year Actual	YTD % of PY Actual
15,682	39,499	39.70%
136,579	279,065	48.94%
313	6,318	4.96%
323,591	521,436	62.06%
25,659	47,404	54.13%
501,823	893,723	56.15%

Associated Student Body

Expenditures YTD Comparison – As of March 31, 2024



Capital Projects

Capital Projects

Purpose & Background

Purpose

- The purpose of the Capital Projects Fund is to account for financial resources to be used for the acquisition or construction of major capital facilities.
- The Capital Projects Fund can be used for the acquisition of land or existing facilities, construction of buildings, purchase of equipment, conducting energy audits, making capital improvements, and implementing technology systems
- Additionally, the fund can be used for improvements to buildings or grounds, remodeling of buildings, and the replacement of roofs, carpets, and service systems

Revenues & Other Financing Sources

- The Capital Projects Fund is generally financed from the proceeds of the sale of bonds, state matching revenues, and special levies.
- The fund is also used to record the proceeds from the sale of, and the net proceeds from, the lease of surplus real property and investment earnings.

Capital Projects

Revenues & Expenditures YTD – As of March 31, 2024

Revenues

- **Local Support Nontax:** Investment interest income, Mission View property.
- **Other Financing Sources:** \$4M transferred from general fund for the girls' new softball facility.

Expenditures

- **Buildings:** Valley Academy remodel and fire alarm upgrades (Mission View Elementary and Valley Academy) and capacity
- **Sites:** Girls' new softball facility

REVENUES

Local Support Nontax
State, Special Purpose
Other Financing Sources

Total Revenues

As of March 31, 2024		
Current YTD	Budget	YTD % of Budget
233,616	2,025,000	11.54%
-	-	0.00%
4,000,000	4,000,000	100.00%
4,233,616	6,025,000	70.27%

EXPENDITURES

Sites
Buildings
Equipment
Total Expenditures

Current YTD	Budget	YTD % of Budget
329,966	300,000	109.99%
351,861	6,400,000	5.50%
-	-	0.00%
681,827	6,700,000	10.18%

As of March 31, 2023

Prior YTD	PY Actual	YTD % of PY Actual
33,265	59,310	56.09%
-	-	0.00%
-	-	0.00%
33,265	59,310	56.09%

Prior YTD	PY Actual	YTD % of PY Actual
103,253	156,644	65.92%
189,321	437,859	43.24%
-	-	0.00%
292,573	594,504	109.15%



Debt Service

Debt Service

Purpose & Background

Purpose

- To account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.
- The fund is used to account for the payment of principal, interest, and the expenditures related to the redemption of outstanding bonds and notes, as well as other noncurrent long-term liabilities.
- The district largest source of revenues to pay off outstanding debt is from local property taxes. The county treasurer collects the bulk of property taxes in April and October.
- The district makes payments on bond principal and interest every June and December.
- The district has one outstanding bond left: 2024 UTGO bond (previously 2014 bond)
- In March 2024, the district refinanced its 2014 bond, saving taxpayers \$6.6 million over the remainder of the bond term (2024 through 2033).
- The district will fully pay off its 2024 bond in December 2033.

Debt Service

Revenues & Expenditures YTD – As of March 31, 2024

- **Revenues:** Property taxes, investment interest income
- **Expenditures:** Bond principal and interest, underwriter fees for bond refinancing
- **Other Financing Sources & Uses:** Bond refinancing deposit to refunding escrow account (Par amount of new bond plus original issue premium)

	As of March 31, 2024			As of March 31, 2023		
	Current YTD	Budget	YTD % of Budget	Prior YTD	Prior Year Actual	YTD % of PY Actual
REVENUES						
Local Taxes	3,056,690	6,271,959	48.74%	3,119,940	6,089,057	51.24%
Local Support Nontax	73,402	50,000	146.80%	45,286	110,474	40.99%
Other Financing Sources	53,093,696					
Total Revenues	56,223,788	6,321,959	889.34%	3,165,226	6,199,531	51.06%
EXPENDITURES						
Matured Bonds	3,550,000	3,550,000	0.00%	3,265,000	3,265,000	100.00%
Interest on Bonds	1,328,081	2,567,413	51.73%	1,409,706	2,737,788	51.49%
Bond Transfer Fees	324,991	50,000	649.98%	300	650	46.15%
Total Expenditures	5,203,072	6,167,413	84.36%	4,675,006	6,003,438	77.87%
Other Financing Uses	52,768,110	-		-	-	
Total Expenditures/Other Financing Uses	57,971,183	6,167,413		4,675,006	6,003,438	

Transportation Vehicle

Transportation Vehicle Fund

Purpose & Background

Purpose

- The Transportation Vehicle Fund is provided for the purchase and major repair of pupil transportation equipment. This fund is a Capital Projects Fund due to the cost of the equipment it acquires and the long-term use of the asset.

