

June 2024 Financial Report

June 25, 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 June 30, 2024

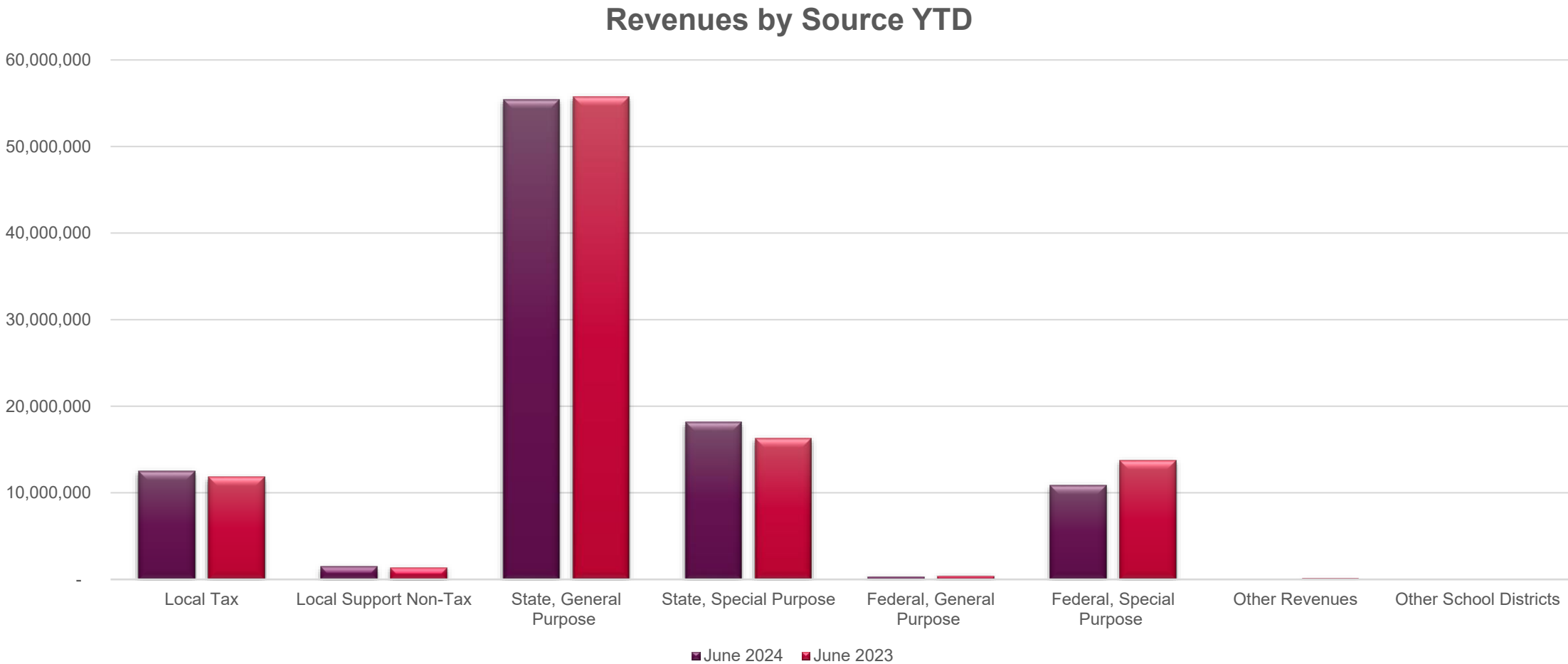
- The district reported \$98.7M in revenues, a decrease of \$688K from prior year.
- The district reported state revenues of \$73.5M or approximately 75% of all district revenues, an increase of \$1.8M from prior year.
- **Local Taxes:** October and April are the largest revenue months for the district 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 & Special Purpose).

REVENUES	As of June 30, 2024		
	Current YTD	Annual Budget	YTD % of Budget
Local Taxes	12,504,629	12,536,999	99.74%
Local Support Nontax	1,466,113	1,487,800	98.54%
State, General Purpose	55,397,946	71,579,910	77.39%
State, Special Purpose	18,153,420	25,233,240	71.94%
Federal, General Purpose	304,402	300,000	101.47%
Federal, Special Purpose	10,873,927	19,726,660	55.12%
Other School Districts	20,545	105,000	19.57%
Other Agencies	1,925	2,000	96.23%
Other Financing Sources	-	-	0.00%
Total Revenues	98,722,905	130,971,609	75.38%

