

# January 2024 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 January 31, 2024

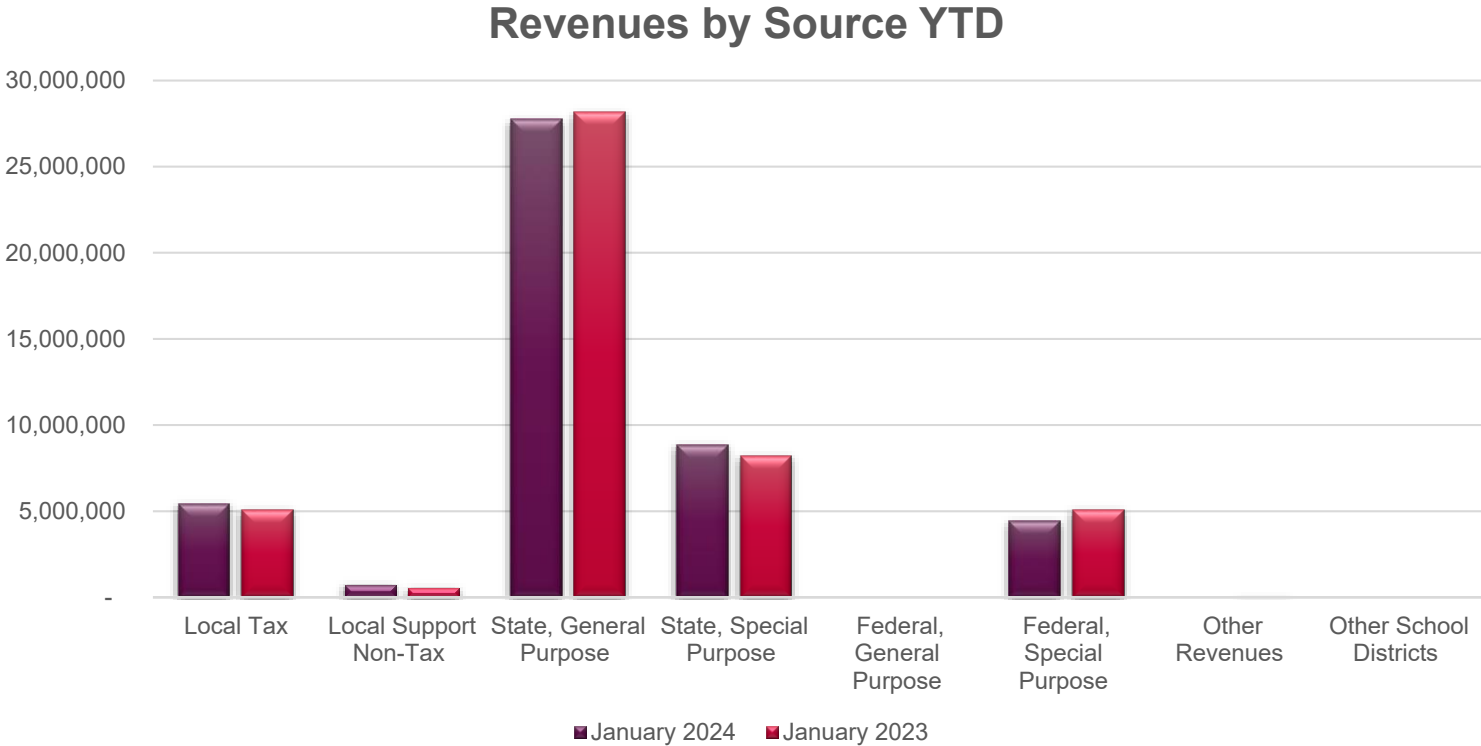
- The district reported \$47.2M in revenues, an increase of \$67K from prior year.
- The district reported state revenues of \$36.6M or approximately 78% of all district revenues, an increase of \$230K from prior year.

REVENUES	As of January 31, 2024		
	Current YTD	Annual Budget	YTD % of Budget
Local Taxes	5,420,892	12,536,999	43.24%
Local Support Nontax	744,712	1,487,800	50.05%
State, General Purpose	27,752,724	71,579,910	38.77%
State, Special Purpose	8,849,686	25,634,324	34.52%
Federal, General Purpose	-	300,000	0.00%
Federal, Special Purpose	4,437,936	19,325,576	22.96%
Other School Districts	6,743	105,000	6.42%
Other Agencies	128	2,000	6.39%
Other Financing Sources	-	-	0.00%
<b>Total Revenues</b>	<b>47,212,821</b>	<b>130,971,609</b>	<b>36.05%</b>

	As of January 31, 2024		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	5,086,670	11,918,188	42.68%
	576,842	1,676,545	34.41%
	28,158,796	72,005,006	39.11%
	8,215,656	23,052,618	35.64%
	-	368,085	0.00%
	5,066,223	17,803,838	28.46%
	41,075	96,279	42.66%
	-	4,417	0.00%
	-	76,433	0.00%
	<b>47,145,262</b>	<b>127,001,409</b>	<b>37.12%</b>

# General Fund

## Revenues by Source YTD – As of January 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 January 31, 2024

The district reported expenditures of \$51.4M, an increase of \$1.4M from prior year

The district's largest expenditures by program were:

