

January 2025 Financial Report

Sean Fitzgerald, Executive Director of Business & Finance
March 11, 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 January 31, 2025

- **Total Revenues/Other Financing:** The district reported \$47.6M in revenues and other financing sources, an increase of \$1.4M from prior year.
- **Other Financing Sources:** Return of \$1.0M from Capital Projects Fund to the General Fund related to softball field funding. See slide 16.
- **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 \$37.7M or approximately 78% of all district revenues, an increase of \$1.3M from prior year.

REVENUES	As of January 31, 2025		
	Current YTD	Budget	% of Budget
Local Taxes	5,643,777	12,887,461	43.79%
Local Support Nontax	806,873	1,814,200	44.48%
State, General Purpose	28,104,923	70,275,983	39.99%
State, Special Purpose	9,563,120	27,291,098	35.04%
Federal, General Purpose	-	300,000	0.00%
Federal, Special Purpose	3,456,346	16,522,849	20.92%
Other School Districts	7,315	10,000	73.15%
Other Agencies	1,219	5,000	24.38%
Other Financing Sources	1,000,000	-	0.00%
Total Revenues/Other Financing Sources	47,583,574	129,106,591	36.86%

	As of January 31, 2024		
	Prior YTD	Prior Year Actual	% of PY Actual
	5,420,892	12,607,371	43.00%
	744,712	1,765,309	42.19%
	27,752,724	71,645,025	38.74%
	8,664,426	25,788,272	33.60%
	-	304,402	0.00%
	4,623,196	14,833,943	31.17%
	6,743	28,541	23.63%
	128	12,423	1.03%
	-	-	0.00%
	47,212,821	126,985,285	37.18%

General Fund

Revenues by Source YTD – Budget Capacity Comparison

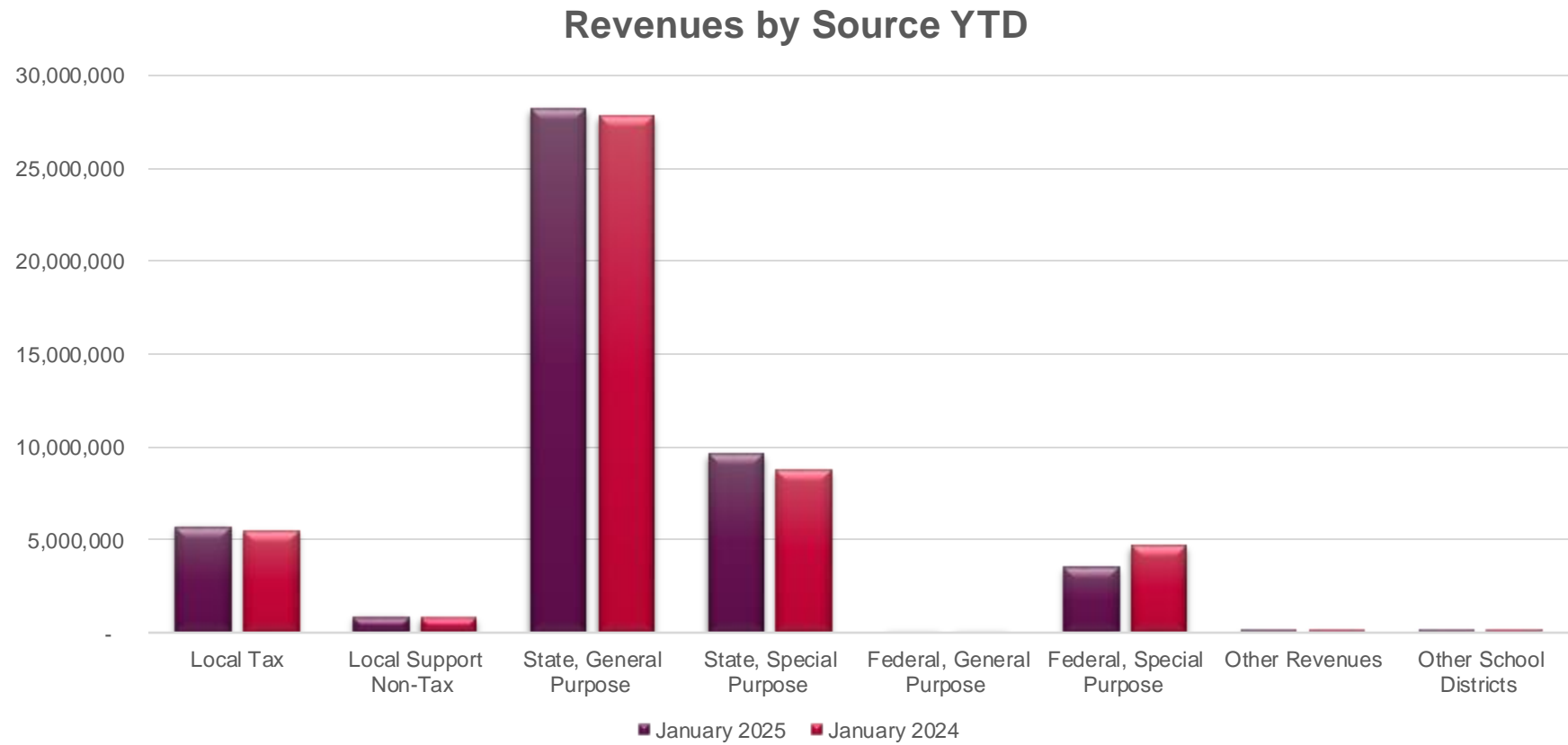
- The district budgets most capacity to Federal, Special Purpose and the remainder in State, Special Purpose
- Budget capacity applies to budgeted amounts only. It has no effect on actual revenues, expenditures, or fund balance reserves.

