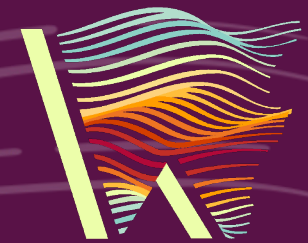


February 2024 Financial Report

April 26, 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 February 29, 2024

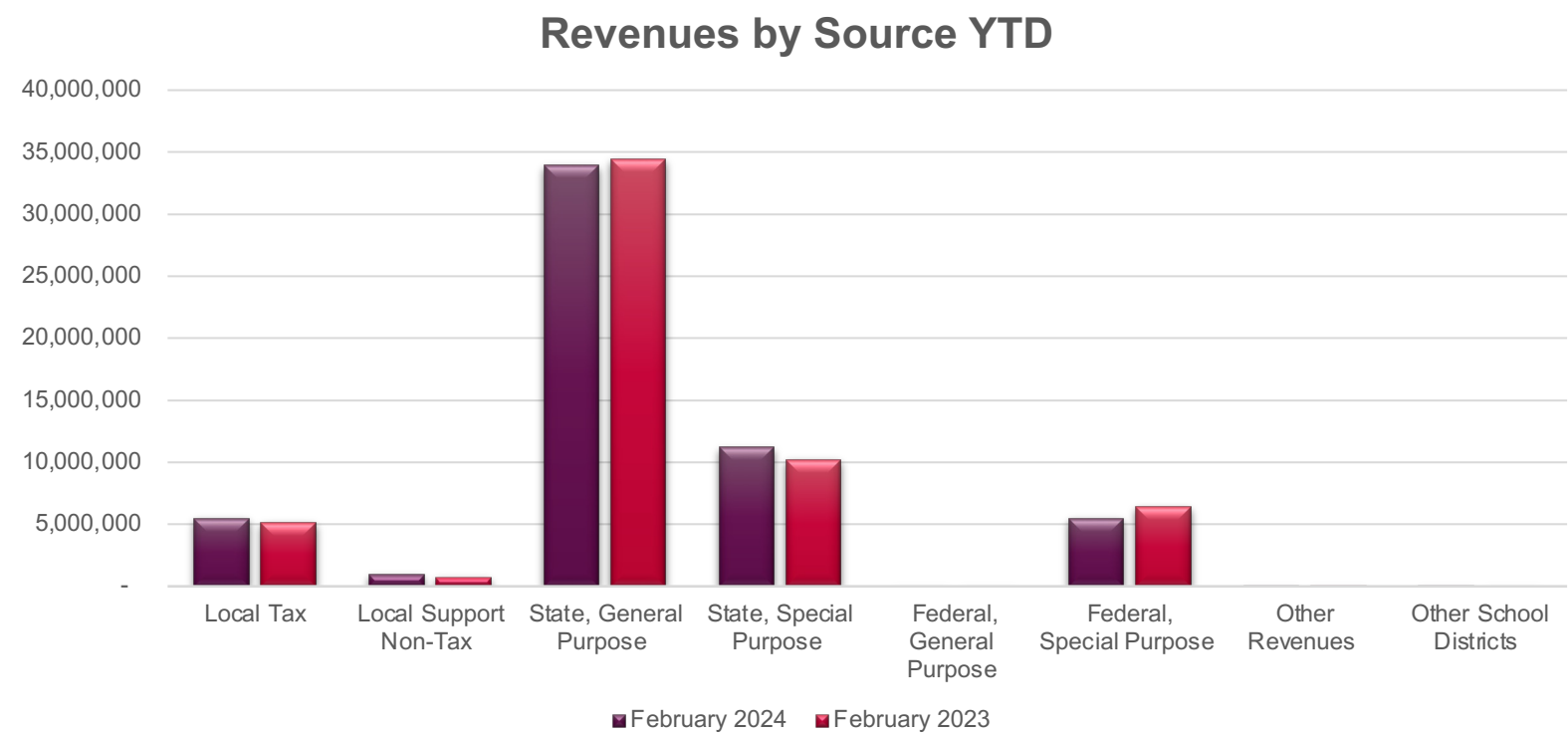
- The district reported \$56.9M in revenues, an increase of \$81K from prior year.
- The district reported state revenues of \$61.6M or approximately 79% of all district revenues, an increase of \$540K from prior year.

