

# September 2024 Financial Report

December 10, 2024



# 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 Agencies** – Revenue from nonfederal resources provided local agencies.
- **Other Financing Sources** – Revenue from leases

# General Fund

## Revenues by Source YTD – As of September 30, 2024

- **Total Revenues:** The district reported \$7.9M in revenues, a decrease of \$968K from prior year.
- **State, Special Purpose:** As of September 30, OSPI had not approved our LAP application yet, resulting in less revenues compared to prior year. District will begin receiving state funding in October, including what the district should have received in September.
- **Federal, Special Purpose:** Variance is due to COVID dollars being exhausted in 2023-24 school year. No COVID dollars are available for the 2024-25 school year
- **State Revenues:** The district reported state revenues of \$7.6M or approximately 96% of all district revenues, a decrease of \$500K from prior year. State revenues will eventually average out to about 75% of all district revenues by year-end.

REVENUES	As of September 30, 2024		
	Current YTD	Budget	% of Budget
Local Taxes	180,814	12,887,461	1.40%
Local Support Nontax	139,759	1,814,200	7.70%
State, General Purpose	6,191,994	70,275,983	8.81%
State, Special Purpose	1,452,533	27,291,097	5.32%
Federal, General Purpose	-	300,000	0.00%
Federal, Special Purpose	(32,299)	16,522,849	-0.20%
Other School Districts	-	10,000	0.00%
Other Agencies	(7,078)	5,000	-141.57%
Other Financing Sources	-	-	0.00%
<b>Total Revenues/Other Financing Sources</b>	<b>7,925,722</b>	<b>129,106,590</b>	<b>6.14%</b>

As of September 30, 2023		
Prior YTD	Prior Year Actual	% of PY Actual
202,760	12,607,371	1.61%
181,471	1,765,309	10.28%
6,228,563	71,645,025	8.69%
1,949,700	25,788,272	7.56%
-	304,402	0.00%
331,373	14,833,943	2.23%
-	28,541	0.00%
-	12,423	0.00%
-	-	0.00%
<b>8,893,868</b>	<b>126,985,285</b>	<b>7.00%</b>

# General Fund

## Revenues by Source YTD – Capacity Comparison

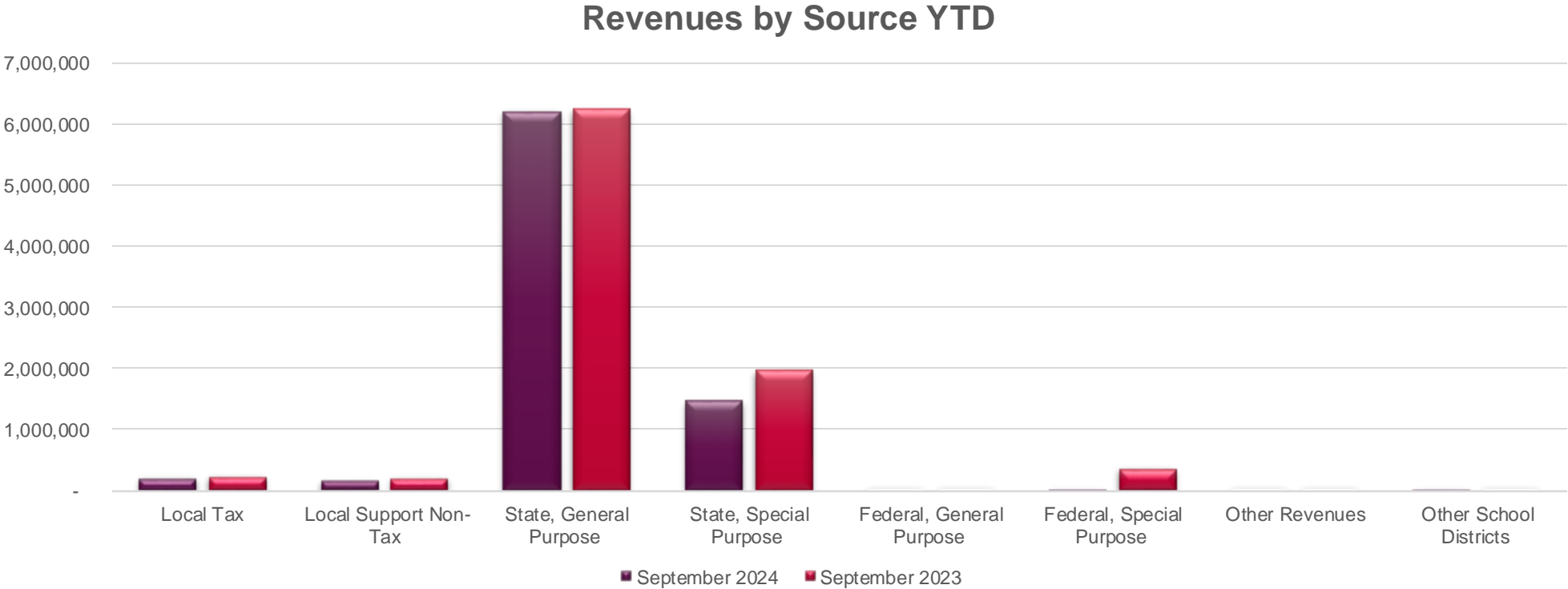
- The district budgets most capacity to Federal, Special Purpose and the remainder in State, Special Purpose

REVENUES	With Capacity		
	Current YTD	Budget	YTD % of Budget
Local Taxes	180,814	12,887,461	1.40%
Local Support Nontax	139,759	1,814,200	7.70%
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	Without Capacity		
	Current YTD	Budget	YTD % of Budget
	180,814	12,887,461	1.40%
	139,759	1,614,200	8.66%
	6,191,994	70,275,983	8.81%
	1,452,533	26,791,098	5.42%
	-	300,000	0.00%
	(32,299)	11,042,842	-0.29%
	-	10,000	0.00%
	(7,078)	5,000	-141.57%
	-	-	0.00%
	<b>7,925,722</b>	<b>122,926,584</b>	<b>6.45%</b>

# General Fund

## Revenues by Source YTD – As of September 30, 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 September 30, 2024

EXPENDITURES	As of September 30, 2024		
	Current YTD	Budget	% of Budget
Regular Instruction	4,693,835	58,291,477	8.05%
Federal Special Purpose	(2,430)	-	0.00%
Special Education	1,280,750	19,393,771	6.60%
Vocational Education	726,450	9,071,642	8.01%
Skills Center	196,091	2,202,292	8.90%
Compensatory Education	984,306	15,618,776	6.30%
Other Instructional Programs	126,757	6,166,313	2.06%
Community Services	-	78,600	0.00%
Support Services	2,894,463	22,433,262	12.90%
<b>Total Expenditures by Program</b>	<b>10,900,222</b>	<b>133,256,133</b>	<b>8.18%</b>

