

December 2023 Financial Report

February 27, 2024

Sean Fitzgerald, Executive Director of Business & Finance



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 December 31, 2023

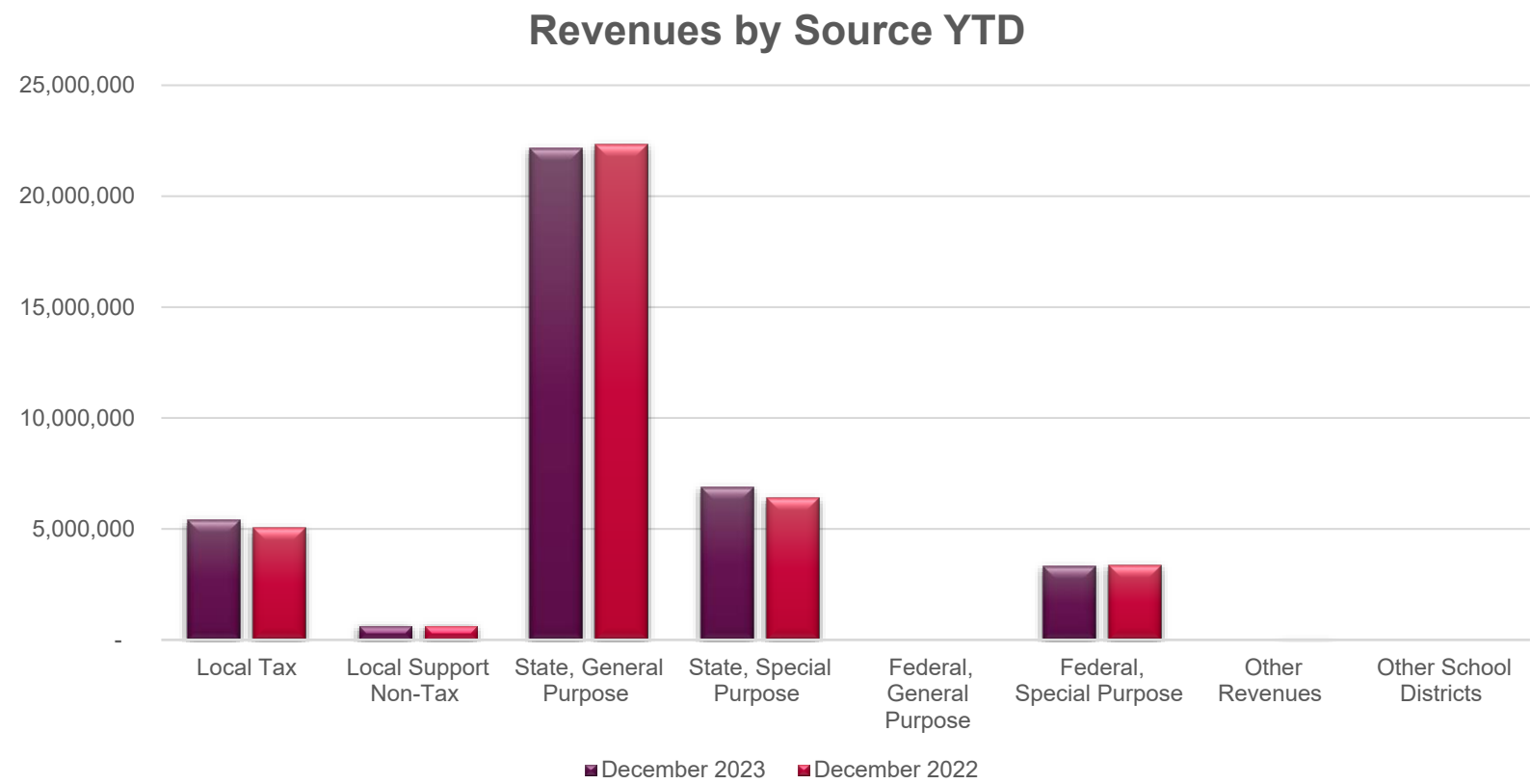
- The district reported \$38.4M in revenues, an increase of \$516K from prior year.
- The district reported state revenues of \$29M or approximately 76% of all district revenues, an increase of \$303K from prior year.

