

December 2024 Financial Report

Sean Fitzgerald, Executive Director of Business & Finance
February 25, 2025



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** – Voter approved EP&O levy
- **Local Support, Nontax** – Investment earnings, rentals and leases, fines, fees, and damages, sales of goods and services, and gifts and donations.
- **State, General Purpose** – Basic Education, ALE, Running Start, Dropout Reengagement, CTE, Operations, and Local Effort Assistance (LEA)
- **State, Special Purpose** – Special Education, Learning Assistance Program, Highly Capable, Bilingual, and Transportation
- **Federal, General Purpose** – Federal forest fees
- **Federal, Special Purpose** – Federal grant programs including Special Education and Title I Programs
- **Other School Districts** – Revenue received from other school districts
- **Other Agencies** – Revenue from nonfederal resources provided local agencies

General Fund

Revenues by Source YTD – As of December 31, 2024

- **Total Revenues:** The district reported \$38.2M in revenues, a decrease of \$130K from prior year.
- **Federal, Special Purpose:** Variance is due to COVID dollars being exhausted in the 2023-24 school year. No COVID dollars are available for the 2024-25 school year.
- **State Revenues:** The district reported state revenues of \$29.6M or approximately 77% of all district revenues, an increase of \$690K from prior year.

REVENUES	As of December 31, 2024		
	Current YTD	Budget	% of Budget
Local Taxes	5,623,871	12,887,461	43.64%
Local Support Nontax	718,550	1,814,200	39.61%
State, General Purpose	21,974,899	70,275,983	31.27%
State, Special Purpose	7,625,546	27,291,098	27.94%
Federal, General Purpose	-	300,000	0.00%
Federal, Special Purpose	2,300,495	16,522,849	13.92%
Other School Districts	2,415	10,000	24.15%
Other Agencies	1,219	5,000	24.38%
Other Financing Sources	-	-	0.00%
Total Revenues/Other Financing Sources	38,246,995	129,106,591	29.62%

As of December 31, 2023		
Prior YTD	Prior Year Actual	% of PY Actual
5,402,107	12,607,371	42.85%
620,111	1,765,309	35.13%
22,157,592	71,645,025	30.93%
6,753,030	25,788,272	26.19%
-	304,402	0.00%
3,441,325	14,833,943	23.20%
2,934	28,541	10.28%
-	12,423	0.00%
-	-	0.00%
38,377,099	126,985,285	30.22%

General Fund

Revenues by Source YTD – Budget Capacity Comparison

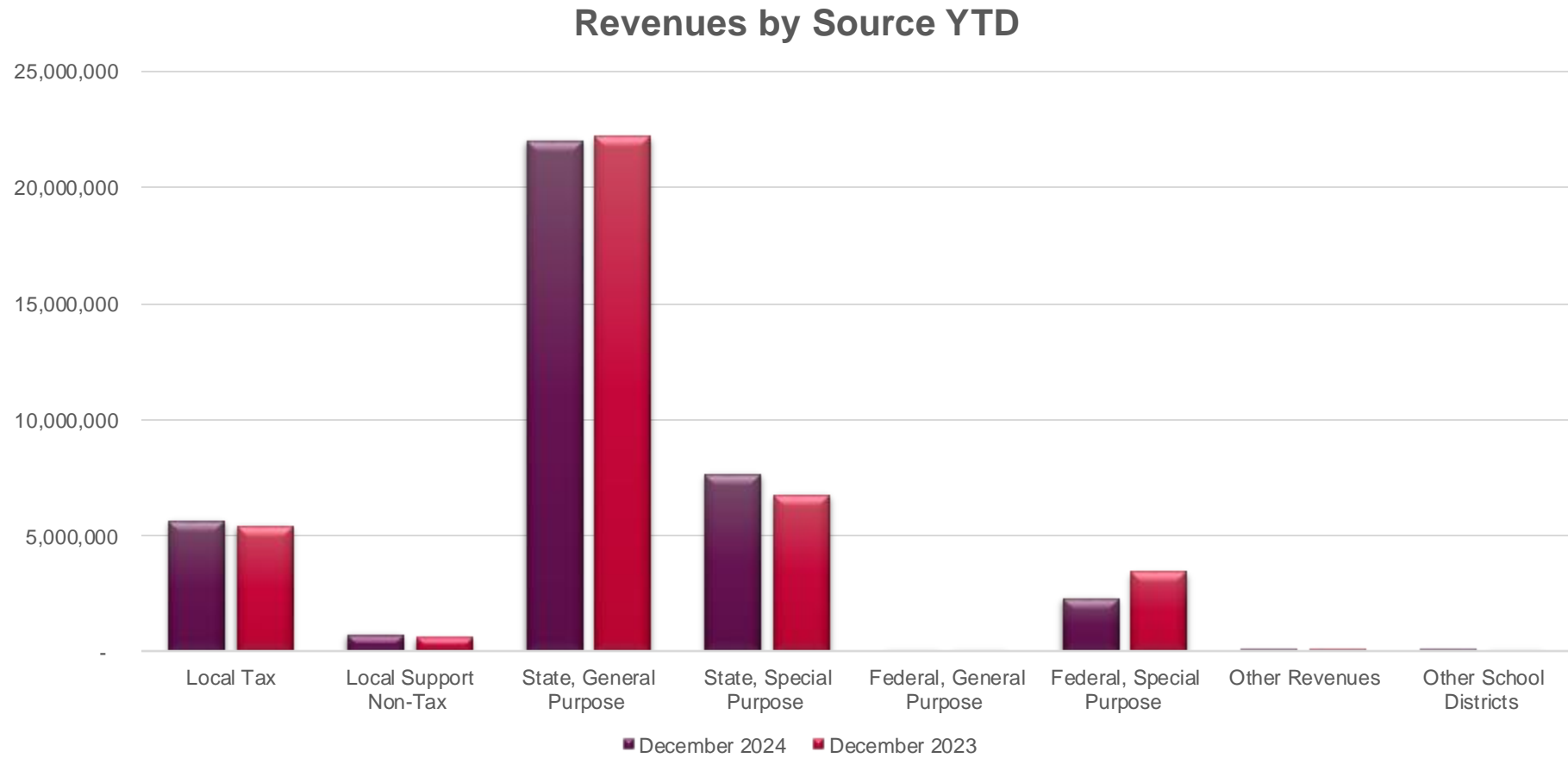
- The district budgets most capacity to Federal, Special Purpose and the remainder in State, Special Purpose
- Budget capacity applies to budgeted amounts only. It has no effect on actual revenues, expenditures, or fund balance reserves.