As of June 30, 2023		
Prior YTD	Prior Year Actual	YTD % of PY Actual
11,832,745	11,918,188	99.28%
1,343,988	1,676,545	80.16%
55,731,993	72,005,006	77.40%
16,290,225	23,052,618	70.67%
368,085	368,085	100.00%
13,734,202	17,803,838	77.14%
89,871	96,279	93.34%
237	4,417	5.36%
-	76,433	0.00%
99,391,346	127,001,409	78.26%

General Fund

Revenues by Source YTD – As of June 30, 2024



General Fund

Expenditures - Terminology

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

General Fund

Expenditures by Program YTD – As of June 30, 2024

- The district reported expenditures of \$103.9M, an increase of \$1.3M from prior year

EXPENDITURES	As of June 30, 2024		
	Current YTD	Annual Budget	YTD % of Budget
Regular Instruction	49,242,416	61,499,790	80.07%
Federal Special Purpose	2,162,846	2,697,434	80.18%
Special Education	14,174,020	16,494,583	85.93%
Vocational Education	7,466,385	8,725,648	85.57%
Skills Center	1,949,214	1,949,633	99.98%
Compensatory Education	10,037,668	15,750,526	63.73%
Other Instructional Programs	1,271,117	6,516,191	19.51%
Community Services	18,108	46,730	38.75%
Support Services	17,554,094	21,722,969	80.81%
Total Expenditures by Program	103,875,868	135,403,504	76.72%

Other Financing Uses

Transfer to Capital Projects Fund	4,000,000	4,000,000
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Total Expenditures/Other Financing Uses	107,875,868	139,403,504
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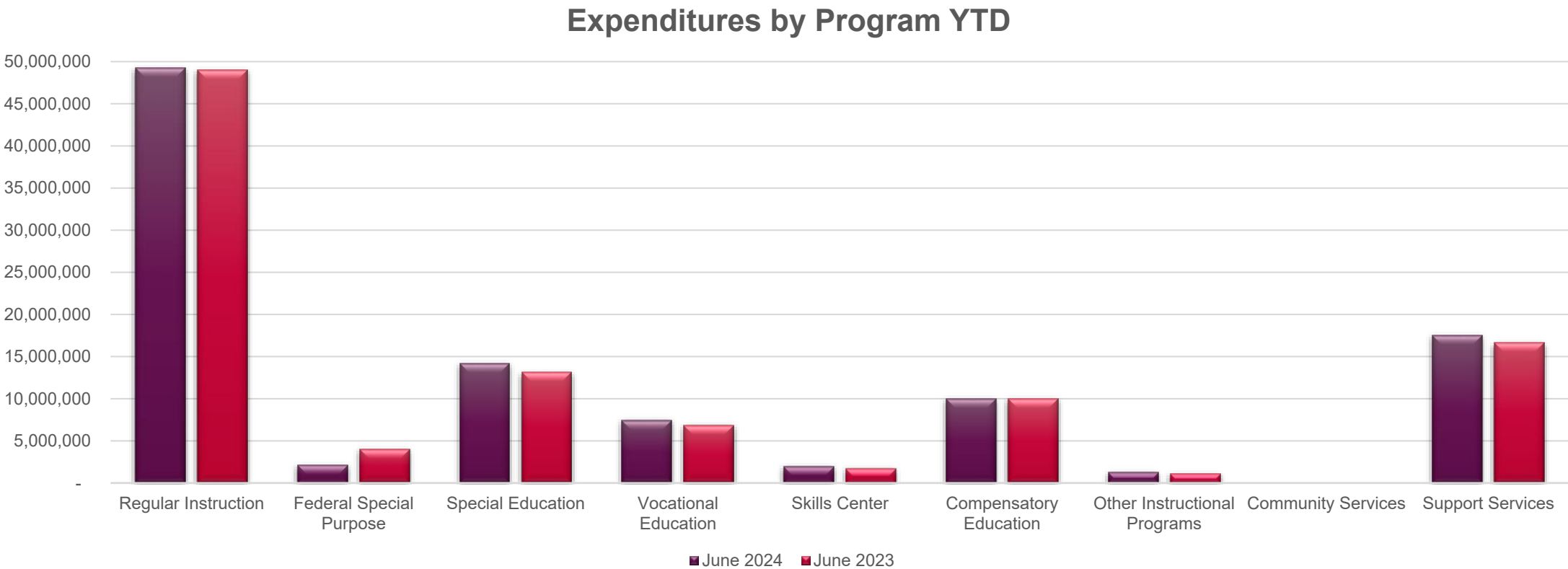
As of June 30, 2023		
Prior YTD	Prior Year Actual	YTD % of PY Actual
49,020,231	57,294,417	85.56%
4,006,362	6,227,104	64.34%
13,142,326	15,797,997	83.19%
6,875,808	8,208,315	83.77%
1,734,190	2,191,697	79.13%
10,039,182	13,300,538	75.48%
1,128,527	1,395,755	80.85%
17,594	17,594	100.00%
16,633,601	20,376,071	81.63%
102,597,819	124,809,488	82.20%