REVENUES	As of January 31, 2025, with Capacity		
	Current YTD	Budget	YTD % of Budget
Local Taxes	5,643,777	12,887,461	43.79%
Local Support Nontax	806,873	1,814,200	44.48%
State, General Purpose	28,104,923	70,275,983	39.99%
State, Special Purpose	9,563,120	27,291,098	35.04%
Federal, General Purpose	-	300,000	0.00%
Federal, Special Purpose	3,456,346	16,522,849	20.92%
Other School Districts	7,315	10,000	73.15%
Other Agencies	1,219	5,000	24.38%
Other Financing Sources	1,000,000	-	0.00%
Total Revenues	48,583,574	129,106,591	37.63%

	As of January 31, 2025, without Capacity		
	Current YTD	Budget	YTD % of Budget
	5,643,777	12,887,461	43.79%
	806,873	1,614,200	49.99%
	28,104,923	70,275,983	39.99%
	9,563,120	26,791,098	35.70%
	-	300,000	0.00%
	3,456,346	11,042,842	31.30%
	7,315	10,000	73.15%
	1,219	5,000	24.38%
	1,000,000	-	0.00%
	48,583,574	122,926,584	39.52%

General Fund

Revenues by Source YTD – As of January 31, 2025



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 January 31, 2025

- The district reported expenditures of \$52.0M, an increase of \$622K from prior year, excluding transfers to the Capital Projects Fund

EXPENDITURES	As of January 31, 2025		
	Current YTD	Budget	% of Budget
Regular Instruction	23,841,331	58,291,481	40.90%
Federal Special Purpose	-	-	0.00%
Special Education	7,894,375	19,393,771	40.71%
Vocational Education	3,946,179	9,071,643	43.50%
Skills Center	993,841	2,202,291	45.13%
Compensatory Education	5,026,088	15,618,771	32.18%
Other Instructional Programs	680,913	6,166,314	11.04%
Community Services	8,356	78,600	10.63%
Support Services	9,623,308	22,433,262	42.90%
Total Expenditures by Program	52,014,389	133,256,133	39.03%

Other Financing Uses

Transfer to Capital Projects Fund	500,000	500,000
Total Expenditures/Other Financing Uses	52,514,389	133,756,133
Over/Under	(3,930,815)	(4,649,542)

As of January 31, 2024		
Prior YTD	Prior Year Actual	% of PY Actual
24,423,608	59,558,228	41.01%
836,044	2,792,922	29.93%
6,764,128	17,058,959	39.65%
3,761,774	8,915,817	42.19%
981,747	2,404,255	40.83%
4,915,624	13,570,210	36.22%
581,332	1,720,924	33.78%
15,766	18,108	87.06%
9,112,179	21,616,598	42.15%
51,392,201	127,656,021	40.26%

4,000,000	5,500,000
55,392,201	133,156,021
(8,179,380)	(6,170,736)

