

November 2024 Financial Report

Sean Fitzgerald, Executive Director of Business & Finance
January 28, 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 November 30, 2024

- **Total Revenues:** The district reported \$28.6M in revenues, a decrease of \$200K 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 \$21.2M or approximately 74% of all district revenues, an increase of \$488K from prior year.

REVENUES	As of November 30, 2024		
	Current YTD	Budget	% of Budget
Local Taxes	5,566,609	12,887,461	43.19%
Local Support Nontax	458,488	1,814,200	25.27%
State, General Purpose	15,737,330	70,275,983	22.39%
State, Special Purpose	5,427,116	27,291,098	19.89%
Federal, General Purpose	-	300,000	0.00%
Federal, Special Purpose	1,417,511	16,522,849	8.58%
Other School Districts	-	10,000	0.00%
Other Agencies	1,219	5,000	24.38%
Other Financing Sources	-	-	0.00%
Total Revenues/Other Financing Sources	28,608,273	129,106,591	22.16%

As of November 30, 2023		
Prior YTD	Prior Year Actual	% of PY Actual
5,366,213	12,607,371	42.56%
512,527	1,765,309	29.03%
15,887,294	71,645,025	22.18%
4,789,061	25,788,272	18.57%
-	304,402	0.00%
2,368,381	14,833,943	15.97%
2,763	28,541	9.68%
-	12,423	0.00%
-	-	0.00%
28,926,239	126,985,285	22.78%

General Fund

Revenues by Source YTD – Budget Capacity Comparison

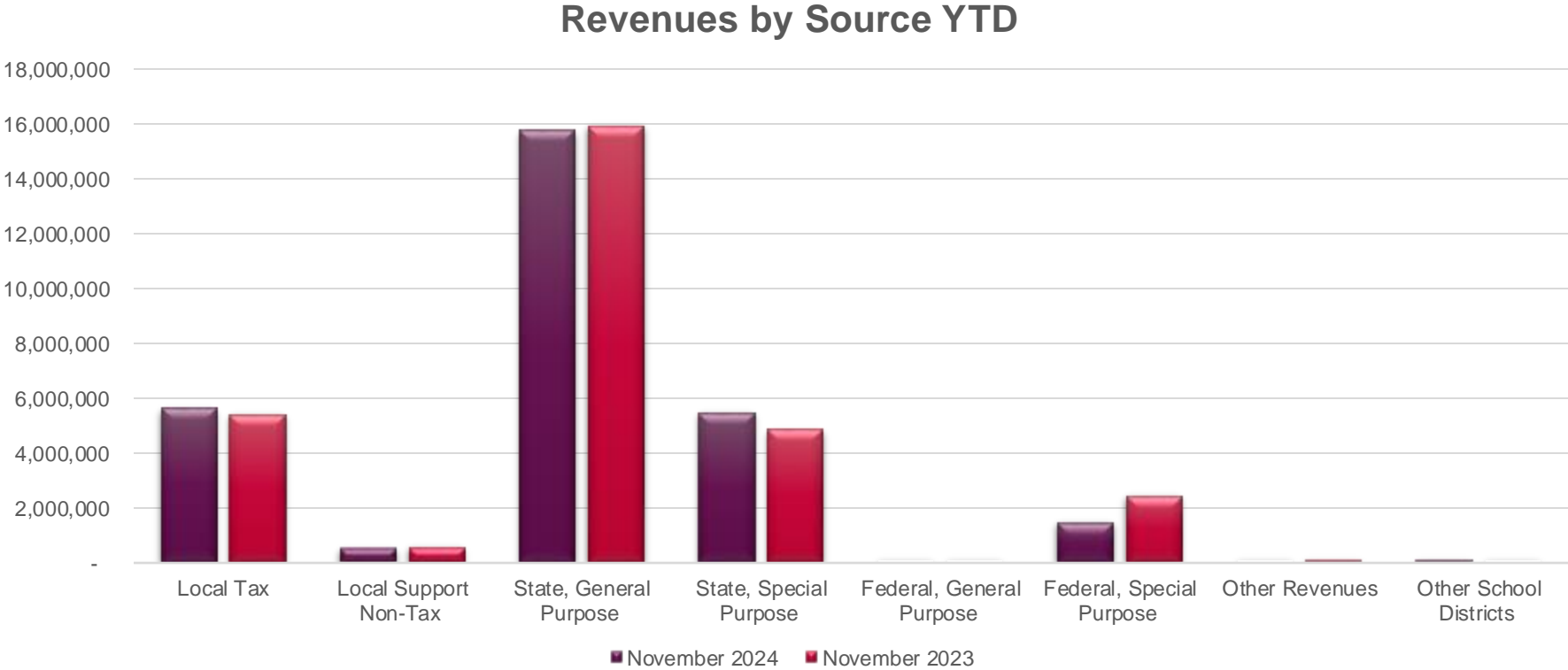
- The district budgets most capacity to Federal, Special Purpose and the remainder in State, Special Purpose
- Budget capacity applies to budgeted amounts only. It has no effect on actual revenues, expenditures, or fund balance reserves.