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102,597,819	124,809,488
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General Fund

Expenditures by Program YTD – As of June 30, 2024



General Fund

Expenditures by Object YTD –As of June 30, 2024

- The district reported expenditures of \$103.9M, an increase of \$1.3M from prior year
- The district's largest expenditures by object were:

Salaries and Benefits: \$87.9M or 84.6% of total monthly expenditures, an increase of \$632K from prior year

Purchased Services: \$10.0M or 9.6% of total monthly expenditures, an increase of \$790K from prior year

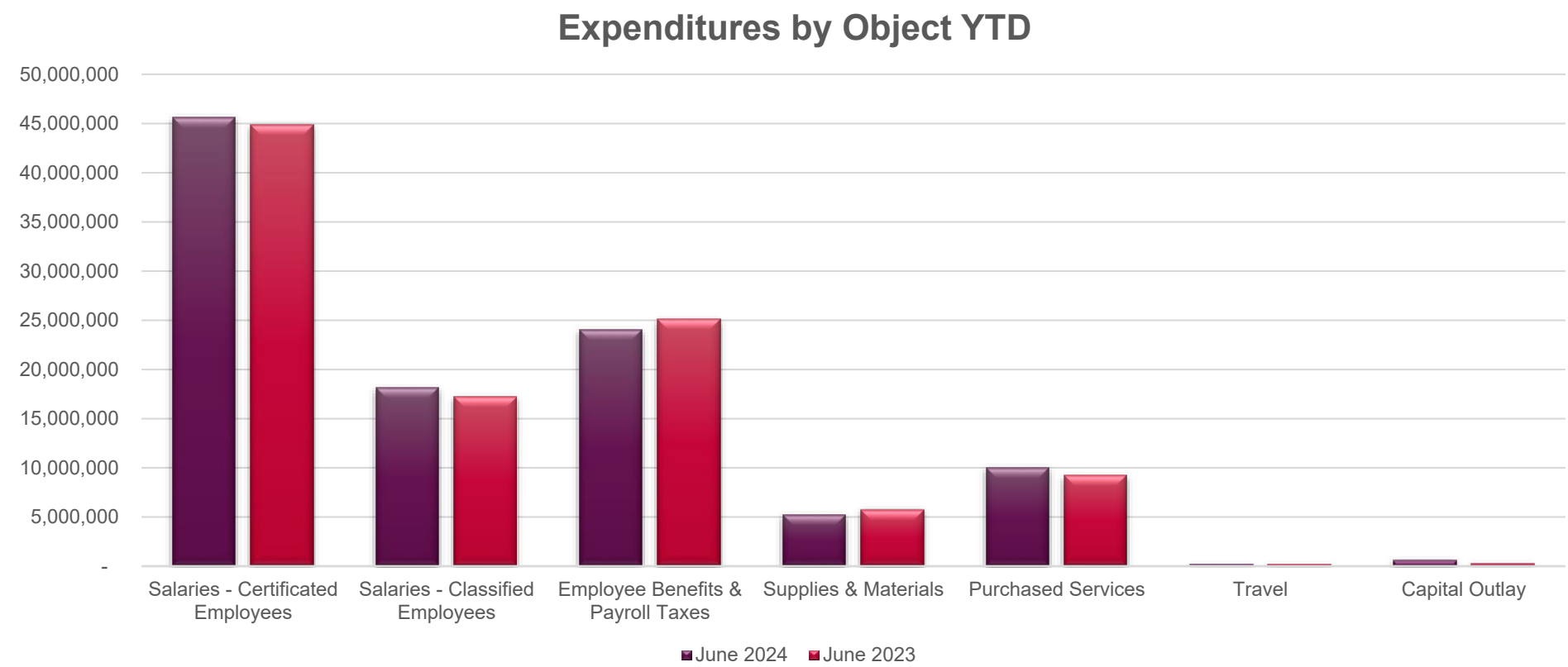
Supplies & Materials: \$5.2M or 5.0% of total monthly expenditures, a decrease of \$490K from prior year