REVENUES	As of December 31, 2024, with Capacity		
	Current YTD	Budget	YTD % of Budget
Local Taxes	5,623,871	12,887,461	43.64%
Local Support Nontax	718,550	1,814,200	39.61%
State, General Purpose	21,974,899	70,275,983	31.27%
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Other Agencies	1,219	5,000	24.38%
Other Financing Sources	-	-	0.00%
Total Revenues	38,246,995	129,106,591	29.62%

	As of December 31, 2024, without Capacity		
	Current YTD	Budget	YTD % of Budget
	5,623,871	12,887,461	43.64%
	718,550	1,614,200	44.51%
	21,974,899	70,275,983	31.27%
	7,625,546	26,791,098	28.46%
	-	300,000	0.00%
	2,300,495	11,042,842	20.83%
	2,415	10,000	24.15%
	1,219	5,000	24.38%
	-	-	0.00%
	38,246,995	122,926,584	31.11%

General Fund

Revenues by Source YTD – As of December 31, 2024



General Fund

Expenditures - Terminology

- **Regular Instruction** – Basic Education, Alternative Learning Experience (ALE), and Dropout Reengagement
- **Support Services** – Districtwide Support, including Maintenance & Operations, Food Services, and 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, Perkins Grant, and Junior ROTC
- **Skill Center** – Wenatchee Valley Technical Skills Center
- **Other Instructional Programs** – Highly Capable, Advanced Placement, Targeted Assistance
- **Capital Outlay** – Capitalized equipment (e.g., vehicles) 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, 2024

- The district reported expenditures of \$42.3M, an increase of \$590K from prior year, excluding transfers to the Capital Projects Fund

EXPENDITURES	As of December 31, 2024		
	Current YTD	Budget	% of Budget
Regular Instruction	19,409,640	58,291,481	33.30%
Federal Special Purpose	-	-	0.00%
Special Education	6,301,001	19,393,771	32.49%
Vocational Education	3,166,946	9,071,643	34.91%
Skills Center	801,633	2,202,291	36.40%
Compensatory Education	4,062,537	15,618,771	26.01%
Other Instructional Programs	558,895	6,166,314	9.06%
Community Services	8,356	78,600	10.63%
Support Services	8,033,969	22,433,262	35.81%
Total Expenditures by Program	42,342,976	133,256,133	31.78%

Other Financing Uses

Transfer to Capital Projects Fund	500,000	500,000
Total Expenditures/Other Financing Uses	42,842,976	133,756,133
Over/Under	(4,595,981)	(4,649,542)

As of December 31, 2023		
Prior YTD	Prior Year Actual	% of PY Actual
19,834,012	59,558,228	33.30%
669,403	2,792,922	23.97%
5,488,212	17,058,959	32.17%
3,139,225	8,915,817	35.21%
769,272	2,404,255	32.00%
3,994,465	13,570,210	29.44%
465,560	1,720,924	27.05%
8,266	18,108	45.65%
7,385,219	21,616,598	34.16%
41,753,633	127,656,021	32.71%

4,000,000	5,500,000
45,753,633	133,156,021
(7,376,534)	(6,170,736)

General Fund

Expenditures by Program YTD – Budget Capacity Comparison

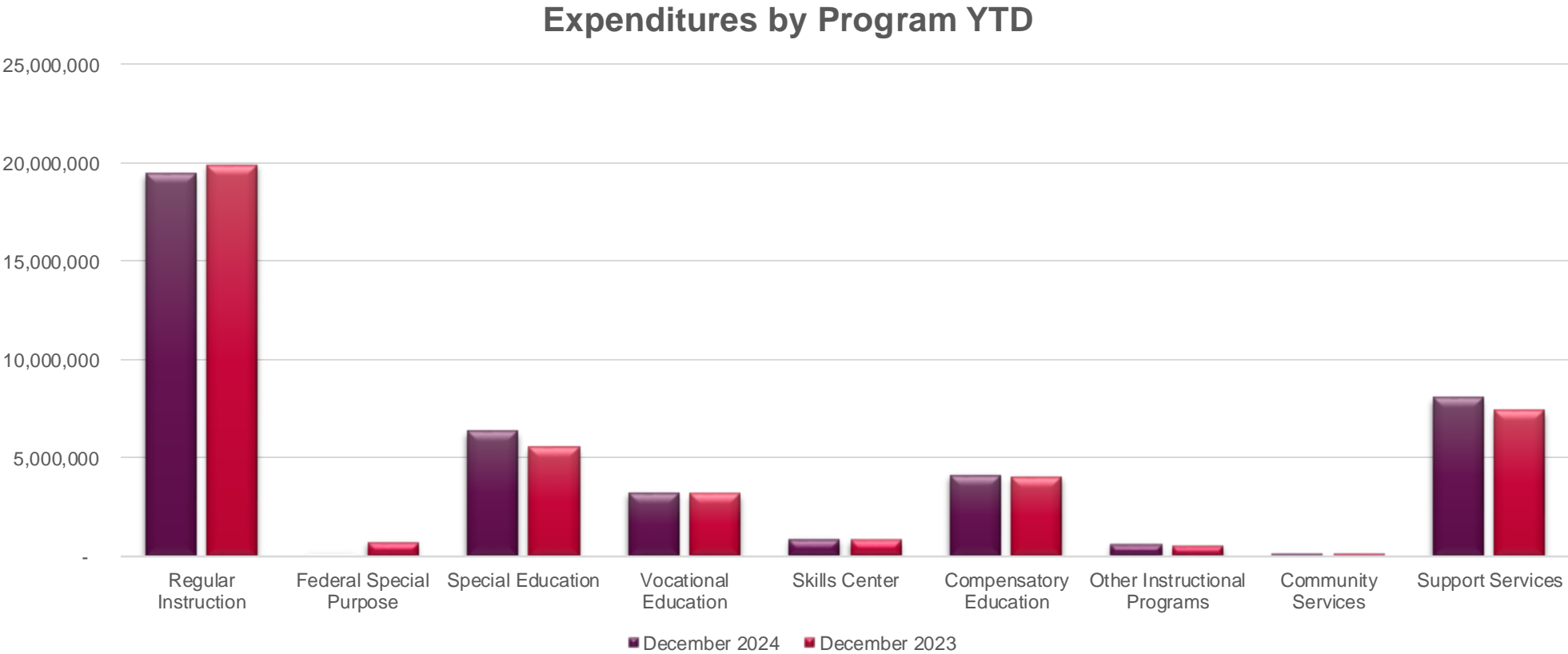
- The district budgets most capacity to Other Instructional Programs and the remainder in Compensatory Education
- Budget capacity applies to budgeted amounts only. It has no effect on actual revenues, expenditures, or fund balance reserves.