### Other Financing Uses

Transfer to Capital Projects Fund	500,000	500,000
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<b>Total Expenditures/Other Financing Uses</b>	<b>(3,474,500)</b>	<b>(4,649,543)</b>
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As of September 30, 2023		
Prior YTD	Prior Year Actual	% of PY Actual
4,801,671	59,558,228	8.06%
157,709	2,792,922	5.65%
1,172,711	17,058,959	6.87%
779,311	8,915,817	8.74%
172,671	2,404,255	7.18%
878,013	13,570,210	6.47%
115,244	1,720,924	6.70%
-	18,108	0.00%
2,530,720	21,616,598	11.71%
<b>10,608,050</b>	<b>127,656,021</b>	<b>8.31%</b>

-	5,500,000
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<b>(1,714,183)</b>	<b>(6,170,736)</b>
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# General Fund

## Expenditures by Program YTD – As of September 30, 2024

- The district reported expenditures of \$10.9M, an increase of \$300K from prior year.
- **This amount excludes transfers to the Capital Projects Fund**
- **Support services:** Insurance premiums and related costs increased by about \$300K

EXPENDITURES	As of September 30, 2024		
	Current YTD	Budget	% of Budget
Regular Instruction	4,693,835	58,291,477	8.05%
Federal Special Purpose	(2,430)	-	0.00%
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-	5,500,000
<b>(1,714,183)</b>	<b>(6,170,736)</b>

# General Fund

## Expenditures by Program YTD – Capacity Comparison

### REVENUES

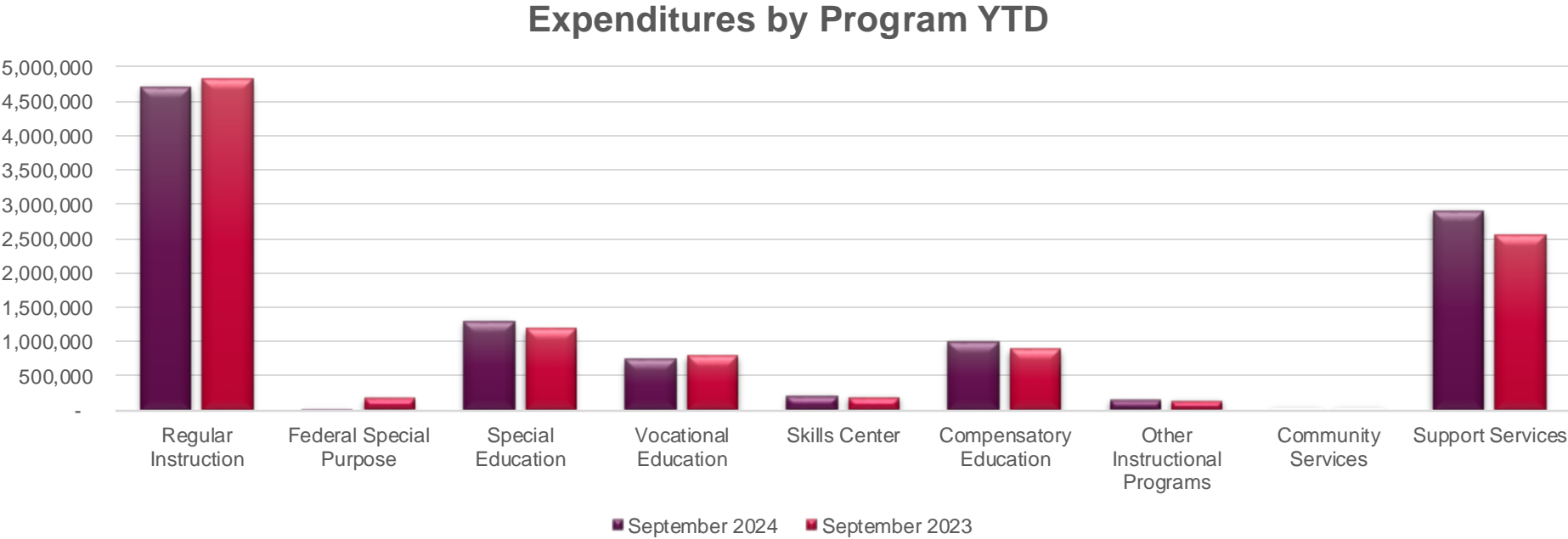
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<b>Total Revenues</b>	<b>7,925,722</b>	<b>129,106,590</b>	<b>6.14%</b>

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Other Agencies	(7,078)	5,000	-141.57%
Other Financing Sources	-	-	0.00%
<b>Total Revenues</b>	<b>7,925,722</b>	<b>122,926,584</b>	<b>6.45%</b>



# General Fund

## Expenditures by Program YTD – As of September 30, 2024



# General Fund

## Expenditures by Object YTD – As of September 30, 2024

- The district reported expenditures of \$10.9M, an increase of \$300K from prior year
- The district's largest expenditures by object were:

Salaries and Benefits: \$8.1M or 75% of total monthly expenditures, a decrease of \$200K from prior year

Purchased Services: \$1.8M or 17% of total monthly expenditures, an increase of \$162K from prior year

Supplies & Materials: \$912K or 8% of total monthly expenditures, an increase of \$400K from prior year

EXPENDITURES	As of September 30, 2024		
	Current YTD	Budget	YTD % of Budget
Salaries - Certificated Employees	4,215,555	54,552,324	7.73%
Salaries - Classified Employees	1,653,836	23,247,334	7.11%
Employee Benefits & Payroll Taxes	2,278,440	28,930,367	7.88%
Supplies & Materials	912,183	9,342,183	9.76%
Purchased Services	1,837,693	16,821,421	10.92%
Travel	2,516	271,504	0.93%
Capital Outlay	-	91,000	0.00%
<b>Total Expenditures by Object</b>	<b>10,900,222</b>	<b>133,256,133</b>	<b>8.18%</b>