REVENUES	As of February 29, 2024		
	Current YTD	Annual Budget	YTD % of Budget
Local Taxes	5,436,015	12,536,999	43.36%
Local Support Nontax	918,662	1,487,800	61.75%
State, General Purpose	33,915,115	71,579,910	47.38%
State, Special Purpose	11,178,906	25,634,324	43.61%
Federal, General Purpose	-	300,000	0.00%
Federal, Special Purpose	5,433,329	19,325,576	28.11%
Other School Districts	8,288	105,000	7.89%
Other Agencies	913	2,000	45.67%
Other Financing Sources	-	-	0.00%
Total Revenues	56,891,229	130,971,609	43.44%

As of February 28, 2023		
Prior YTD	Prior Year Actual	YTD % of PY Actual
5,121,718	11,918,188	42.97%
697,058	1,676,545	41.58%
34,384,983	72,005,006	47.75%
10,169,375	23,052,618	44.11%
-	368,085	0.00%
6,387,157	17,803,838	35.88%
49,118	96,279	51.02%
-	4,417	0.00%
-	76,433	0.00%
56,809,408	127,001,409	44.73%

General Fund

Revenues by Source YTD – As of February 29, 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 February 29, 2024

The district reported expenditures of \$61.6M, an increase of \$1.1M from prior year

The district's largest expenditures by program were:

- Regular Instruction: \$29.2M, an increase of \$35K from prior year
- Support Services: \$10.9M, an increase of \$716K from prior year
- Special Education: \$8.2M, an increase of \$608K from prior year

In November, the district transferred \$4M from the General Fund to the Capital Projects Fund for the new girls' softball facility.

EXPENDITURES	As of February 29, 2024		
	Current YTD	Annual Budget	YTD % of Budget
Regular Instruction	29,178,747	61,499,790	47.45%
Federal Special Purpose	978,761	2,697,434	36.28%
Special Education	8,244,104	16,494,583	49.98%
Vocational Education	4,534,947	8,725,648	51.97%
Skills Center	1,211,696	1,949,633	62.15%
Compensatory Education	5,896,574	15,750,526	37.44%
Other Instructional Programs	694,653	6,516,191	10.66%
Community Services	16,207	46,730	34.68%
Support Services	10,861,276	21,722,969	50.00%
Total Expenditures by Program	61,616,965	135,403,504	45.51%

Other Financing Uses

Transfer to Capital Projects Fund	4,000,000	4,000,000
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Total Expenditures/Other Financing Uses	65,616,965	139,403,504
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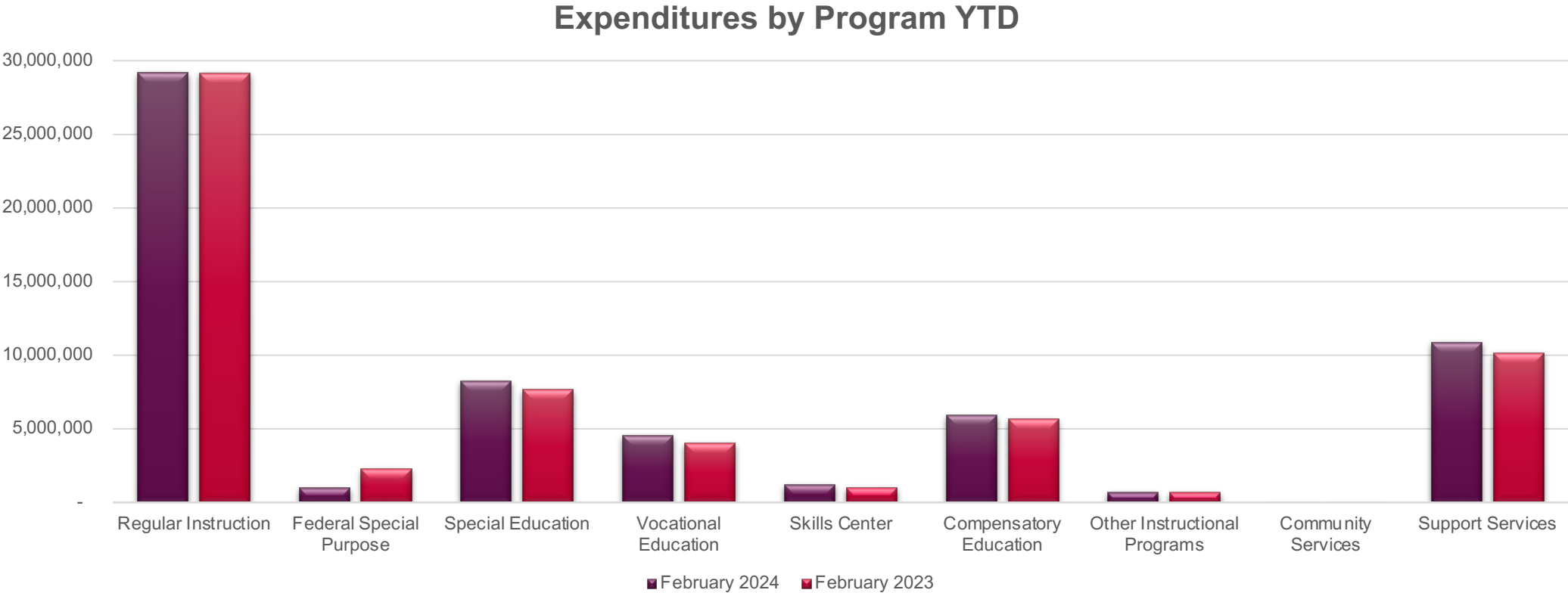
As of February 28, 2023		
Prior YTD	Prior Year Actual	YTD % of PY Actual
29,143,878	57,294,417	50.87%
2,262,426	6,227,104	36.33%
7,636,046	15,797,997	48.34%
4,016,225	8,208,315	48.93%
1,001,105	2,191,697	45.68%
5,644,226	13,300,538	42.44%
677,329	1,395,755	48.53%
15,769	17,594	89.63%
10,145,236	20,376,071	49.79%
60,542,239	124,809,488	48.51%