- Regular Instruction: \$24.4M, an increase of \$250K from prior year
- Support Services: \$9.1M, an increase of \$720K from prior year
- Special Education: \$4.9M, an increase of \$265K 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 January 31, 2024		
	Current YTD	Annual Budget	YTD % of Budget
Regular Instruction	24,423,608	61,499,790	39.71%
Federal Special Purpose	836,044	2,697,434	30.99%
Special Education	6,764,128	16,494,583	41.01%
Vocational Education	3,761,774	8,725,648	43.11%
Skills Center	981,747	1,949,633	50.36%
Compensatory Education	4,915,624	15,750,526	31.21%
Other Instructional Programs	581,332	6,516,191	8.92%
Community Services	15,766	46,730	33.74%
Support Services	9,112,179	21,722,969	41.95%
<b>Total Expenditures by Program</b>	<b>51,392,201</b>	<b>135,403,504</b>	<b>37.95%</b>

### Other Financing Uses

Transfer to Capital Projects Fund	4,000,000	4,000,000
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### Total Expenditures/Other Financing Uses

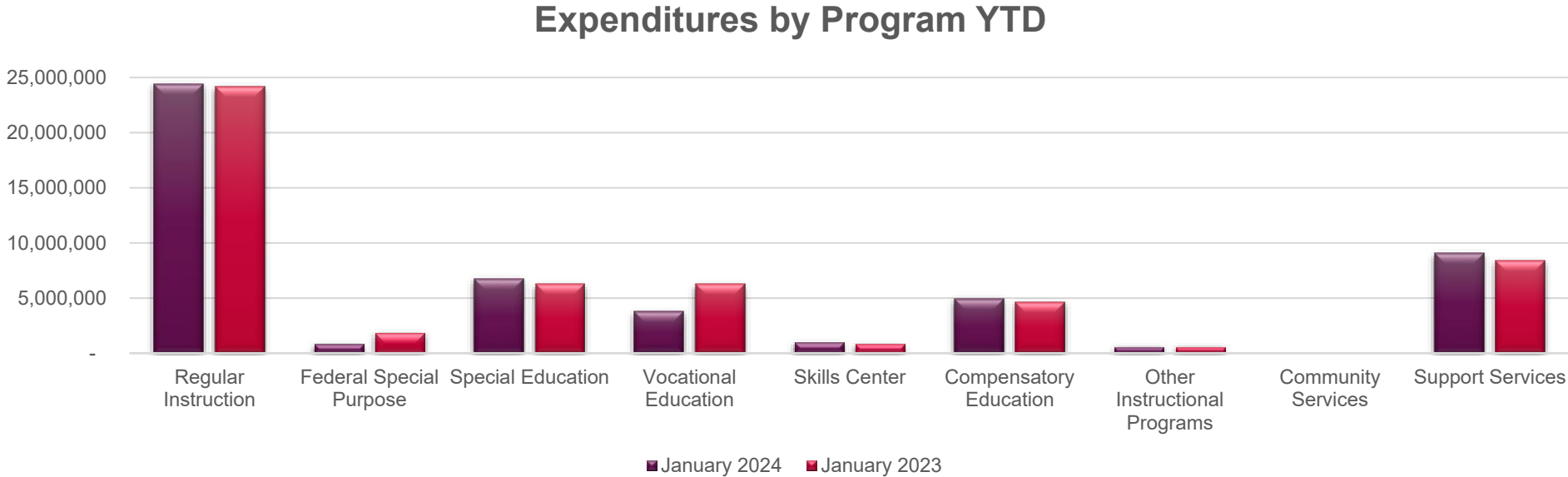
**55,392,201      139,403,504**

As of January 31, 2024		
Prior YTD	Prior Year Actual	YTD % of PY Actual
24,176,431	57,294,417	42.20%
1,850,087	6,227,104	29.71%
6,268,269	15,797,997	39.68%
3,310,385	8,208,315	40.33%
836,788	2,191,697	38.18%
4,652,319	13,300,538	34.98%
539,382	1,395,755	38.64%
15,769	17,594	89.63%
8,390,770	20,376,071	41.18%
<b>50,040,199</b>	<b>124,809,488</b>	<b>40.09%</b>

**50,040,199      124,809,488**

# General Fund

## Expenditures by Program YTD – As of January 31, 2024



# General Fund

## Expenditures by Object YTD – As of January 31, 2024

- The district reported expenditures of \$51.4M, an increase of \$1.4M from prior year
- The district's largest expenditures by object were:

Salaries and Benefits: \$43.4M or 84.5% of total monthly expenditures, an increase of \$644K from prior year

Purchased Services: \$5.0M or 9.66% of total monthly expenditures, an increase of \$622K from prior year