EXPENDITURES	As of December 31, 2024, with Capacity		
	Current YTD	Budget	YTD % of Budget
Regular Instruction	19,409,640	58,291,481	33.30%
Federal Special Purpose	-	-	0.00%
Special Education	6,301,001	19,393,771	32.49%
Vocational Education	3,166,946	9,071,643	34.91%
Skills Center	801,633	2,202,291	36.40%
Compensatory Education	4,062,537	15,618,771	26.01%
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Support Services	8,033,969	22,433,262	35.81%
Total Expenditures by Program	42,342,976	133,256,133	31.78%

	As of December 31, 2024, without Capacity		
	Current YTD	Budget	YTD % of Budget
	19,409,640	58,241,481	33.33%
	-	-	0.00%
	6,301,001	19,393,771	32.49%
	3,166,946	9,071,643	34.91%
	801,633	2,192,291	36.57%
	4,062,537	14,118,771	28.77%
	558,895	1,524,027	36.67%
	8,356	78,600	10.63%
	8,033,969	22,333,262	35.97%
	42,342,976	126,953,846	33.35%

General Fund

Expenditures by Program YTD – As of December 31, 2024



General Fund

Expenditures by Object YTD – As of December 31, 2024

- The district reported expenditures of \$42.3M, an increase of \$590K from prior year
- The district's largest expenditures by object were:

Salaries and Benefits: \$34.4M or 81% of total monthly expenditures, a decrease of \$293K from prior year

Purchased Services: \$5.1M or 12% of total monthly expenditures, an increase of \$798K from prior year

Supplies & Materials: \$2.4M or 6% of total monthly expenditures, an increase of \$124K from prior year

EXPENDITURES	As of December 31, 2024		
	Current YTD	Budget	YTD % of Budget
Salaries - Certificated Employees	17,644,569	54,552,351	32.34%
Salaries - Classified Employees	7,239,807	23,247,334	31.14%
Employee Benefits & Payroll Taxes	9,530,145	28,930,367	32.94%
Supplies & Materials	2,417,179	9,342,156	25.87%
Purchased Services	5,147,145	16,821,421	30.60%
Travel	37,794	271,504	13.92%
Capital Outlay	326,337	91,000	358.61%
Total Expenditures by Object	42,342,976	133,256,133	31.78%

As of December 31, 2023		
Prior YTD	Prior Year Actual	% of PY Actual
17,908,464	56,172,012	31.88%
7,221,974	21,616,173	33.41%
9,577,141	28,950,615	33.08%
2,292,815	7,880,159	29.10%
4,349,015	12,144,426	35.81%
45,841	247,273	18.54%
358,383	645,364	55.53%
41,753,633	127,656,021	32.71%

General Fund

Expenditures by Object YTD – Budget Capacity Comparison

- The district budgets most capacity to Purchased Services and the remainder in Supplies & Materials
- Budget capacity applies to budgeted amounts only. It has no effect on actual revenues, expenditures, or fund balance reserves.

EXPENDITURES	As of December 31, 2024, with Capacity		
	Current YTD	Budget	YTD % of Budget
Salaries - Certificated Employees	17,644,569	54,552,351	32.34%
Salaries - Classified Employees	7,239,807	23,247,334	31.14%
Employee Benefits & Payroll Taxes	9,530,145	28,930,367	32.94%
Supplies & Materials	2,417,179	9,342,156	25.87%
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Travel	37,794	271,504	13.92%
Capital Outlay	326,337	91,000	358.61%
Total Expenditures by Object	42,342,976	133,256,133	31.78%

	As of December 31, 2024, without Capacity		
	Current YTD	Budget	YTD % of Budget
	17,644,569	54,552,351	32.34%
	7,239,807	23,247,334	31.14%
	9,530,145	28,930,367	32.94%
	2,417,179	7,442,156	32.48%
	5,147,145	12,429,134	41.41%
	37,794	271,504	13.92%
	326,337	81,000	402.89%
	42,342,976	126,953,846	33.35%