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60,542,239	124,809,488
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General Fund

Expenditures by Program YTD – As of February 29, 2024



General Fund

Expenditures by Object YTD – As of February 29, 2024

- The district reported expenditures of \$61.6M, an increase of \$1.1M from prior year
- The district's largest expenditures by object were:

Salaries and Benefits: \$61.6M or 85% of total monthly expenditures, an increase of \$553K from prior year

Purchased Services: \$5.8M or 9.4% of total monthly expenditures, an increase of \$595K from prior year

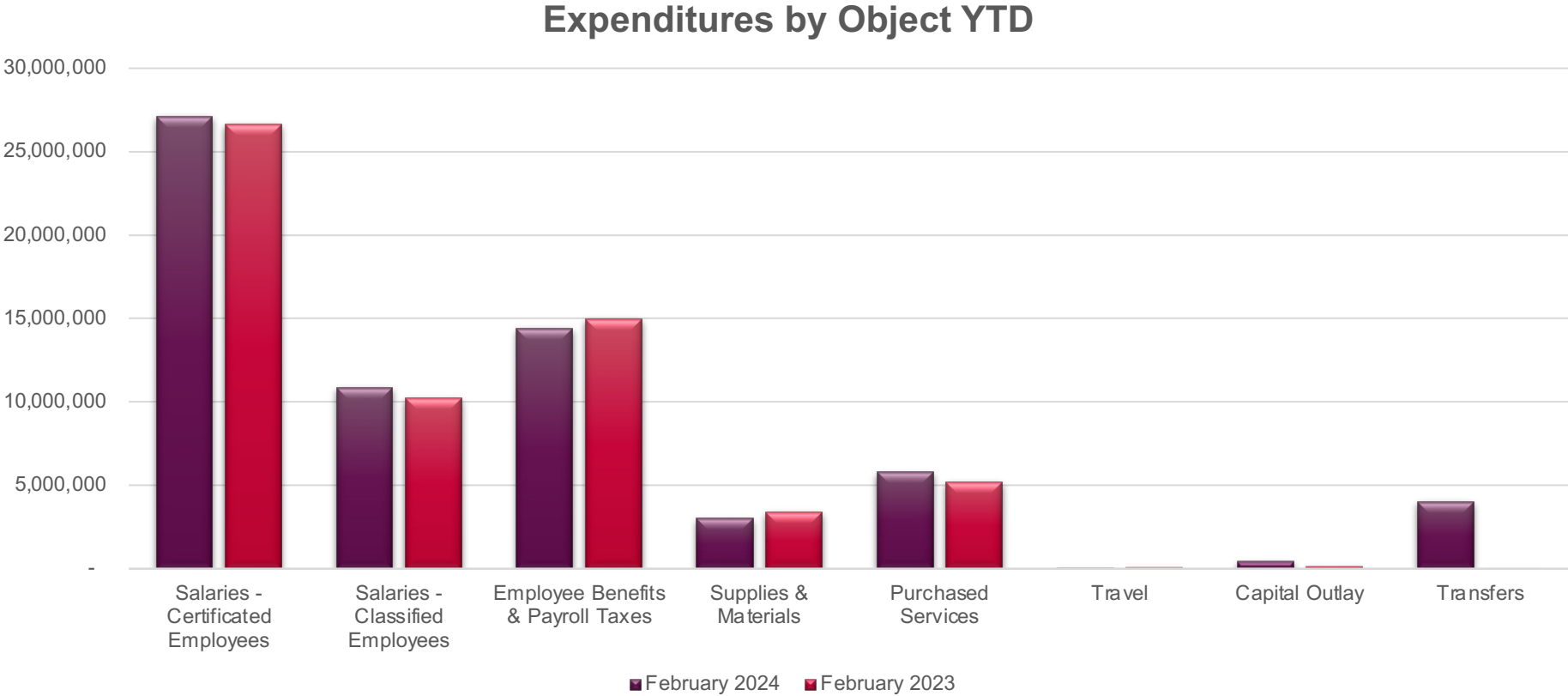
Supplies & Materials: \$3.0M or 4.9% of total monthly expenditures, a decrease of \$385K from prior year