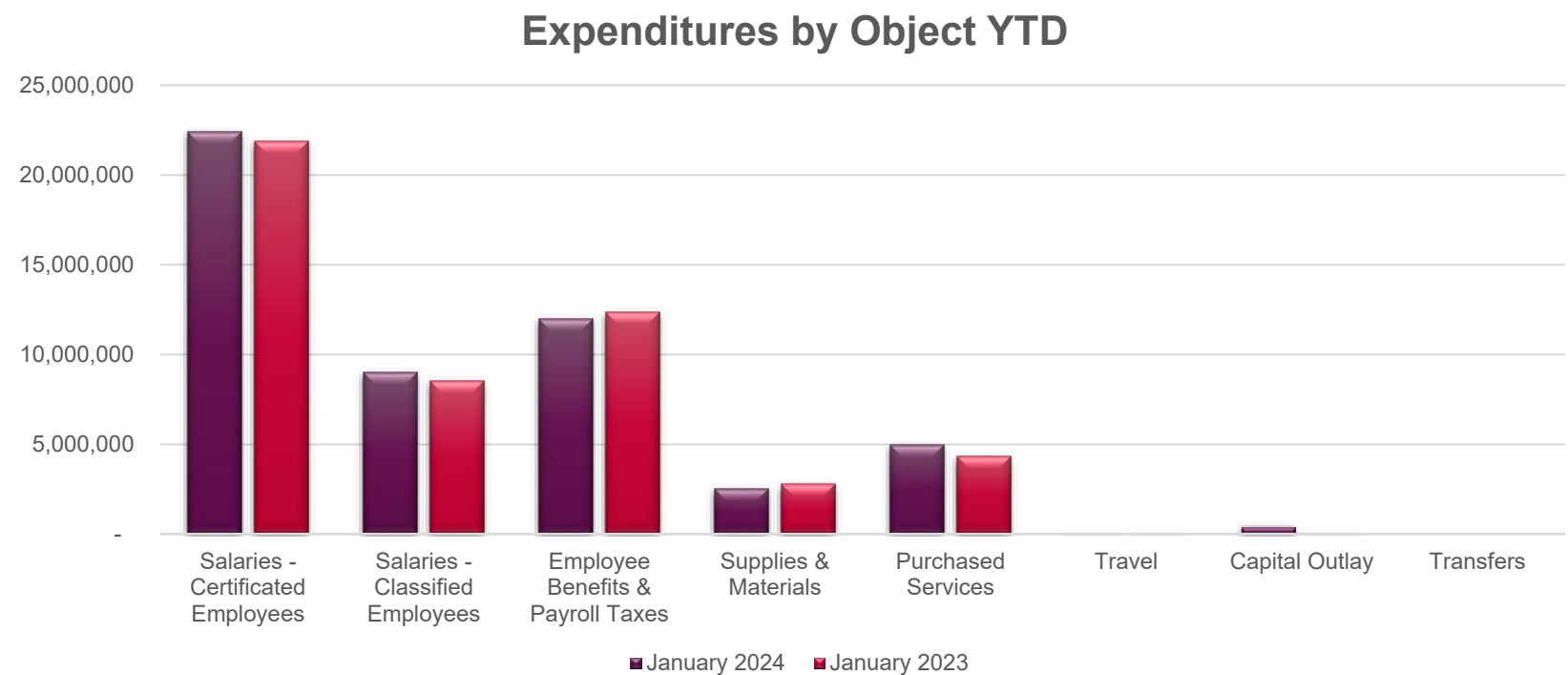
Supplies & Materials: \$2.5M or 5.0% of total monthly expenditures, a decrease of \$262K from prior year

EXPENDITURES	As of January 31, 2024		
	Current YTD	Annual Budget	YTD % of Budget
Salaries - Certificated Employees	22,427,075	57,425,147	39.05%
Salaries - Classified Employees	9,011,033	21,353,288	42.20%
Employee Benefits & Payroll Taxes	11,990,873	28,822,717	41.60%
Supplies & Materials	2,526,855	10,484,087	24.10%
Purchased Services	4,966,111	16,720,789	29.70%
Travel	51,027	407,475	12.52%
Capital Outlay	419,227	190,000	220.65%
<b>Total Expenditures by Object</b>	<b>51,392,201</b>	<b>135,403,504</b>	<b>37.95%</b>

As of January 31, 2024		
Prior YTD	Prior Year Actual	YTD % of PY Actual
21,889,002	41,263,410	53.05%
8,519,999	10,769,487	79.11%
12,375,157	36,793,290	33.63%
2,789,320	10,159,680	27.45%
4,343,853	13,224,730	32.85%
53,575	2,423,080	2.21%
69,294	1,937,486	3.58%
<b>50,040,199</b>	<b>116,571,164</b>	<b>42.93%</b>