General Fund Fund Balance - Background

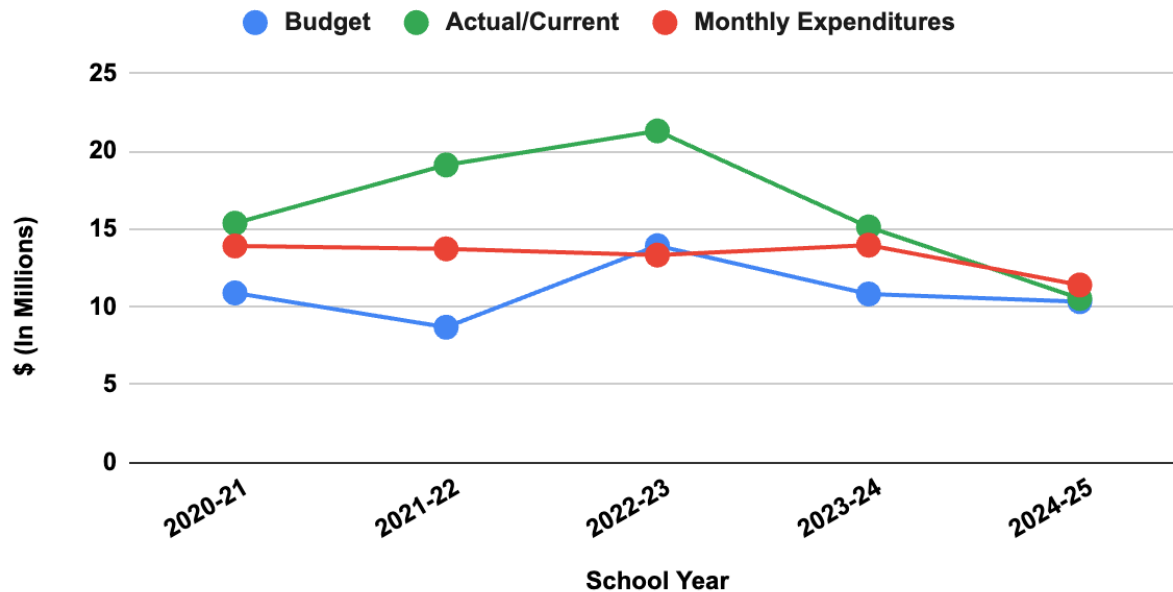
Fund Balance

- Fund balance is the district's reserves or savings account.
- Not all fund balance reserves are available to use at any time.
- **Nonspendable** – Not in spendable form (inventory or prepaid items) or are legally require to be maintained intact (endowment or donation)
- **Assigned funds** - directed by the superintendent for specific purposes
- **Committed funds** - directed by the Board.
- **Restricted funds** - 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 as 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

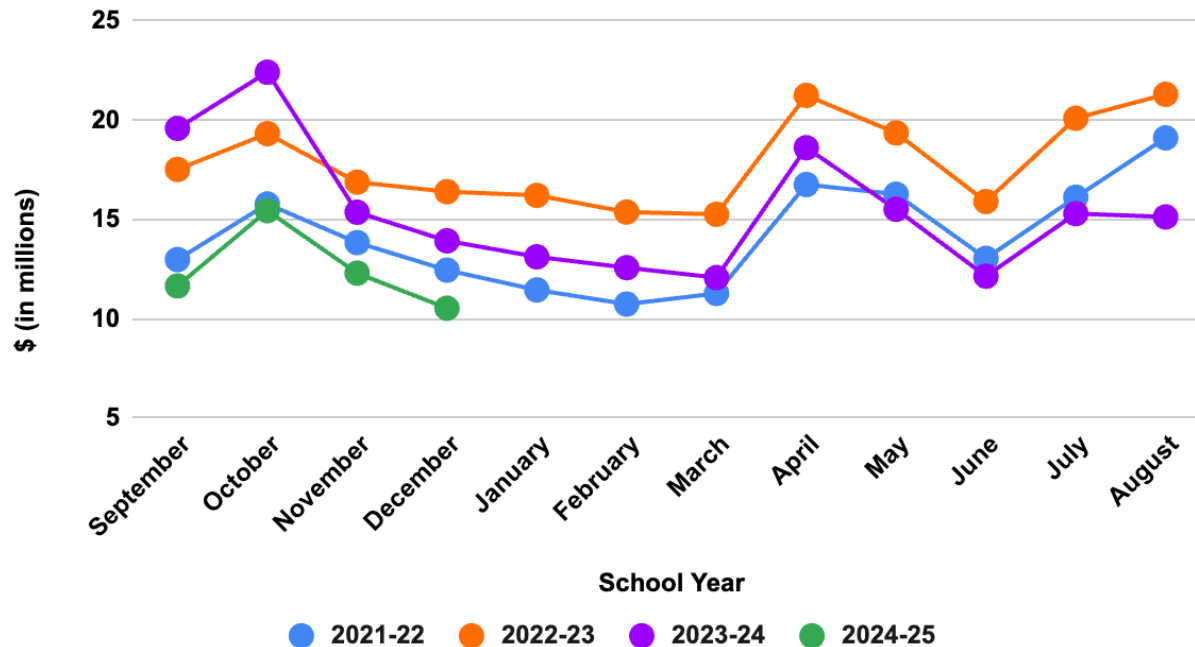
As of December 31, 2024



- 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.
- Minimum Fund Balance:** \$6.6M
- Current Monthly Expenditures:** \$11.4M
- Current reserves will fluctuate monthly**

General Fund Cash Flow & Fund Balance

Ending Fund Balance By Month



- Fund balance reserves fluctuate monthly based on revenue and expenditure activity.
- The district see its highest revenue activity in October, April, July, and August.
- **October and April:** The district receipts local property taxes from the county based on the EP&O levy.
- **July and August:** The district receipts state revenues monthly known as state apportionment. The district receives an allocation based on an apportionment schedule as set by state law (RCW 28A.510.250). The district receipts its largest state apportionment in July (12.5%) and August (10.0%).
- **Between October and April:** the district will rely on its fund balance reserves to fund ongoing school operations, **decreasing reserves.**

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, 2024

REVENUES

	As of December 31, 2024		
	YTD	Budget	% of Budget
Local Support Nontax	53,026	252,500	21.00%
State, Special Purpose	-	3,563,000	0.00%
Other Financing Sources	500,000	500,000	100.00%
Total Revenues	553,026	4,315,500	12.81%

EXPENDITURES

	As of December 31, 2024		
	YTD	Budget	% of Budget
Sites	-	1,302,500	0.00%
Buildings	1,631,193	2,935,733	55.56%
Equipment	-	63,000	0.00%
Energy	-	150,000	0.00%
Total Expenditures	1,631,193	4,451,233	36.65%

As of December 31, 2023

	YTD	Actual	% of Actual
	-	330,947	0.00%
	43,746	69,900	62.58%
	-	5,500,000	-
Total	43,746	5,900,847	0.74%

As of December 31, 2023

	YTD	Actual	% of Actual
	-	345,876	0.00%
	33,541	3,569,246	0.94%
	-	-	0.00%
	-	-	0.00%
Total	33,541	3,915,122	0.86%

Revenues

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

Expenditures

Buildings

- Girl's Varsity Softball Field - \$1,580,450
- WHS Bathrooms - \$24,246
- Orchard HVAC - \$26,266

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 pay off its 2024 bond in December 2033.

