

July 2024 Financial Report

September 24, 2024

Sean Fitzgerald, Executive Director of Business & Finance



District Fund Structure

- Governmental accounting/finance systems are organized and operated on a fund basis
- A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations
- The district utilizes five funds:
 - General
 - Associated Student Body
 - Debt Service
 - Capital Projects
 - Transportation Vehicle

General Fund

General Fund

Purpose & Background

Purpose

- The General Fund is used to account for all financial resources except those required to be accounted for in another fund.
- The General Fund is financed from local, county, state, and federal sources. These revenues are generally used for financing the current ordinary normal and recurring operations of the school district such as programs of instruction for the students, food services, maintenance, data processing, printing, and pupil transportation.
- All school districts must have a General Fund.

General Fund

Revenue Sources - Terminology

- **Local Taxes** - Revenue from local property taxes, local in lieu of taxes, and timber excise taxes
- **Local Support, Nontax** – Revenue from local generated resources not resulting from tax assessments. Examples include, tuition and fees, sales of goods, and gifts and donations.
- **State, General Purpose** – Revenue from State Apportionment for the operation of the basic education program in schools and Local Effort Assistance revenue meant to lessen the impact of high property tax rates due to low property valuations
- **State, Special Purpose** – Revenue from OSPI for special purpose programs including Special Education, Learning Assistance Program, Highly Capable, and Bilingual programs, and transportation operations
- **Federal, General Purpose** – FEMA and federal forest fees.
- **Federal, Special Purpose** – Revenue from federal grant programs including ESSER/CARES, Special Education, Title I Programs
- **Other School Districts** – Revenue received from other school districts
- **Other Entities** – Revenue from nonfederal resources provided local agencies.
- **Other Financing Sources** – Revenue from leases

General Fund

Revenues by Source YTD – As of July 31, 2024

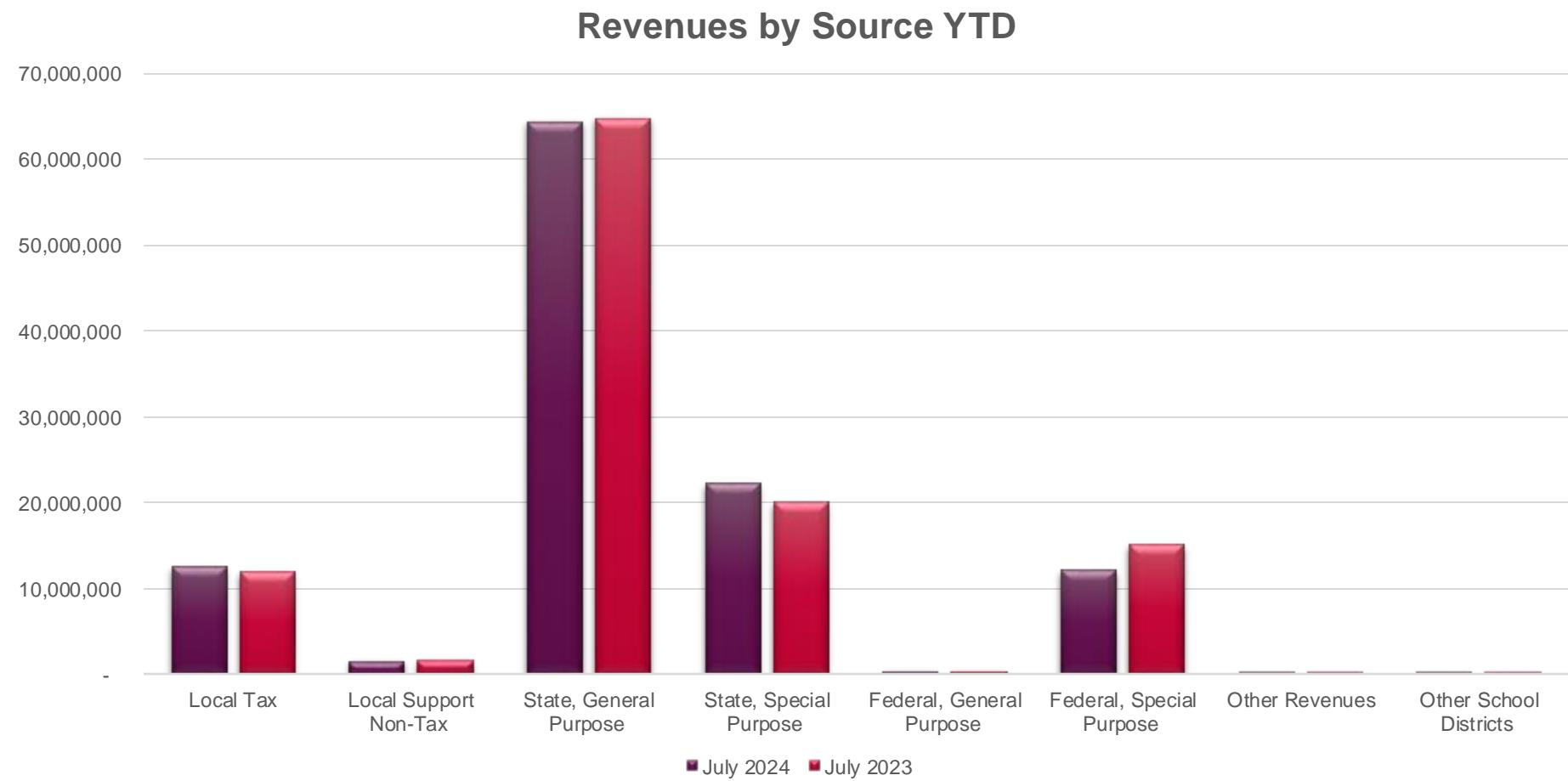
- The district reported \$133.0M in revenues, a decrease of \$661K from prior year.
- The district reported state revenues of \$86.4M or approximately 76% of all district revenues, an increase of \$1.8M from prior year.
- **Local Taxes:** October and April are the largest revenue months for the district due to the county collecting property taxes that goes towards our EP&O levy, reflected in Local Taxes.
- **State revenues:** The district receives its largest state apportionment revenues in July and August (State, General and State, Special Purpose).