# General Fund

## Expenditures by Object YTD – As of January 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 January 31, 2024

The district reported revenues of \$559K, an increase of \$337K from prior year

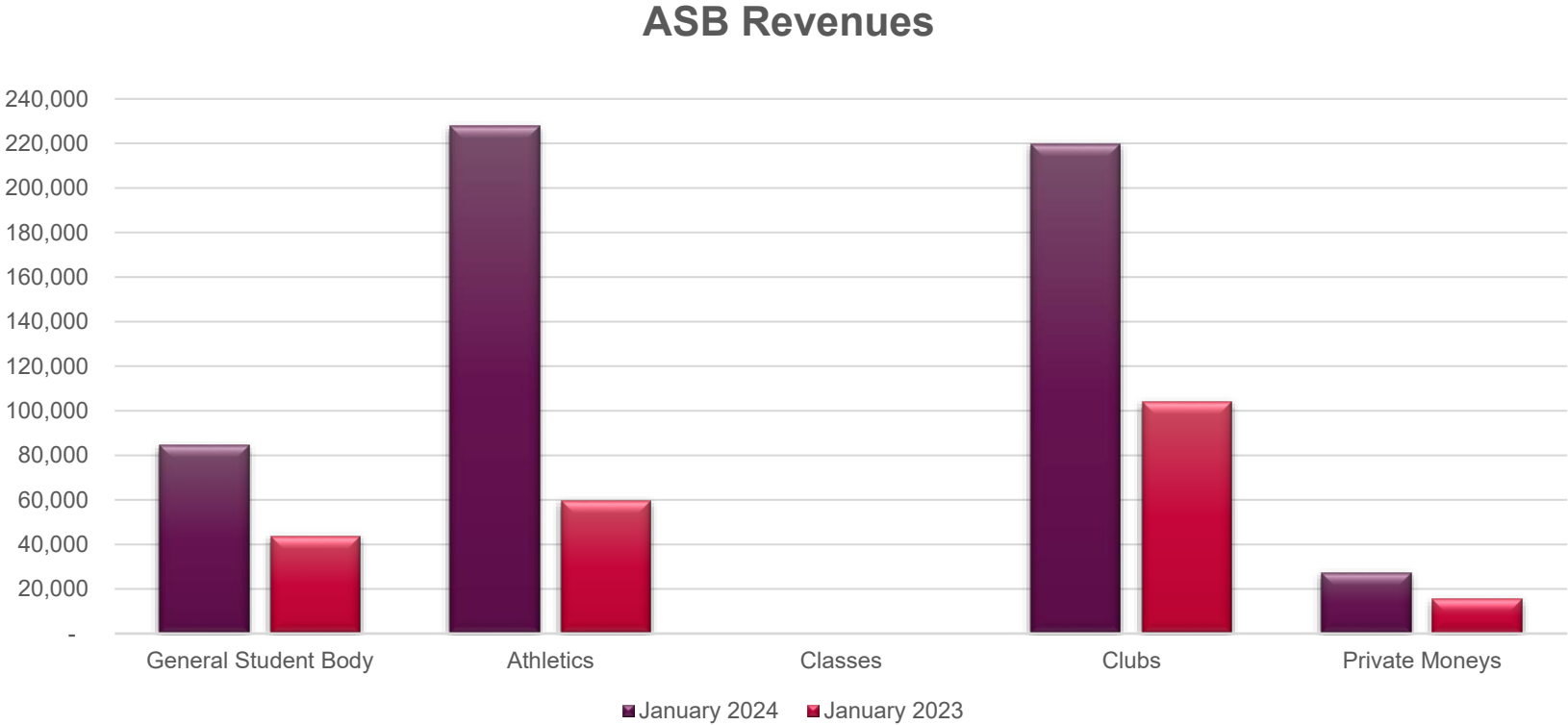
- For athletics, the district reported \$228K, an increase of \$168K from prior year
- For clubs, the district reported \$220K, an increase of \$116K from prior year
- For General Student Body, the district reported \$84K, an increase of \$41K from prior year

REVENUES	As of January 31, 2024		
	Current YTD	Annual Budget	YTD % of Budget
General Student Body	84,376	268,250	31.45%
Athletics	227,981	342,710	66.52%
Classes	-	5,000	0.00%
Clubs	219,850	669,910	32.82%
Private Moneys	27,226	68,225	39.91%
<b>Total Revenues</b>	<b>559,433</b>	<b>1,354,095</b>	<b>41.31%</b>

As of January 31, 2024		
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%
<b>222,727</b>	<b>943,626</b>	<b>23.60%</b>

# Associated Student Body

## Revenues YTD Comparison – As of January 31, 2024





# Associated Student Body

## Expenditures YTD – As of January 31, 2024

The district reported expenditures of \$284K, an increase of \$130K from prior year