REVENUES	As of November 30, 2024 with Capacity		
	Current YTD	Budget	YTD % of Budget
Local Taxes	5,566,609	12,887,461	43.19%
Local Support Nontax	458,488	1,814,200	25.27%
State, General Purpose	15,737,330	70,275,983	22.39%
State, Special Purpose	5,427,116	27,291,098	19.89%
Federal, General Purpose	-	300,000	0.00%
Federal, Special Purpose	1,417,511	16,522,849	8.58%
Other School Districts	-	10,000	0.00%
Other Agencies	1,219	5,000	24.38%
Other Financing Sources	-	-	0.00%
Total Revenues	28,608,273	129,106,591	22.16%

	As of November 30, 2024, without Capacity		
	Current YTD	Budget	YTD % of Budget
	5,566,609	12,887,461	43.19%
	458,488	1,614,200	28.40%
	15,737,330	70,275,983	22.39%
	5,427,116	26,791,098	20.26%
	-	300,000	0.00%
	1,417,511	11,042,842	12.84%
	-	10,000	0.00%
	1,219	5,000	24.38%
	-	-	0.00%
	28,608,273	122,926,584	23.27%

General Fund

Revenues by Source YTD – As of November 30, 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 November 30, 2024

- The district reported expenditures of \$30.9M, an increase of \$79K from prior year, excluding transfers to the Capital Projects Fund

EXPENDITURES	As of November 30, 2024		
	Current YTD	Budget	% of Budget
Regular Instruction	13,787,745	58,291,481	23.65%
Federal Special Purpose	-	-	0.00%
Special Education	4,611,201	19,393,771	23.78%
Vocational Education	2,320,047	9,071,643	25.57%
Skills Center	605,139	2,202,291	27.48%
Compensatory Education	3,050,283	15,618,771	19.53%
Other Instructional Programs	399,498	6,166,314	6.48%
Community Services	7,500	78,600	9.54%
Support Services	6,158,325	22,433,262	27.45%
Total Expenditures by Program	30,939,737	133,256,133	23.22%

Other Financing Uses

Transfer to Capital Projects Fund	500,000	500,000
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Total Expenditures/Other Financing Uses	31,439,737	133,756,133
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Over/Under	(2,831,464)	(4,649,542)
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As of November 30, 2023		
Prior YTD	Prior Year Actual	% of PY Actual
14,447,246	59,558,228	24.26%
482,950	2,792,922	17.29%
4,038,334	17,058,959	23.67%
2,310,040	8,915,817	25.91%
519,243	2,404,255	21.60%
2,905,124	13,570,210	21.41%
347,625	1,720,924	20.20%
-	18,108	0.00%
5,810,473	21,616,598	26.88%
30,861,035	127,656,021	24.18%

-	5,500,000
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30,861,035	133,156,021
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(1,934,796)	(6,170,736)
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General Fund

Expenditures by Program 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.