REVENUES	As of July 31, 2024		
	Current YTD	Annual Budget	YTD % of Budget
Local Taxes	12,540,022	12,536,999	100.02%
Local Support Nontax	1,546,635	1,487,800	103.95%
State, General Purpose	64,266,999	71,579,910	89.78%
State, Special Purpose	22,166,873	25,233,240	87.85%
Federal, General Purpose	304,402	300,000	101.47%
Federal, Special Purpose	12,167,360	19,726,660	61.68%
Other School Districts	27,907	105,000	26.58%
Other Agencies	1,621	2,000	81.05%
Other Financing Sources	-	-	0.00%
Total Revenues	113,021,817	130,971,609	86.29%

	As of July 31, 2023		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	11,879,030	11,918,188	99.67%
	1,612,599	1,676,545	96.19%
	64,638,664	72,005,006	89.77%
	20,011,461	23,052,618	86.81%
	368,085	368,085	100.00%
	15,071,717	17,803,838	84.65%
	94,939	96,279	98.61%
	613	4,417	13.89%
	-	76,433	0.00%
	113,677,109	127,001,409	89.51%

General Fund

Revenues by Source YTD – As of July 31, 2024



General Fund

Expenditures - Terminology

- **Regular Instruction** – Basic Education, Alternative Learning Experience (ALE), Dropout Reengagement
- **Support Services** – Districtwide support, schools food services, and pupil transportation
- **Special Education** – Includes all expenditures related to Special Education
- **Compensatory Programs** – Title I, Learning Assistance Program, Juvenile Institutions, Migrant, Bilingual, Head Start, etc.
- **Federal, Special Purpose**– ESSER & ARP Funds
- **Vocational Education** – Career & Technical Education
- **Skill Center** – Includes all expenditures related to the Skills Center
- **Other Instructional Programs** – Highly Capable, Targeted Assistance
- **Capital Outlay** – Expenditures related to capitalized equipment and improvement to buildings and for grounds infrastructure
- **Debt Service** – Interest and principal related to districtwide support
- **Community Services** – Child-care and other community services

General Fund

Expenditures by Program YTD – As of July 31, 2024

- The district reported expenditures of \$115M, an increase of \$2.3M from prior year

EXPENDITURES	As of July 31, 2024		
	Current YTD	Annual Budget	YTD % of Budget
Regular Instruction	54,627,104	61,499,790	88.82%
Federal Special Purpose	2,396,896	2,697,434	88.86%
Special Education	15,596,751	16,494,583	94.56%
Vocational Education	8,177,978	8,725,648	93.72%
Skills Center	2,177,590	1,949,633	111.69%
Compensatory Education	11,462,837	15,750,526	72.78%
Other Instructional Programs	1,391,119	6,516,191	21.35%
Community Services	18,108	46,730	38.75%
Support Services	19,178,991	21,722,969	88.29%
Total Expenditures by Program	115,027,373	135,403,504	84.95%

Other Financing Uses

Transfer to Capital Projects Fund	4,000,000	4,000,000
-----------------------------------	-----------	-----------

Total Expenditures/Other Financing Uses	119,027,373	139,403,504
--	--------------------	--------------------

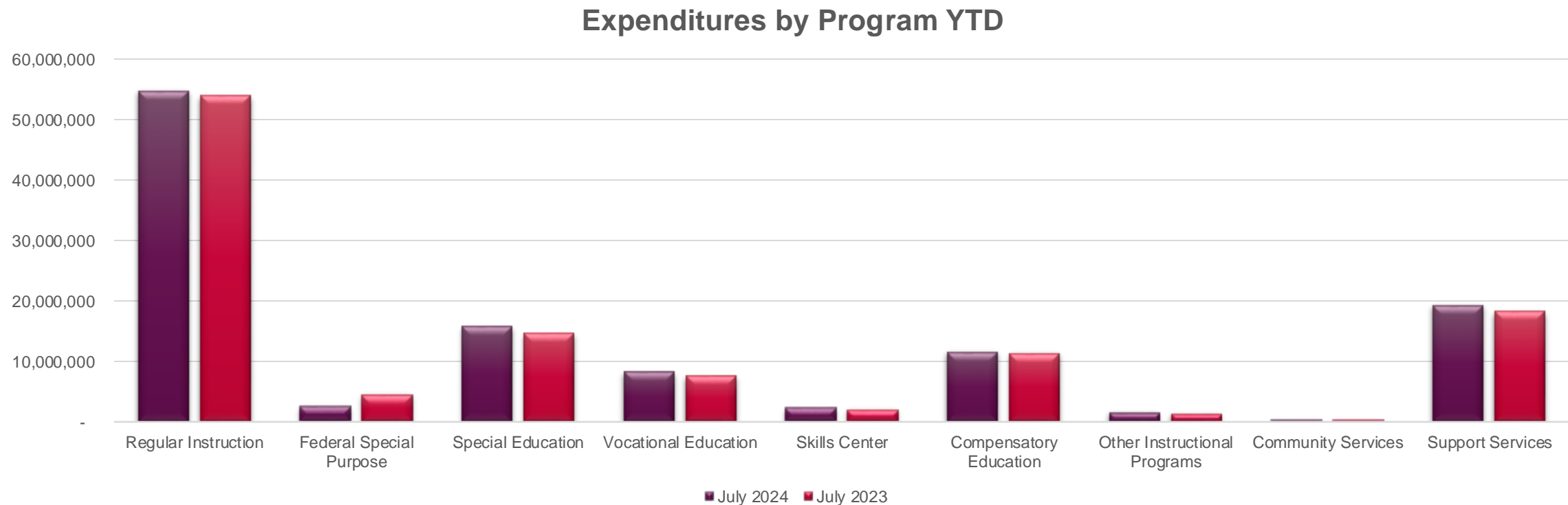
As of July 31, 2023		
Prior YTD	Prior Year Actual	YTD % of PY Actual
53,840,857	57,294,417	93.97%
4,395,605	6,227,104	70.59%
14,480,257	15,797,997	91.66%
7,482,106	8,208,315	91.15%
1,908,128	2,191,697	87.06%
11,200,494	13,300,538	84.21%
1,248,322	1,395,755	89.44%
17,594	17,594	100.00%
18,115,299	20,376,071	88.90%
112,688,663	124,809,488	90.29%