EXPENDITURES	As of June 30, 2024		
	Current YTD	Annual Budget	YTD % of Budget
Salaries - Certificated Employees	45,657,375	57,425,147	79.51%
Salaries - Classified Employees	18,132,838	21,353,288	84.92%
Employee Benefits & Payroll Taxes	24,067,261	28,822,717	83.50%
Supplies & Materials	5,239,081	10,484,087	49.97%
Purchased Services	10,012,732	16,720,789	59.88%
Travel	179,143	407,475	43.96%
Capital Outlay	587,438	190,000	309.18%
Total Expenditures by Object	103,875,868	135,403,504	76.72%

As of June 30, 2023		
Prior YTD	Prior Year Actual	YTD % of PY Actual
44,900,673	55,172,952	81.38%
17,218,846	20,644,782	83.41%
25,105,461	30,304,022	82.85%
5,728,475	7,301,616	78.45%
9,222,472	10,723,782	86.00%
193,944	245,394	79.03%
227,948	416,939	54.67%
102,597,819	124,809,488	82.20%

General Fund

Expenditures by Object YTD – As of June 30, 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 June 30, 2024

The district reported revenues of \$1.1K, an increase of \$189K from prior year

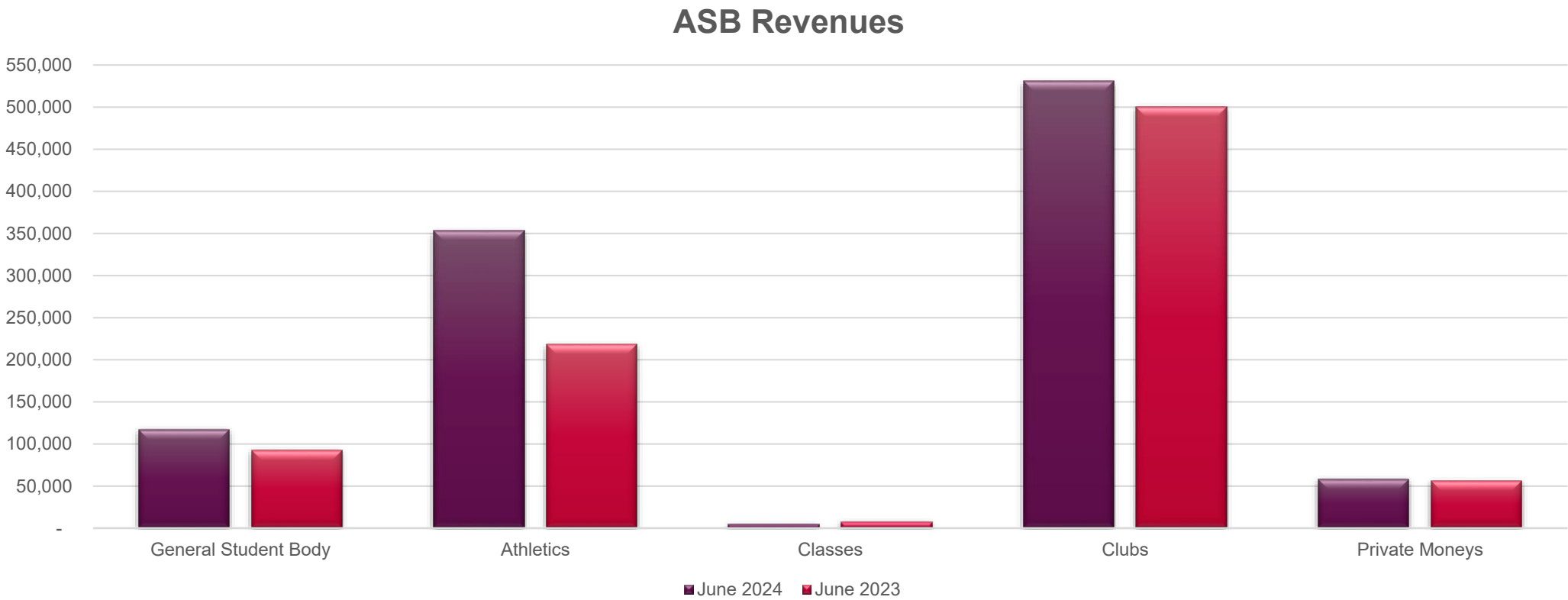
- For athletics, the district reported \$353K, an increase of \$135K from prior year
- For clubs, the district reported \$531K, an increase of \$30K from prior year
- For General Student Body, the district reported \$117K, an increase of \$24K from prior year