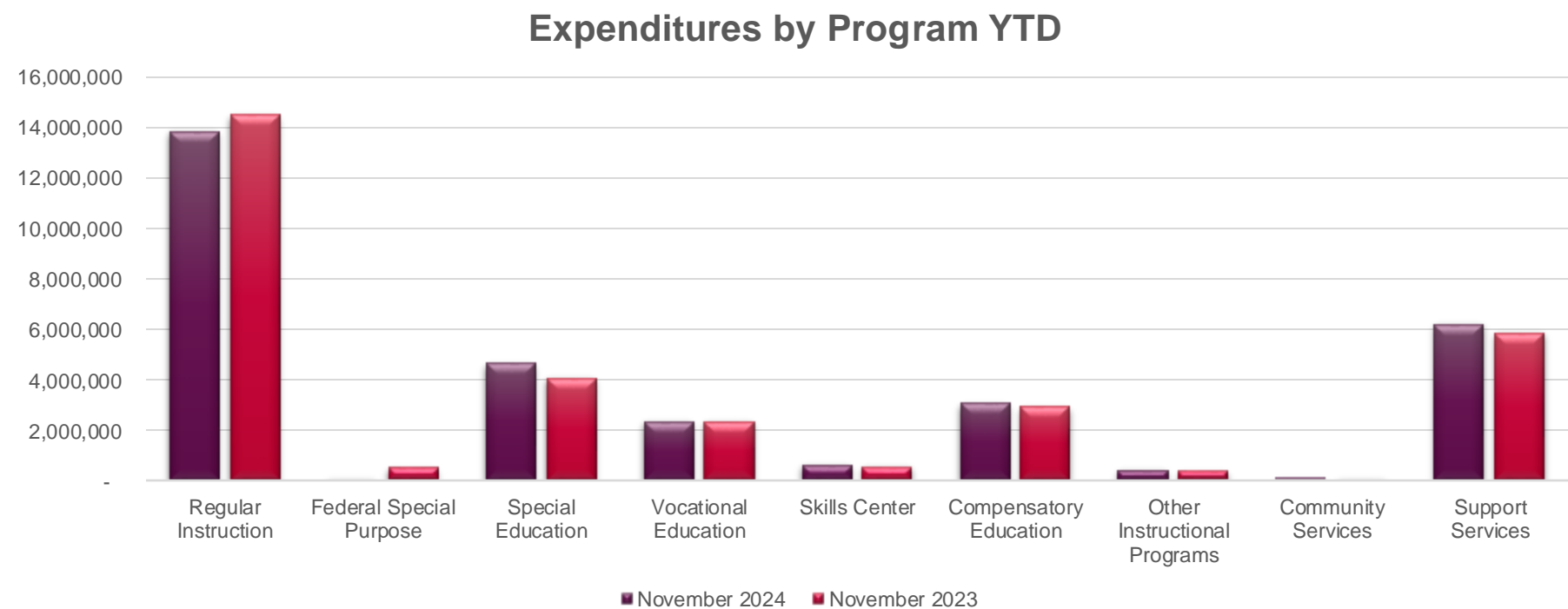
EXPENDITURES

	As of November 30, 2024 with Capacity		
	Current YTD	Budget	YTD % of Budget
Regular Instruction	13,787,745	58,291,481	23.65%
Federal Special Purpose	-	-	0.00%
Special Education	4,611,201	19,393,771	23.78%
Vocational Education	2,320,047	9,071,643	25.57%
Skills Center	605,139	2,202,291	27.48%
Compensatory Education	3,050,283	15,618,771	19.53%
Other Instructional Programs	399,498	6,166,314	6.48%
Community Services	7,500	78,600	9.54%
Support Services	6,158,325	22,433,262	27.45%
Total Expenditures by Program	30,939,737	133,256,133	23.22%

	As of November 30, 2024, without Capacity		
	Current YTD	Budget	YTD % of Budget
Regular Instruction	13,787,745	58,159,138	23.71%
Federal Special Purpose	-	-	0.00%
Special Education	4,611,201	19,393,771	23.78%
Vocational Education	2,320,047	9,071,643	25.57%
Skills Center	605,139	2,202,291	27.48%
Compensatory Education	3,050,283	14,118,771	21.60%
Other Instructional Programs	399,498	1,524,027	26.21%
Community Services	7,500	78,600	9.54%
Support Services	6,158,325	22,333,262	27.57%
Total Expenditures by Program	30,939,737	126,881,503	24.38%

General Fund

Expenditures by Program YTD – As of November 30, 2024



General Fund

Expenditures by Object YTD – As of November 30, 2024

- The district reported expenditures of \$30.9M, an increase of \$78K from prior year
- The district's largest expenditures by object were:

Salaries and Benefits: \$25.6M or 83% of total monthly expenditures, a decrease of \$318K from prior year

Purchased Services: \$3.3M or 11% of total monthly expenditures, a decrease of \$429K from prior year

Supplies & Materials: \$1.9M or 6% of total monthly expenditures, an increase of \$85K from prior year

EXPENDITURES	As of November 30, 2024		
	Current YTD	Budget	YTD % of Budget
Salaries - Certificated Employees	13,148,872	54,552,351	24.10%
Salaries - Classified Employees	5,373,075	23,247,334	23.11%
Employee Benefits & Payroll Taxes	7,123,201	28,930,367	24.62%
Supplies & Materials	1,945,763	9,342,156	20.83%
Purchased Services	3,286,408	16,821,421	19.54%
Travel	21,541	271,504	7.93%
Capital Outlay	40,877	91,000	44.92%
Total Expenditures by Object	30,939,737	133,256,133	23.22%

As of November 30, 2023		
Prior YTD	Prior Year Actual	% of PY Actual
13,363,760	56,172,012	23.79%
5,412,123	21,616,173	25.04%
7,187,417	28,950,615	24.83%
1,860,600	7,880,159	23.61%
2,857,557	12,144,426	23.53%
30,064	247,273	12.16%
149,514	645,364	23.17%
30,861,035	127,656,021	24.18%

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 November 30, 2024 with Capacity		
	Current YTD	Budget	YTD % of Budget
Salaries - Certificated Employees	13,148,872	54,552,351	24.10%
Salaries - Classified Employees	5,373,075	23,247,334	23.11%
Employee Benefits & Payroll Taxes	7,123,201	28,930,367	24.62%
Supplies & Materials	1,945,763	9,342,156	20.83%
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Travel	21,541	271,504	7.93%
Capital Outlay	40,877	91,000	44.92%
Total Expenditures by Object	30,939,737	133,256,133	23.22%

	As of November 30, 2024, without Capacity		
	Current YTD	Budget	YTD % of Budget
	13,148,872	54,552,351	24.10%
	5,373,075	23,247,334	23.11%
	7,123,201	28,930,367	24.62%
	1,945,763	7,309,813	26.62%
	3,286,408	12,479,134	26.34%
	21,541	271,504	7.93%
	40,877	91,000	44.92%
	30,939,737	126,881,503	24.38%