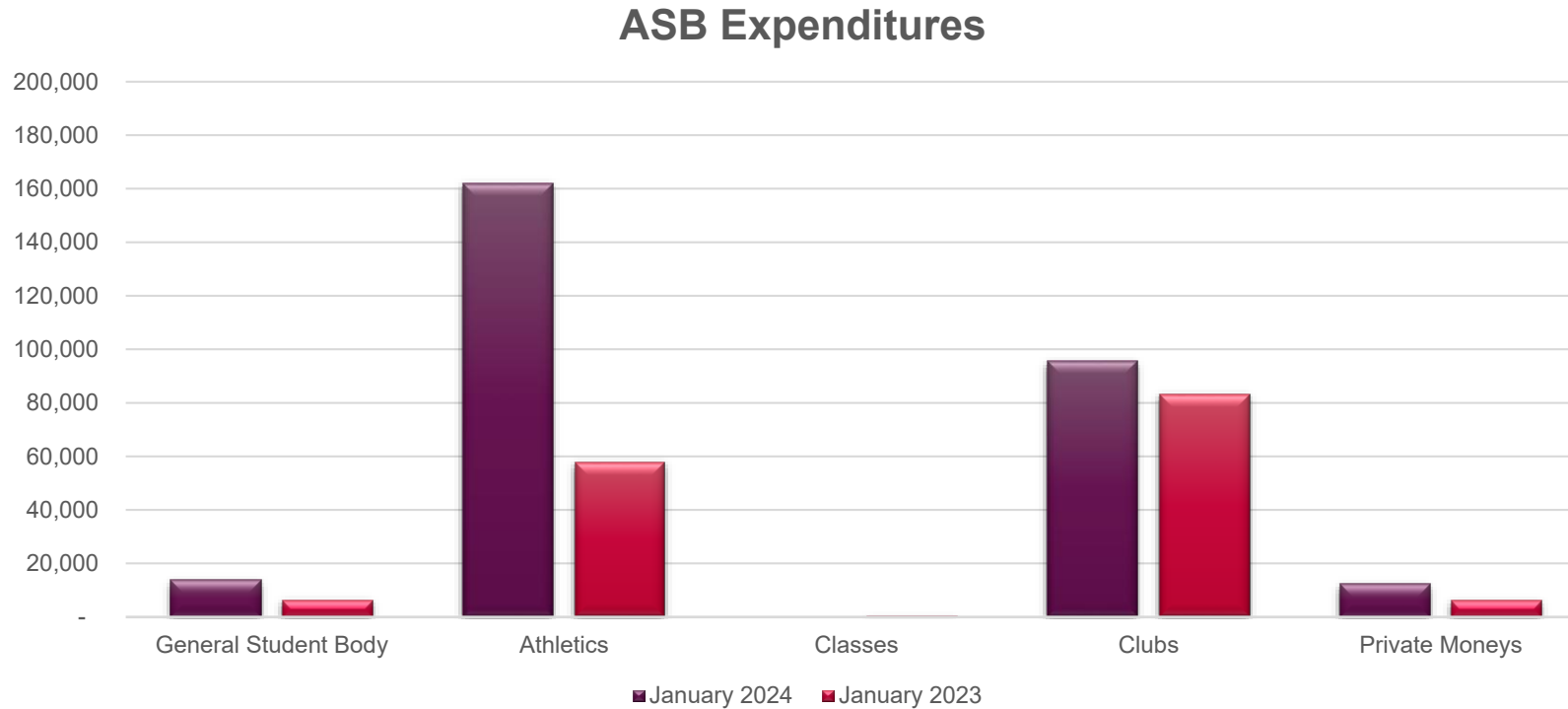
- For athletics, the district expended \$162K, an increase of \$104K from prior year
- For clubs, the district expended \$95.5K, an increase of 12.3K from prior year
- For general student body, the district expended \$13.8K, an increase of \$7.5K from prior year

EXPENDITURES	As of January 31, 2024		
	Current YTD	Annual Budget	YTD % of Budget
General Student Body	13,778	198,500	6.94%
Athletics	162,207	364,714	44.48%
Classes	-	5,000	0.00%
Clubs	95,573	695,760	13.74%
Private Moneys	12,300	73,050	16.84%
<b>Total Expenditures</b>	<b>283,856</b>	<b>1,337,024</b>	<b>21.23%</b>

As of January 31, 2024		
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%
<b>153,783</b>	<b>893,723</b>	<b>17.21%</b>

# Associated Student Body

## Expenditures YTD Comparison – As of January 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 January 31, 2024

### 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 January 31, 2024		
	Current YTD	Budget	YTD % of Budget
Local Support Nontax	192,591	2,025,000	9.51%
State, Special Purpose	-	-	0.00%
Other Financing Sources	4,000,000	4,000,000	100.00%
<b>Total Revenues</b>	<b>4,192,591</b>	<b>6,025,000</b>	<b>69.59%</b>

#### EXPENDITURES

	Current YTD	Budget	YTD % of Budget
Sites	329,966	300,000	109.99%
Buildings	47,101	6,400,000	0.74%
Equipment	-	-	0.00%
<b>Total Expenditures</b>	<b>377,067</b>	<b>6,700,000</b>	<b>5.63%</b>

As of January 31, 2024		
Prior YTD	PY Actual	YTD % of PY Actual
7,273	59,310	12.26%
-	-	0.00%
-	-	0.00%
<b>7,273</b>	<b>59,310</b>	<b>12.26%</b>

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



# 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 January 31, 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 January 31, 2024		
	Current YTD	Budget	YTD % of Budget
Local Taxes	2,725,229	6,271,959	43.45%
Local Support Nontax	63,515	50,000	127.03%
<b>Total Revenues</b>	<b>2,788,744</b>	<b>6,321,959</b>	<b>44.11%</b>

	As of January 31, 2024		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	2,652,912	6,089,057	43.57%
	37,582	110,474	34.02%
	<b>2,690,494</b>	<b>6,199,531</b>	<b>43.40%</b>

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%
<b>Total Expenditures</b>	<b>4,878,081</b>	<b>6,167,413</b>	<b>79.09%</b>

	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%
	<b>4,675,006</b>	<b>6,003,438</b>	<b>77.87%</b>



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

#### REVENUES

As of January 31, 2024		
Current YTD	Budget	YTD % of Budget
14,261	25,000	57.04%
-	372,543	0.00%
-	-	0.00%
14,261	397,543	3.59%

#### EXPENDITURES

Current YTD	Budget	YTD % of Budget
380,277	596,694	0.00%
-	-	0.00%
<b>380,277</b>	<b>596,694</b>	<b>63.73%</b>