REVENUES	As of December 31, 2023		
	Current YTD	Annual Budget	YTD % of Budget
Local Taxes	5,402,107	12,536,999	43.09%
Local Support Nontax	620,111	1,487,800	41.68%
State, General Purpose	22,157,592	71,579,910	30.96%
State, Special Purpose	6,877,771	25,634,324	26.83%
Federal, General Purpose	-	300,000	0.00%
Federal, Special Purpose	3,316,584	19,325,576	17.16%
Other School Districts	2,934	105,000	2.79%
Other Agencies	-	2,000	0.00%
Other Financing Sources	-	-	0.00%
Total Revenues	38,377,099	130,971,609	29.30%

As of December 31, 2023		
Prior YTD	Prior Year Actual	YTD % of PY Actual
5,073,509	11,918,188	42.57%
627,164	1,676,545	37.41%
22,328,910	72,005,006	31.01%
6,403,750	23,052,618	27.78%
-	368,085	0.00%
3,386,397	17,803,838	19.02%
41,075	96,279	42.66%
-	4,417	0.00%
-	76,433	0.00%
37,860,806	127,001,409	29.81%

General Fund

Revenues by Source YTD – As of December 31, 2023



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 December 31, 2023

The district reported expenditures of \$41.7M, an increase of \$1.2M from prior year

The district's largest expenditures by program were:

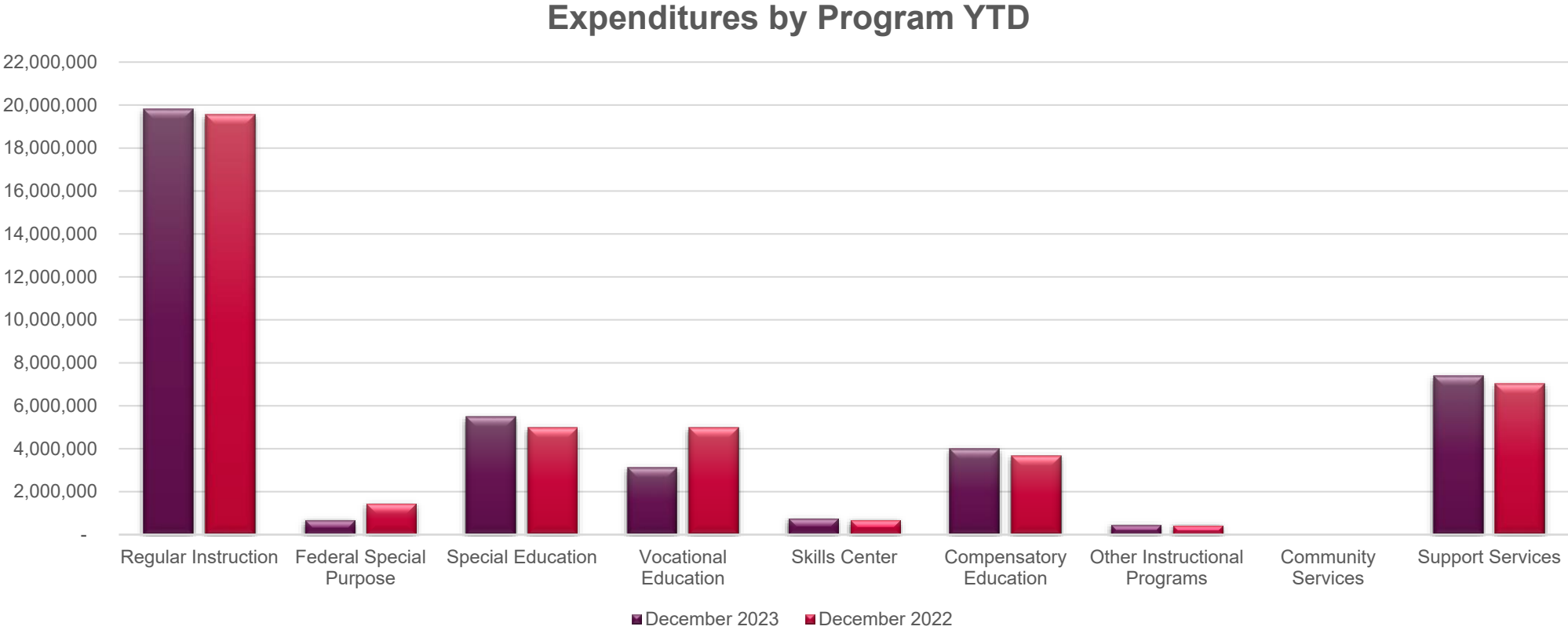
- Regular Instruction: \$19.8M, an increase of \$270K from prior year
- Support Services: \$7.4M, an increase of \$370K from prior year
- Special Education: \$5.5M, an increase of \$500K from prior year

In November 2023, the district transferred \$4M from the General Fund to the Capital Projects Fund for the new girls' softball facility.