As of September 30, 2023		
Prior YTD	Prior Year Actual	% of PY Actual
4,328,083	56,172,012	7.71%
1,649,996	21,616,173	7.63%
2,362,201	28,950,615	8.16%
521,186	7,880,159	6.61%
1,675,934	12,144,426	13.80%
2,174	247,273	0.88%
68,476	645,364	10.61%
<b>10,608,050</b>	<b>127,656,021</b>	<b>8.31%</b>

# General Fund

## Expenditures by Object YTD – Capacity Comparison

- Budget capacity is allocated to Supplies & Materials and Purchased Services

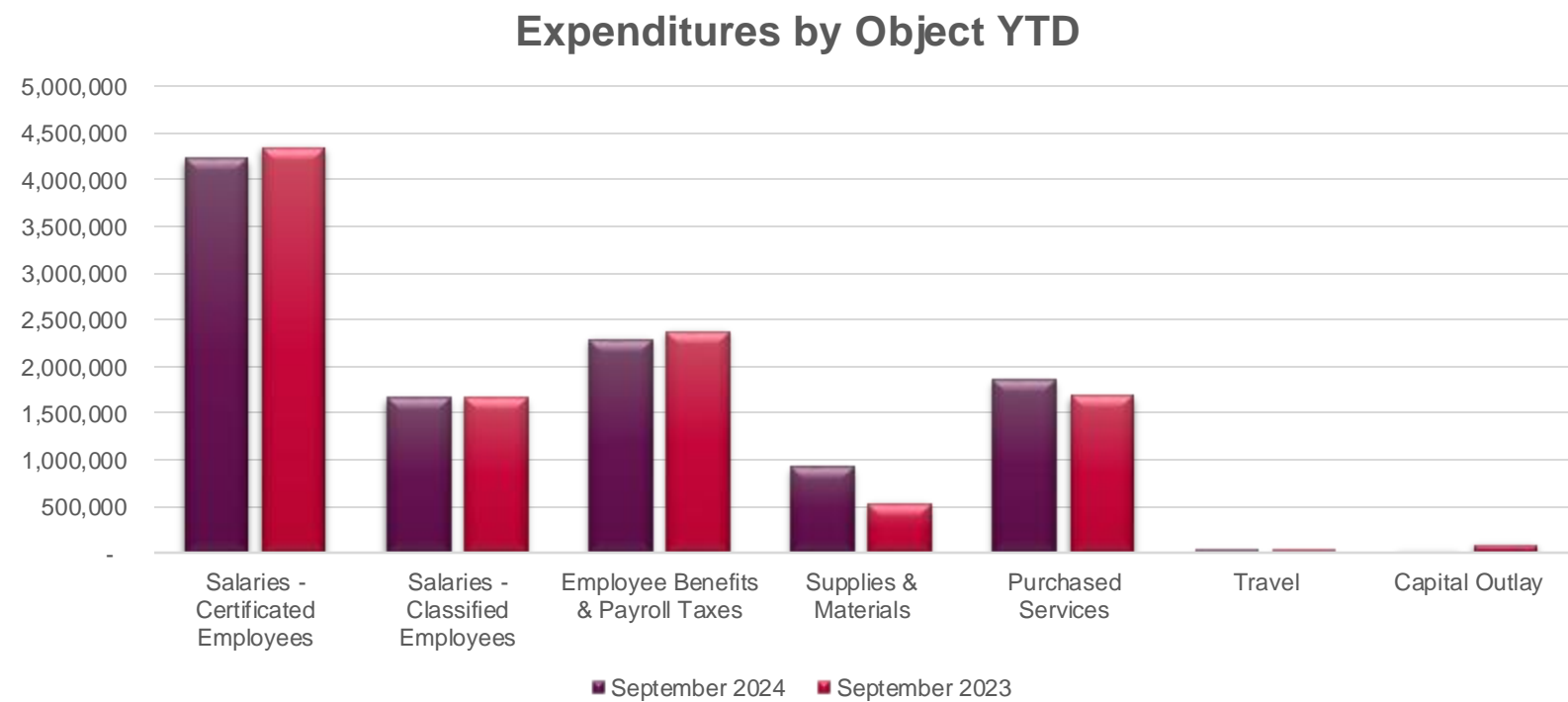
### EXPENDITURES

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	Current YTD	Budget	YTD % of Budget
Salaries - Certificated Employees	4,215,555	54,552,324	7.73%
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Employee Benefits & Payroll Taxes	2,278,440	28,930,367	7.88%
Supplies & Materials	912,183	9,342,183	9.76%
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	Without Capacity		
	Current YTD	Budget	YTD % of Budget
Salaries - Certificated Employees	4,215,555	54,552,351	7.73%
Salaries - Classified Employees	1,653,836	23,247,334	7.11%
Employee Benefits & Payroll Taxes	2,278,440	28,930,367	7.88%
Supplies & Materials	912,183	7,309,813	12.48%
Purchased Services	1,837,693	12,479,134	14.73%
Travel	2,516	271,504	0.93%
Capital Outlay	-	81,000	0.00%
<b>Total Expenditures by Object</b>	<b>10,900,222</b>	<b>126,871,503</b>	<b>8.59%</b>