-	-
---	---

112,688,663	124,809,488
--------------------	--------------------

General Fund

Expenditures by Program YTD – As of July 31, 2024



General Fund

Expenditures by Object YTD – As of July 31, 2024

- The district reported expenditures of \$115M, an increase of \$2.3M from prior year
- The district's largest expenditures by object were:

Salaries and Benefits: \$96.8M or 84.2% of total monthly expenditures, an increase of \$551K from prior year

Purchased Services: \$10.8M or 9.4% of total monthly expenditures, an increase of \$977K from prior year

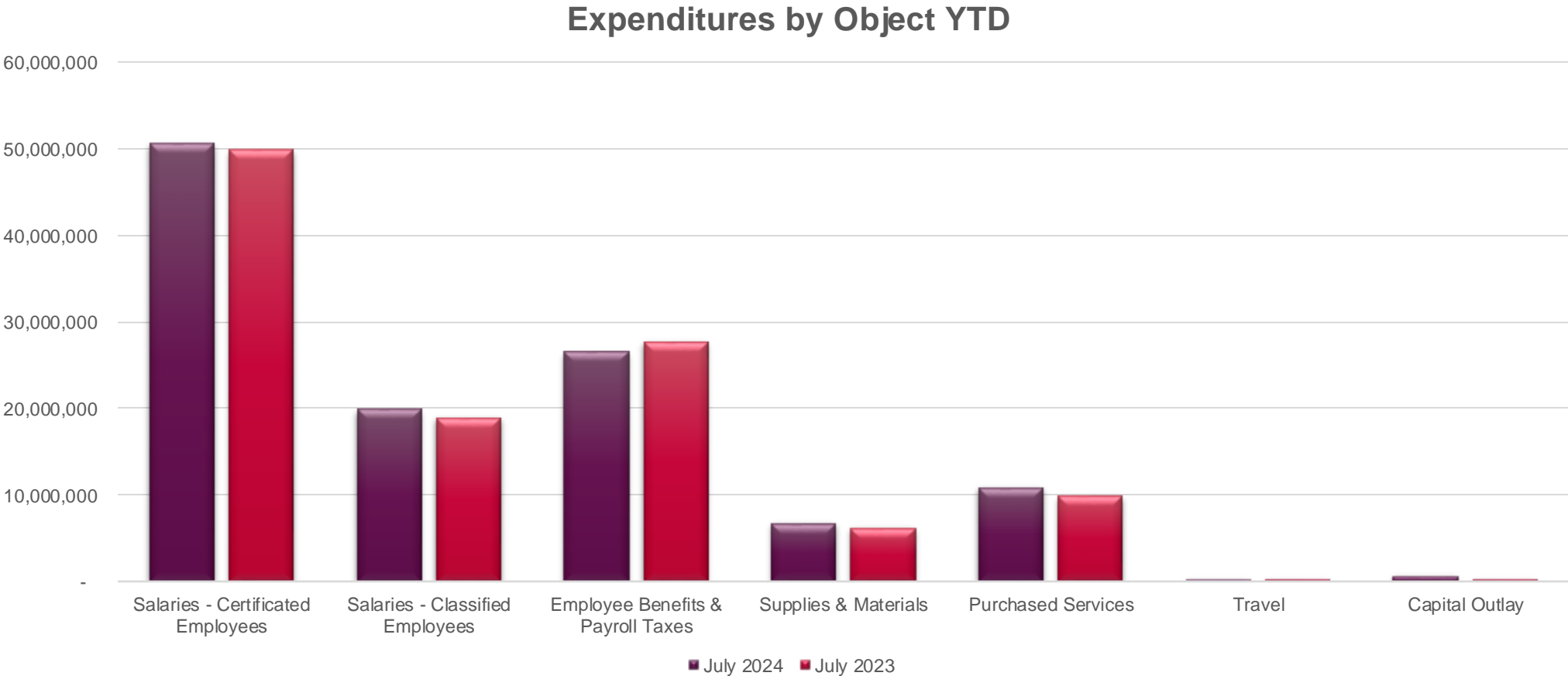
Supplies & Materials: \$6.6M or 5.8% of total monthly expenditures, a decrease of \$473K from prior year