EXPENDITURES	As of December 31, 2023				As of December 31, 2023		
	Current YTD	Annual Budget	YTD % of Budget		Prior YTD	Prior Year Actual	YTD % of PY Actual
Regular Instruction	19,834,012	61,499,790	32.25%		19,564,011	57,294,417	34.15%
Federal Special Purpose	669,403	2,697,434	24.82%		1,441,401	6,227,104	23.15%
Special Education	5,488,212	16,494,583	33.27%		4,995,556	15,797,997	31.62%
Vocational Education	3,139,225	8,725,648	35.98%		2,729,061	8,208,315	33.25%
Skills Center	769,272	1,949,633	39.46%		686,694	2,191,697	31.33%
Compensatory Education	3,994,465	15,750,526	25.36%		3,692,581	13,300,538	27.76%
Other Instructional Programs	465,560	6,516,191	7.14%		435,132	1,395,755	31.18%
Community Services	8,266	46,730	17.69%		8,269	17,594	47.00%
Support Services	7,385,219	21,722,969	34.00%		7,016,989	20,376,071	34.44%
Total Expenditures by Program	41,753,633	135,403,504	30.84%		40,569,695	124,809,488	32.51%
Other Financing Uses							
Transfer to Capital Projects Fund	4,000,000	4,000,000			-	-	
Total Expenditures/Other Financing Uses	45,753,633	139,403,504			40,569,695	124,809,488	

General Fund

Expenditures by Program YTD – As of December 31, 2023



General Fund

Expenditures by Object YTD – As of December 31, 2023

- The district reported expenditures of \$41.7M, an increase of \$1.2M from prior year
- The district's largest expenditures by object were:

Salaries and Benefits: \$34.7M or 83.1% of total monthly expenditures, an increase of \$560K from prior year

Purchased Services: \$4.4M or 10.4% of total monthly expenditures, an increase of \$470K from prior year

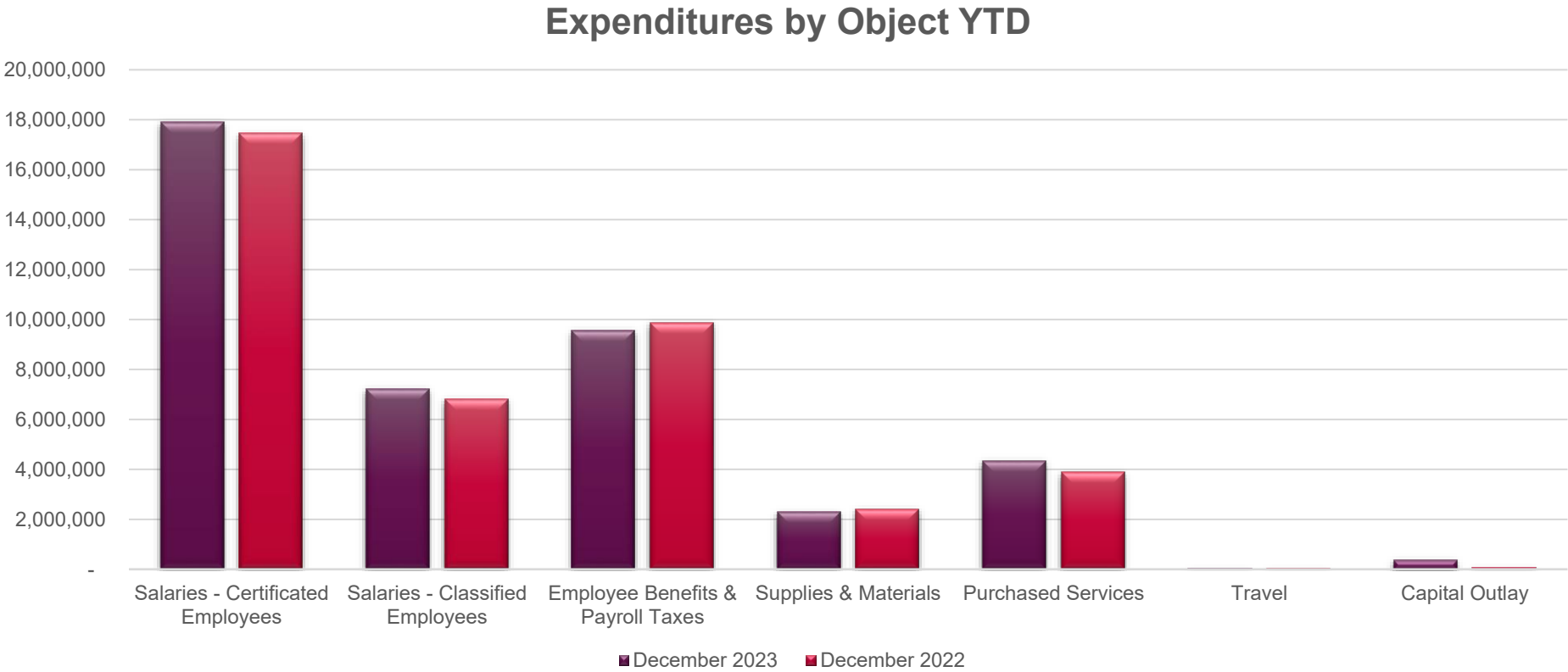
Supplies & Materials: \$2.3M or 5.5% of total monthly expenditures, a decrease of \$130K from prior year