# General Fund

## Expenditures by Object YTD – As of September 30, 2024





# General Fund

## Understanding Fund Balance

### Fund Balance

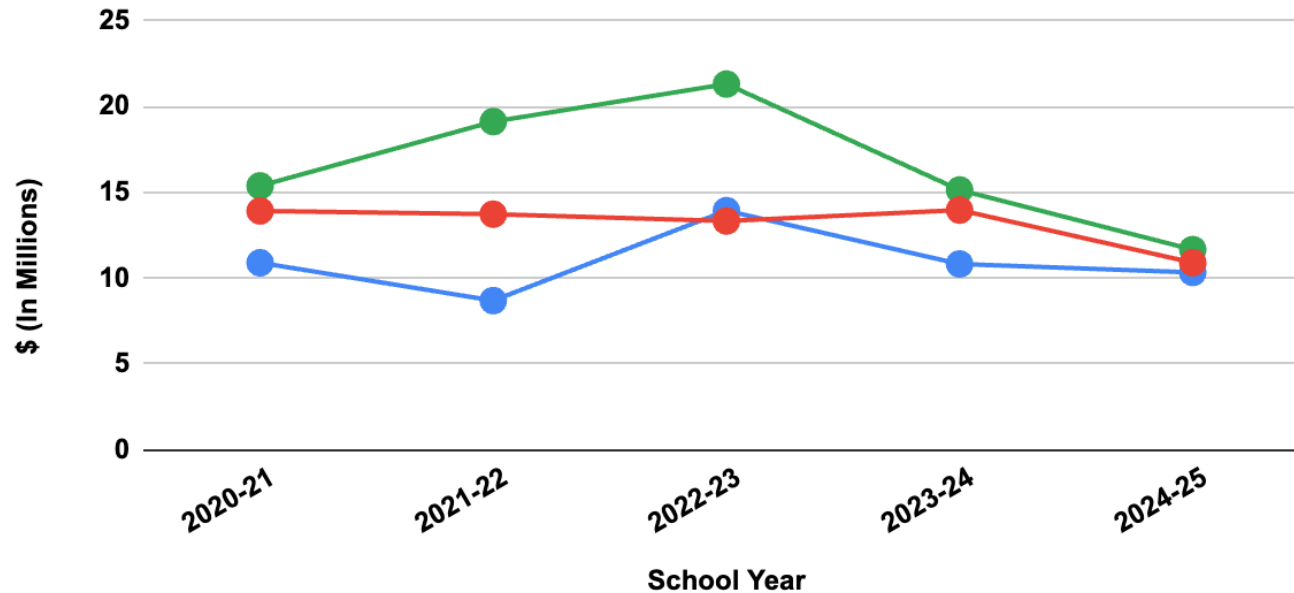
- Fund balance is the district's reserves or savings account.
- Not all fund balance reserves are available to use at any time.
- **Assigned funds** are funds directed by the superintendent for specific purposes
- **Committed funds** are funds directed by the Board.
- **Restricted funds** are determined by contract or legal requirements.
- **Unassigned funds** may be used for any purpose. However, the district has a board policy to **maintain a 5% of budgeted expenditures a minimum fund balance** to maintain operations (e.g. pay bills, process monthly payroll). This minimum fund balance comes from the district's unassigned reserves.

# General Fund Cash Flow & Fund Balance

## Cash Flow vs. Ending Fund Balance

As of September 30, 2024

● Budget ● Actual/Current ● Monthly Expenditures



- Fund balance reserves **increased** from 2020-21 through 2022-23 because of the district: **1)** using COVID dollars (CARES, ESSER, etc.) to primarily fund staffing instead of state basic education dollars; **2)** not hiring to budgeted staffing levels and deliberately not filling non-essential positions during the year to reduce costs, and **3)** reducing discretionary spending
- COVID dollars were exhausted during the 2023-24 school year.
- Fund balance reserves **decreased** in 2023-24 due to the district committing \$5.5M to construct the new girl's softball varsity field and about \$670K to offset budget reductions.
- Committed Fund Balance:** Currently, the district has committed \$2.7M in fund balance reserves for offsetting additional budget reductions (\$2.2M) and maintenance projects (\$500K)
- Minimum Fund Balance:** The district maintains a minimum fund balance based on 5% of budgeted expenditures. For 2024-25, the minimum fund balance is \$6.7M.
- Monthly Expenditures:** Current monthly expenditures are \$10.9M.
- Current reserves will fluctuate monthly

# 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 September 30, 2024

### Revenues

- Local Support Nontax – Investment interest income
- Other Financing Sources – Transfers from General Fund

### Expenditures

- Buildings: Girl's Varsity Softball Field

REVENUES	As of September 30, 2024		
	Current YTD	Annual Budget	% of Budget
Local Support Nontax	19,009	252,500	7.53%
State, Special Purpose	-	3,563,000	0.00%
Other Financing Sources	500,000	500,000	100.00%
<b>Total Revenues</b>	<b>519,009</b>	<b>4,315,500</b>	<b>12.03%</b>

	As of September 30, 2023		
	Prior YTD	Prior Year Actual	% of PY Actual
	-	330,947	-
	5,096	69,900	7.29%
	-	5,500,000	-
	<b>5,096</b>	<b>5,900,847</b>	<b>0.09%</b>

EXPENDITURES	As of September 30, 2024		
	Current YTD	Annual Budget	% of Budget
Sites	-	1,302,500	0.00%
Buildings	27,425	2,935,733	0.93%
Equipment	-	63,000	0.00%
Energy	-	150,000	0.00%
<b>Total Expenditures</b>	<b>27,425</b>	<b>4,451,233</b>	<b>0.62%</b>

	As of September 30, 2023		
	Prior YTD	Prior Year Actual	% of PY Actual
	-	345,876	-
	8,779	3,569,246	0.25%
	-	-	0.00%
	-	-	0.00%
	<b>8,779</b>	<b>3,915,122</b>	<b>0.22%</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.
- 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.
- The district will fully pay off its 2024 bond in December 2033.



# Debt Service

## Revenues & Expenditures YTD – As of September 30, 2024

### Revenues

- **Local taxes:** Property taxes
- **Local support nontax:** Investment interest income
- **Other Financing Sources/Uses:** Bond refinancing

#### REVENUES

	As of September 30, 2024		
	Current YTD	Annual Budget	% of Budget
Local Taxes	90,210	6,164,101	1.46%
Local Support Nontax	18,631	-	0.00%
Other Financing Sources	-	-	0.00%
<b>Total Revenues</b>	<b>108,840</b>	<b>6,164,101</b>	<b>1.77%</b>

#### EXPENDITURES

	As of September 30, 2024		
	Current YTD	Annual Budget	% of Budget
Matured Bonds	-	4,720,000	0.00%
Interest	-	2,254,250	0.00%
Transfer Fees	-	100,000	0.00%
Underwriter Fees	-	-	0.00%
<b>Total Expenditures</b>	<b>-</b>	<b>7,074,250</b>	<b>0.00%</b>

#### Other Financing Uses

	-	-
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#### Total Expenditures/Other Financing Uses

	-	7,074,250
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#### As of September 30, 2023

	Prior YTD	Prior Year Actual	% of PY Actual
	101,984	6,308,219	1.62%
	14,054	156,954	8.95%
		53,093,696	0.00%
	<b>116,038</b>	<b>59,558,869</b>	<b>0.19%</b>

#### As of September 30, 2023

	Prior YTD	Prior Year Actual	% of PY Actual
	-	3,550,000	-
	-	1,749,815	-
	-	442	-
	-	324,899	-
	<b>-</b>	<b>5,625,156</b>	<b>-</b>

#### Other Financing Uses

	-	52,768,110
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#### Total Expenditures/Other Financing Uses

	-	58,393,266
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# **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 September 30, 2024