As of January 31, 2024		
Prior YTD	Prior Year Actual	YTD % of PY Actual
4,066	34,784	11.69%
-	435,296	0.00%
-	31,525	0.00%
<b>4,066</b>	<b>501,606</b>	<b>0.81%</b>

Prior YTD	Prior Year Actual	YTD % of PY Actual
-	434,818	0.00%
-	-	0.00%
<b>-</b>	<b>434,818</b>	<b>0.00%</b>



# **Summary & Budget Status Reports**

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

<b>General Fund</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>% of Budget</b>	<b>% of Year</b>
Beginning Balance	19,253,308	21,303,891	(2,050,583)		
Revenues/Other Financing Sources	130,971,609	47,212,821	83,758,788	36.0%	41.7%
Expenditures	135,403,504	51,392,201	84,011,303	38.0%	41.7%
Other Financing Uses	4,000,000	4,000,000	-		
Ending Balance	10,821,413	13,124,511	(2,303,098)		

<b>Capital Projects Fund</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>% of Budget</b>	<b>% of Year</b>
Beginning Balance	963,674	925,733	37,941		
Revenues/Other Financing Sources	6,025,000	4,192,591	1,832,409	69.6%	41.7%
Expenditures	6,700,000	377,067	6,322,933	5.6%	41.7%
Other Financing Uses	-	-	-		
Ending Balance	288,674	4,741,257	(4,452,583)		

<b>Debt Service Fund</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>% of Budget</b>	<b>% of Year</b>
Beginning Balance	3,263,557	3,183,939	79,619		
Revenues/Other Financing Sources	6,321,959	2,788,744	3,533,215	44.1%	41.7%
Expenditures	6,167,413	4,878,081	1,289,332	79.1%	41.7%
Other Financing Uses	-	-	-		
Ending Balance	3,418,103	1,094,602	2,323,502		

<b>Associated Student Body Fund</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>% of Budget</b>	<b>% of Year</b>
Beginning Balance	694,496	696,393	(1,897)		
Revenues/Other Financing Sources	1,354,095	559,433	794,662	41.3%	41.7%
Expenditures	1,337,024	283,856	1,053,168	21.2%	41.7%
Other Financing Uses	-	-	-		
Ending Balance	711,567	971,970	(260,403)		

<b>Transportation Vehicle Fund</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>% of Budget</b>	<b>% of Year</b>
Beginning Balance	1,013,180	941,054	72,126		
Revenues/Other Financing Sources	397,543	14,261	383,282	3.6%	41.7%
Expenditures	596,694	380,277	216,417	63.7%	41.7%
Other Financing Uses	-	-	-		
Ending Balance	814,029	575,038	238,991		

# Wenatchee School District No. 246

## Budget Status Report

As of January 31, 2024

### General Fund

<b>A. REVENUES/OTHER FIN. SOURCES</b>	<b><u>Budget</u></b>	<b><u>Actual For Month</u></b>	<b><u>Actual For Year</u></b>	<b><u>Encumbrances</u></b>	<b><u>Balance</u></b>	<b><u>Percent</u></b>
1000 LOCAL TAXES	12,536,999	18,785	5,420,892	-	7,116,107	43.24%
2000 LOCAL SUPPORT NONTAX	1,637,800	124,601	744,712	-	743,088	45.47%
3000 STATE, GENERAL PURPOSE	71,579,910	5,595,132	27,752,724	-	43,827,186	38.77%
4000 STATE, SPECIAL PURPOSE	25,634,324	1,971,915	8,849,686	-	16,784,638	34.52%
5000 FEDERAL, GENERAL PURPOSE	300,000	-	-	-	300,000	0.00%
6000 FEDERAL, SPECIAL PURPOSE	19,175,576	1,121,352	4,437,936	-	14,887,640	23.14%
7000 REVENUES FR OTH SCH DIST	105,000	3,809	6,743	-	98,257	6.42%
8000 OTHER AGENCIES AND ASSOCIATES	2,000	128	128	-	1,872	6.39%
9000 OTHER FINANCING SOURCES	-	-	-	-	-	0.00%
<b>Total REVENUES/OTHER FIN. SOURCES</b>	<b>130,971,609</b>	<b>8,835,722</b>	<b>47,212,821</b>	<b>-</b>	<b>83,758,788</b>	<b>36.05%</b>
<b>B. EXPENDITURES</b>						
00 Regular Instruction	61,499,790	4,589,597	24,423,608	31,192,432	5,883,750	90.43%
10 Federal Stimulus	2,697,434	166,641	836,044	1,106,868	754,523	72.03%
20 Special Ed Instruction	16,494,583	1,275,916	6,764,128	9,300,321	430,134	97.39%
30 Voc. Ed Instruction	8,725,648	622,549	3,761,774	4,354,813	609,061	93.02%
40 Skills Center Instruction	1,949,633	212,475	981,747	1,047,914	(80,028)	104.10%
50+60 Compensatory Ed Instruct.	15,750,526	921,160	4,915,624	6,212,366	4,622,536	70.65%
70 Other Instructional Pgms	6,516,191	115,772	581,332	572,840	5,362,019	17.71%
80 Community Services	46,730	7,500	15,766	-	30,964	33.74%
90 Support Services	21,722,969	1,726,959	9,112,179	9,661,345	2,949,445	86.42%
<b>Total EXPENDITURES</b>	<b>135,403,504</b>	<b>9,638,569</b>	<b>51,392,201</b>	<b>63,448,899</b>	<b>20,562,404</b>	<b>84.81%</b>
<b>C. OTHER FIN. USES TRANS. OUT (GL 536)</b>						
	4,000,000	-	4,000,000			