Revenues & Other Financing Sources

- The Transportation Vehicle Fund is generally financed by the state reimbursement to school districts for depreciation of approved pupil transportation equipment although other revenues sources such as non-voted debt and levies can be used.
- Additionally, the district may transfer money from the General Fund into the Transportation Vehicle Fund.

Expenditures

- Expenditures are recorded when busses are delivered to the district, not when the district places an order.

Transportation Vehicle Fund

Revenues & Expenditures YTD – As of March 31, 2024

Revenues

- **Local Support Nontax:** Investment interest income
- **State, Special Purpose:** The district will be reimbursed by the state at year-end.

Expenditures

- The district budgeted to receive three buses this year. The district received two buses in September and one bus in February.

REVENUES

As of March 31, 2024			
	Current YTD	Budget	YTD % of Budget
Local Support Nontax	18,708	25,000	74.83%
State, Special Purpose	-	372,543	0.00%
Other Financing Sources	-	-	0.00%
Total Revenues	18,708	397,543	4.71%

EXPENDITURES

	Current YTD	Budget	YTD % of Budget
Equipment	517,149	596,694	0.00%
Major Repairs	-	-	0.00%
Total Expenditures	517,149	596,694	86.67%

As of March 31, 2023

Prior YTD	Prior Year Actual	YTD % of PY Actual
19,801	34,784	56.92%
-	435,296	0.00%
-	31,525	0.00%
19,801	501,606	3.95%

Prior YTD	Prior Year Actual	YTD % of PY Actual
-	434,818	0.00%
-	-	0.00%
-	434,818	0.00%



Summary & Budget Status Reports

Wenatchee School District No. 246
Monthly Budget Status Report
As of March 31, 2024

General Fund	Budget	Actual	Variance	% of Budget	% of Year
Beginning Balance	19,253,308	21,303,891	(2,050,583)		
Revenues/Other Financing Sources	130,971,609	67,267,818	63,703,791	51.4%	58.33%
Expenditures	135,403,504	72,492,210	62,911,294	53.5%	58.33%
Other Financing Uses	4,000,000	4,000,000	-		
Ending Balance	10,821,413	12,079,499	(1,258,086)		

Capital Projects Fund	Budget	Actual	Variance	% of Budget	% of Year
Beginning Balance	963,674	925,733	37,941		
Revenues/Other Financing Sources	6,025,000	4,233,616	1,791,384	70.3%	58.3%
Expenditures	6,700,000	681,827	6,018,173	10.2%	58.3%
Other Financing Uses	-	-	-		
Ending Balance	288,674	4,477,522	(4,188,848)		

Debt Service Fund	Budget	Actual	Variance	% of Budget	% of Year
Beginning Balance	3,263,557	3,183,939	79,619		
Revenues/Other Financing Sources	6,321,959	56,223,788	(49,901,829)	889.3%	58.3%
Expenditures	6,167,413	5,203,073	964,341	84.4%	58.3%
Other Financing Uses	-	52,768,110	(52,768,110)		
Ending Balance	3,418,103	1,436,544	1,981,559		

Associated Student Body Fund	Budget	Actual	Variance	% of Budget	% of Year
Beginning Balance	694,496	696,393	(1,897)		
Revenues/Other Financing Sources	1,354,095	786,657	567,438	58.1%	58.3%
Expenditures	1,337,024	558,391	778,633	41.8%	58.3%
Other Financing Uses	-	-	-		
Ending Balance	711,567	924,659	(213,092)		

Transportation Vehicle Fund	Budget	Actual	Variance	% of Budget	% of Year
Beginning Balance	1,013,180	941,054	72,126		
Revenues/Other Financing Sources	397,543	18,708	378,835	4.7%	58.3%
Expenditures	596,694	517,149	79,545	86.7%	58.3%
Other Financing Uses	-	-	-		
Ending Balance	814,029	442,614	371,415		