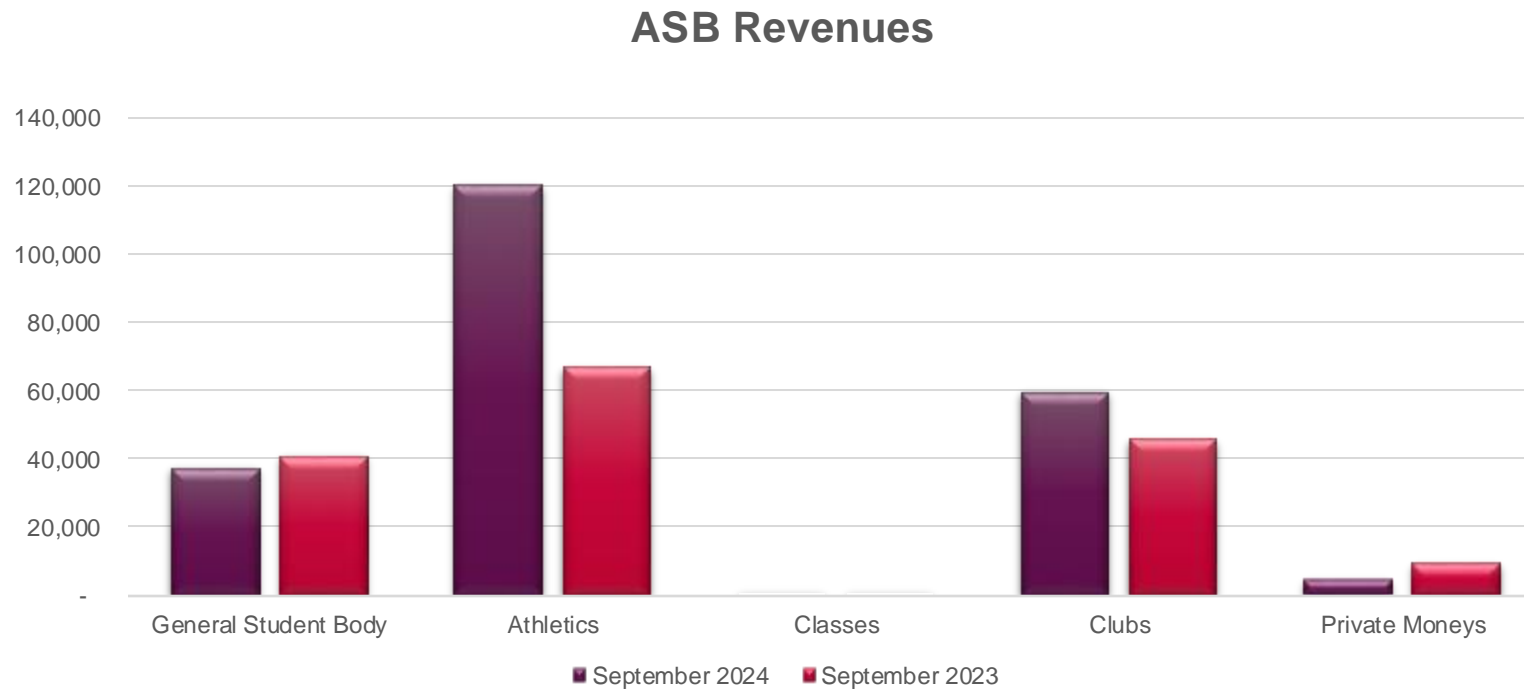
The district reported revenues of \$220K, an increase of \$59K from prior year

- For athletics, the district reported \$120K, an increase of \$53K from prior year
- For clubs, the district reported \$59K, an increase of \$14K from prior year
- For general student body, the district reported \$39K, a decrease of \$3.5K from prior year

REVENUES	As of September 30, 2024			As of September 30, 2023		
	Current YTD	Budget	% of Budget	Prior YTD	Prior Year Actual	% of PY Actual
General Student Body	36,883	274,799	13.42%	40,322	126,842	31.79%
Athletics	119,743	304,765	39.29%	66,517	381,684	17.43%
Classes	-	6,500	0.00%	-	4,791	0.00%
Clubs	59,166	741,095	7.98%	45,325	536,922	8.44%
Private Moneys	4,192	61,100	6.86%	9,106	59,309	15.35%
<b>Total Revenues</b>	<b>219,985</b>	<b>1,388,259</b>	<b>15.85%</b>	<b>161,271</b>	<b>1,109,548</b>	<b>14.53%</b>

# Associated Student Body

## Revenues YTD Comparison – As of September 30, 2024



# Associated Student Body

## Expenditures YTD – As of September 30, 2024

The district reported expenditures of \$24K, an increase of about \$10K from prior year