EXPENDITURES	As of December 31, 2023		
	Current YTD	Annual Budget	YTD % of Budget
Salaries - Certificated Employees	17,908,464	57,425,147	31.19%
Salaries - Classified Employees	7,221,974	21,353,288	33.82%
Employee Benefits & Payroll Taxes	9,577,141	28,822,717	33.23%
Supplies & Materials	2,292,815	10,484,087	21.87%
Purchased Services	4,349,015	16,720,789	26.01%
Travel	45,841	407,475	11.25%
Capital Outlay	358,383	190,000	188.62%
Total Expenditures by Object	41,753,633	135,403,504	30.84%

As of December 31, 2023		
Prior YTD	Prior Year Actual	YTD % of PY Actual
17,454,880	55,172,952	31.64%
6,827,982	20,644,782	33.07%
9,869,128	30,304,022	32.57%
2,422,966	7,301,616	33.18%
3,881,603	10,723,782	36.20%
43,842	245,394	17.87%
69,294	416,939	16.62%
40,569,695	124,809,488	32.51%

General Fund

Expenditures by Object YTD – As of December 31, 2023



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 December 31, 2023

The district reported revenues of \$451K, an increase of \$230K from prior year

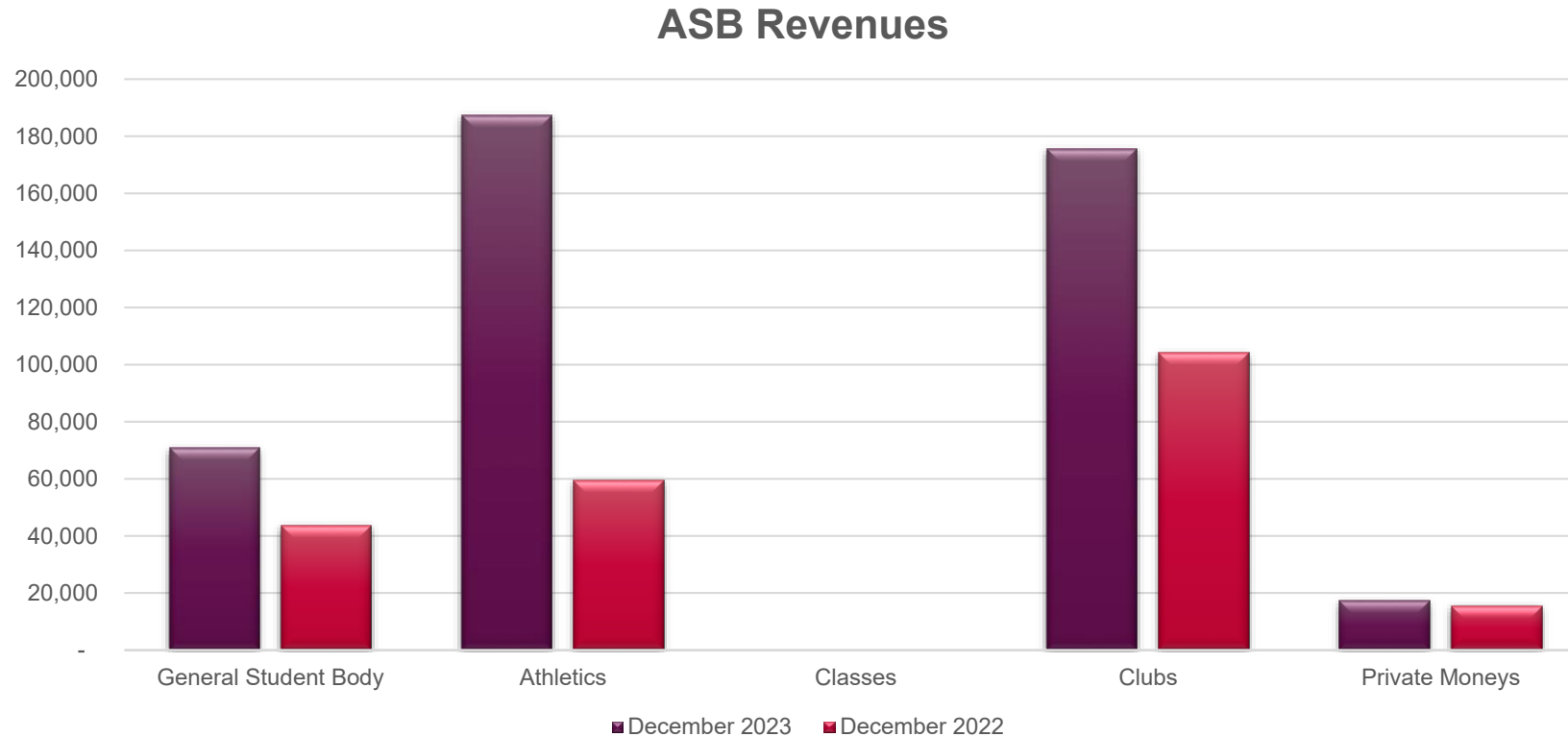
- For athletics, the district reported \$187.5K, an increase of \$128K from prior year
- For clubs, the district reported \$176K, an increase of \$72K from prior year
- For General Student Body, the district reported \$71K, an increase of \$27K from prior year