REVENUES	As of June 30, 2024		
	Current YTD	Annual Budget	YTD % of Budget
General Student Body	117,123	268,250	43.66%
Athletics	353,308	342,710	103.09%
Classes	4,791	5,000	95.82%
Clubs	530,812	669,910	79.24%
Private Moneys	58,372	68,225	85.56%
Total Revenues	1,064,406	1,354,095	78.61%

As of June 30, 2023		
Prior YTD	Prior Year Actual	YTD % of PY Actual
92,805	102,125	90.87%
218,330	272,917	80.00%
7,525	7,525	100.00%
500,690	504,137	99.32%
56,076	56,923	98.51%
875,425	943,626	92.77%

Associated Student Body

Revenues YTD Comparison – As of June 30, 2024



Associated Student Body

Expenditures YTD – As of June 30, 2024

The district reported expenditures of \$772K, an increase of \$69K from prior year

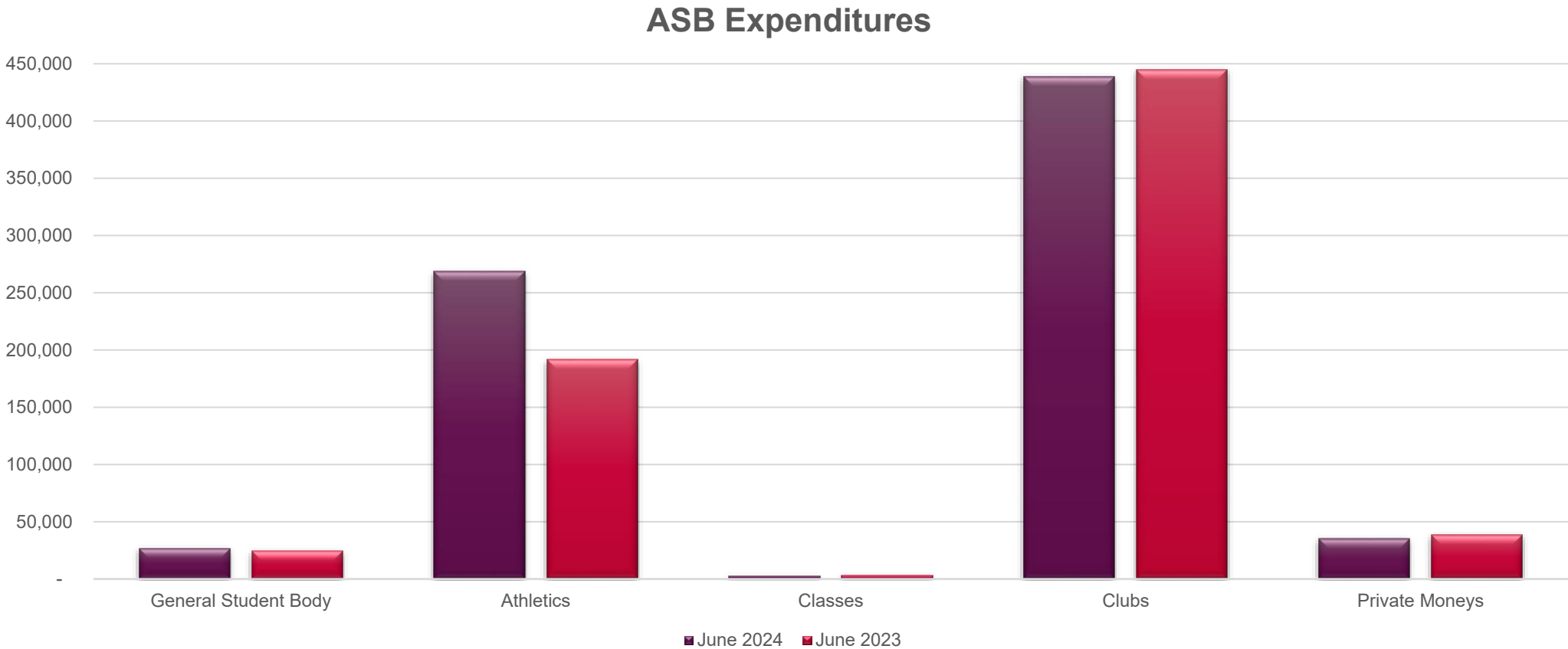
- For athletics, the district expended \$268K, an increase of \$77K from prior year
- For clubs, the district expended \$439K, a decrease of \$6K from prior year
- For general student body, the district expended \$27K, an increase of \$2.5K from prior year