EXPENDITURES	As of February 29, 2024		
	Current YTD	Annual Budget	YTD % of Budget
Salaries - Certificated Employees	27,101,044	57,425,147	47.19%
Salaries - Classified Employees	10,828,164	21,353,288	50.71%
Employee Benefits & Payroll Taxes	14,416,141	28,822,717	50.02%
Supplies & Materials	3,003,420	10,484,087	28.65%
Purchased Services	5,764,238	16,720,789	34.47%
Travel	64,883	407,475	15.92%
Capital Outlay	439,074	190,000	231.09%
Total Expenditures by Object	61,616,965	135,403,504	45.51%

	As of February 28, 2023		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	26,623,265	55,172,952	48.25%
	10,225,018	20,644,782	49.53%
	14,944,107	30,304,022	49.31%
	3,387,401	7,301,616	46.39%
	5,170,034	10,723,782	48.21%
	70,991	245,394	28.93%
	121,423	416,939	29.12%
	60,542,239	124,809,488	48.51%

General Fund

Expenditures by Object YTD – As of February 29, 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 February 29, 2024

The district reported revenues of \$648K, an increase of \$137K from prior year

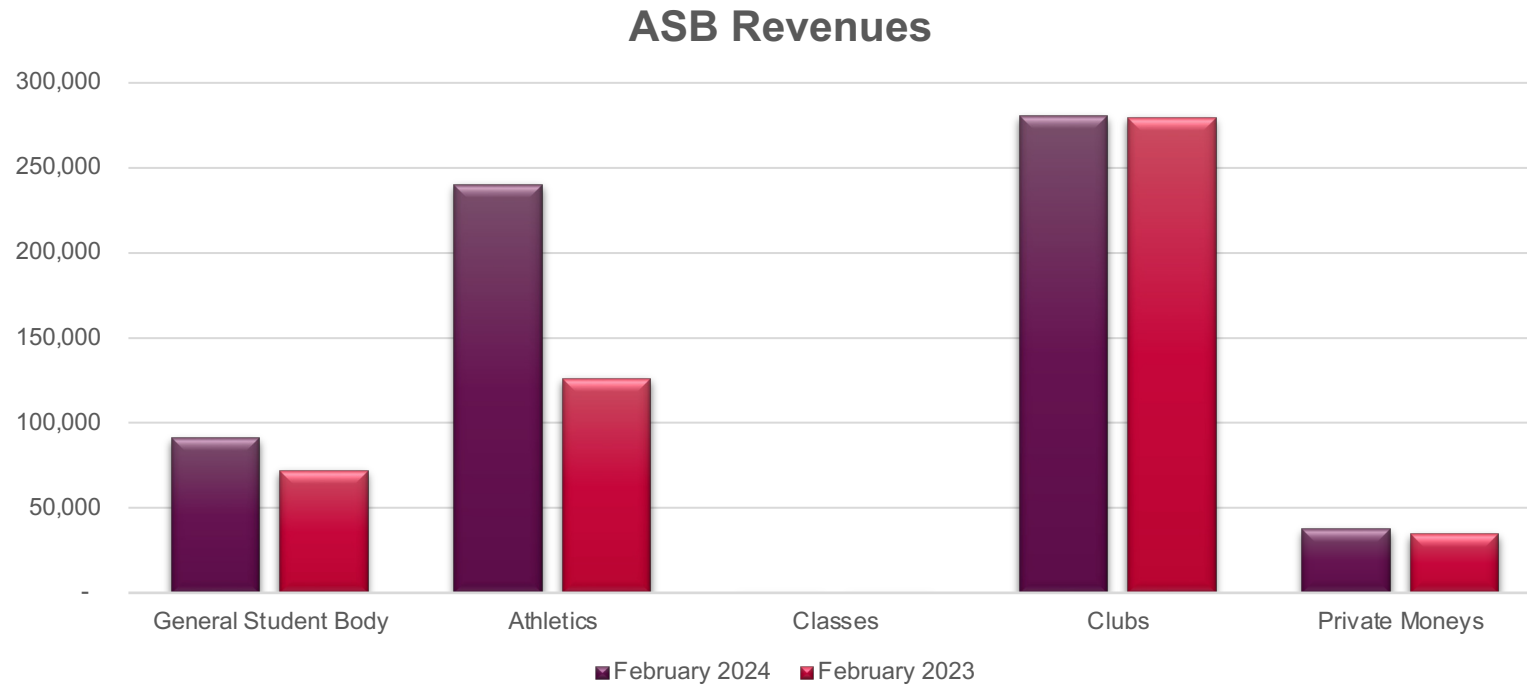
- For athletics, the district reported \$240K, an increase of \$114K from prior year
- For clubs, the district reported \$280K, an increase of \$600 from prior year
- For General Student Body, the district reported \$91K, an increase of \$19K from prior year