General Fund

Expenditures by Program YTD – Budget Capacity Comparison

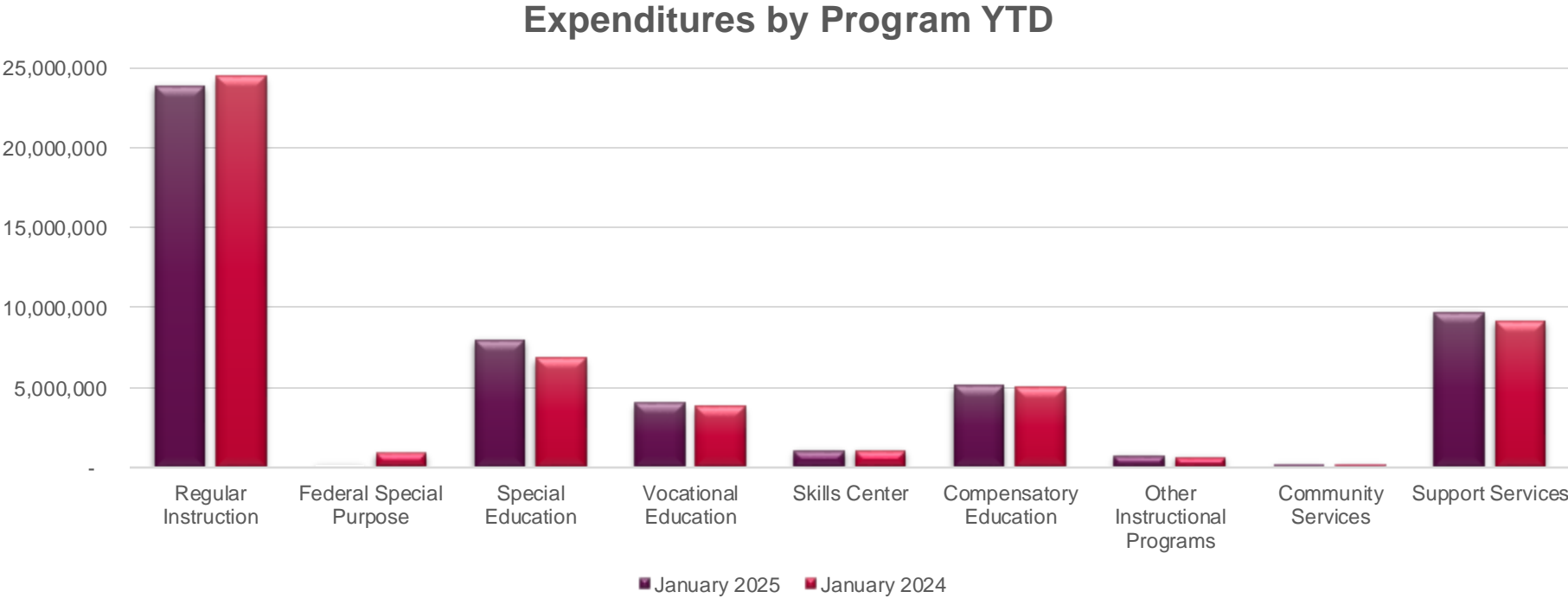
- The district budgets most capacity to Other Instructional Programs and the remainder in Compensatory Education
- Budget capacity applies to budgeted amounts only. It has no effect on actual revenues, expenditures, or fund balance reserves.

EXPENDITURES	As of January 31, 2025, with Capacity		
	Current YTD	Budget	YTD % of Budget
Regular Instruction	23,841,331	58,291,481	40.90%
Federal Special Purpose	-	-	0.00%
Special Education	7,894,375	19,393,771	40.71%
Vocational Education	3,946,179	9,071,643	43.50%
Skills Center	993,841	2,202,291	45.13%
Compensatory Education	5,026,088	15,618,771	32.18%
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Support Services	9,623,308	22,433,262	42.90%
Total Expenditures by Program	52,014,389	133,256,133	39.03%

	As of January 31, 2025, without Capacity		
	Current YTD	Budget	YTD % of Budget
	23,841,331	58,241,481	40.94%
	-	-	0.00%
	7,894,375	19,393,771	40.71%
	3,946,179	9,071,643	43.50%
	993,841	2,192,291	45.33%
	5,026,088	14,118,771	35.60%
	680,913	1,524,027	44.68%
	8,356	78,600	10.63%
	9,623,308	22,333,262	43.09%
	52,014,389	126,953,846	40.97%

General Fund

Expenditures by Program YTD – As of January 31, 2025



General Fund

Expenditures by Object YTD – As of January 31, 2025

- The district reported expenditures of \$52.0M, an increase of \$622K from prior year
- The district's largest expenditures by object were:

Salaries and Benefits: \$43.1M or 83% of total monthly expenditures, a decrease of \$276K from prior year

Purchased Services: \$5.7M or 11% of total monthly expenditures, an increase of \$761K from prior year

Supplies & Materials: \$2.7M or 5% of total monthly expenditures, an increase of \$184K from prior year

EXPENDITURES	As of January 31, 2025		
	Current YTD	Budget	YTD % of Budget
Salaries - Certificated Employees	22,138,829	54,552,351	40.58%
Salaries - Classified Employees	9,057,546	23,247,334	38.96%
Employee Benefits & Payroll Taxes	11,956,175	28,930,367	41.33%
Supplies & Materials	2,711,136	9,342,156	29.02%
Purchased Services	5,727,031	16,821,421	34.05%
Travel	45,447	271,504	16.74%
Capital Outlay	378,226	91,000	415.63%
Total Expenditures by Object	52,014,389	133,256,133	39.03%

As of January 31, 2024		
Prior YTD	Prior Year Actual	% of PY Actual
22,427,075	56,172,012	39.93%
9,011,033	21,616,173	41.69%
11,990,873	28,950,615	41.42%
2,526,855	7,880,159	32.07%
4,966,111	12,144,426	40.89%
51,027	247,273	20.64%
419,227	645,364	64.96%
51,392,201	127,656,021	40.26%

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 January 31, 2025, with Capacity		
	Current YTD	Budget	YTD % of Budget
Salaries - Certificated Employees	22,138,829	54,552,351	40.58%
Salaries - Classified Employees	9,057,546	23,247,334	38.96%
Employee Benefits & Payroll Taxes	11,956,175	28,930,367	41.33%
Supplies & Materials	2,711,136	9,342,156	29.02%
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Travel	45,447	271,504	16.74%
Capital Outlay	378,226	91,000	415.63%
Total Expenditures by Object	52,014,389	133,256,133	39.03%

	As of January 31, 2025, without Capacity		
	Current YTD	Budget	YTD % of Budget
	22,138,829	54,552,351	40.58%
	9,057,546	23,247,334	38.96%
	11,956,175	28,930,367	41.33%
	2,711,136	7,442,156	36.43%
	5,727,031	12,429,134	46.08%
	45,447	271,504	16.74%
	378,226	81,000	466.95%
	52,014,389	126,953,846	40.97%