Debt Service

Revenues & Expenditures YTD – As of December 31, 2024

Revenues

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

REVENUES

	As of December 31, 2024		
	Current YTD	Annual Budget	% of Budget
Local Taxes	2,803,468	6,164,101	45.48%
Local Support Nontax	66,499	-	0.00%
Other Financing Sources	-	-	0.00%
Total Revenues	2,869,967	6,164,101	46.56%

EXPENDITURES

	As of December 31, 2024		
	Current YTD	Annual Budget	% of Budget
Matured Bonds	4,720,000	4,720,000	100.00%
Interest	1,186,125	2,254,250	52.62%
Transfer Fees	-	100,000	0.00%
Underwriter Fees	-	-	0.00%
Total Expenditures	5,906,125	7,074,250	83.49%

Other Financing Uses

	-	-
Total Expenditures/Other Financing Uses	5,906,125	7,074,250

As of December 31, 2023

Prior YTD	Prior Year Actual	% of PY Actual
2,715,778	6,308,219	43.05%
58,562	156,954	37.31%
	53,093,696	0.00%
2,774,340	59,558,869	4.66%

As of December 31, 2023

Prior YTD	Prior Year Actual	% of PY Actual
3,550,000	3,550,000	100.00%
1,328,081	1,749,815	75.90%
-	442	0.00%
-	324,899	0.00%
4,878,081	5,625,156	86.72%

- 52,768,110

4,878,081 58,393,266



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 & Expenditures YTD – As of December 31, 2024

	As of December 31, 2024		
REVENUES	Current YTD	Budget	% of Budget
General Student Body	69,170	274,799	25.17%
Athletics	225,965	304,765	74.14%
Classes	457	6,500	7.03%
Clubs	179,202	741,095	24.18%
Private Moneys	12,810	61,100	20.97%
Total Revenues	487,604	1,388,259	35.12%

	As of December 31, 2023		
	Prior YTD	Prior Year Actual	% of PY Actual
	70,773	126,842	55.80%
	187,464	381,684	49.11%
	-	4,791	0.00%
	175,756	536,922	32.73%
	17,266	59,309	29.11%
	451,259	1,109,548	40.67%

	As of December 31, 2024		
EXPENDITURES	Current YTD	Budget	% of Budget
General Student Body	16,009	199,779	8.01%
Athletics	148,731	313,875	47.39%
Classes	-	6,100	0.00%
Clubs	76,131	721,564	10.55%
Private Moneys	2,569	65,100	3.95%
Total Expenditures	243,440	1,306,418	18.63%

	As of December 31, 2023		
	Prior YTD	Prior Year Actual	% of PY Actual
	12,929	35,125	36.81%
	142,357	344,679	41.30%
	-	6,807	0.00%
	81,434	491,610	16.56%
	7,986	47,021	16.98%
	244,706	925,242	26.45%

Associated Student Body

Budget Capacity Comparison

REVENUES

	As of December 31, 2024		
	Current YTD	Budget	% of Budget
General Student Body	69,170	274,799	25.17%
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EXPENDITURES

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Total Expenditures	243,440	1,306,418	18.63%

As of December 31, 2024

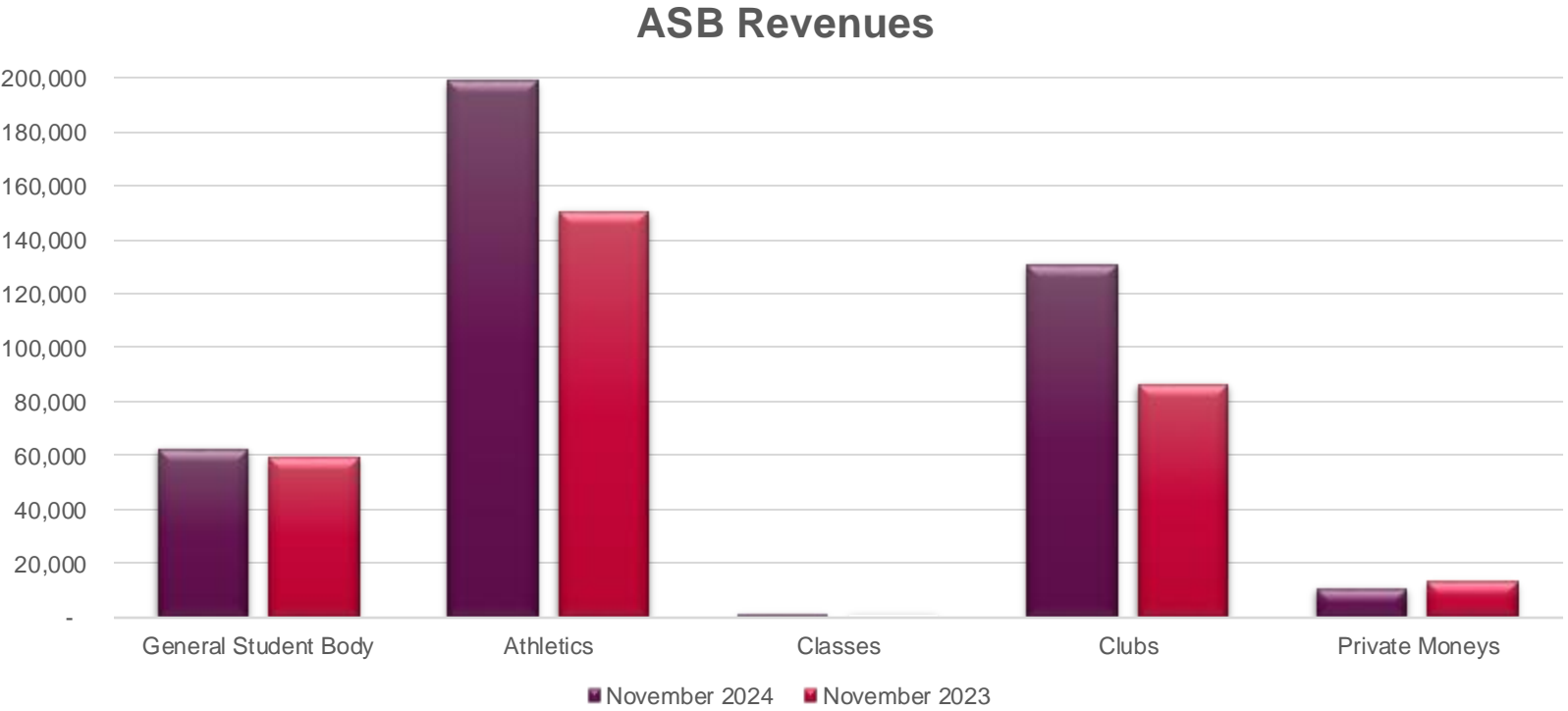
	As of December 31, 2024		
	Current YTD	Budget	% of Budget
General Student Body	69,170	149,799	46.18%
Athletics	225,965	304,765	74.14%
Classes	457	6,500	7.03%
Clubs	179,202	616,095	29.09%
Private Moneys	12,810	61,100	20.97%
Total Revenues	487,604	1,138,259	42.84%