Wenatchee School District No. 246

Budget Status Report

As of March 31, 2024

General Fund

A. REVENUES/OTHER FIN. SOURCES	<u>Budget</u>	<u>Actual For Month</u>	<u>Actual For Year</u>	<u>Encumbrances</u>	<u>Balance</u>	<u>Percent</u>
1000 LOCAL TAXES	12,536,999	649,487	6,085,502	-	6,451,497	48.54%
2000 LOCAL SUPPORT NONTAX	1,637,800	169,039	1,087,701	-	743,088	66.41%
3000 STATE, GENERAL PURPOSE	71,579,910	6,269,397	40,184,512	-	43,827,186	56.14%
4000 STATE, SPECIAL PURPOSE	25,634,324	2,182,440	13,361,346	-	16,784,638	52.12%
5000 FEDERAL, GENERAL PURPOSE	300,000	0	0	-	300,000	0.00%
6000 FEDERAL, SPECIAL PURPOSE	19,175,576	1,102,921	6,536,250	-	14,887,640	34.09%
7000 REVENUES FR OTH SCH DIST	105,000	3,306	11,595	-	93,405	11.04%
8000 OTHER AGENCIES AND ASSOCIATES	2,000	0	913	-	1,087	45.67%
9000 OTHER FINANCING SOURCES	-	0	0	-	-	0.00%
Total REVENUES/OTHER FIN. SOURCES	130,971,609	10,376,590	67,267,818	-	63,703,791	51.36%
B. EXPENDITURES						
00 Regular Instruction	61,499,790	5,337,708	34,516,455	22,249,687	4,733,648	92.30%
10 Federal Stimulus	2,697,434	347,435	1,326,196	911,534	459,704	82.96%
20 Special Ed Instruction	16,494,583	1,543,055	9,787,159	6,743,815	(36,390)	100.22%
30 Voc. Ed Instruction	8,725,648	787,838	5,322,784	3,065,917	336,946	96.14%
40 Skills Center Instruction	1,949,633	207,684	1,419,380	693,802	(163,549)	108.39%
50+60 Compensatory Ed Instruct.	15,750,526	946,927	6,843,502	4,530,037	4,376,988	72.21%
70 Other Instructional Pgms	6,516,191	131,182	825,835	410,784	5,279,572	18.98%
80 Community Services	46,730	731	16,938	0	29,792	36.25%
90 Support Services	21,722,969	1,572,684	12,433,960	7,496,632	1,792,377	91.75%
Total EXPENDITURES	135,403,504	10,875,244	72,492,210	46,102,207	16,809,087	87.59%
C. OTHER FIN. USES TRANS. OUT (GL 536)						
	4,000,000	-	4,000,000			

D. OTHER FINANCING USES (GL 535)	-	-	-
OVER(UNDER) EXP/OTH FIN USES	(8,431,895)	(498,655)	(9,224,391)
F. TOTAL BEGINNING FUND BALANCE	19,253,308		21,303,891
G. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-
H. TOTAL ENDING FUND BALANCE	10,821,413		12,079,499
I. ENDING FUND BALANCE ACCOUNTS:			
G/L 821 Restricted for Carryover	690,000		858,811
G/L 825 Restricted for Skills Center	1,470,000		1,354,513
G/L 828 Restricted for C/O of FS Rev	-		135,695
G/L 840 Nonspnd FB - Invent/Prepd Itms	60,000		24,449
G/L 870 Committed to Other Purposes	-		-
G/L 884 Assigned to Other Cap Projects	-		-
G/L 888 Assigned to Other Purposes	485,000		444,479
G/L 890 Unassigned Fund Balance	1,346,239		2,491,378
G/L 891 Unassigned Min Fnd Bal Policy	6,770,174		6,770,174
TOTAL	10,821,413		12,079,499