EXPENDITURES	As of July 31, 2024		
	Current YTD	Annual Budget	YTD % of Budget
Salaries - Certificated Employees	50,529,399	57,425,147	87.99%
Salaries - Classified Employees	19,828,618	21,353,288	92.86%
Employee Benefits & Payroll Taxes	26,455,251	28,822,717	91.79%
Supplies & Materials	6,637,730	10,484,087	63.31%
Purchased Services	10,794,199	16,720,789	64.56%
Travel	194,737	407,475	47.79%
Capital Outlay	587,438	190,000	309.18%
Total Expenditures by Object	115,027,373	135,403,504	84.95%

As of July 31, 2023		
Prior YTD	Prior Year Actual	YTD % of PY Actual
49,767,748	55,172,952	90.20%
18,861,368	20,644,782	91.36%
27,632,688	30,304,022	91.18%
6,164,295	7,301,616	84.42%
9,817,237	10,723,782	91.55%
217,246	245,394	88.53%
228,007	416,939	54.69%
112,688,588	124,809,488	90.29%

General Fund

Expenditures by Object YTD – As of July 31, 2024



Associated Student Body

Associated Student Body

Purpose & Background

Purpose

- The Associated Student Body Fund (ASB) is a special revenue fund used to account for the proceeds of revenue sources that are legally restricted to expenditure for specified purposes.
- The ASB fund is designated for activities or events, which are:
 - Cultural, social, recreational, or athletic nature
 - Optional non-credit extra-curricular event
- The fund is financed from establishing and collecting fees, fines, and donations.

Associated Student Body

Revenues YTD – As of July 31, 2024

The district reported revenues of \$1.1M, an increase of \$226K from prior year

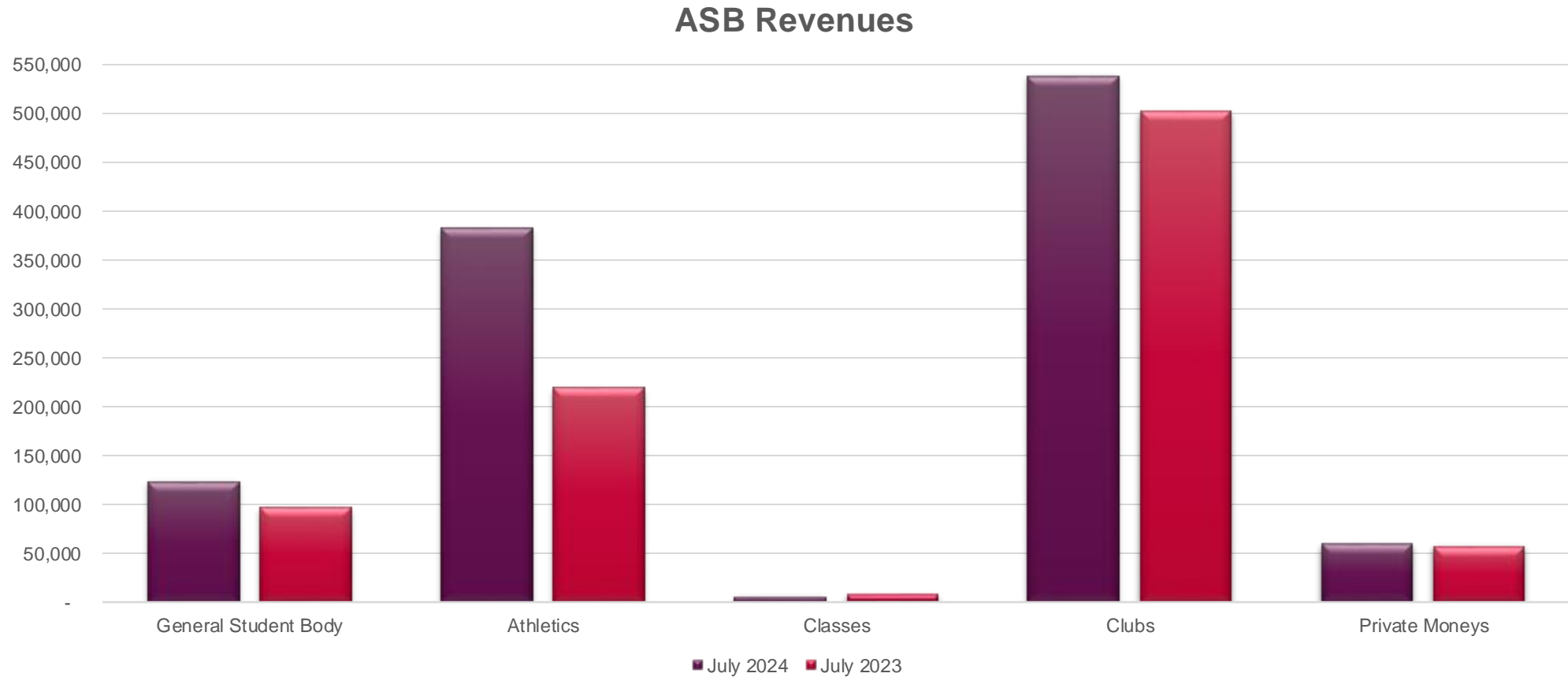
- For athletics, the district reported \$382K, an increase of \$163K from prior year
- For clubs, the district reported \$537K, an increase of \$36K from prior year
- For General Student Body, the district reported \$123K, an increase of \$27K from prior year

REVENUES	As of July 31, 2024		
	Current YTD	Annual Budget	YTD % of Budget
General Student Body	122,902	268,250	45.82%
Athletics	381,684	342,710	111.37%
Classes	4,791	5,000	95.82%
Clubs	536,922	669,910	80.15%
Private Moneys	58,835	68,225	86.24%
Total Revenues	1,105,133	1,354,095	81.61%

As of July 31, 2023		
Prior YTD	Prior Year Actual	YTD % of PY Actual
96,287	102,125	94.28%
218,482	272,917	80.05%
7,525	7,525	100.00%
500,715	504,137	99.32%
56,487	56,923	99.23%
879,495	943,626	93.20%