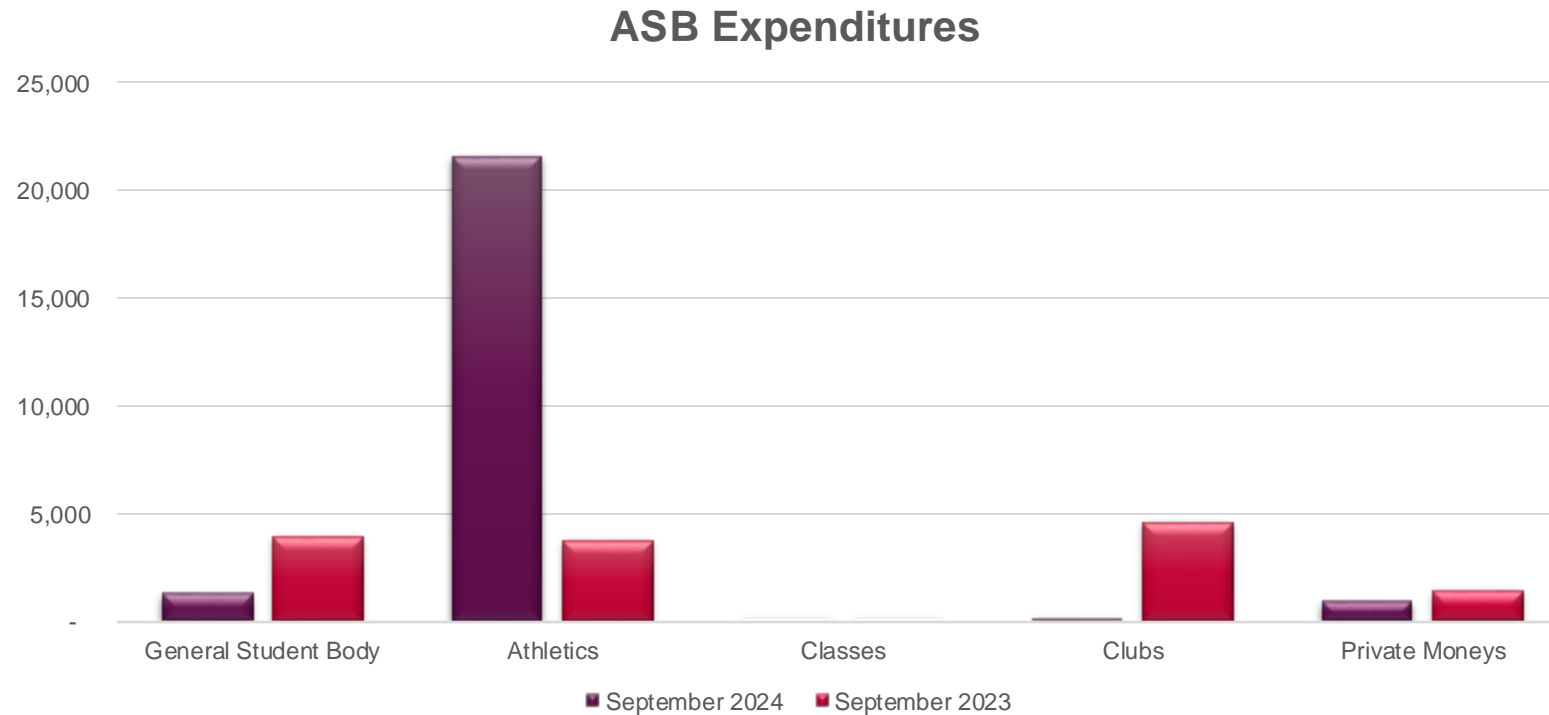
- For athletics, the district expended \$21.5K, an increase of \$18K from prior year
- For general student body, the district expended \$1.3K, a decrease of almost \$3K from prior year
- For clubs, the district expended \$45, a decrease of almost of \$4.5K from prior year

EXPENDITURES	As of September 30, 2024		
	Current YTD	Budget	% of Budget
General Student Body	1,225	199,779	0.61%
Athletics	21,537	313,875	6.86%
Classes	-	6,100	0.00%
Clubs	45	721,564	0.01%
Private Moneys	870	65,100	1.34%
<b>Total Expenditures</b>	<b>23,678</b>	<b>1,306,418</b>	<b>1.81%</b>

As of September 30, 2023		
Prior YTD	Prior Year Actual	% of PY Actual
3,865	35,125	11.00%
3,700	344,679	1.07%
-	6,807	0.00%
4,525	491,610	0.92%
1,367	47,021	2.91%
<b>13,457</b>	<b>925,242</b>	<b>1.45%</b>

# Associated Student Body

## Expenditures YTD Comparison – As of September 30, 2024



# Associated Student Body Capacity Comparison

## REVENUES

General Student Body  
Athletics  
Classes  
Clubs  
Private Moneys  
**Total Revenues**

With Capacity		
Current YTD	Budget	% of Budget
36,883	274,799	13.42%
119,743	304,765	39.29%
-	6,500	0.00%
59,166	741,095	7.98%
4,192	61,100	6.86%
<b>219,985</b>	<b>1,388,259</b>	<b>15.85%</b>

## Without Capacity

Current YTD	Budget	% of Budget
36,883	149,799	24.62%
119,743	304,765	39.29%
-	6,500	0.00%
59,166	616,095	9.60%
4,192	61,100	6.86%
<b>219,985</b>	<b>1,138,259</b>	<b>19.33%</b>

## EXPENDITURES

General Student Body  
Athletics  
Classes  
Clubs  
Private Moneys  
**Total Expenditures**

With Capacity		
Current YTD	Budget	% of Budget
1,225	199,779	0.61%
21,537	313,875	6.86%
-	6,100	0.00%
45	721,564	0.01%
870	65,100	1.34%
<b>23,678</b>	<b>1,306,418</b>	<b>1.81%</b>

## Without Capacity

Current YTD	Budget	% of Budget
1,225	74,779	1.64%
21,537	313,875	6.86%
-	6,100	0.00%
45	596,564	0.01%
870	65,100	1.34%
<b>23,678</b>	<b>1,056,418</b>	<b>2.24%</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 September 30, 2024

### Revenues

- **Local Support Nontax:** Investment interest income
- **State, Special Purpose:** The state will reimburse the district in August.

### Expenditures

- The district budgeted to receive five (5) buses this year. The district is scheduled to receive three (3) buses in October and two (2) buses in January.

	As of September 30, 2024		
	Current YTD	Budget	% of Budget
REVENUES			
Local Support Nontax	3,808	25,000	15.23%
State, Special Purpose	-	438,485	0.00%
Other Financing Sources	-	-	0.00%
<b>Total Revenues</b>	<b>3,808</b>	<b>463,485</b>	<b>0.82%</b>

As of September 30, 2023		
Prior YTD	Prior Year Actual	% of PY Actual
3,921	28,908	13.56%
-	436,787	0.00%
-	-	0.00%
<b>3,921</b>	<b>465,695</b>	<b>0.84%</b>

	As of September 30, 2024		
	Current YTD	Budget	% of Budget
EXPENDITURES			
Equipment	-	964,252	0.00%
<b>Total Expenditures</b>	<b>-</b>	<b>964,252</b>	<b>0.00%</b>

As of September 30, 2023		
Prior YTD	Prior Year Actual	% of PY Actual
380,277	517,149	73.53%
<b>380,277</b>	<b>517,149</b>	<b>73.53%</b>

# Budget Status Report

**Wenatchee School District No. 246**  
**Monthly Budget Status Report**  
**As of September 30, 2024**

<b>General Fund</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>% of Budget</b>	<b>% of Year</b>
Beginning Balance	14,979,687	15,133,155	(153,468)		
Revenues/Other Financing Sources	129,106,590	7,925,722	121,180,868	6.1%	8.3%
Expenditures	133,256,133	10,900,222	122,355,911	8.2%	8.3%
Other Financing Uses	500,000	500,000	-		
Ending Balance	10,330,144	11,658,654	(1,328,510)		

<b>Capital Projects Fund</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>% of Budget</b>	<b>% of Year</b>
Beginning Balance	135,733	2,911,458	(2,775,725)		
Revenues/Other Financing Sources	4,315,500	519,009	3,796,491	12.0%	8.3%
Expenditures	4,451,233	27,425	4,423,808	0.6%	8.3%
Other Financing Uses	-	-	-		
Ending Balance	-	3,403,042	(3,403,042)		