REVENUES	As of December 31, 2023		
	Current YTD	Annual Budget	YTD % of Budget
General Student Body	70,773	268,250	26.38%
Athletics	187,464	342,710	54.70%
Classes	-	5,000	0.00%
Clubs	175,756	669,910	26.24%
Private Moneys	17,266	68,225	25.31%
Total Revenues	451,259	1,354,095	33.33%

As of December 31, 2023		
Prior YTD	Prior Year Actual	YTD % of PY Actual
43,699	102,125	42.79%
59,547	272,917	21.82%
-	7,525	0.00%
104,164	504,137	20.66%
15,317	56,923	26.91%
222,727	943,626	23.60%

Associated Student Body

Revenues YTD Comparison – As of December 31, 2023



Associated Student Body

Expenditures YTD – As of December 31, 2023

The district reported expenditures of \$245K, an increase of \$91K from prior year

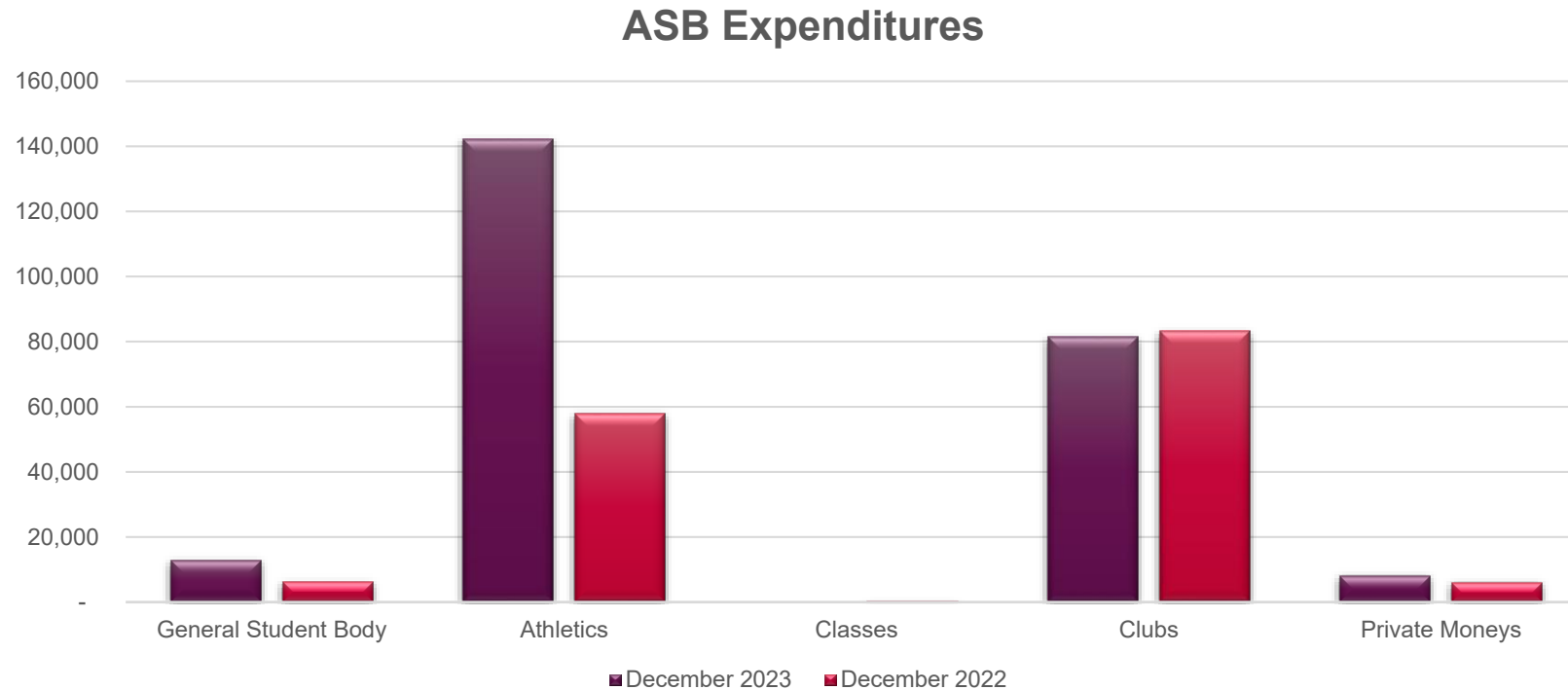
- For athletics, the district expended \$142K, an increase of \$85K from prior year
- For clubs, the district expended \$81K, a decrease of \$2K from prior year
- For general student body, the district expended \$13K, an increase of \$7K from prior year