General Fund Fund Balance - Background

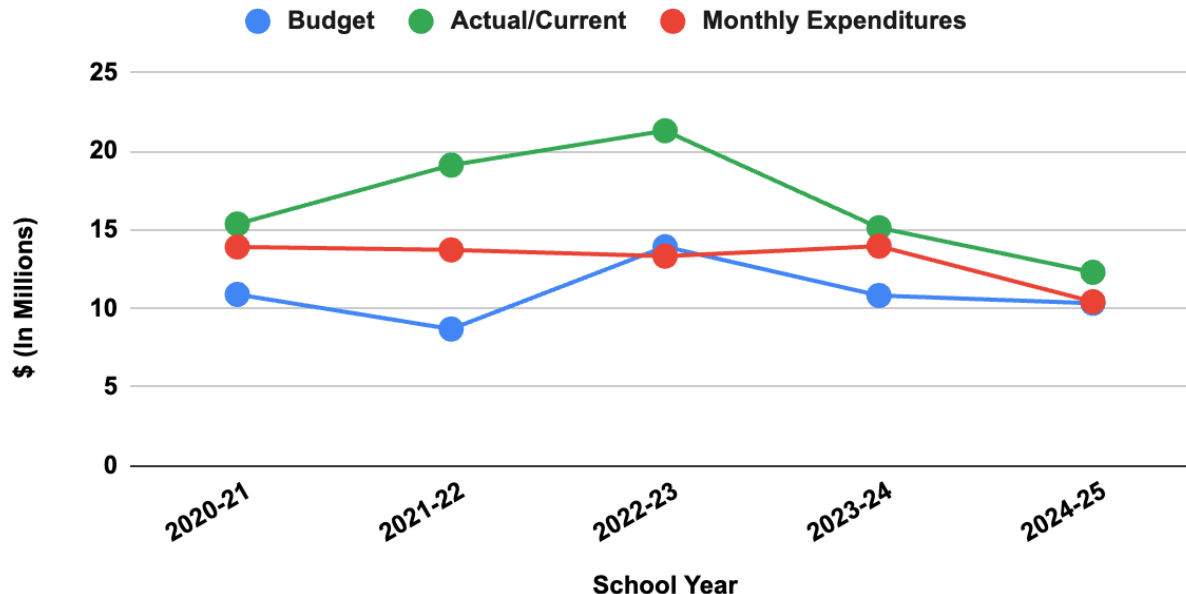
Fund Balance

- 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** 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 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

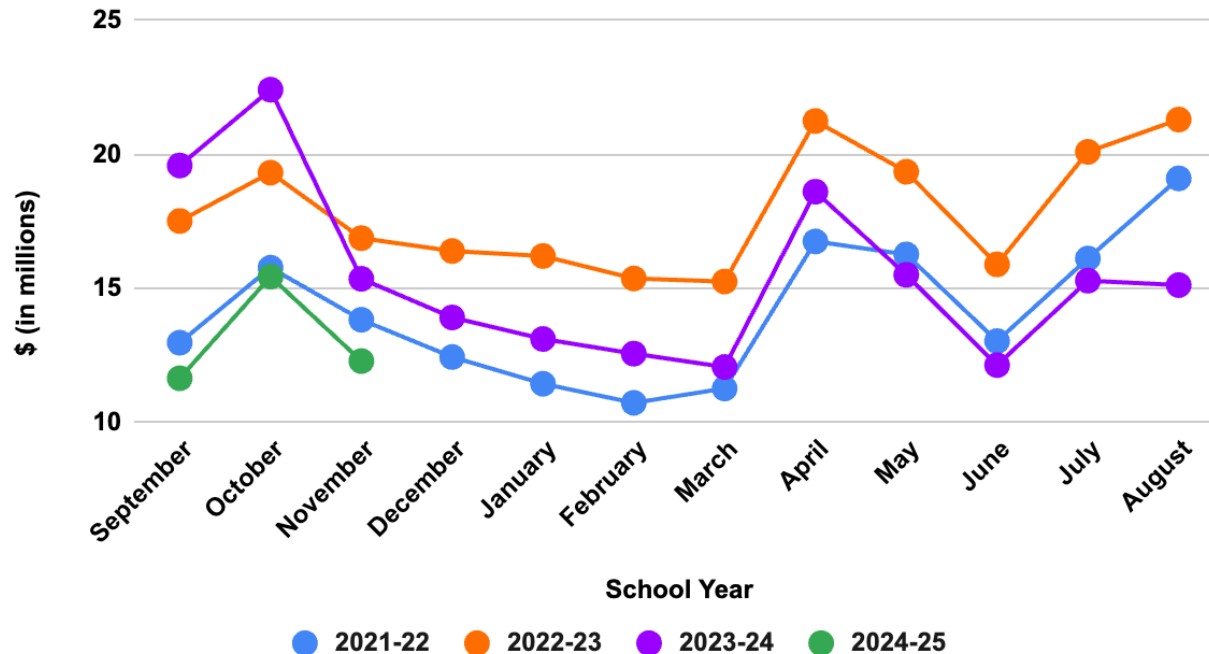
As of November 30, 2024



- 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:** \$10.4M
- 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 November 30, 2024

REVENUES

	As of November 30, 2024		
	YTD	Budget	% of Budget
Local Support Nontax	44,822	252,500	17.75%
State, Special Purpose	-	3,563,000	0.00%
Other Financing Sources	500,000	500,000	100.00%
Total Revenues	544,822	4,315,500	12.62%

EXPENDITURES

	As of November 30, 2024		
	YTD	Budget	% of Budget
Sites	-	1,302,500	0.00%
Buildings	938,911	2,935,733	31.98%
Equipment	-	63,000	0.00%
Energy	-	150,000	0.00%
Total Expenditures	938,911	4,451,233	21.09%