As of December 31, 2024

	As of December 31, 2024		
	Current YTD	Budget	% of Budget
General Student Body	16,009	74,779	21.41%
Athletics	148,731	313,875	47.39%
Classes	-	6,100	0.00%
Clubs	76,131	596,564	12.76%
Private Moneys	2,569	65,100	3.95%
Total Expenditures	243,440	1,056,418	23.04%

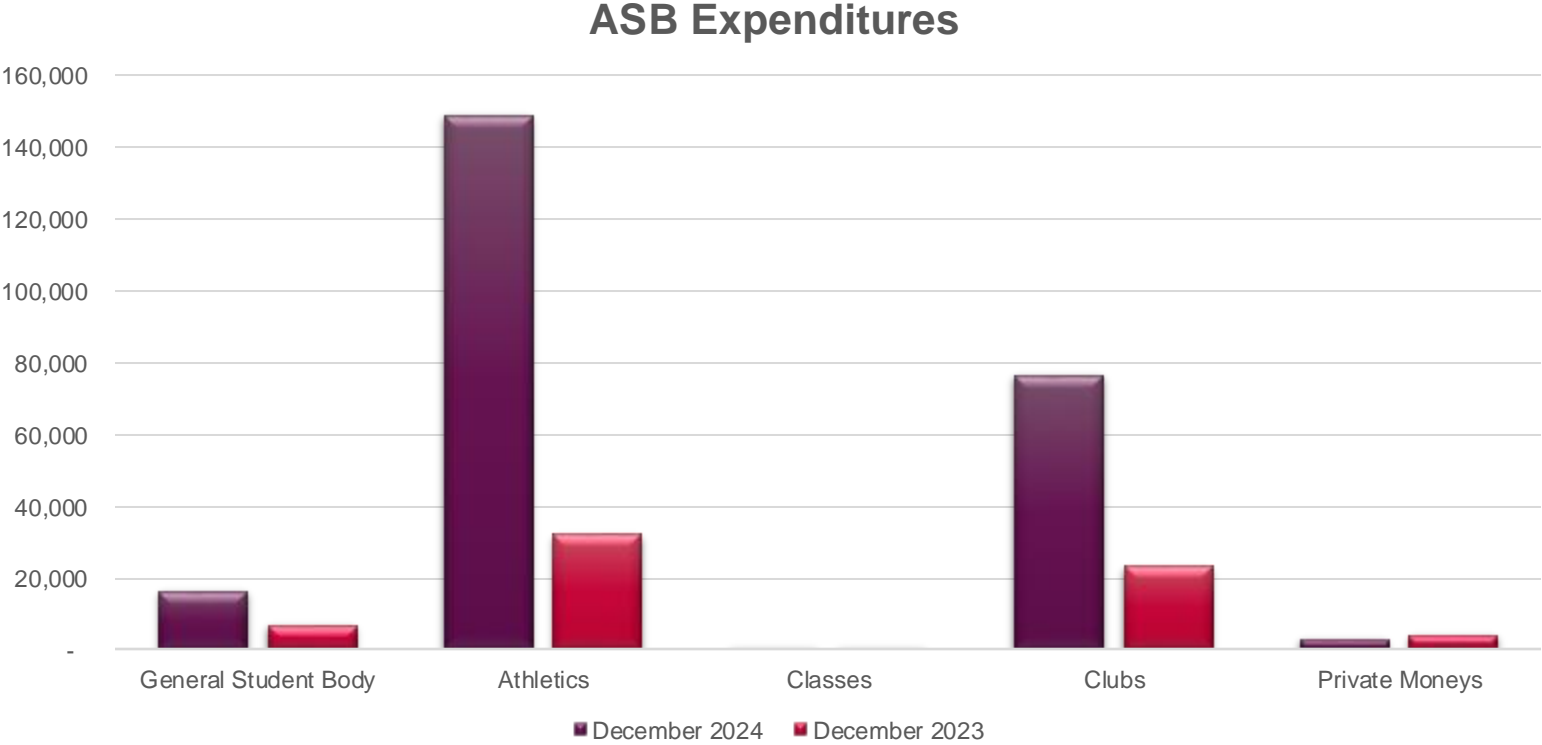
Associated Student Body

Revenues YTD Comparison – As of December 31, 2024



Associated Student Body

Expenditures YTD Comparison – As of December 31, 2024



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, 2024

Revenues

- **Local Support Nontax:** Investment interest income
- **State, Special Purpose:** The state will reimburse the district for depreciation in August 2025.

Expenditures

- The district budgeted to receive five buses this year. The district received three busses in November. The district expects to receive one bus in January. The final one has been delayed until September 2025.

REVENUES

Local Support Nontax	11,594	25,000	46.38%
State, Special Purpose	-	438,485	0.00%
Other Financing Sources	-	-	0.00%
Total Revenues	11,594	463,485	2.50%

EXPENDITURES

Equipment	661,306	964,252	68.58%
Total Expenditures	661,306	964,252	68.58%

As of December 31, 2023

Prior YTD	Prior Year Actual	% of PY Actual
3,921	28,908	13.56%
-	436,787	0.00%
-	-	0.00%
3,921	465,695	0.84%

As of December 31, 2023

Prior YTD	Prior Year Actual	% of PY Actual
380,277	517,149	73.53%
380,277	517,149	73.53%

Budget Status Report

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

General Fund	Budget	Actual	Variance	% of Budget	% of Year
Beginning Balance	14,979,687	15,133,155	(153,468)		
Revenues/Other Financing Sources	129,106,590	38,246,995	90,859,595	29.6%	33.3%
Expenditures	133,256,133	42,342,976	90,913,157	31.8%	33.3%
Other Financing Uses	500,000	500,000	-		
Ending Balance	10,330,144	10,537,174	(207,030)		