Associated Student Body

Revenues YTD Comparison – As of July 31, 2024



Associated Student Body

Expenditures YTD – As of July 31, 2024

The district reported expenditures of \$826K, an increase of \$64K from prior year

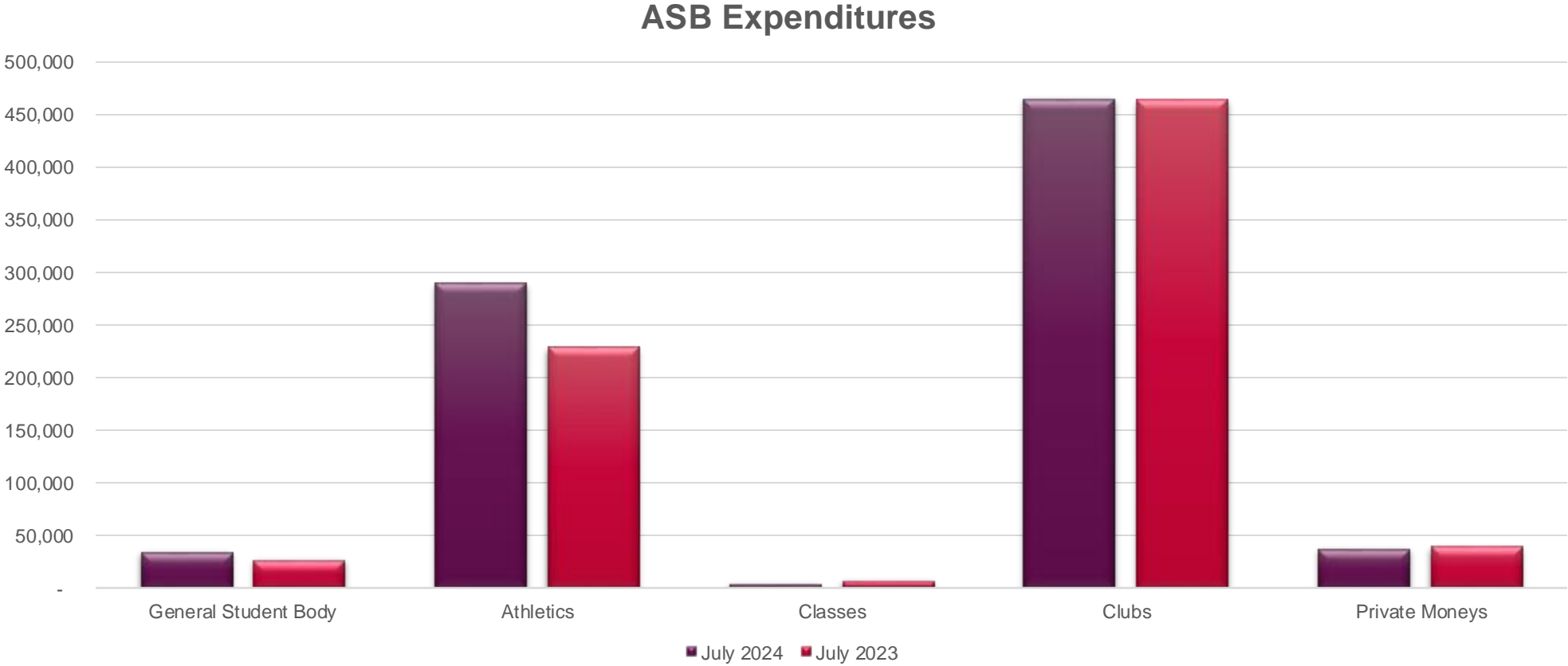
- For athletics, the district expended \$287K, an increase of \$61K from prior year
- For clubs, the district expended \$464K, a decrease of \$3K from prior year
- For general student body, the district expended \$34K, an increase of \$8K from prior year

EXPENDITURES	As of July 31, 2024		
	Current YTD	Annual Budget	YTD % of Budget
General Student Body	34,014	198,500	17.14%
Athletics	288,572	364,714	79.12%
Classes	3,348	5,000	66.95%
Clubs	463,761	695,760	66.66%
Private Moneys	36,714	73,050	50.26%
Total Expenditures	826,409	1,337,024	61.81%

As of July 31, 2023		
Prior YTD	Prior Year Actual	YTD % of PY Actual
26,075	39,499	66.01%
227,922	279,065	81.67%
6,318	6,318	100.00%
462,961	521,436	88.79%
38,748	47,404	81.74%
762,024	893,723	85.26%

Associated Student Body

Expenditures YTD Comparison – As of July 31, 2024



Capital Projects

Capital Projects

Purpose & Background

Purpose

- The purpose of the Capital Projects Fund is to account for financial resources to be used for the acquisition or construction of major capital facilities.
- The Capital Projects Fund can be used for the acquisition of land or existing facilities, construction of buildings, purchase of equipment, conducting energy audits, making capital improvements, and implementing technology systems
- Additionally, the fund can be used for improvements to buildings or grounds, remodeling of buildings, and the replacement of roofs, carpets, and service systems

Revenues & Other Financing Sources

- The Capital Projects Fund is generally financed from the proceeds of the sale of bonds, state matching revenues, and special levies.
- The fund is also used to record the proceeds from the sale of, and the net proceeds from, the lease of surplus real property and investment earnings.

Capital Projects

Revenues & Expenditures YTD – As of July 31, 2024

Revenues

- **Local Support Nontax:** Investment interest income, Mission View property.
- **Other Financing Sources:** \$4M transferred from general fund for the girls' new softball facility.