REVENUES	As of February 29, 2024		
	Current YTD	Annual Budget	YTD % of Budget
General Student Body	90,778	268,250	33.84%
Athletics	240,149	342,710	70.07%
Classes	31	5,000	0.62%
Clubs	280,165	669,910	41.82%
Private Moneys	37,278	68,225	54.64%
Total Revenues	648,400	1,354,095	47.88%

As of February 28, 2023		
Prior YTD	Prior Year Actual	YTD % of PY Actual
71,828	102,125	70.33%
125,768	272,917	46.08%
-	7,525	0.00%
279,563	504,137	55.45%
34,322	56,923	60.30%
511,481	943,626	54.20%

Associated Student Body

Revenues YTD Comparison – As of February 29, 2024



Associated Student Body

Expenditures YTD – As of February 29, 2024

The district reported expenditures of \$386K, a decrease of \$19K from prior year

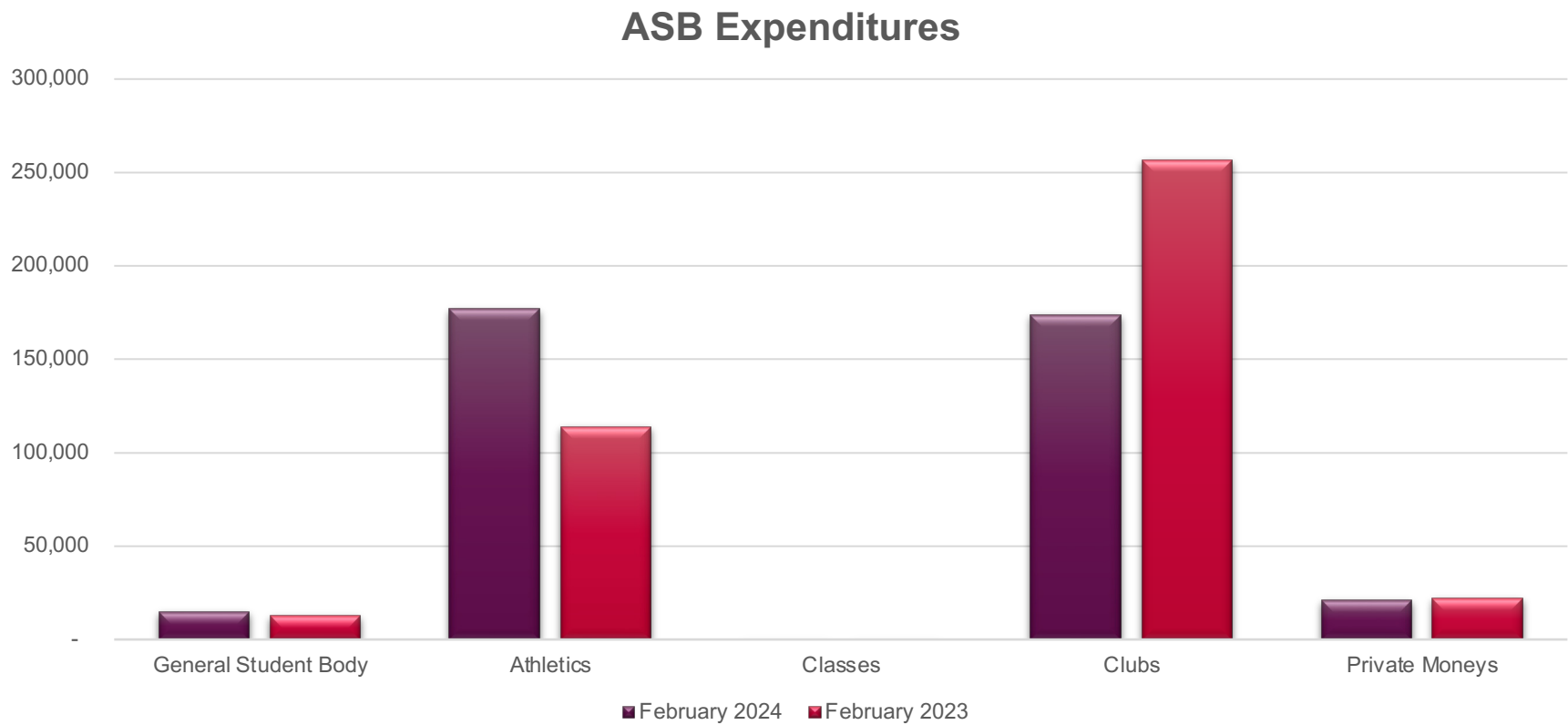
- For athletics, the district expended \$177K, an increase of \$63K from prior year
- For clubs, the district expended \$173.5K, a decrease of 83K from prior year
- For general student body, the district expended \$15K, an increase of \$2.3K from prior year