<b>D. OTHER FINANCING USES (GL 535)</b>	-	-	-
<b>OVER(UNDER) EXP/OTH FIN USES</b>	(8,431,895)	(802,847)	(8,179,380)
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>19,253,308</b>		<b>21,303,891</b>
<b>G. G/L 898 PRIOR YEAR ADJUSTMENTS</b>	-		-
<b>H. TOTAL ENDING FUND BALANCE</b>	<b>10,821,413</b>		<b>13,124,511</b>
<b>I. ENDING FUND BALANCE ACCOUNTS:</b>			
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		3,470,300
G/L 891 Unassigned Min Fnd Bal Policy	6,770,174		6,770,174
<b>TOTAL</b>	<b>10,821,413</b>		<b>13,124,511</b>

# Wenatchee School District No. 246

## Budget Status Report

As of January 31, 2024

### Capital Projects Fund

<b>A. REVENUES/OTHER FIN. SOURCES</b>	<b><u>Budget</u></b>	<b><u>Actual For Month</u></b>	<b><u>Actual For Year</u></b>	<b><u>Encumbrances</u></b>	<b><u>Balance</u></b>	<b><u>Percent</u></b>
1000 Local Taxes	-	-	-	-	-	0.00%
2000 Local Support Nontax	2,025,000	148,844	192,591	-	1,832,409	9.51%
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%
<b>Total REVENUES/OTHER FIN. SOURCES</b>	<b>6,025,000</b>	<b>148,844</b>	<b>4,192,591</b>	<b>-</b>	<b>1,832,409</b>	<b>69.59%</b>
<b>B. EXPENDITURES</b>						
10 Sites	300,000	-	329,966	15,910	(45,876)	115.29%
20 Buildings	6,400,000	13,560	47,101	444,269	5,908,630	7.68%
30 Equipment	-	-	-	-	-	0.00%
40 Energy	-	-	-	-	-	0.00%
50 Sales & Lease Expenditure	-	-	-	-	-	0.00%
60 Bond Issuance Expenditure	-	-	-	-	-	0.00%
90 Debt	-	-	-	-	-	0.00%
<b>Total EXPENDITURES</b>	<b>6,700,000</b>	<b>13,560</b>	<b>377,067</b>	<b>460,179</b>	<b>5,862,754</b>	<b>12.50%</b>
<b>C. OTHER FIN. USES TRANS. OUT (GL 536)</b>						
	-	-	-			
<b>D. OTHER FINANCING USES (GL 535)</b>						
	-	-	-			
<b>FIN.SOURCES OVER(UNDER) EXP/OTH FIN</b>	<b>(675,000)</b>	<b>135,284</b>	<b>3,815,524</b>			



<b>F. TOTAL BEGINNING FUND BALANCE</b>	963,674	925,733
<b>G. G/L 898 PRIOR YEAR ADJUSTMENTS</b>	-	-
<b>H. TOTAL ENDING FUND BALANCE</b>	<b>288,674</b>	<b>4,741,257</b>
<b>I. ENDING FUND BALANCE ACCOUNTS:</b>		
G/L 863 Restricted from State Proceeds	288,674	4,741,257
G/L 864 Restricted from Fed Proceeds	-	-
G/L 889 Assigned to Fund Purposes	-	-
<b>Total Ending Fund Balance</b>	<b>288,674</b>	<b>4,741,257</b>

# Wenatchee School District No. 246

## Budget Status Report

As of January 31, 2024

### Debt Service Fund

<b>A. REVENUES/OTHER FIN. SOURCES</b>	<b><u>Budget</u></b>	<b><u>Actual For Month</u></b>	<b><u>Actual For Year</u></b>	<b><u>Encumbrances</u></b>	<b><u>Balance</u></b>	<b><u>Percent</u></b>
1000 Local Taxes	6,271,959	9,452	2,725,229		3,546,730	43.45%
2000 Local Support Nontax	50,000	4,953	63,515		(13,515)	127.03%
3000 State, General Purpose	-	-	-		-	0.00%
5000 Federal, General Purpose	-	-	-		-	0.00%
9000 Other Financing Sources	-	-	-		-	0.00%
<b>Total REVENUES/OTHER FIN. SOURCES</b>	<b>6,321,959</b>	<b>14,404</b>	<b>2,788,744</b>		<b>3,533,215</b>	<b>44.11%</b>
<b>B. EXPENDITURES</b>						
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%
<b>Total EXPENDITURES</b>	<b>6,167,413</b>	<b>-</b>	<b>4,878,081</b>	<b>-</b>	<b>1,289,332</b>	<b>79.09%</b>
<b>C. OTHER FIN. USES TRANS. OUT (GL 536)</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>D. OTHER FINANCING USES (GL 535)</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>OVER(UNDER) EXP/OTH FIN USES</b>	<b>154,546</b>	<b>14,404</b>	<b>(2,089,337)</b>			
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>3,263,557</b>		<b>3,183,939</b>			
<b>G. G/L 898 PRIOR YEAR ADJUSTMENTS</b>	<b>-</b>		<b>-</b>			