Expenditures

- **Sites:** Valley Academy remodel and fire alarm upgrades (Mission View Elementary and Valley Academy), WHS bathrooms, and baseball turf replacement
- **Buildings:** Girls' new softball facility

REVENUES

Local Support Nontax
State, Special Purpose
Other Financing Sources

Total Revenues

As of July 31, 2024		
Current YTD	Budget	YTD % of Budget
312,391	2,025,000	15.43%
-	-	0.00%
4,000,000	4,000,000	100.00%
4,312,391	6,025,000	71.57%

EXPENDITURES

Sites
Buildings
Equipment
Total Expenditures

Current YTD	Budget	YTD % of Budget
329,966	300,000	109.99%
812,468	6,400,000	12.69%
-	-	0.00%
1,142,434	6,700,000	17.05%

As of July 31, 2023

Prior YTD	PY Actual	YTD % of PY Actual
54,013	59,310	91.07%
-	-	0.00%
-	-	0.00%
54,013	59,310	91.07%

Prior YTD	PY Actual	YTD % of PY Actual
142,253	156,644	90.81%
256,636	437,859	58.61%
-	-	0.00%
398,890	594,504	149.42%



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 (2024 through 2033).
- The district will fully pay off its 2024 bond in December 2033.

Debt Service

Revenues & Expenditures YTD – As of July 31, 2024

- **Revenues:** Property taxes, investment interest income
- **Expenditures:** Bond principal and interest, underwriter fees for bond refinancing
- **Other Financing Sources & Uses:** Bond refinancing deposit to refunding escrow account (Par amount of new bond plus original issue premium)

REVENUES

Local Taxes
Local Support Nontax
Other Financing Sources
Total Revenues

As of July 31, 2024		
Current YTD	Budget	YTD % of Budget
6,274,623	6,271,959	100.04%
137,337	50,000	274.67%
53,093,696		
59,505,656	6,321,959	941.25%

EXPENDITURES

Matured Bonds
Interest on Bonds
Bond Transfer Fees
Total Expenditures

Current YTD	Budget	YTD % of Budget
3,550,000	3,550,000	0.00%
1,749,815	2,567,413	68.15%
324,899	50,000	649.80%
5,624,714	6,167,413	91.20%

Other Financing Uses

52,768,110 -

Total Expenditures/Other Financing Uses

58,392,824 **6,167,413**

As of July 31, 2023

Prior YTD	Prior Year Actual	YTD % of PY Actual
6,069,198	6,089,057	99.67%
96,250	110,474	87.12%
6,165,448	6,199,531	99.45%

Prior YTD	Prior Year Actual	YTD % of PY Actual
3,265,000	3,265,000	100.00%
2,737,788	2,737,788	100.00%
300	650	46.15%
6,003,088	6,003,438	99.99%

- -

6,003,088 **6,003,438**

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 July 31, 2024

Revenues

- **Local Support Nontax:** Investment interest income
- **State, Special Purpose:** The district will be reimbursed by the state at year-end.

Expenditures

- The district budgeted to receive three buses this year. The district received two buses in September and one bus in February.

REVENUES

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

As of July 31, 2024		
Current YTD	Budget	YTD % of Budget
26,723	25,000	106.89%
-	372,543	0.00%
-	-	0.00%
26,723	397,543	6.72%

EXPENDITURES

Equipment
Major Repairs
Total Expenditures

Current YTD	Budget	YTD % of Budget
517,149	596,694	0.00%
-	-	0.00%
517,149	596,694	86.67%

As of July 31, 2023

Prior YTD	Prior Year Actual	YTD % of PY Actual
32,494	34,784	93.42%
-	435,296	0.00%
21,025	31,525	0.00%
53,519	501,606	10.67%

Prior YTD	Prior Year Actual	YTD % of PY Actual
434,818	434,818	100.00%
-	-	0.00%
434,818	434,818	100.00%



Summary & Budget Status Reports

Wenatchee School District No. 246

Monthly Budget Status Report

As of July 31, 2024

General Fund	Budget	Actual	Variance	% of Budget	% of Year
Beginning Balance	19,253,308	21,303,891	(2,050,583)		
Revenues/Other Financing Sources	130,971,609	113,021,817	17,949,792	86.3%	91.7%
Expenditures	135,403,504	115,027,373	20,376,131	85.0%	91.7%
Other Financing Uses	4,000,000	4,000,000	-		
Ending Balance	10,821,413	15,298,335	(4,476,922)		

Capital Projects Fund	Budget	Actual	Variance	% of Budget	% of Year
Beginning Balance	963,674	925,733	37,941		
Revenues/Other Financing Sources	6,025,000	4,312,391	1,712,609	71.6%	91.7%
Expenditures	6,700,000	1,142,434	5,557,566	17.1%	91.7%
Other Financing Uses	-	-	-		
Ending Balance	288,674	4,095,690	(3,807,016)		

Debt Service Fund	Budget	Actual	Variance	% of Budget	% of Year
Beginning Balance	3,263,557	3,183,939	79,619		
Revenues/Other Financing Sources	6,321,959	59,505,656	(53,183,697)	941.3%	91.7%
Expenditures	6,167,413	5,624,714	542,699	91.2%	91.7%
Other Financing Uses	-	52,768,110	(52,768,110)		
Ending Balance	3,418,103	4,296,771	(878,668)		

Associated Student Body Fund	Budget	Actual	Variance	% of Budget	% of Year
Beginning Balance	694,496	696,393	(1,897)		
Revenues/Other Financing Sources	1,354,095	1,105,133	248,962	81.6%	91.7%
Expenditures	1,337,024	826,409	510,615	61.8%	91.7%
Other Financing Uses	-	-	-		
Ending Balance	711,567	975,118	(263,551)		