EXPENDITURES	As of February 29, 2024		
	Current YTD	Annual Budget	YTD % of Budget
General Student Body	14,968	198,500	7.54%
Athletics	176,674	364,714	48.44%
Classes	-	5,000	0.00%
Clubs	173,533	695,760	24.94%
Private Moneys	20,782	73,050	28.45%
Total Expenditures	385,957	1,337,024	28.87%

As of February 28, 2023		
Prior YTD	Prior Year Actual	YTD % of PY Actual
12,657	39,499	32.04%
113,645	279,065	40.72%
313	6,318	4.96%
256,591	521,436	49.21%
22,144	47,404	46.71%
405,350	893,723	45.36%

Associated Student Body

Expenditures YTD Comparison – As of February 29, 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 February 29, 2024

Revenues

- **Local Support Nontax:** Investment interest income, Mission View property, and capacity
- **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	As of February 29, 2024			As of February 28, 2023		
	Current YTD	Budget	YTD % of Budget	Prior YTD	PY Actual	YTD % of PY Actual
Local Support Nontax	212,643	2,025,000	10.50%	28,252	59,310	47.63%
State, Special Purpose	-	-	0.00%	-	-	0.00%
Other Financing Sources	4,000,000	4,000,000	100.00%	-	-	0.00%
Total Revenues	4,212,643	6,025,000	69.92%	28,252	59,310	47.63%
EXPENDITURES	As of February 29, 2024			As of February 28, 2023		
	Current YTD	Budget	YTD % of Budget	Prior YTD	PY Actual	YTD % of PY Actual
Sites	329,966	300,000	109.99%	103,253	156,644	65.92%
Buildings	253,865	6,400,000	3.97%	188,222	437,859	42.99%
Equipment	-	-	0.00%	-	-	0.00%
Total Expenditures	583,832	6,700,000	8.71%	291,475	594,504	108.90%

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.

Debt Service

Revenues & Expenditures YTD – As of February 29, 2024

- **Revenues:** The district reported \$2.8M in debt service revenue, an increase in \$100K from prior year.
- **Expenditures:** The district report \$4.9M in expenditures, an increase of \$200K from prior year.
- Next significant revenue activity will occur in April 2024 with county collection of local property taxes
- Next significant expenditure activity will occur in June 2024 with second and final interest payment of the school year

REVENUES	As of February 29, 2024		
	Current YTD	Budget	YTD % of Budget
Local Taxes	2,732,850	6,271,959	43.57%
Local Support Nontax	68,200	50,000	136.40%
Total Revenues	2,801,050	6,321,959	44.31%

EXPENDITURES	Current YTD	Budget	YTD % of Budget
Matured Bonds	3,550,000	3,550,000	0.00%
Interest on Bonds	1,328,081	2,567,413	51.73%
Bond Transfer Fees	-	50,000	0.00%
Total Expenditures	4,878,081	6,167,413	79.09%

As of February 28, 2023		
Prior YTD	Prior Year Actual	YTD % of PY Actual
2,670,747	6,089,057	43.86%
41,110	110,474	37.21%
2,711,857	6,199,531	43.74%

Prior YTD	Prior Year Actual	YTD % of PY Actual
3,265,000	3,265,000	100.00%
1,409,706	2,737,788	51.49%
300	650	46.15%
4,675,006	6,003,438	77.87%