Capital Projects Fund	Budget	Actual	Variance	% of Budget	% of Year
Beginning Balance	135,733	2,911,458	(2,775,725)		
Revenues/Other Financing Sources	4,315,500	553,026	3,762,474	12.8%	33.3%
Expenditures	4,451,233	1,631,193	2,820,040	36.6%	33.3%
Other Financing Uses	-	-	-		
Ending Balance	-	1,833,291	(1,833,291)		

Debt Service Fund	Budget	Actual	Variance	% of Budget	% of Year
Beginning Balance	4,409,711	4,349,542	60,169		
Revenues/Other Financing Sources	6,164,101	2,869,967	3,294,134	46.6%	33.3%
Expenditures	7,074,250	5,906,125	1,168,125	83.5%	33.3%
Other Financing Uses	-	-	-		
Ending Balance	3,499,562	1,313,384	2,186,178		

Associated Student Body Fund	Budget	Actual	Variance	% of Budget	% of Year
Beginning Balance	921,393	880,700	40,693		
Revenues/Other Financing Sources	1,388,259	487,604	900,655	35.1%	33.3%
Expenditures	1,306,418	243,440	1,062,978	18.6%	33.3%
Other Financing Uses	-	-	-		
Ending Balance	1,003,234	1,124,863	(121,629)		

Transportation Vehicle Fund	Budget	Actual	Variance	% of Budget	% of Year
Beginning Balance	886,522	889,601	(3,079)		
Revenues/Other Financing Sources	463,485	11,594	451,891	2.5%	33.3%
Expenditures	964,252	661,306	302,946	68.6%	33.3%
Other Financing Uses	-	-	-		
Ending Balance	385,755	239,888	145,867		

Wenatchee School District No. 246

Budget Status Report

As of December 31, 2024

General Fund

A. REVENUES/OTHER FIN. SOURCES

	<u>Budget</u>	<u>Actual For Month</u>	<u>Actual For Year</u>	<u>Encumbrances</u>	<u>Balance</u>	<u>Percent</u>
1000 LOCAL TAXES	12,887,461	57,262	5,623,871	-	7,263,590	43.64%
2000 LOCAL SUPPORT NONTAX	1,814,200	260,062	718,550	-	743,088	39.61%
3000 STATE, GENERAL PURPOSE	70,275,983	6,237,569	21,974,899	-	43,827,186	31.27%
4000 STATE, SPECIAL PURPOSE	27,291,097	2,198,430	7,625,546	-	16,784,638	27.94%
5000 FEDERAL, GENERAL PURPOSE	300,000	-	-	-	300,000	0.00%
6000 FEDERAL, SPECIAL PURPOSE	16,522,849	882,984	2,300,495	-	14,887,640	13.92%
7000 REVENUES FR OTH SCH DIST	10,000	2,415	2,415	-	7,585	24.15%
8000 OTHER AGENCIES AND ASSOCIATES	5,000	-	1,219	-	3,781	24.38%
9000 OTHER FINANCING SOURCES	-	-	-	-	-	0.00%
Total REVENUES/OTHER FIN. SOURCES	129,106,590	9,638,722	38,246,995	-	90,859,595	29.62%

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	5,621,895	19,409,640	34,624,611	4,257,227	92.70%
10 Federal Stimulus	-	-	-	-	-	0.00%
20 Special Ed Instruction	19,393,771	1,689,800	6,301,001	12,594,377	498,393	97.43%
30 Voc. Ed Instruction	9,071,642	846,899	3,166,946	5,383,566	521,130	94.26%
40 Skills Center Instruction	2,202,292	196,495	801,633	1,292,252	108,407	95.08%
50+60 Compensatory Ed Instruct.	15,618,776	1,012,253	4,062,537	7,306,101	4,250,139	72.79%
70 Other Instructional Pgms	6,166,313	159,397	558,895	653,775	4,953,643	19.67%
80 Community Services	78,600	856	8,356	-	70,244	10.63%
90 Support Services	22,433,262	1,875,644	8,033,969	11,880,125	2,519,168	88.77%
Total EXPENDITURES	133,256,133	11,403,239	42,342,976	73,734,806	17,178,351	87.11%

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

500,000	-	500,000
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D. OTHER FINANCING USES (GL 535)	-	-	-
EXP/OTH FIN USES	(4,649,543)	(1,764,517)	(4,595,981)
F. TOTAL BEGINNING FUND BALANCE	14,979,687		15,133,155
G. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-
H. TOTAL ENDING FUND BALANCE	10,330,144		10,537,174
I. ENDING FUND BALANCE ACCOUNTS:			
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		46,547
G/L 870 Committed to Other Purposes	-		-
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		1,551,375
G/L 891 Unassigned Min Fnd Bal Policy	6,662,807		6,662,807
TOTAL	10,330,144		10,537,174

Wenatchee School District No. 246

Budget Status Report

As of December 31, 2024

Capital Projects Fund

A. REVENUES/OTHER FIN. SOURCES	<u>Budget</u>	<u>Actual For Month</u>	<u>Actual For Year</u>	<u>Encumbrances</u>	<u>Balance</u>	<u>Percent</u>
1000 Local Taxes	-	-	-	-	-	0.00%
2000 Local Support Nontax	252,500	8,204	53,026	-	199,474	21.00%
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	-	-	100.00%
Total REVENUES/OTHER FIN. SOURCES	4,315,500	8,204	553,026	-	3,762,474	12.81%
B. EXPENDITURES						
10 Sites	1,302,500	-	-	-	1,302,500	0.00%
20 Buildings	2,935,733	692,282	1,631,193	288,527	1,016,013	65.39%
30 Equipment	63,000	-	-	103,660	(40,660)	164.54%
40 Energy	150,000	-	-	-	150,000	0.00%
50 Sales & Lease Expenditure	-	-	-	-	-	0.00%
60 Bond Issuance Expenditure	-	-	-	-	-	0.00%
90 Debt	-	-	-	-	-	0.00%
Total EXPENDITURES	4,451,233	692,282	1,631,193	392,187	2,427,853	45.46%
C. OTHER FIN. USES TRANS. OUT (GL 53)						
	-	-	-			
D. OTHER FINANCING USES (GL 535)						
	-	-	-			