Transportation Vehicle Fund	Budget	Actual	Variance	% of Budget	% of Year
Beginning Balance	1,013,180	941,054	72,126		
Revenues/Other Financing Sources	397,543	26,723	370,820	6.7%	91.7%
Expenditures	596,694	517,149	79,545	86.7%	91.7%
Other Financing Uses	-	-	-		
Ending Balance	814,029	450,629	363,400		

Wenatchee School District No. 246

Budget Status Report

As of July 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	12,536,999	35,392	12,540,022	-	(3,023)	100.02%
2000 LOCAL SUPPORT NONTAX	1,487,800	80,522	1,546,635	-	743,088	103.95%
3000 STATE, GENERAL PURPOSE	71,579,910	8,869,053	64,266,999	-	43,827,186	89.78%
4000 STATE, SPECIAL PURPOSE	25,233,240	4,013,453	22,166,873	-	16,784,638	87.85%
5000 FEDERAL, GENERAL PURPOSE	300,000	-	304,402	-	(4,402)	101.47%
6000 FEDERAL, SPECIAL PURPOSE	19,726,660	1,293,433	12,167,360	-	14,887,640	61.68%
7000 REVENUES FR OTH SCH DIST	105,000	7,362	27,907	-	77,093	26.58%
8000 OTHER AGENCIES AND ASSOCIATES	2,000	303	1,621	-	379	81.05%
9000 OTHER FINANCING SOURCES	-	-	-	-	-	0.00%
Total REVENUES/OTHER FIN. SOURCES	130,971,609	14,299,519	113,021,817	-	17,949,792	86.29%

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	61,499,790	5,384,688	54,627,104	4,796,938	2,075,748	96.62%
10 Federal Stimulus	2,697,434	234,049	2,396,896	257,327	43,211	98.40%
20 Special Ed Instruction	16,494,583	1,422,731	15,596,751	1,427,514	(529,682)	103.21%
30 Voc. Ed Instruction	8,725,648	711,593	8,177,978	653,382	(105,712)	101.21%
40 Skills Center Instruction	1,949,633	228,376	2,177,590	152,856	(380,814)	119.53%
50+60 Compensatory Ed Instruct.	15,750,526	1,425,169	11,462,837	1,072,619	3,215,070	79.59%
70 Other Instructional Pgms	6,516,191	120,001	1,391,119	87,374	5,037,698	22.69%
80 Community Services	46,730	-	18,108	-	28,622	38.75%
90 Support Services	21,722,969	1,624,897	19,178,991	2,462,597	81,381	99.63%
Total EXPENDITURES	135,403,504	11,151,505	115,027,373	10,910,608	9,465,523	93.01%

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

4,000,000	-	4,000,000
-----------	---	-----------

D. OTHER FINANCING USES (GL 535)

-	-	-
---	---	---

EXP/OTH FIN USES	(8,431,895)	3,148,014	(6,005,556)
F. TOTAL BEGINNING FUND BALANCE	19,253,308		21,303,891
G. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-
H. TOTAL ENDING FUND BALANCE	10,821,413		15,298,335
I. ENDING FUND BALANCE ACCOUNTS:			
G/L 821 Restricted for Carryover	690,000		858,811
G/L 825 Restricted for Skills Center	1,470,000		1,354,513
G/L 828 Restricted for C/O of FS Rev	-		135,695
G/L 840 Nonspnd FB - Invent/Prepd Itms	60,000		24,449
G/L 870 Committed to Other Purposes	-		2,861,949
G/L 884 Assigned to Other Cap Projects	-		-
G/L 888 Assigned to Other Purposes	485,000		444,479
G/L 890 Unassigned Fund Balance	1,346,239		2,848,266
G/L 891 Unassigned Min Fnd Bal Policy	6,770,174		6,770,174
TOTAL	10,821,413		15,298,336

Wenatchee School District No. 246

Budget Status Report

As of July 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	2,025,000	18,957	312,391	1,712,609	1,712,609	15.43%
3000 State, General Purpose	-	-	-	-	-	0.00%
4000 State, Special Purpose	-	-	-	-	-	0.00%
5000 Federal, General Purpose	-	-	-	-	-	0.00%
6000 Federal, Special Purpose	-	-	-	-	-	0.00%
7000 Revenues Fr Oth Sch Dist	-	-	-	-	-	0.00%
8000 Other Agencies and Associates	-	-	-	-	-	0.00%
9000 Other Financing Sources	4,000,000	-	4,000,000	-	-	100.00%
Total REVENUES/OTHER FIN. SOURCES	6,025,000	18,957	4,312,391	-	1,712,609	71.57%
B. EXPENDITURES						
10 Sites	300,000	-	329,966	15,910	(45,876)	115.29%
20 Buildings	6,400,000	9,536	812,468	3,995,436	1,592,096	75.12%
30 Equipment	-	-	-	120,443	(120,443)	0.00%
40 Energy	-	-	-	-	-	0.00%
50 Sales & Lease Expenditure	-	-	-	-	-	0.00%
60 Bond Issuance Expenditure	-	-	-	-	-	0.00%
90 Debt	-	-	-	-	-	0.00%
Total EXPENDITURES	6,700,000	9,536	1,142,434	4,131,788	1,425,778	78.72%
C. OTHER FIN. USES TRANS. OUT (GL 536)						
	-	-	-			
D. OTHER FINANCING USES (GL 535)						
	-	-	-			
FIN.SOURCES OVER(UNDER) EXP/OTH FIN	(675,000)	9,421	3,169,957			