EXPENDITURES	As of December 31, 2023		
	Current YTD	Annual Budget	YTD % of Budget
General Student Body	12,929	198,500	6.51%
Athletics	142,357	364,714	39.03%
Classes	-	5,000	0.00%
Clubs	81,434	695,760	11.70%
Private Moneys	7,986	73,050	10.93%
Total Expenditures	244,706	1,337,024	18.30%

As of December 31, 2023		
Prior YTD	Prior Year Actual	YTD % of PY Actual
6,266	39,499	15.86%
57,913	279,065	20.75%
313	6,318	4.96%
83,231	521,436	15.96%
6,060	47,404	12.78%
153,783	893,723	17.21%

Associated Student Body

Expenditures YTD Comparison – As of December 31, 2023



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 December 31, 2023

Revenues

- **Local Support Nontax:** Investment interest income 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 December 31, 2023		
Current YTD	Budget	YTD % of Budget
Local Support Nontax	43,746	2,025,000 2.16%
State, Special Purpose	-	- 0.00%
Other Financing Sources	4,000,000	4,000,000 100.00%
Total Revenues	4,043,746	6,025,000 67.12%

As of December 31, 2023		
Prior YTD	PY Actual	YTD % of PY Actual
7,273	59,310	12.26%
-	-	0.00%
-	-	0.00%
7,273	59,310	12.26%

EXPENDITURES

Current YTD	Budget	YTD % of Budget
Sites	329,966	300,000 109.99%
Buildings	33,541	6,400,000 0.52%
Equipment	-	- 0.00%
Total Expenditures	363,507	6,700,000 5.43%

Prior YTD	PY Actual	YTD % of PY Actual
-	156,644	0.00%
146,918	437,859	33.55%
-	-	0.00%
146,918	594,504	33.55%

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 December 31, 2023

- Revenues: The district reported \$2.8M in debt service revenue, an increase in \$485K 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 December 31, 2023		
	Current YTD	Budget	YTD % of Budget
Local Taxes	2,715,778	6,271,959	43.30%
Local Support Nontax	58,562	50,000	117.12%
Total Revenues	2,774,340	6,321,959	43.88%

	As of December 31, 2023		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	2,274,838	6,089,057	37.36%
	14,307	110,474	12.95%
	2,289,145	6,199,531	36.92%

EXPENDITURES	As of December 31, 2023		
	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 December 31, 2023		
	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 December 31, 2023

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 busses this year. The district received two busses in September and expects to receive a third bus in February.