General Fund Fund Balance - Background

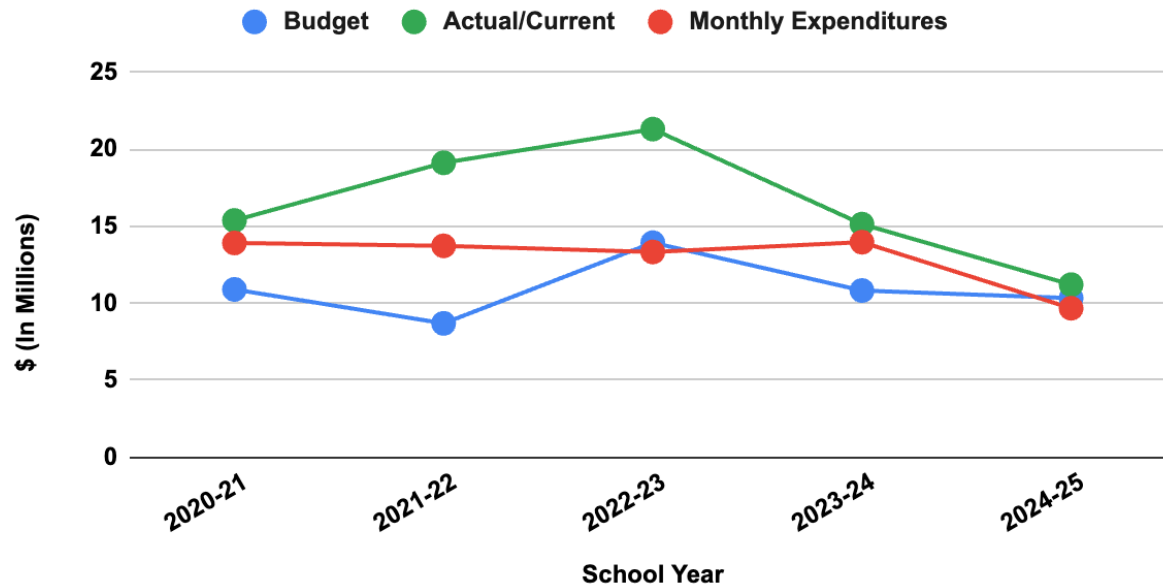
Fund Balance

- 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

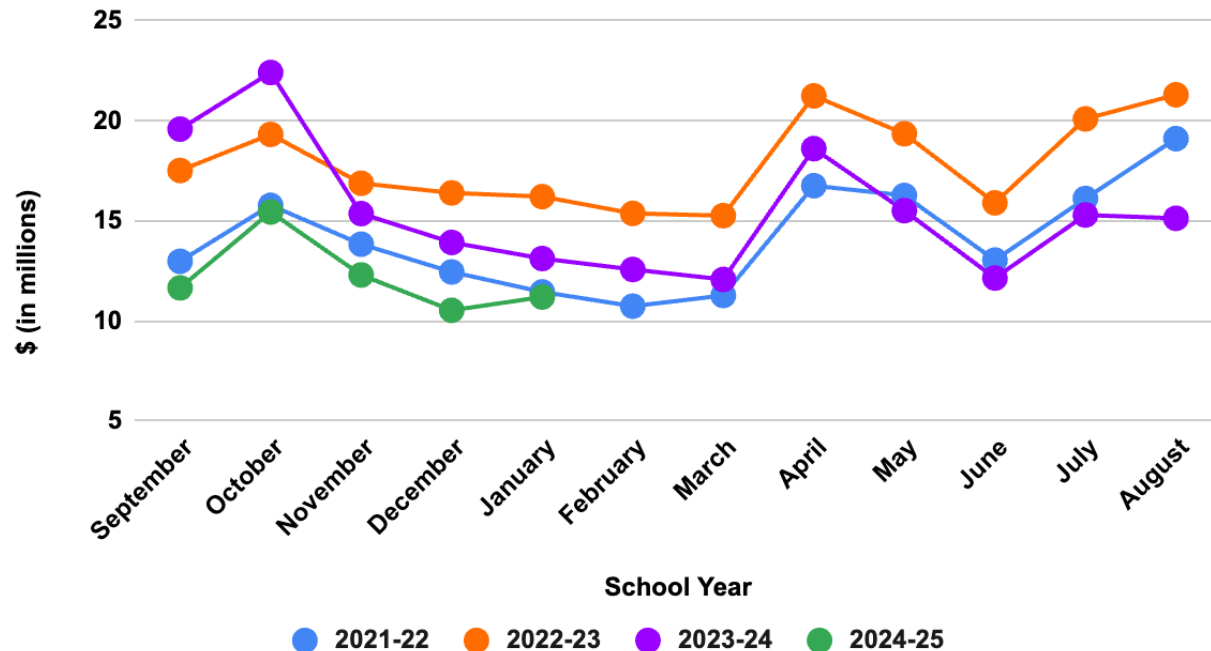
As of January 31, 2025



- 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. Of that \$5.5M, **\$1.0M was transferred back** to the General Fund in January 2025, **increasing** reserves.
- 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:** \$9.7M
- 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**.
- **January 2025:** \$1.0M transferred back from Capital Projects Fund, related to softball field funding, **increasing reserves**. See slide 16.