Wenatchee School District No. 246

Budget Status Report

As of March 31, 2024

Capital Projects Fund

A. REVENUES/OTHER FIN. SOURCES	<u>Budget</u>	<u>Actual For Month</u>	<u>Actual For Year</u>	<u>Encumbrances</u>	<u>Balance</u>	<u>Percent</u>
1000 Local Taxes	-	-	-	-	-	0.00%
2000 Local Support Nontax	2,025,000	20,973	233,616	-	1,791,384	11.54%
3000 State, General Purpose	-	-	-	-	-	0.00%
4000 State, Special Purpose	-	-	-	-	-	0.00%
5000 Federal, General Purpose	-	-	-	-	-	0.00%
6000 Federal, Special Purpose	-	-	-	-	-	0.00%
7000 Revenues Fr Oth Sch Dist	-	-	-	-	-	0.00%
8000 Other Agencies and Associates	-	-	-	-	-	0.00%
9000 Other Financing Sources	4,000,000	-	4,000,000	-	-	100.00%
Total REVENUES/OTHER FIN. SOURCES	6,025,000	20,973	4,233,616	-	1,791,384	70.27%
B. EXPENDITURES						
10 Sites	300,000	-	329,966	15,910	(45,876)	115.29%
20 Buildings	6,400,000	97,995	351,861	160,402	5,887,737	8.00%
30 Equipment	-	-	-	-	-	0.00%
40 Energy	-	-	-	-	-	0.00%
50 Sales & Lease Expenditure	-	-	-	-	-	0.00%
60 Bond Issuance Expenditure	-	-	-	-	-	0.00%
90 Debt	-	-	-	-	-	0.00%
Total EXPENDITURES	6,700,000	97,995	681,827	176,312	5,841,861	12.81%
C. OTHER FIN. USES TRANS. OUT (GL 536)						
	-	-	-			
D. OTHER FINANCING USES (GL 535)						
	-	-	-			
FIN.SOURCES OVER(UNDER) EXP/OTH FIN	(675,000)	(77,022)	3,551,789			

F. TOTAL BEGINNING FUND BALANCE	963,674	925,733
G. G/L 898 PRIOR YEAR ADJUSTMENTS	-	-
H. TOTAL ENDING FUND BALANCE	288,674	4,477,522
I. ENDING FUND BALANCE ACCOUNTS:		
G/L 863 Restricted from State Proceeds	288,674	258,330
G/L 864 Restricted from Fed Proceeds	-	-
G/L 870 Committed to Other Purposes	-	4,219,192
G/L 889 Assigned to Fund Purposes	-	-
G/L 890 Unassigned Fund Balance	-	-
Total Ending Fund Balance	288,674	4,477,522

Wenatchee School District No. 246

Budget Status Report

As of March 31, 2024

Debt Service Fund

A. REVENUES/OTHER FIN. SOURCES	<u>Budget</u>	<u>Actual For Month</u>	<u>Actual For Year</u>	<u>Encumbrances</u>	<u>Balance</u>	<u>Percent</u>
1000 Local Taxes	6,271,959	323,840	3,056,690		3,215,269	48.74%
2000 Local Support Nontax	50,000	5,202	73,402		(23,402)	146.80%
3000 State, General Purpose	-	-	-		-	0.00%
5000 Federal, General Purpose	-	-	-		-	0.00%
9000 Other Financing Sources	-	53,093,696	53,093,696		(53,093,696)	0.00%
Total REVENUES/OTHER FIN. SOURCES	6,321,959	53,422,738	56,223,788		(49,901,829)	889.34%
B. EXPENDITURES						
Matured Bond Expenditures	3,550,000	-	3,550,000	-	-	100.00%
Interest On Bonds	2,567,413	-	1,328,081	-	1,239,332	51.73%
Interfund Loan Interest	-	-	-	-	-	0.00%
Bond Transfer Fees	50,000	-	-	-	50,000	0.00%
Arbitrage Rebate	-	-	-	-	-	0.00%
Underwriter's Fees	-	324,991	324,991	-	(324,991)	0.00%
Total EXPENDITURES	6,167,413	324,991	5,203,073	-	964,341	84.36%
C. OTHER FIN. USES TRANS. OUT (GL 536)	-	-	-			
D. OTHER FINANCING USES (GL 535)	-	52,768,110	52,768,110			
OVER(UNDER) EXP/OTH FIN USES	154,546	329,637	(1,747,395)			
F. TOTAL BEGINNING FUND BALANCE	3,263,557		3,183,939			
G. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-			