As of November 30, 2023

	YTD	Actual	% of Actual
	10,024	330,947	3.03%
	-	69,900	-
	-	5,500,000	-
Total	10,024	5,900,847	0.17%

As of November 30, 2023

	YTD	Actual	% of Actual
	14,391	345,876	4.16%
	17,397	3,569,246	0.49%
	-	-	0.00%
	-	-	0.00%
Total	31,788	3,915,122	0.81%

Revenues

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

Expenditures

Buildings

- Girl's Varsity Softball Field - \$876,724
- WHS Bathrooms - \$18,384

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 November 30, 2024

Revenues

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

	As of November 30, 2024		
REVENUES	Current YTD	Annual Budget	% of Budget
Local Taxes	2,774,832	6,164,101	45.02%
Local Support Nontax	61,513	-	0.00%
Other Financing Sources	-	-	0.00%
Total Revenues	2,836,345	6,164,101	46.01%

	As of November 30, 2024		
EXPENDITURES	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%
Total Expenditures	-	7,074,250	0.00%

Other Financing Uses	-	-
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Total Expenditures/Other Financing Uses	-	7,074,250
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	As of November 30, 2023		
	Prior YTD	Prior Year Actual	% of PY Actual
	2,390,666	6,308,219	37.90%
	29,451	156,954	18.76%
		53,093,696	0.00%
	2,420,117	59,558,869	4.06%

	As of November 30, 2023		
	Prior YTD	Prior Year Actual	% of PY Actual
	-	3,550,000	-
	-	1,749,815	-
	-	442	-
	-	324,899	-
	-	5,625,156	-

	-	52,768,110
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	-	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 November 30, 2024

The district reported revenues of \$401K, an increase of \$94K from prior year

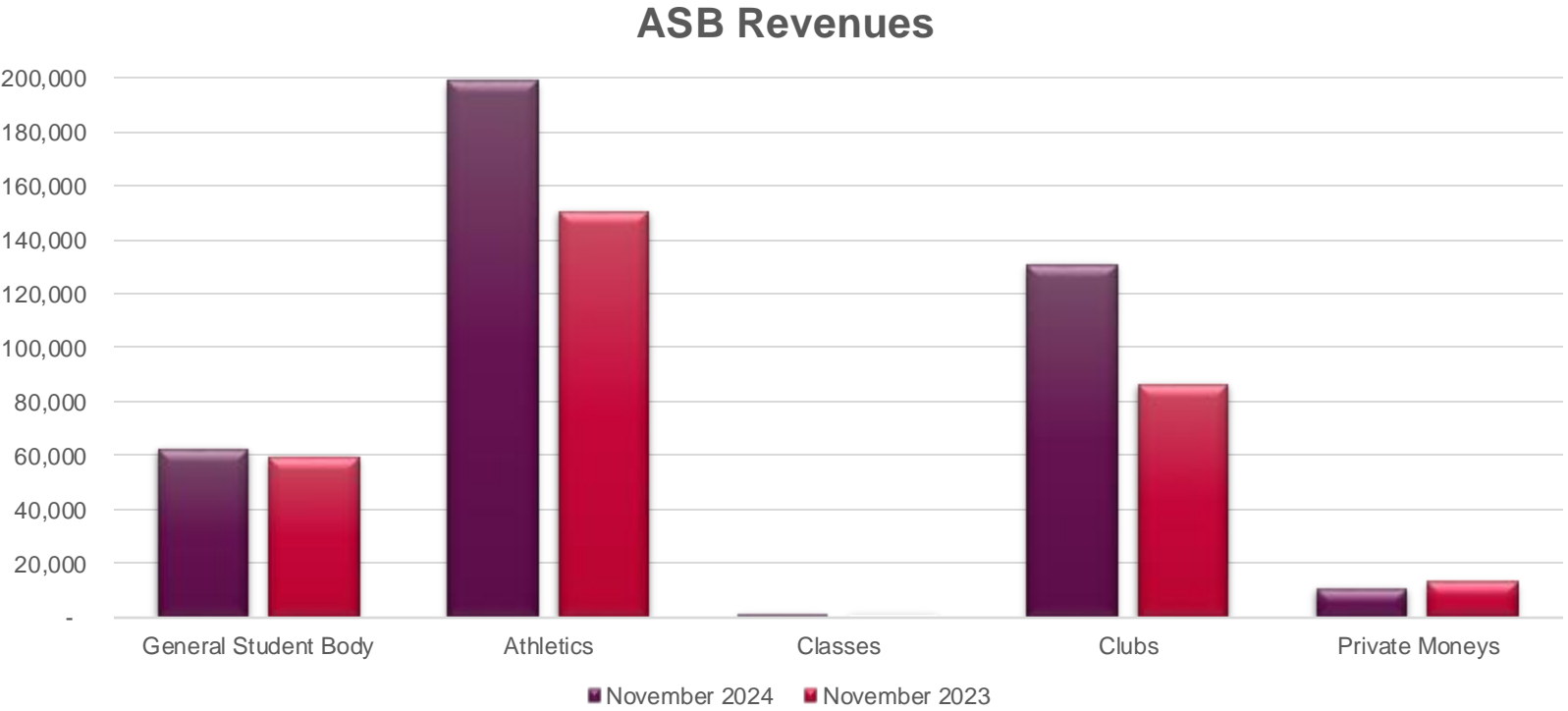
- For athletics, the district reported \$198K, an increase of \$48K from prior year
- For clubs, the district reported \$130K, an increase of \$45K from prior year
- For general student body, the district reported \$62K, a decrease of 3K from prior year