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 February 29, 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 February 29, 2024			As of February 28, 2023		
	Current YTD	Budget	YTD % of Budget	Prior YTD	Prior Year Actual	YTD % of PY Actual
Local Support Nontax	16,702	25,000	66.81%	16,222	34,784	46.64%
State, Special Purpose	-	372,543	0.00%	-	435,296	0.00%
Other Financing Sources	-	-	0.00%	-	31,525	0.00%
Total Revenues	16,702	397,543	4.20%	16,222	501,606	3.23%

EXPENDITURES	As of February 29, 2024			As of February 28, 2023		
	Current YTD	Budget	YTD % of Budget	Prior YTD	Prior Year Actual	YTD % of PY Actual
Equipment	517,149	596,694	0.00%	-	434,818	0.00%
Major Repairs	-	-	0.00%	-	-	0.00%
Total Expenditures	517,149	596,694	86.67%	-	434,818	0.00%

Summary & Budget Status Reports

Wenatchee School District No. 246
Monthly Budget Status Report
As of February 29, 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	56,891,229	74,080,380	43.4%	50.00%
Expenditures	135,403,504	61,616,965	73,786,539	45.5%	50.00%
Other Financing Uses	4,000,000	4,000,000	-		
Ending Balance	10,821,413	12,578,154	(1,756,741)		

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	4,212,643	1,812,357	69.9%	50.0%
Expenditures	6,700,000	583,832	6,116,168	8.7%	50.0%
Other Financing Uses	-	-	-		
Ending Balance	288,674	4,554,545	(4,265,871)		

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	2,801,050	3,520,909	44.3%	50.0%
Expenditures	6,167,413	4,878,081	1,289,332	79.1%	50.0%
Other Financing Uses	-	-	-		
Ending Balance	3,418,103	1,106,907	2,311,196		

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	648,400	705,695	47.9%	50.0%
Expenditures	1,337,024	385,957	951,067	28.9%	50.0%
Other Financing Uses	-	-	-		
Ending Balance	711,567	958,837	(247,270)		

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	16,702	380,841	4.2%	50.0%
Expenditures	596,694	517,149	79,545	86.7%	50.0%
Other Financing Uses	-	-	-		
Ending Balance	814,029	440,607	373,422		

Wenatchee School District No. 246

Budget Status Report

As of February 29, 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	15,123	5,436,015	-	7,100,984	43.36%
2000 LOCAL SUPPORT NONTAX	1,637,800	173,950	918,662	-	743,088	56.09%
3000 STATE, GENERAL PURPOSE	71,579,910	6,162,390	33,915,115	-	43,827,186	47.38%
4000 STATE, SPECIAL PURPOSE	25,634,324	2,329,220	11,178,906	-	16,784,638	43.61%
5000 FEDERAL, GENERAL PURPOSE	300,000	-	-	-	300,000	0.00%
6000 FEDERAL, SPECIAL PURPOSE	19,175,576	995,393	5,433,329	-	14,887,640	28.33%
7000 REVENUES FR OTH SCH DIST	105,000	1,545	8,288	-	96,712	7.89%
8000 OTHER AGENCIES AND ASSOCIATES	2,000	786	913	-	1,087	45.67%
9000 OTHER FINANCING SOURCES	-	-	-	-	-	0.00%
Total REVENUES/OTHER FIN. SOURCES	130,971,609	9,678,407	56,891,229	-	74,080,380	43.44%
B. EXPENDITURES						
00 Regular Instruction	61,499,790	4,755,138	29,178,747	26,934,187	5,386,856	91.24%
10 Federal Stimulus	2,697,434	142,717	978,761	1,093,420	625,253	76.82%
20 Special Ed Instruction	16,494,583	1,479,976	8,244,104	7,956,365	294,114	98.22%
30 Voc. Ed Instruction	8,725,648	773,173	4,534,947	3,798,450	392,251	95.50%
40 Skills Center Instruction	1,949,633	229,949	1,211,696	856,261	(118,324)	106.07%
50+60 Compensatory Ed Instruct.	15,750,526	980,950	5,896,574	5,366,156	4,487,795	71.51%
70 Other Instructional Pgms	6,516,191	113,321	694,653	492,004	5,329,534	18.21%
80 Community Services	46,730	442	16,207	-	30,523	34.68%
90 Support Services	21,722,969	1,749,097	10,861,276	8,453,416	2,408,277	88.91%
Total EXPENDITURES	135,403,504	10,224,764	61,616,965	54,950,261	18,836,278	86.09%
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)	(546,356)	(8,725,737)
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		12,578,154
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	-		66,090
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		2,923,944
G/L 891 Unassigned Min Fnd Bal Policy	6,770,174		6,770,174
TOTAL	10,821,413		12,578,154