H. TOTAL ENDING FUND BALANCE	3,418,103	1,436,544
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I. ENDING FUND BALANCE ACCOUNTS:

G/L 830 Restricted for Debt Service	3,418,103	1,436,544
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Total Ending Fund Balance	3,418,103	1,436,544
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Wenatchee School District No. 246

Budget Status Report

As of March 31, 2024

Associated Student Body

A. REVENUES/OTHER FIN. SOURCES	<u>Budget</u>	<u>Actual For Month</u>	<u>Actual For Year</u>	<u>Encumbrances</u>	<u>Balance</u>	<u>Percent</u>
1000 General Student Body	268,250	6,151	96,929		171,321	36.13%
2000 Athletics	342,710	56,520	296,669		46,041	86.57%
3000 Classes	5,000	163	194		4,807	3.87%
4000 Clubs	669,910	72,991	353,156		316,754	52.72%
6000 Private Moneys	68,225	2,432	39,710		28,515	58.20%
Total REVENUES	1,354,095	138,257	786,657		567,438	58.09%
B. EXPENDITURES						
1000 General Student Body	198,500	1,832	16,800	15,122	166,578	16.08%
2000 Athletics	364,714	20,394	197,067	71,561	96,086	73.65%
3000 Classes	5,000	-	-	1,551	3,449	31.02%
4000 Clubs	695,760	144,833	318,366	76,551	300,843	56.76%
6000 Private Moneys	73,050	5,377	26,159	2,023	44,868	38.58%
Total EXPENDITURES	1,337,024	172,435	558,391	166,808	611,824	54.24%
OVER(UNDER) EXP/OTH FIN USES	17,071	(34,177)	228,266			
D. TOTAL BEGINNING FUND BALANCE	694,496		696,393			
E. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-			
F. TOTAL ENDING FUND BALANCE	711,567		924,659			
G. ENDING FUND BALANCE ACCOUNTS:	-		-			
G/L 819 Restricted for Fund Purposes	711,567		924,659			
Total Ending Fund Balance	711,567		924,659			

Wenatchee School District No. 246

Budget Status Report

As of March 31, 2024

Transportation Vehicle Fund

A. REVENUES/OTHER FIN. SOURCES	<u>Budget</u>	<u>Actual For Month</u>	<u>Actual For Year</u>	<u>Encumbrances</u>	<u>Balance</u>	<u>Percent</u>
1000 Local Taxes	-	-	-		-	0.00%
2000 Local Nontax	25,000	2,007	18,708		6,292	74.83%
3000 State, General Purpose	-	-	-		-	0.00%
4000 State, Special Purpose	372,543	-	-		372,543	0.00%
5000 Federal, General Purpose	-	-	-		-	0.00%
6000 Federal, Special Purpose	-	-	-		-	0.00%
8000 Other Agencies and Associates	-	-	-		-	0.00%
9000 Other Financing Sources	-	-	-		-	0.00%
Total REV/OTHER FIN.SRCS(LESS TRANS)	397,543	2,007	18,708		378,835	4.71%
B. 9900 TRANSFERS IN FROM GF	-	-	-		-	0.00%
C. TOTAL REV./OTHER FIN. SOURCES	397,543	2,007	18,708		378,835	4.71%
D. EXPENDITURES						
Type 30 Equipment	596,694	-	517,149	818,930	(739,385)	223.91%
Type 40 Energy	-	-	-	-	-	0.00%
Type 60 Bond Levy Issuance	-	-	-	-	-	0.00%
Type 90 Debt	-	-	-	-	-	0.00%
Total EXPENDITURES	596,694	-	517,149	818,930	(739,385)	223.91%
E. OTHER FIN. USES TRANS. OUT (GL 536)	-	-	-			
F. OTHER FINANCING USES (GL 535)	-	-	-			

G. EXCESS OF REVENUES/OTHER FIN SOURCES OVER(UNDER) EXP/OTH FIN USES	(199,151)	2,007	(498,440)
H. TOTAL BEGINNING FUND BALANCE	1,013,180		941,054
I. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-
J. TOTAL ENDING FUND BALANCE	814,029		442,614
K. ENDING FUND BALANCE ACCOUNTS:			
G/L 819 Restricted for Fund Purposes	814,029		442,614
Total Ending Fund Balance	814,029		442,614