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, 2025

REVENUES

Local Support Nontax
State, Special Purpose
Other Financing Sources
Total Revenues

As of January 31, 2025		
YTD	Budget	% of Budget
63,318	252,500	25.08%
-	3,563,000	0.00%
500,000	500,000	100.00%
563,318	4,315,500	13.05%

EXPENDITURES

Sites
Buildings
Equipment
Energy
Total Expenditures

As of January 31, 2025		
YTD	Budget	% of Budget
1,518	1,302,500	0.12%
1,640,847	2,935,733	55.89%
-	63,000	0.00%
-	150,000	0.00%
1,642,365	4,451,233	36.90%

Other Financing Uses

Transfer to General Fund

1,000,000

Total Expenditures/Other Financing Uses

2,642,365

Over/Under

(2,079,047)

As of January 31, 2024

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

As of January 31, 2024

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

Revenues

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

Expenditures

Sites – Skills Center Modernization

Buildings

- Girl's Varsity Softball Field - \$1,580,681
- WHS Bathrooms - \$33,900
- Orchard HVAC - \$26,266

Other Financing Uses

- Return of \$1.0M from Capital Projects Fund to the General Fund related to softball field funding. See slide 16.

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 January 31, 2025

Revenues

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

	As of January 31, 2025		
REVENUES	Current YTD	Annual Budget	% of Budget
Local Taxes	2,813,412	6,164,101	45.64%
Local Support Nontax	71,439	-	0.00%
Other Financing Sources	-	-	0.00%
Total Revenues	2,884,850	6,164,101	46.80%

	As of January 31, 2025		
EXPENDITURES	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	-	-
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Total Expenditures/Other Financing Uses	5,906,125	7,074,250
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	As of January 31, 2024		
	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%
Total	2,774,340	59,558,869	4.66%

	As of January 31, 2024		
	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%
Total	4,878,081	5,625,156	86.72%

	-	52,768,110
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Total	4,878,081	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 & Expenditures YTD – As of January 31, 2025

REVENUES

	As of January 31, 2025		
	Current YTD	Budget	% of Budget
General Student Body	74,856	274,799	27.24%
Athletics	246,352	304,765	80.83%
Classes	457	6,500	7.03%
Clubs	207,471	741,095	28.00%
Private Moneys	21,464	61,100	35.13%
Total Revenues	550,599	1,388,259	39.66%

EXPENDITURES

	As of January 31, 2025		
	Current YTD	Budget	% of Budget
General Student Body	16,752	199,779	8.39%
Athletics	174,890	313,875	55.72%
Classes	-	6,100	0.00%
Clubs	99,701	721,564	13.82%
Private Moneys	6,631	65,100	10.19%
Total Expenditures	297,974	1,306,418	22.81%

As of January 31, 2024		
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 January 31, 2024		
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 January 31, 2025, with Capacity			
	Current YTD	Budget	% of Budget
General Student Body	74,856	274,799	27.24%
Athletics	246,352	304,765	80.83%
Classes	457	6,500	7.03%
Clubs	207,471	741,095	28.00%
Private Moneys	21,464	61,100	35.13%
Total Revenues	550,599	1,388,259	39.66%

As of January 31, 2025, without Capacity			
	Current YTD	Budget	% of Budget
	74,856	149,799	49.97%
	246,352	304,765	80.83%
	457	6,500	7.03%
	207,471	616,095	33.68%
	21,464	61,100	35.13%
	550,599	1,138,259	48.37%