FIN.SOURCES OVER(UNDER) EXP/OTH	(135,733)	(684,078)	(1,078,167)
F. TOTAL BEGINNING FUND BALANCE	135,733		2,911,458
G. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-
H. TOTAL ENDING FUND BALANCE	-		1,833,291
I. ENDING FUND BALANCE ACCOUNTS:			
G/L 863 Restricted from State Proceeds	-		329,889
G/L 864 Restricted from Fed Proceeds	-		-
G/L 870 Committed to Other Purposes	-		1,503,402
G/L 889 Assigned to Fund Purposes	-		-
G/L 890 Unassigned Fund Balance	-		-
Total Ending Fund Balance	-		1,833,291

Wenatchee School District No. 246

Budget Status Report

As of December 31, 2024

Debt Service Fund

A. REVENUES/OTHER FIN. SOURCES	<u>Budget</u>	<u>Actual For Month</u>	<u>Actual For Year</u>	<u>Encumbrances</u>	<u>Balance</u>	<u>Percent</u>
1000 Local Taxes	6,164,101	28,637	2,803,468	-	3,360,633	45.48%
2000 Local Support Nontax	-	4,985	66,499	-	(66,499)	0.00%
3000 State, General Purpose	-	-	-	-	-	0.00%
5000 Federal, General Purpose	-	-	-	-	-	0.00%
9000 Other Financing Sources	-	-	-	-	-	0.00%
Total REVENUES/OTHER FIN. SOURCES	6,164,101	33,622	2,869,967	-	3,294,134	46.56%
B. EXPENDITURES						
Matured Bond Expenditures	4,720,000	4,720,000	4,720,000	-	-	100.00%
Interest On Bonds	2,254,250	1,186,125	1,186,125	-	1,068,125	52.62%
Interfund Loan Interest	-	-	-	-	-	0.00%
Bond Transfer Fees	100,000	-	-	-	100,000	0.00%
Arbitrage Rebate	-	-	-	-	-	0.00%
Underwriter's Fees	-	-	-	-	-	0.00%
Total EXPENDITURES	7,074,250	5,906,125	5,906,125	-	1,168,125	83.49%
C. OTHER FIN. USES TRANS. OUT (GL 536)	-	-	-			
D. OTHER FINANCING USES (GL 535)	-	-	-			
OVER(UNDER) EXP/OTH FIN USES	(910,149)	(5,872,503)	(3,036,158)			
F. TOTAL BEGINNING FUND BALANCE	4,409,711		4,349,542			
G. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-			

H. TOTAL ENDING FUND BALANCE	3,499,562	1,313,384
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I. ENDING FUND BALANCE ACCOUNTS:

G/L 830 Restricted for Debt Service	3,499,562	1,313,384
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Total Ending Fund Balance	3,499,562	1,313,384
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Wenatchee School District No. 246

Budget Status Report

As of December 31, 2024

Associated Student Body

A. REVENUES/OTHER FIN. SOURCES

	<u>Budget</u>	<u>Actual For Month</u>	<u>Actual For Year</u>	<u>Encumbrances</u>	<u>Balance</u>	<u>Percent</u>
1000 General Student Body	274,799	7,179	69,170		205,629	25.17%
2000 Athletics	304,765	27,531	225,965		78,800	74.14%
3000 Classes	6,500	-	457		6,043	7.03%
4000 Clubs	741,095	48,866	179,202		561,893	24.18%
6000 Private Moneys	61,100	2,635	12,810		48,290	20.97%
Total REVENUES	1,388,259	86,210	487,604		900,655	35.12%

B. EXPENDITURES

1000 General Student Body	199,779	2,453	16,009	5,376	178,393	10.70%
2000 Athletics	313,875	30,964	148,731	35,106	130,038	58.57%
3000 Classes	6,100	-	-	-	6,100	0.00%
4000 Clubs	721,564	33,403	76,131	66,316	579,117	19.74%
6000 Private Moneys	65,100	267	2,569	5,492	57,039	12.38%
Total EXPENDITURES	1,306,418	67,088	243,440	112,291	950,687	27.23%

OVER(UNDER) EXP/OTH FIN USES

	81,841	19,122	244,164			
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D. TOTAL BEGINNING FUND BALANCE

	921,393		880,700			
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E. G/L 898 PRIOR YEAR ADJUSTMENTS

	-		-			
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F. TOTAL ENDING FUND BALANCE

	1,003,234		1,124,863			
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G. ENDING FUND BALANCE ACCOUNTS:

	-		-			
G/L 819 Restricted for Fund Purposes	711,567		1,124,863			
Total Ending Fund Balance	1,003,234		1,124,863			

Wenatchee School District No. 246

Budget Status Report

As of December 31, 2024

Transportation Vehicle Fund

A. REVENUES/OTHER FIN. SOURCES	<u>Budget</u>	<u>Actual For Month</u>	<u>Actual For Year</u>	<u>Encumbrances</u>	<u>Balance</u>	<u>Percent</u>
1000 Local Taxes	-	-	-		-	0.00%
2000 Local Nontax	25,000	930	11,594		13,406	46.38%
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%
Total REV/OTHER FIN.SRCS(LESS TRANS)	463,485	930	11,594		451,891	2.50%
B. 9900 TRANSFERS IN FROM GF	-	-	-		-	0.00%
C. TOTAL REV./OTHER FIN. SOURCES	463,485	930	11,594		451,891	2.50%
D. EXPENDITURES						
Type 30 Equipment	964,252	-	661,306	302,946	0	100.00%
Type 40 Energy	-	-	-	-	-	0.00%
Type 60 Bond Levy Issuance	-	-	-	-	-	0.00%
Type 90 Debt	-	-	-	-	-	0.00%
Total EXPENDITURES	964,252	-	661,306	302,946	0	100.00%
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	(500,767)	930	(649,712)
H. TOTAL BEGINNING FUND BALANCE	886,522		889,601
I. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-
J. TOTAL ENDING FUND BALANCE	385,755		239,888
K. ENDING FUND BALANCE ACCOUNTS:			
G/L 819 Restricted for Fund Purposes	385,755		239,888
Total Ending Fund Balance	385,755		239,888