<b>Debt Service Fund</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>% of Budget</b>	<b>% of Year</b>
Beginning Balance	4,409,711	4,349,542	60,169		
Revenues/Other Financing Sources	6,164,101	108,840	6,055,261	1.8%	8.3%
Expenditures	7,074,250	-	7,074,250	0.0%	8.3%
Other Financing Uses	-	-	-		
Ending Balance	3,499,562	4,458,382	(958,820)		

<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	921,393	880,700	40,693		
Revenues/Other Financing Sources	1,388,259	219,985	1,168,274	15.8%	8.3%
Expenditures	1,306,418	23,678	1,282,740	1.8%	8.3%
Other Financing Uses	-	-	-		
Ending Balance	1,003,234	1,077,006	(73,772)		

<b>Transportation Vehicle Fund</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>% of Budget</b>	<b>% of Year</b>
Beginning Balance	886,522	889,601	(3,079)		
Revenues/Other Financing Sources	463,485	3,808	459,677	0.8%	8.3%
Expenditures	964,252	-	964,252	0.0%	8.3%
Other Financing Uses	-	-	-		
Ending Balance	385,755	893,408	(507,653)		

# Wenatchee School District No. 246

## Budget Status Report

As of September 30, 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	12,887,461	180,814	180,814	-	12,706,647	1.40%
2000 LOCAL SUPPORT NONTAX	1,814,200	139,759	139,759	-	743,088	7.70%
3000 STATE, GENERAL PURPOSE	70,275,983	6,191,994	6,191,994	-	43,827,186	8.81%
4000 STATE, SPECIAL PURPOSE	27,291,097	1,452,533	1,452,533	-	16,784,638	5.32%
5000 FEDERAL, GENERAL PURPOSE	300,000	-	-	-	300,000	0.00%
6000 FEDERAL, SPECIAL PURPOSE	16,522,849	(32,299)	(32,299)	-	14,887,640	-0.20%
7000 REVENUES FR OTH SCH DIST	10,000	-	-	-	10,000	0.00%
8000 OTHER AGENCIES AND ASSOCIATES	5,000	(7,078)	(7,078)	-	12,078	-141.57%
9000 OTHER FINANCING SOURCES	-	-	-	-	-	0.00%
<b>Total REVENUES/OTHER FIN. SOURCES</b>	<b>129,106,590</b>	<b>7,925,722</b>	<b>7,925,722</b>	<b>-</b>	<b>121,180,868</b>	<b>6.14%</b>

#### B. EXPENDITURES

	<u>Budget</u>	<u>Actual For Month</u>	<u>Actual For Year</u>	<u>Encumbrances</u>	<u>Balance</u>	<u>Percent</u>
00 Regular Instruction	58,291,477	4,693,835	4,693,835	47,247,382	6,350,260	89.11%
10 Federal Stimulus	-	(2,430)	(2,430)	3,300	(870)	0.00%
20 Special Ed Instruction	19,393,771	1,280,750	1,280,750	15,476,582	2,636,439	86.41%
30 Voc. Ed Instruction	9,071,642	726,450	726,450	7,469,707	875,486	90.35%
40 Skills Center Instruction	2,202,292	196,091	196,091	1,656,320	349,881	84.11%
50+60 Compensatory Ed Instruct.	15,618,776	984,306	984,306	9,871,387	4,763,083	69.50%
70 Other Instructional Pgms	6,166,313	126,757	126,757	958,502	5,081,054	17.60%
80 Community Services	78,600	-	-	7,500	71,100	9.54%
90 Support Services	22,433,262	2,894,463	2,894,463	13,935,139	5,603,659	75.02%
<b>Total EXPENDITURES</b>	<b>133,256,133</b>	<b>10,900,222</b>	<b>10,900,222</b>	<b>96,625,819</b>	<b>25,730,092</b>	<b>80.69%</b>

#### C. OTHER FIN. USES TRANS. OUT (GL 536)

<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
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<b>D. OTHER FINANCING USES (GL 535)</b>	-	-	-
<b>EXP/OTH FIN USES</b>	(4,649,543)	(3,474,500)	(3,474,500)
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>14,979,687</b>		<b>15,133,155</b>
<b>G. G/L 898 PRIOR YEAR ADJUSTMENTS</b>	-		-
<b>H. TOTAL ENDING FUND BALANCE</b>	<b>10,330,144</b>		<b>11,658,654</b>
<b>I. ENDING FUND BALANCE ACCOUNTS:</b>			
G/L 821 Restricted for Carryover	860,000		674,753
G/L 825 Restricted for Skills Center	1,170,000		1,005,701
G/L 828 Restricted for C/O of FS Rev	135,695		140,737
G/L 840 Nonspnd FB - Invent/Prepd Itms	60,000		46,548
G/L 870 Committed to Other Purposes	-		2,191,213
G/L 884 Assigned to Other Cap Projects	-		-
G/L 888 Assigned to Other Purposes	485,000		455,254
G/L 890 Unassigned Fund Balance	956,642		481,641
G/L 891 Unassigned Min Fnd Bal Policy	6,662,807		6,662,807
<b>TOTAL</b>	<b>10,330,144</b>		<b>11,658,654</b>

# Wenatchee School District No. 246

## Budget Status Report

As of September 30, 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	252,500	19,009	19,009	-	233,491	7.53%
3000 State, General Purpose	-	-	-	-	-	0.00%
4000 State, Special Purpose	3,563,000	-	-	-	3,563,000	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	500,000	500,000	500,000	-	-	100.00%
<b>Total REVENUES/OTHER FIN. SOURCES</b>	<b>4,315,500</b>	<b>519,009</b>	<b>519,009</b>	<b>-</b>	<b>3,796,491</b>	<b>12.03%</b>
<b>B. EXPENDITURES</b>						
10 Sites	1,302,500	-	-	-	1,302,500	0.00%
20 Buildings	2,935,733	27,425	27,425	1,680,661	1,227,647	58.18%
30 Equipment	63,000	-	-	120,443	(57,443)	191.18%
40 Energy	150,000	-	-	-	150,000	0.00%
50 Sales & Lease Expenditure	-	-	-	-	-	0.00%
60 Bond Issuance Expenditure	-	-	-	-	-	0.00%
90 Debt	-	-	-	-	-	0.00%
<b>Total EXPENDITURES</b>	<b>4,451,233</b>	<b>27,425</b>	<b>27,425</b>	<b>1,801,104</b>	<b>2,622,704</b>	<b>41.08%</b>
<b>C. OTHER FIN. USES TRANS. OUT (GL 53)</b>						
	-	-	-			
<b>D. OTHER FINANCING USES (GL 535)</b>						
	-	-	-			