REVENUES	As of November 30, 2024		
	Current YTD	Budget	% of Budget
General Student Body	61,991	274,799	22.56%
Athletics	198,435	304,765	65.11%
Classes	457	6,500	7.03%
Clubs	130,336	741,095	17.59%
Private Moneys	10,175	61,100	16.65%
Total Revenues	401,394	1,388,259	28.91%

As of November 30, 2023		
Prior YTD	Prior Year Actual	% of PY Actual
58,968	126,842	46.49%
150,221	381,684	39.36%
-	4,791	0.00%
85,849	536,922	15.99%
12,496	59,309	21.07%
307,534	1,109,548	27.72%

Associated Student Body

Revenues YTD Comparison – As of November 30, 2024



Associated Student Body

Expenditures YTD – As of November 30, 2024

The district reported expenditures of \$176K, an increase of about \$111K from prior year

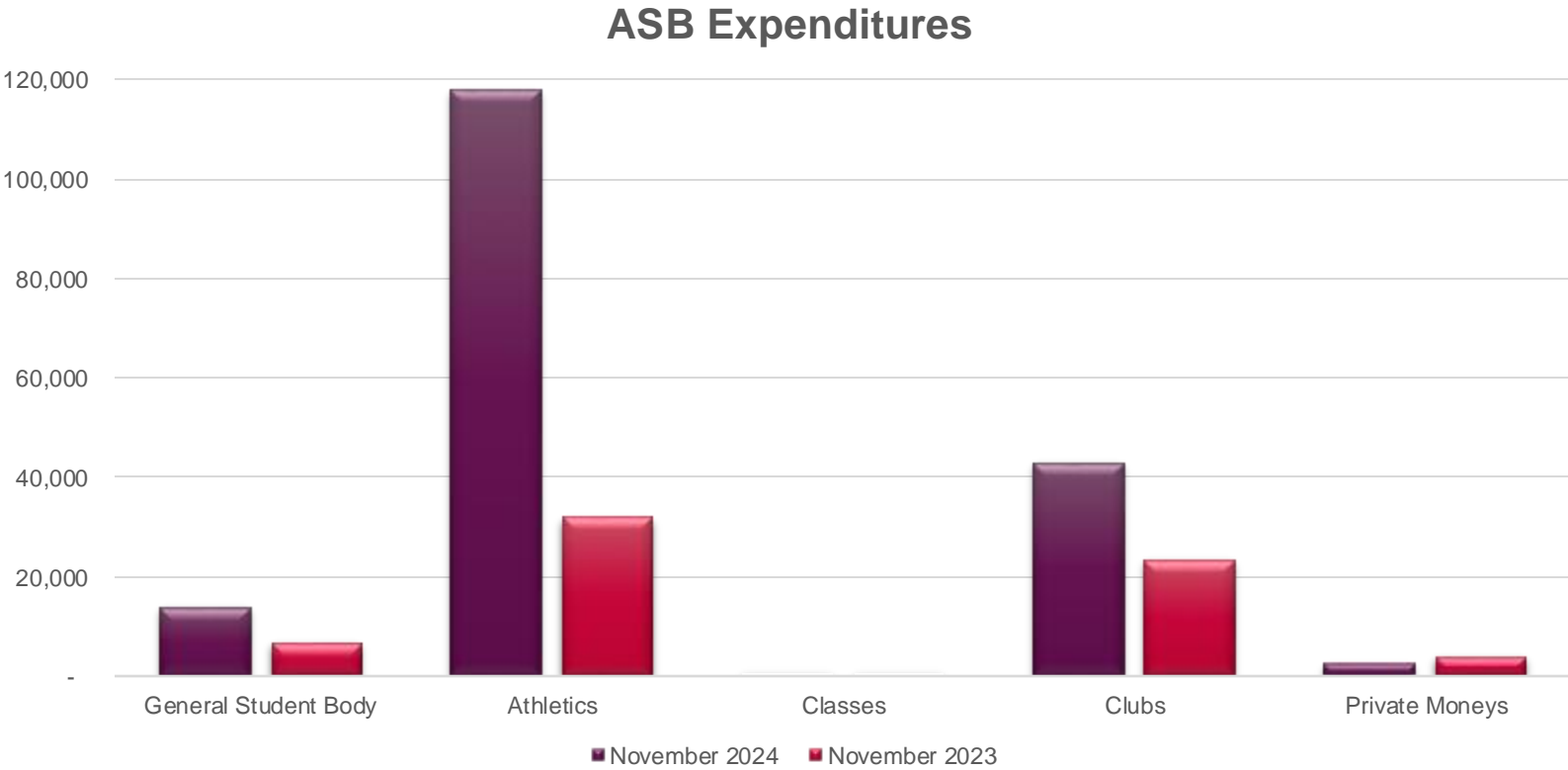
- For athletics, the district expended \$118K, an increase of \$86K from prior year
- For general student body, the district expended \$13.6K, a decrease of \$7K from prior year
- For clubs, the district expended \$42.7K, a decrease of \$19.6K from prior year