REVENUES

	As of December 31, 2023		
	Current YTD	Budget	YTD % of Budget
Local Support Nontax	11,637	25,000	46.55%
State, Special Purpose	-	372,543	0.00%
Other Financing Sources	-	-	0.00%
Total Revenues	11,637	397,543	2.93%

EXPENDITURES

	Current YTD	Budget	YTD % of Budget
Equipment	380,277	596,694	0.00%
Major Repairs	-	-	0.00%
Total Expenditures	380,277	596,694	63.73%

As of December 31, 2023		
Prior YTD	Prior Year Actual	YTD % of PY Actual
4,066	34,784	11.69%
-	435,296	0.00%
-	31,525	0.00%
4,066	501,606	0.81%

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 December 31, 2023

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	38,377,099	92,594,510	29.3%	33.3%
Expenditures	135,403,504	41,753,633	93,649,871	30.8%	33.3%
Other Financing Uses	4,000,000	4,000,000	-		
Ending Balance	10,821,413	13,927,357	(3,105,944)		

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	4,043,746	1,981,254	67.1%	33.3%
Expenditures	6,700,000	363,507	6,336,493	5.4%	33.3%
Other Financing Uses	-	-	-		
Ending Balance	288,674	4,605,972	(4,317,298)		

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	2,774,340	3,547,619	43.9%	33.3%
Expenditures	6,167,413	4,878,081	1,289,332	79.1%	33.3%
Other Financing Uses	-	-	-		
Ending Balance	3,418,103	1,080,197	2,337,906		

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	451,259	902,836	33.3%	33.3%
Expenditures	1,337,024	244,706	1,092,318	18.3%	33.3%
Other Financing Uses	-	-	-		
Ending Balance	711,567	902,946	(191,379)		

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	11,637	385,906	2.9%	33.3%
Expenditures	596,694	380,277	216,417	63.7%	33.3%
Other Financing Uses	-	-	-		
Ending Balance	814,029	572,415	241,614		

Wenatchee School District No. 246

Budget Status Report

As of December 31, 2023

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	35,894	5,402,107	-	7,134,892	43.09%
2000 LOCAL SUPPORT NONTAX	1,487,800	107,584	620,111	-	867,689	41.68%
3000 STATE, GENERAL PURPOSE	71,579,910	6,270,298	22,157,592	-	49,422,318	30.96%
4000 STATE, SPECIAL PURPOSE	25,634,324	2,000,185	6,877,771	-	18,756,553	26.83%
5000 FEDERAL, GENERAL PURPOSE	300,000	-	-	-	300,000	0.00%
6000 FEDERAL, SPECIAL PURPOSE	19,325,576	1,036,730	3,316,584	-	16,008,992	17.16%
7000 REVENUES FR OTH SCH DIST	105,000	170	2,934	-	102,066	2.79%
8000 OTHER AGENCIES AND ASSOCIATES	2,000	-	-	-	2,000	0.00%
9000 OTHER FINANCING SOURCES	-	-	-	-	-	0.00%
Total REVENUES/OTHER FIN. SOURCES	130,971,609	9,450,860	38,377,099	-	92,594,510	29.30%
B. EXPENDITURES						
00 Regular Instruction	61,499,790	5,386,766	19,834,012	35,282,094	6,383,684	89.62%
10 Federal Stimulus	2,697,434	186,453	669,403	1,278,531	749,500	72.21%
20 Special Ed Instruction	16,494,583	1,449,878	5,488,212	10,479,902	526,469	96.81%
30 Voc. Ed Instruction	8,725,648	829,185	3,139,225	5,056,466	529,957	93.93%
40 Skills Center Instruction	1,949,633	250,029	769,272	1,062,348	118,013	93.95%
50+60 Compensatory Ed Instruct.	15,750,526	1,089,341	3,994,465	6,923,279	4,832,782	69.32%
70 Other Instructional Pgms	6,516,191	117,934	465,560	639,183	5,411,449	16.95%
80 Community Services	46,730	8,266	8,266	-	38,464	17.69%
90 Support Services	21,722,969	1,574,746	7,385,219	10,757,222	3,580,527	83.52%
Total EXPENDITURES	135,403,504	10,892,598	41,753,633	71,479,026	22,170,845	83.63%
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)	(1,441,738)	(3,376,534)
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		13,927,357
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	2,861,949		868,937
G/L 884 Assigned to Other Cap Projects	4,000,000		-
G/L 888 Assigned to Other Purposes	485,000		444,479
G/L 890 Unassigned Fund Balance	1,346,266		3,470,300
G/L 891 Unassigned Min Fnd Bal Policy	6,770,174		6,770,174
TOTAL	10,821,413		13,927,357