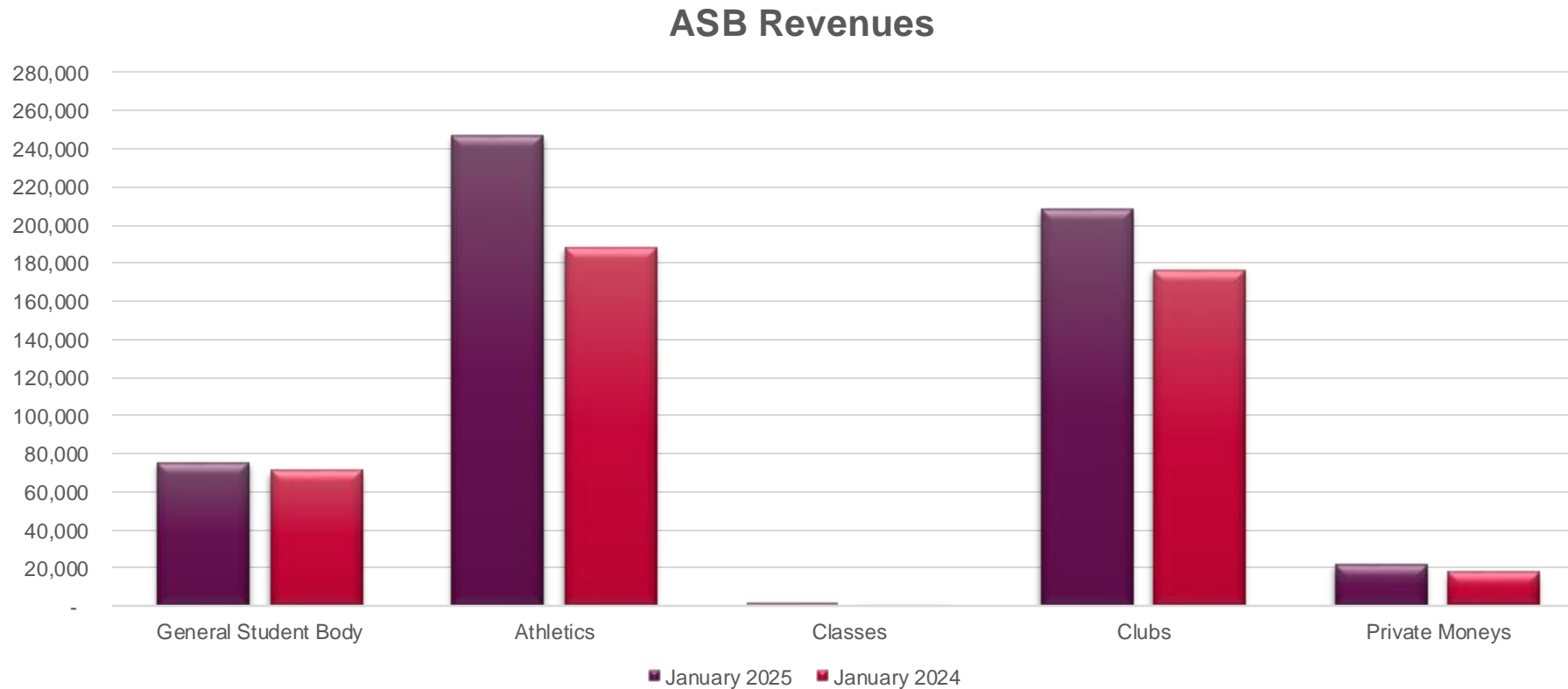
EXPENDITURES

As of January 31, 2025, with Capacity			
	Current YTD	Budget	% of Budget
General Student Body	16,752	199,779	8.39%
Athletics	174,890	313,875	55.72%
Classes	-	6,100	0.00%
Clubs	99,701	721,564	13.82%
Private Moneys	6,631	65,100	10.19%
Total Expenditures	297,974	1,306,418	22.81%

As of January 31, 2025, without Capacity			
	Current YTD	Budget	% of Budget
	16,752	74,779	22.40%
	174,890	313,875	55.72%
	-	6,100	0.00%
	99,701	596,564	16.71%
	6,631	65,100	10.19%
	297,974	1,056,418	28.21%