Wenatchee School District No. 246

Budget Status Report

As of February 29, 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	20,053	212,643	-	1,812,357	10.50%
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	20,053	4,212,643	-	1,812,357	69.92%
B. EXPENDITURES						
10 Sites	300,000	-	329,966	15,910	(45,876)	115.29%
20 Buildings	6,400,000	206,764	253,865	247,234	5,898,900	7.83%
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	206,764	583,832	263,144	5,853,024	12.64%
C. OTHER FIN. USES TRANS. OUT (GL 536)						
	-	-	-			
D. OTHER FINANCING USES (GL 535)						
	-	-	-			

FIN.SOURCES OVER(UNDER) EXP/OTH FIN	(675,000)	(186,712)	3,628,812
F. TOTAL BEGINNING FUND BALANCE	963,674		925,733
G. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-
H. TOTAL ENDING FUND BALANCE	288,674		4,554,545
I. ENDING FUND BALANCE ACCOUNTS:			
G/L 863 Restricted from State Proceeds	288,674		554,545
G/L 864 Restricted from Fed Proceeds	-		-
G/L 870 Committed to Other Purposes	-		4,000,000
G/L 889 Assigned to Fund Purposes	-		-
G/L 890 Unassigned Fund Balance	-		-
Total Ending Fund Balance	288,674		4,554,545

Wenatchee School District No. 246

Budget Status Report

As of February 29, 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	7,621	2,732,850		3,539,109	43.57%
2000 Local Support Nontax	50,000	4,685	68,200		(18,200)	136.40%
3000 State, General Purpose	-	-	-		-	0.00%
5000 Federal, General Purpose	-	-	-		-	0.00%
9000 Other Financing Sources	-	-	-		-	0.00%
Total REVENUES/OTHER FIN. SOURCES	6,321,959	12,306	2,801,050		3,520,909	44.31%
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	-	-	-	-	-	0.00%
Total EXPENDITURES	6,167,413	-	4,878,081	-	1,289,332	79.09%
C. OTHER FIN. USES TRANS. OUT (GL 536)	-	-	-			
D. OTHER FINANCING USES (GL 535)	-	-	-			
OVER(UNDER) EXP/OTH FIN USES	154,546	12,306	(2,077,031)			
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	1,106,907
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I. ENDING FUND BALANCE ACCOUNTS:

G/L 830 Restricted for Debt Service	3,418,103	1,106,907
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Total Ending Fund Balance	3,418,103	1,106,907
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Wenatchee School District No. 246

Budget Status Report

As of February 29, 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	6,401	90,778		177,472	33.84%
2000 Athletics	342,710	12,168	240,149		102,561	70.07%
3000 Classes	5,000	31	31		4,969	0.62%
4000 Clubs	669,910	60,314	280,165		389,745	41.82%
6000 Private Moneys	68,225	10,052	37,278		30,947	54.64%
Total REVENUES	1,354,095	88,967	648,400		705,695	47.88%
B. EXPENDITURES						
1000 General Student Body	198,500	1,190	14,968	5,426	178,106	10.27%
2000 Athletics	364,714	14,467	176,674	39,975	148,066	59.40%
3000 Classes	5,000	-	-	-	5,000	0.00%
4000 Clubs	695,760	77,960	173,533	88,020	434,207	37.59%
6000 Private Moneys	73,050	8,483	20,782	8,432	43,836	39.99%
Total EXPENDITURES	1,337,024	102,100	385,957	141,853	809,215	39.48%
OVER(UNDER) EXP/OTH FIN USES	17,071	(13,134)	262,443			
D. TOTAL BEGINNING FUND BALANCE	694,496		696,393			
E. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-			
F. TOTAL ENDING FUND BALANCE	711,567		958,837			
G. ENDING FUND BALANCE ACCOUNTS:	-		-			
G/L 819 Restricted for Fund Purposes	711,567		958,837			
Total Ending Fund Balance	711,567		958,837			

Wenatchee School District No. 246

Budget Status Report

As of February 29, 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	2,441	16,702		8,298	66.81%
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	2,441	16,702		380,841	4.20%
B. 9900 TRANSFERS IN FROM GF	-	-	-		-	0.00%
C. TOTAL REV./OTHER FIN. SOURCES	397,543	2,441	16,702		380,841	4.20%
D. EXPENDITURES						
Type 30 Equipment	596,694	136,872	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	136,872	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)	(134,432)	(500,447)
H. TOTAL BEGINNING FUND BALANCE	1,013,180		941,054
I. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-
J. TOTAL ENDING FUND BALANCE	814,029		440,607
K. ENDING FUND BALANCE ACCOUNTS:			
G/L 819 Restricted for Fund Purposes	814,029		440,607
Total Ending Fund Balance	814,029		440,607