EXPENDITURES	As of November 30, 2024		
	Current YTD	Budget	% of Budget
General Student Body	13,556	199,779	6.79%
Athletics	117,767	313,875	37.52%
Classes	-	6,100	0.00%
Clubs	42,727	721,564	5.92%
Private Moneys	2,302	65,100	3.54%
Total Expenditures	176,352	1,306,418	13.50%

As of November 30, 2023		
Prior YTD	Prior Year Actual	% of PY Actual
6,507	35,125	18.52%
31,738	344,679	9.21%
-	6,807	0.00%
23,078	491,610	4.69%
3,723	47,021	7.92%
65,046	925,242	7.03%

Associated Student Body

Expenditures YTD Comparison – As of November 30, 2024



Associated Student Body

Budget Capacity Comparison

REVENUES

As of November 30, 2024, with Capacity			
	Current YTD	Budget	% of Budget
General Student Body	61,991	274,799	22.56%
Athletics	198,435	304,765	65.11%
Classes	457	6,500	7.03%
Clubs	130,336	741,095	17.59%
Private Moneys	10,175	61,100	16.65%
Total Revenues	401,394	1,388,259	28.91%

As of November 30, 2024, without Capacity

	Current YTD	Budget	% of Budget
General Student Body	61,991	149,799	41.38%
Athletics	198,435	304,765	65.11%
Classes	457	6,500	7.03%
Clubs	130,336	616,095	21.16%
Private Moneys	10,175	61,100	16.65%
Total Revenues	401,394	1,138,259	35.26%

EXPENDITURES

As of November 30, 2024, with Capacity			
	Current YTD	Budget	% of Budget
General Student Body	13,556	199,779	6.79%
Athletics	117,767	313,875	37.52%
Classes	-	6,100	0.00%
Clubs	42,727	721,564	5.92%
Private Moneys	2,302	65,100	3.54%
Total Expenditures	176,352	1,306,418	13.50%

As of November 30, 2024, without Capacity

	Current YTD	Budget	% of Budget
General Student Body	13,556	74,779	18.13%
Athletics	117,767	313,875	37.52%
Classes	-	6,100	0.00%
Clubs	42,727	596,564	7.16%
Private Moneys	2,302	65,100	3.54%
Total Expenditures	176,352	1,056,418	16.69%



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 November 30, 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 is scheduled to receive three buses in November (originally October) and two buses in January.

	As of November 30, 2024		
REVENUES	Current YTD	Budget	% of Budget
Local Support Nontax	10,664	25,000	42.65%
State, Special Purpose	-	438,485	0.00%
Other Financing Sources	-	-	0.00%
Total Revenues	10,664	463,485	2.30%

	As of November 30, 2024		
EXPENDITURES	Current YTD	Budget	% of Budget
Equipment	661,306	964,252	68.58%
Total Expenditures	661,306	964,252	68.58%

	As of November 30, 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 November 30, 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 November 30, 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	28,608,273	100,498,317	22.2%	25.0%
Expenditures	133,256,133	30,939,737	102,316,396	23.2%	0.0%
Other Financing Uses	500,000	500,000	-		
Ending Balance	10,330,144	12,301,691	(1,971,547)		

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	544,822	3,770,678	12.6%	25.0%
Expenditures	4,451,233	938,911	3,512,322	21.1%	25.0%
Other Financing Uses	-	-	-		
Ending Balance	-	2,517,368	(2,517,368)		

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	2,836,345	3,327,756	46.0%	25.0%
Expenditures	7,074,250	-	7,074,250	0.0%	25.0%
Other Financing Uses	-	-	-		
Ending Balance	3,499,562	7,185,887	(3,686,325)		

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	401,394	986,865	28.9%	25.0%
Expenditures	1,306,418	176,352	1,130,066	13.5%	25.0%
Other Financing Uses	-	-	-		
Ending Balance	1,003,234	1,105,741	(102,507)		

Transportation Vehicle Fund	Budget	Actual	Variance	% of Budget	% of Year
Beginning Balance	886,522	889,601	(3,079)		
Revenues/Other Financing Sources	463,485	10,664	452,821	2.3%	25.0%
Expenditures	964,252	661,306	302,946	68.6%	25.0%
Other Financing Uses	-	-	-		
Ending Balance	385,755	238,958	146,797		

Wenatchee School District No. 246

Budget Status Report

As of November 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	422,069	5,566,609	-	7,320,852	43.19%
2000 LOCAL SUPPORT NONTAX	1,814,200	182,635	458,488	-	743,088	25.27%
3000 STATE, GENERAL PURPOSE	70,275,983	3,836,189	15,737,330	-	43,827,186	22.39%
4000 STATE, SPECIAL PURPOSE	27,291,097	1,778,209	5,427,116	-	16,784,638	19.89%
5000 FEDERAL, GENERAL PURPOSE	300,000	-	-	-	300,000	0.00%
6000 FEDERAL, SPECIAL PURPOSE	16,522,849	1,061,999	1,417,511	-	14,887,640	8.58%
7000 REVENUES FR OTH SCH DIST	10,000	-	-	-	10,000	0.00%
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	7,281,102	28,608,273	-	100,498,317	22.16%