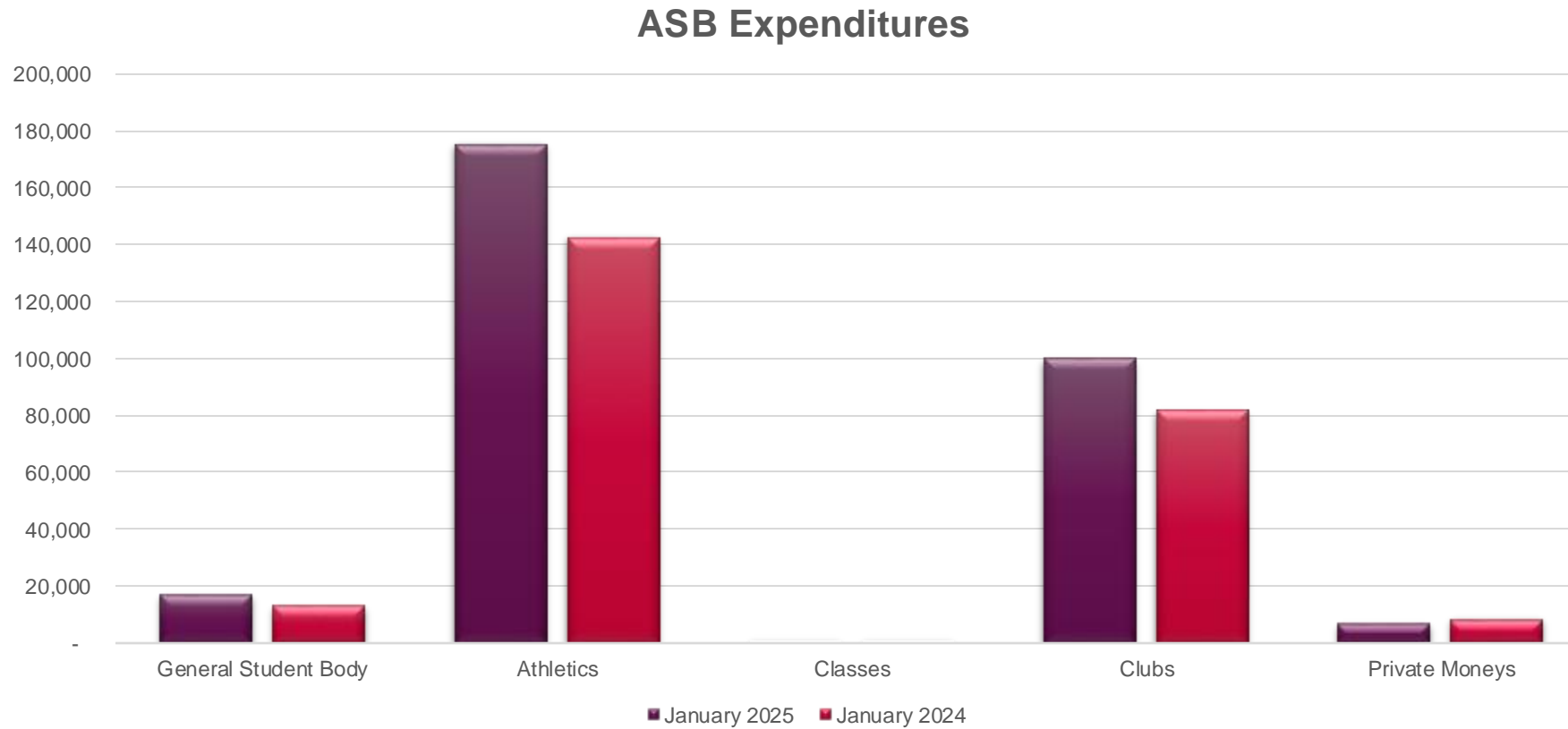
Associated Student Body

Revenues YTD Comparison – As of January 31, 2025



Associated Student Body

Expenditures YTD Comparison – As of January 31, 2025



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, 2025

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 February. The final one has been delayed until September 2025.

	As of January 31, 2025		
REVENUES	Current YTD	Budget	% of Budget
Local Support Nontax	12,496	25,000	49.98%
State, Special Purpose	-	438,485	0.00%
Other Financing Sources	-	-	0.00%
Total Revenues	12,496	463,485	2.70%

	As of December 31, 2024		
EXPENDITURES	Current YTD	Budget	% of Budget
Equipment	661,306	964,252	68.58%
Total Expenditures	661,306	964,252	68.58%

	As of January 31, 2024		
	Prior YTD	Prior Year Actual	% of PY Actual
	11,637	28,908	40.26%
	-	436,787	0.00%
	-	-	0.00%
	11,637	465,695	2.50%

	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 January 31, 2025

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	48,583,574	80,523,016	37.6%	41.7%
Expenditures	133,256,133	52,014,389	81,241,744	39.0%	41.7%
Other Financing Uses	500,000	500,000	-		
Ending Balance	10,330,144	11,202,339	(872,195)		

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	563,318	3,752,182	13.1%	41.7%
Expenditures	4,451,233	1,642,365	2,808,868	36.9%	41.7%
Other Financing Uses	-	1,000,000	(1,000,000)		
Ending Balance	-	832,410	(832,410)		

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	2,884,850	3,279,251	46.8%	41.7%
Expenditures	7,074,250	5,906,125	1,168,125	83.5%	41.7%
Other Financing Uses	-	-	-		
Ending Balance	3,499,562	1,328,267	2,171,295		

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	550,599	837,660	39.7%	41.7%
Expenditures	1,306,418	297,974	1,008,444	22.8%	41.7%
Other Financing Uses	-	-	-		
Ending Balance	1,003,234	1,133,325	(130,091)		

Transportation Vehicle Fund	Budget	Actual	Variance	% of Budget	% of Year
Beginning Balance	886,522	889,601	(3,079)		
Revenues/Other Financing Sources	463,485	12,496	450,989	2.7%	41.7%
Expenditures	964,252	661,306	302,946	68.6%	41.7%
Other Financing Uses	-	-	-		
Ending Balance	385,755	240,790	144,965		

Wenatchee School District No. 246

Budget Status Report

As of January 31, 2025

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	19,906	5,643,777	-	7,243,684	43.79%
2000 LOCAL SUPPORT NONTAX	1,814,200	88,323	806,873	-	743,088	44.48%
3000 STATE, GENERAL PURPOSE	70,275,983	6,130,025	28,104,923	-	43,827,186	39.99%
4000 STATE, SPECIAL PURPOSE	27,291,097	1,937,574	9,563,120	-	16,784,638	35.04%
5000 FEDERAL, GENERAL PURPOSE	300,000	-	-	-	300,000	0.00%
6000 FEDERAL, SPECIAL PURPOSE	16,522,849	1,155,851	3,456,346	-	14,887,640	20.92%
7000 REVENUES FR OTH SCH DIST	10,000	4,900	7,315	-	2,685	73.15%
8000 OTHER AGENCIES AND ASSOCIATES	5,000	-	1,219	-	3,781	24.38%
9000 OTHER FINANCING SOURCES	-	1,000,000	1,000,000	-	(1,000,000)	0.00%
Total REVENUES/OTHER FIN. SOURCES	129,106,590	10,336,579	48,583,574	-	80,523,016	37.63%