<b>H. TOTAL ENDING FUND BALANCE</b>	3,418,103	1,094,602
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**I. ENDING FUND BALANCE ACCOUNTS:**

G/L 830 Restricted for Debt Service	3,418,103	1,094,602
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<b>Total Ending Fund Balance</b>	<b>3,418,103</b>	<b>1,094,602</b>
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# Wenatchee School District No. 246

## Budget Status Report

As of January 31, 2024

Associated Student Body

<b>A. REVENUES/OTHER FIN. SOURCES</b>	<b><u>Budget</u></b>	<b><u>Actual For Month</u></b>	<b><u>Actual For Year</u></b>	<b><u>Encumbrances</u></b>	<b><u>Balance</u></b>	<b><u>Percent</u></b>
1000 General Student Body	268,250	13,603	84,376		183,874	31.45%
2000 Athletics	342,710	40,517	227,981		114,729	66.52%
3000 Classes	5,000	0	0		5,000	0.00%
4000 Clubs	669,910	44,094	219,850		450,060	32.82%
6000 Private Moneys	68,225	9,960	27,226		40,999	39.91%
<b>Total REVENUES</b>	<b>1,354,095</b>	<b>108,174</b>	<b>559,433</b>		<b>794,662</b>	<b>41.31%</b>
<b>B. EXPENDITURES</b>						
1000 General Student Body	198,500	849	13,778	5,426	179,296	9.67%
2000 Athletics	364,714	19,850	162,207	39,975	162,533	55.44%
3000 Classes	5,000	-	-	-	5,000	0.00%
4000 Clubs	695,760	14,139	95,573	88,020	512,168	26.39%
6000 Private Moneys	73,050	4,313	12,300	8,432	52,319	28.38%
<b>Total EXPENDITURES</b>	<b>1,337,024</b>	<b>39,150</b>	<b>283,856</b>	<b>141,853</b>	<b>911,315</b>	<b>31.84%</b>
<b>OVER(UNDER) EXP/OTH FIN USES</b>	17,071	69,024	275,577			
<b>D. TOTAL BEGINNING FUND BALANCE</b>	694,496		696,393			
<b>E. G/L 898 PRIOR YEAR ADJUSTMENTS</b>	-		-			
<b>F. TOTAL ENDING FUND BALANCE</b>	711,567		971,970			
<b>G. ENDING FUND BALANCE ACCOUNTS:</b>	-		-			
G/L 819 Restricted for Fund Purposes	711,567		971,970			
<b>Total Ending Fund Balance</b>	<b>711,567</b>		<b>971,970</b>			

# Wenatchee School District No. 246

## Budget Status Report

As of January 31, 2024

### Transportation Vehicle Fund

<b>A. REVENUES/OTHER FIN. SOURCES</b>	<b><u>Budget</u></b>	<b><u>Actual For Month</u></b>	<b><u>Actual For Year</u></b>	<b><u>Encumbrances</u></b>	<b><u>Balance</u></b>	<b><u>Percent</u></b>
1000 Local Taxes	-	-	-		-	0.00%
2000 Local Nontax	25,000	2,624	14,261		10,739	57.04%
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%
<b>Total REV/OTHER FIN.SRCS(LESS TRANS)</b>	<b>397,543</b>	<b>2,624</b>	<b>14,261</b>		<b>383,282</b>	<b>3.59%</b>
<b>B. 9900 TRANSFERS IN FROM GF</b>	-	-	-		-	0.00%
<b>C. TOTAL REV./OTHER FIN. SOURCES</b>	<b>397,543</b>	<b>2,624</b>	<b>14,261</b>		<b>383,282</b>	<b>3.59%</b>
<b>D. EXPENDITURES</b>						
Type 30 Equipment	596,694	-	380,277	955,802	(739,385)	223.91%
Type 40 Energy	-	-	-	-	-	0.00%
Type 60 Bond Levy Issuance	-	-	-	-	-	0.00%
Type 90 Debt	-	-	-	-	-	0.00%
<b>Total EXPENDITURES</b>	<b>596,694</b>	<b>-</b>	<b>380,277</b>	<b>955,802</b>	<b>(230,945)</b>	<b>223.91%</b>
<b>E. OTHER FIN. USES TRANS. OUT (GL 536)</b>	-	-	-			
<b>F. OTHER FINANCING USES (GL 535)</b>	-	-	-			

<b>G. EXCESS OF REVENUES/OTHER FIN SOURCES OVER(UNDER) EXP/OTH FIN USES</b>	(199,151)	2,624	(366,015)
<b>H. TOTAL BEGINNING FUND BALANCE</b>	1,013,180		941,054
<b>I. G/L 898 PRIOR YEAR ADJUSTMENTS</b>	-		-
<b>J. TOTAL ENDING FUND BALANCE</b>	814,029		575,038
<b>K. ENDING FUND BALANCE ACCOUNTS:</b>			
G/L 819 Restricted for Fund Purposes	814,029		575,038
<b>Total Ending Fund Balance</b>	<b>814,029</b>		<b>575,038</b>