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	4,549,634	13,787,745	39,700,783	4,802,949	91.76%
10 Federal Stimulus	-	2,430	-	-	-	0.00%
20 Special Ed Instruction	19,393,771	1,736,563	4,611,201	13,831,347	951,222	95.10%
30 Voc. Ed Instruction	9,071,642	798,485	2,320,047	6,111,389	640,206	92.94%
40 Skills Center Instruction	2,202,292	211,999	605,139	1,456,163	140,990	93.60%
50+60 Compensatory Ed Instruct.	15,618,776	1,115,369	3,050,283	8,181,415	4,387,077	71.91%
70 Other Instructional Pgms	6,166,313	141,974	399,498	807,922	4,958,893	19.58%
80 Community Services	78,600	-	7,500	-	71,100	9.54%
90 Support Services	22,433,262	1,871,567	6,158,325	13,467,265	2,807,673	87.48%
Total EXPENDITURES	133,256,133	10,428,021	30,939,737	83,556,285	18,760,111	85.92%

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)	(3,146,919)	(2,831,464)
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		12,301,691
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		3,315,892
G/L 891 Unassigned Min Fnd Bal Policy	6,662,807		6,662,807
TOTAL	10,330,144		12,301,691

Wenatchee School District No. 246

Budget Status Report

As of November 30, 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	11,357	44,822	-	207,678	17.75%
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	11,357	544,822	-	3,770,678	12.62%
B. EXPENDITURES						
10 Sites	1,302,500	-	-	-	1,302,500	0.00%
20 Buildings	2,935,733	43,803	938,911	1,000,179	996,643	66.05%
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	43,803	938,911	1,103,838	2,408,483	45.89%
C. OTHER FIN. USES TRANS. OUT (GL 53)						
	-	-	-			
D. OTHER FINANCING USES (GL 535)						
	-	-	-			

FIN.SOURCES OVER(UNDER) EXP/OTH	(135,733)	(32,446)	(394,090)
F. TOTAL BEGINNING FUND BALANCE	135,733		2,911,458
G. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-
H. TOTAL ENDING FUND BALANCE	-		2,517,368
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	-		2,187,479
G/L 889 Assigned to Fund Purposes	-		-
G/L 890 Unassigned Fund Balance	-		-
Total Ending Fund Balance	-		2,517,368

Wenatchee School District No. 246

Budget Status Report

As of November 30, 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	210,401	2,774,832	-	3,389,269	45.02%
2000 Local Support Nontax	-	23,954	61,513	-	(61,513)	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	234,355	2,836,345	-	3,327,756	46.01%
B. EXPENDITURES						
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%
Total EXPENDITURES	7,074,250	-	-	-	7,074,250	0.00%
C. OTHER FIN. USES TRANS. OUT (GL 536)	-	-	-			
D. OTHER FINANCING USES (GL 535)	-	-	-			
OVER(UNDER) EXP/OTH FIN USES	(910,149)	234,355	2,836,345			
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	7,185,887
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I. ENDING FUND BALANCE ACCOUNTS:

G/L 830 Restricted for Debt Service	3,499,562	7,185,887
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Total Ending Fund Balance	3,499,562	7,185,887
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Wenatchee School District No. 246

Budget Status Report

As of November 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	6,343	61,991		212,808	22.56%
2000 Athletics	304,765	34,914	198,435		106,330	65.11%
3000 Classes	6,500	457	457		6,043	7.03%
4000 Clubs	741,095	31,212	130,336		610,759	17.59%
6000 Private Moneys	61,100	3,046	10,175		50,925	16.65%
Total REVENUES	1,388,259	75,972	401,394		986,865	28.91%

B. EXPENDITURES

1000 General Student Body	199,779	12,331	13,556	7,378	178,845	10.48%
2000 Athletics	313,875	62,148	117,767	48,202	147,906	52.88%
3000 Classes	6,100	-	-	-	6,100	0.00%
4000 Clubs	721,564	38,385	42,727	73,772	605,065	16.15%
6000 Private Moneys	65,100	407	2,302	1,515	61,283	5.86%
Total EXPENDITURES	1,306,418	113,271	176,352	130,867	999,199	23.52%

OVER(UNDER) EXP/OTH FIN USES

	81,841	(37,299)	225,041			
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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		1,105,741			
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G. ENDING FUND BALANCE ACCOUNTS:

	-		-			
G/L 819 Restricted for Fund Purposes	711,567		1,105,741			
Total Ending Fund Balance	1,003,234		1,105,741			

Wenatchee School District No. 246

Budget Status Report

As of November 30, 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	3,129	10,664		14,336	42.65%
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	3,129	10,664		452,821	2.30%
B. 9900 TRANSFERS IN FROM GF	-	-	-		-	0.00%
C. TOTAL REV./OTHER FIN. SOURCES	463,485	3,129	10,664		452,821	2.30%
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)	3,129	(650,642)
H. TOTAL BEGINNING FUND BALANCE	886,522		889,601
I. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-
J. TOTAL ENDING FUND BALANCE	385,755		238,958
K. ENDING FUND BALANCE ACCOUNTS:			
G/L 819 Restricted for Fund Purposes	385,755		238,958
Total Ending Fund Balance	385,755		238,958