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	4,431,691	23,841,331	30,528,292	3,921,855	93.27%
10 Federal Stimulus	-	-	-	-	-	0.00%
20 Special Ed Instruction	19,393,771	1,593,374	7,894,375	11,133,966	365,430	98.12%
30 Voc. Ed Instruction	9,071,642	779,233	3,946,179	4,820,039	305,425	96.63%
40 Skills Center Instruction	2,202,292	192,207	993,841	1,149,416	59,035	97.32%
50+60 Compensatory Ed Instruct.	15,618,776	963,552	5,026,088	6,388,871	4,203,817	73.08%
70 Other Instructional Pgms	6,166,313	122,018	680,913	603,348	4,882,052	20.83%
80 Community Services	78,600	-	8,356	-	70,244	10.63%
90 Support Services	22,433,262	1,589,339	9,623,308	10,572,776	2,237,178	90.03%
Total EXPENDITURES	133,256,133	9,671,413	52,014,389	65,196,708	16,045,036	87.96%

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)	665,165	(3,930,816)
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		11,202,339
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		2,216,540
G/L 891 Unassigned Min Fnd Bal Policy	6,662,807		6,662,807
TOTAL	10,330,144		11,202,339

Wenatchee School District No. 246

Budget Status Report

As of January 31, 2025

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	10,292	63,318	-	189,182	25.08%
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	10,292	563,318	-	3,752,182	13.05%
B. EXPENDITURES						
10 Sites	1,302,500	1,518	1,518	-	1,300,982	0.12%
20 Buildings	2,935,733	9,654	1,640,847	277,898	1,016,988	65.36%
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	11,172	1,642,365	381,557	2,427,310	45.47%
C. OTHER FIN. USES TRANS. OUT (GL 53						
	-	-	1,000,000			
D. OTHER FINANCING USES (GL 535)						
	-	-	-			

FIN.SOURCES OVER(UNDER) EXP/OTH	(135,733)	(880)	(2,079,047)
F. TOTAL BEGINNING FUND BALANCE	135,733		2,911,458
G. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-
H. TOTAL ENDING FUND BALANCE	-		832,410
I. ENDING FUND BALANCE ACCOUNTS:			
G/L 863 Restricted from State Proceeds	-		315,877
G/L 864 Restricted from Fed Proceeds	-		-
G/L 870 Committed to Other Purposes	-		516,533
G/L 889 Assigned to Fund Purposes	-		-
G/L 890 Unassigned Fund Balance	-		-
Total Ending Fund Balance	-		832,410

Wenatchee School District No. 246

Budget Status Report

As of January 31, 2025

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	9,943	2,813,412	-	3,350,689	45.64%
2000 Local Support Nontax	-	4,940	71,439	-	(71,439)	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	14,883	2,884,850	-	3,279,251	46.80%
B. EXPENDITURES						
Matured Bond Expenditures	4,720,000	-	4,720,000	-	-	100.00%
Interest On Bonds	2,254,250	-	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	-	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)	14,883	(3,021,275)			
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	1,328,267
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I. ENDING FUND BALANCE ACCOUNTS:

G/L 830 Restricted for Debt Service	3,499,562	1,328,267
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Total Ending Fund Balance	3,499,562	1,328,267
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Wenatchee School District No. 246

Budget Status Report

As of January 31, 2025

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	5,685	74,856		199,943	27.24%
2000 Athletics	304,765	20,387	246,352		58,413	80.83%
3000 Classes	6,500	-	457		6,043	7.03%
4000 Clubs	741,095	28,269	207,471		533,624	28.00%
6000 Private Moneys	61,100	8,654	21,464		39,636	35.13%
Total REVENUES	1,388,259	62,996	550,599		837,660	39.66%

B. EXPENDITURES

1000 General Student Body	199,779	743	16,752	5,760	177,267	11.27%
2000 Athletics	313,875	26,159	174,890	24,726	114,259	63.60%
3000 Classes	6,100	-	-	-	6,100	0.00%
4000 Clubs	721,564	23,571	99,701	81,218	540,645	25.07%
6000 Private Moneys	65,100	4,062	6,631	4,753	53,717	17.49%
Total EXPENDITURES	1,306,418	54,534	297,974	116,457	891,987	31.72%

OVER(UNDER) EXP/OTH FIN USES

	81,841	8,461	252,625			
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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		1,133,325			
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G. ENDING FUND BALANCE ACCOUNTS:

	-		-			
G/L 819 Restricted for Fund Purposes	711,567		1,133,325			
Total Ending Fund Balance	1,003,234		1,133,325			

Wenatchee School District No. 246

Budget Status Report

As of January 31, 2025

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	902	12,496		12,504	49.98%
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	902	12,496		450,989	2.70%
B. 9900 TRANSFERS IN FROM GF	-	-	-		-	0.00%
C. TOTAL REV./OTHER FIN. SOURCES	463,485	902	12,496		450,989	2.70%
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)	902	(648,810)
H. TOTAL BEGINNING FUND BALANCE	886,522		889,601
I. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-
J. TOTAL ENDING FUND BALANCE	385,755		240,790
K. ENDING FUND BALANCE ACCOUNTS:			
G/L 819 Restricted for Fund Purposes	385,755		240,790
Total Ending Fund Balance	385,755		240,790