<b>FIN.SOURCES OVER(UNDER) EXP/OTH</b>	(135,733)	491,584	491,584
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>135,733</b>		<b>2,911,458</b>
<b>G. G/L 898 PRIOR YEAR ADJUSTMENTS</b>	-		-
<b>H. TOTAL ENDING FUND BALANCE</b>	-		<b>3,403,042</b>
<b>I. ENDING FUND BALANCE ACCOUNTS:</b>			
G/L 863 Restricted from State Proceeds	-		377,561
G/L 864 Restricted from Fed Proceeds	-		-
G/L 870 Committed to Other Purposes	-		3,025,480
G/L 889 Assigned to Fund Purposes	-		-
G/L 890 Unassigned Fund Balance	-		-
<b>Total Ending Fund Balance</b>	-		<b>3,403,042</b>



# Wenatchee School District No. 246

## Budget Status Report

As of September 30, 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	6,164,101	90,210	90,210	-	6,073,891	1.46%
2000 Local Support Nontax	-	18,631	18,631	-	(18,631)	0.00%
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>6,164,101</b>	<b>108,840</b>	<b>108,840</b>	<b>-</b>	<b>6,055,261</b>	<b>1.77%</b>
<b>B. EXPENDITURES</b>						
Matured Bond Expenditures	4,720,000	-	-	-	4,720,000	0.00%
Interest On Bonds	2,254,250	-	-	-	2,254,250	0.00%
Interfund Loan Interest	-	-	-	-	-	0.00%
Bond Transfer Fees	100,000	-	-	-	100,000	0.00%
Arbitrage Rebate	-	-	-	-	-	0.00%
Underwriter's Fees	-	-	-	-	-	0.00%
<b>Total EXPENDITURES</b>	<b>7,074,250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,074,250</b>	<b>0.00%</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>(910,149)</b>	<b>108,840</b>	<b>108,840</b>			
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>4,409,711</b>		<b>4,349,542</b>			
<b>G. G/L 898 PRIOR YEAR ADJUSTMENTS</b>	<b>-</b>		<b>-</b>			

<b>H. TOTAL ENDING FUND BALANCE</b>	3,499,562	4,458,382
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**I. ENDING FUND BALANCE ACCOUNTS:**

G/L 830 Restricted for Debt Service	3,499,562	4,458,382
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<b>Total Ending Fund Balance</b>	<b>3,499,562</b>	<b>4,458,382</b>
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# Wenatchee School District No. 246

## Budget Status Report

As of September 30, 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	274,799	36,883	36,883		237,916	13.42%
2000 Athletics	304,765	119,743	119,743		185,022	39.29%
3000 Classes	6,500	-	-		6,500	0.00%
4000 Clubs	741,095	59,166	59,166		681,929	7.98%
6000 Private Moneys	61,100	4,192	4,192		56,908	6.86%
<b>Total REVENUES</b>	<b>1,388,259</b>	<b>219,985</b>	<b>219,985</b>		<b>1,168,274</b>	<b>15.85%</b>

#### B. EXPENDITURES

1000 General Student Body	199,779	1,225	1,225	12,987	185,567	7.11%
2000 Athletics	313,875	21,537	21,537	57,971	234,367	25.33%
3000 Classes	6,100	-	-	-	6,100	0.00%
4000 Clubs	721,564	45	45	75,690	645,829	10.50%
6000 Private Moneys	65,100	870	870	1,025	63,205	2.91%
<b>Total EXPENDITURES</b>	<b>1,306,418</b>	<b>23,678</b>	<b>23,678</b>	<b>147,673</b>	<b>1,135,068</b>	<b>13.12%</b>

#### OVER(UNDER) EXP/OTH FIN USES

	81,841	196,307	196,307			
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#### D. TOTAL BEGINNING FUND BALANCE

	<b>921,393</b>		<b>880,700</b>			
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#### E. G/L 898 PRIOR YEAR ADJUSTMENTS

	-		-			
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#### F. TOTAL ENDING FUND BALANCE

	<b>1,003,234</b>		<b>1,077,006</b>			
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#### G. ENDING FUND BALANCE ACCOUNTS:

	-		-			
G/L 819 Restricted for Fund Purposes	711,567		1,077,006			
<b>Total Ending Fund Balance</b>	<b>1,003,234</b>		<b>1,077,006</b>			

# Wenatchee School District No. 246

## Budget Status Report

As of September 30, 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	3,808	3,808		21,192	15.23%
3000 State, General Purpose	-	-	-		-	0.00%
4000 State, Special Purpose	438,485	-	-		438,485	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>463,485</b>	<b>3,808</b>	<b>3,808</b>		<b>459,677</b>	<b>0.82%</b>
<b>B. 9900 TRANSFERS IN FROM GF</b>	-	-	-		-	0.00%
<b>C. TOTAL REV./OTHER FIN. SOURCES</b>	<b>463,485</b>	<b>3,808</b>	<b>3,808</b>		<b>459,677</b>	<b>0.82%</b>
<b>D. EXPENDITURES</b>						
Type 30 Equipment	964,252	-	-	964,252	0	100.00%
Type 40 Energy	-	-	-	-	-	0.00%
Type 60 Bond Levy Issuance	-	-	-	-	-	0.00%
Type 90 Debt	-	-	-	-	-	0.00%
<b>Total EXPENDITURES</b>	<b>964,252</b>	<b>-</b>	<b>-</b>	<b>964,252</b>	<b>0</b>	<b>100.00%</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>	(500,767)	3,808	3,808
<b>H. TOTAL BEGINNING FUND BALANCE</b>	<b>886,522</b>		<b>889,601</b>
<b>I. G/L 898 PRIOR YEAR ADJUSTMENTS</b>	-		-
<b>J. TOTAL ENDING FUND BALANCE</b>	<b>385,755</b>		<b>893,408</b>
<b>K. ENDING FUND BALANCE ACCOUNTS:</b>			
G/L 819 Restricted for Fund Purposes	385,755		893,408
<b>Total Ending Fund Balance</b>	<b>385,755</b>		<b>893,408</b>