Wenatchee School District No. 246

Budget Status Report

As of December 31, 2023

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	21,380	43,746	-	1,981,254	2.16%
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	21,380	4,043,746	-	1,981,254	67.12%
B. EXPENDITURES						
10 Sites	300,000	-	329,966	15,910	(45,876)	115.29%
20 Buildings	6,400,000	26,598	33,541	94,313	6,272,146	2.00%
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	26,598	363,507	110,223	6,226,270	7.07%
C. OTHER FIN. USES TRANS. OUT (GL 536)						
	-	-	-			
D. OTHER FINANCING USES (GL 535)						
	-	-	-			
FIN.SOURCES OVER(UNDER) EXP/OTH FIN	(675,000)	(5,219)	3,680,239			

F. TOTAL BEGINNING FUND BALANCE	963,674	925,733
G. G/L 898 PRIOR YEAR ADJUSTMENTS	-	-
H. TOTAL ENDING FUND BALANCE	288,674	4,605,972
I. ENDING FUND BALANCE ACCOUNTS:		
G/L 863 Restricted from State Proceeds	288,674	4,605,972
G/L 864 Restricted from Fed Proceeds	-	-
G/L 889 Assigned to Fund Purposes	-	-
Total Ending Fund Balance	288,674	4,605,972

Wenatchee School District No. 246

Budget Status Report

As of December 31, 2023

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	18,094	2,715,778		3,556,181	43.30%
2000 Local Support Nontax	50,000	4,862	58,562		(8,562)	117.12%
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	22,955	2,774,340		3,547,619	43.88%
B. EXPENDITURES						
Matured Bond Expenditures	3,550,000	3,550,000	3,550,000	-	-	100.00%
Interest On Bonds	2,567,413	1,328,081	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	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	(4,855,126)	(2,103,742)			
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	1,080,197
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I. ENDING FUND BALANCE ACCOUNTS:

G/L 830 Restricted for Debt Service	3,418,103	1,080,197
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Total Ending Fund Balance	3,418,103	1,080,197
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Wenatchee School District No. 246

Budget Status Report

As of December 31, 2023

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	5,897	70,773		197,477	26.38%
2000 Athletics	342,710	7,487	187,464		155,246	54.70%
3000 Classes	5,000	0	0		5,000	0.00%
4000 Clubs	669,910	29,988	175,756		494,154	26.24%
6000 Private Moneys	68,225	1,618	17,266		50,959	25.31%
Total REVENUES	1,354,095	44,990	451,259		902,836	33.33%
B. EXPENDITURES						
1000 General Student Body	198,500	2,080	12,929	4,610	180,961	6.51%
2000 Athletics	364,714	56,365	142,357	67,932	154,425	39.03%
3000 Classes	5,000	-	-	-	5,000	0.00%
4000 Clubs	695,760	25,088	81,434	72,818	541,508	11.70%
6000 Private Moneys	73,050	1,668	7,986	3,377	61,687	10.93%
Total EXPENDITURES	1,337,024	85,201	244,706	148,737	943,581	18.30%
OVER(UNDER) EXP/OTH FIN USES	17,071	(40,211)	206,553			
D. TOTAL BEGINNING FUND BALANCE	694,496		696,393			
E. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-			
F. TOTAL ENDING FUND BALANCE	711,567		902,946			
G. ENDING FUND BALANCE ACCOUNTS:	-		-			
G/L 819 Restricted for Fund Purposes	711,567		902,946			
Total Ending Fund Balance	711,567		902,946			

Wenatchee School District No. 246

Budget Status Report

As of December 31, 2023

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	2,616	11,637		13,363	46.55%
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	2,616	11,637		385,906	2.93%
B. 9900 TRANSFERS IN FROM GF	-	-	-		-	0.00%
C. TOTAL REV./OTHER FIN. SOURCES	397,543	2,616	11,637		385,906	2.93%
D. EXPENDITURES						
Type 30 Equipment	596,694	-	380,277	796,608	(580,191)	197.23%
Type 40 Energy	-	-	-	-	-	0.00%
Type 60 Bond Levy Issuance	-	-	-	-	-	0.00%
Type 90 Debt	-	-	-	-	-	0.00%
Total EXPENDITURES	596,694	-	380,277	796,608	(230,945)	197.23%
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)	2,616	(368,639)
H. TOTAL BEGINNING FUND BALANCE	1,013,180		941,054
I. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-
J. TOTAL ENDING FUND BALANCE	814,029		572,415
K. ENDING FUND BALANCE ACCOUNTS:			
G/L 819 Restricted for Fund Purposes	814,029		572,415
Total Ending Fund Balance	814,029		572,415