F. TOTAL BEGINNING FUND BALANCE	963,674	925,733
G. G/L 898 PRIOR YEAR ADJUSTMENTS	-	-
H. TOTAL ENDING FUND BALANCE	288,674	4,095,690
I. ENDING FUND BALANCE ACCOUNTS:		
G/L 863 Restricted from State Proceeds	288,674	328,211
G/L 864 Restricted from Fed Proceeds	-	-
G/L 870 Committed to Other Purposes	-	3,767,480
G/L 889 Assigned to Fund Purposes	-	-
G/L 890 Unassigned Fund Balance	-	-
Total Ending Fund Balance	288,674	4,095,690

Wenatchee School District No. 246

Budget Status Report

As of July 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	6,271,959	17,641	6,274,623	-	(2,664)	100.04%
2000 Local Support Nontax	50,000	19,533	137,337	-	(87,337)	274.67%
3000 State, General Purpose	-	-	-	-	-	0.00%
5000 Federal, General Purpose	-	-	-	-	-	0.00%
9000 Other Financing Sources	-	-	53,093,696	-	(53,093,696)	0.00%
Total REVENUES/OTHER FIN. SOURCES	6,321,959	37,173	59,505,656	-	(53,183,697)	941.25%
B. EXPENDITURES						
Matured Bond Expenditures	3,550,000	-	3,550,000	-	-	100.00%
Interest On Bonds	2,567,413	-	1,749,815	-	817,598	68.15%
Interfund Loan Interest	-	-	-	-	-	0.00%
Bond Transfer Fees	50,000	-	-	-	50,000	0.00%
Arbitrage Rebate	-	-	-	-	-	0.00%
Underwriter's Fees	-	-	324,899	-	(324,899)	0.00%
Total EXPENDITURES	6,167,413	-	5,624,714	-	542,699	91.20%
C. OTHER FIN. USES TRANS. OUT (GL 536)	-	-	-			
D. OTHER FINANCING USES (GL 535)	-	-	52,768,110			
OVER(UNDER) EXP/OTH FIN USES	154,546	37,173	1,112,832			
F. TOTAL BEGINNING FUND BALANCE	3,263,557		3,183,939			
G. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-			

H. TOTAL ENDING FUND BALANCE	3,418,103	4,296,771
-------------------------------------	-----------	-----------

I. ENDING FUND BALANCE ACCOUNTS:

G/L 830 Restricted for Debt Service	3,418,103	4,296,771
-------------------------------------	-----------	-----------

Total Ending Fund Balance	3,418,103	4,296,771
----------------------------------	------------------	------------------

Wenatchee School District No. 246

Budget Status Report

As of July 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	268,250	5,779	122,902		145,348	45.82%
2000 Athletics	342,710	28,376	381,684		(38,974)	111.37%
3000 Classes	5,000	-	4,791		209	95.82%
4000 Clubs	669,910	6,110	536,922		132,988	80.15%
6000 Private Moneys	68,225	462	58,835		9,390	86.24%
Total REVENUES	1,354,095	40,727	1,105,133		248,962	81.61%
B. EXPENDITURES						
1000 General Student Body	198,500	7,336	34,014	9,313	155,172	21.83%
2000 Athletics	364,714	20,014	288,572	53,483	22,659	93.79%
3000 Classes	5,000	1,175	3,348	3,200	(1,548)	130.95%
4000 Clubs	695,760	24,652	463,761	22,347	209,652	69.87%
6000 Private Moneys	73,050	1,408	36,714	338	35,998	50.72%
Total EXPENDITURES	1,337,024	54,585	826,409	88,682	421,934	68.44%
OVER(UNDER) EXP/OTH FIN USES	17,071	(13,858)	278,725			
D. TOTAL BEGINNING FUND BALANCE	694,496		696,393			
E. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-			
F. TOTAL ENDING FUND BALANCE	711,567		975,118			
G. ENDING FUND BALANCE ACCOUNTS:	-		-			
G/L 819 Restricted for Fund Purposes	711,567		975,118			
Total Ending Fund Balance	711,567		975,118			

Wenatchee School District No. 246

Budget Status Report

As of July 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	2,053	26,723		(1,723)	106.89%
3000 State, General Purpose	-	-	-		-	0.00%
4000 State, Special Purpose	372,543	-	-		372,543	0.00%
5000 Federal, General Purpose	-	-	-		-	0.00%
6000 Federal, Special Purpose	-	-	-		-	0.00%
8000 Other Agencies and Associates	-	-	-		-	0.00%
9000 Other Financing Sources	-	-	-		-	0.00%
Total REV/OTHER FIN.SRCS(LESS TRANS)	397,543	2,053	26,723		370,820	6.72%
B. 9900 TRANSFERS IN FROM GF	-	-	-		-	0.00%
C. TOTAL REV./OTHER FIN. SOURCES	397,543	2,053	26,723		370,820	6.72%
D. EXPENDITURES						
Type 30 Equipment	596,694	-	517,149	815,553	(736,008)	223.35%
Type 40 Energy	-	-	-	-	-	0.00%
Type 60 Bond Levy Issuance	-	-	-	-	-	0.00%
Type 90 Debt	-	-	-	-	-	0.00%
Total EXPENDITURES	596,694	-	517,149	815,553	(736,008)	223.35%
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	(199,151)	2,053	(490,425)
H. TOTAL BEGINNING FUND BALANCE	1,013,180		941,054
I. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-
J. TOTAL ENDING FUND BALANCE	814,029		450,629
K. ENDING FUND BALANCE ACCOUNTS:			
G/L 819 Restricted for Fund Purposes	814,029		450,629
Total Ending Fund Balance	814,029		450,629