EXPENDITURES	As of June 30, 2024		
	Current YTD	Annual Budget	YTD % of Budget
General Student Body	26,678	198,500	13.44%
Athletics	268,558	364,714	73.64%
Classes	2,173	5,000	43.45%
Clubs	439,109	695,760	63.11%
Private Moneys	35,305	73,050	48.33%
Total Expenditures	771,823	1,337,024	57.73%

As of June 30, 2023		
Prior YTD	Prior Year Actual	YTD % of PY Actual
24,248	39,499	61.39%
191,622	279,065	68.67%
2,934	6,318	46.43%
445,085	521,436	85.36%
38,417	47,404	81.04%
702,306	893,723	78.58%

Associated Student Body

Expenditures YTD Comparison – As of June 30, 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 June 30, 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), and baseball turf replacement
- **Buildings:** Girls' new softball facility

REVENUES

Local Support Nontax
State, Special Purpose
Other Financing Sources

Total Revenues

As of June 30, 2024		
Current YTD	Budget	YTD % of Budget
293,434	2,025,000	14.49%
-	-	0.00%
4,000,000	4,000,000	100.00%
4,293,434	6,025,000	71.26%

EXPENDITURES

Sites
Buildings
Equipment
Total Expenditures

Current YTD	Budget	YTD % of Budget
329,966	300,000	109.99%
802,932	6,400,000	12.55%
-	-	0.00%
1,132,898	6,700,000	16.91%

As of June 30, 2023

Prior YTD	PY Actual	YTD % of PY Actual
48,749	59,310	82.19%
-	-	0.00%
-	-	0.00%
48,749	59,310	82.19%

Prior YTD	PY Actual	YTD % of PY Actual
142,253	156,644	90.81%
227,968	437,859	52.06%
-	-	0.00%
370,222	594,504	142.88%



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 June 30, 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)

	As of June 30, 2024			As of June 30, 2023		
REVENUES	Current YTD	Budget	YTD % of Budget	Prior YTD	Prior Year Actual	YTD % of PY Actual
Local Taxes	6,256,982	6,271,959	99.76%	6,045,818	6,089,057	99.29%
Local Support Nontax	117,805	50,000	235.61%	82,470	110,474	74.65%
Other Financing Sources	53,093,696					
Total Revenues	59,468,483	6,321,959	940.67%	6,128,288	6,199,531	98.85%
EXPENDITURES	Current YTD	Budget	YTD % of Budget	Prior YTD	Prior Year Actual	YTD % of PY Actual
Matured Bonds	3,550,000	3,550,000	0.00%	3,265,000	3,265,000	100.00%
Interest on Bonds	1,749,815	2,567,413	68.15%	2,737,788	2,737,788	100.00%
Bond Transfer Fees	324,899	50,000	649.80%	300	650	46.15%
Total Expenditures	5,624,714	6,167,413	91.20%	6,003,088	6,003,438	99.99%
Other Financing Uses	52,768,110	-		-	-	
Total Expenditures/Other Financing Uses	58,392,824	6,167,413		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 June 30, 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 June 30, 2024		
Current YTD	Budget	YTD % of Budget
24,670	25,000	98.68%
-	372,543	0.00%
-	-	0.00%
24,670	397,543	6.21%

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 June 30, 2023

Prior YTD	Prior Year Actual	YTD % of PY Actual
29,983	34,784	86.20%
-	435,296	0.00%
21,025	31,525	0.00%
51,008	501,606	10.17%

Prior YTD	Prior Year Actual	YTD % of PY Actual
217,409	434,818	50.00%
-	-	0.00%
217,409	434,818	50.00%



Summary & Budget Status Reports

Wenatchee School District No. 246

Monthly Budget Status Report

As of June 30, 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	98,722,905	32,248,704	75.4%	83.33%
Expenditures	135,403,491	103,875,868	31,527,623	76.7%	83.33%
Other Financing Uses	4,000,000	4,000,000	-		
Ending Balance	10,821,426	12,150,928	(1,329,502)		

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	4,293,434	1,731,566	71.3%	83.3%
Expenditures	6,700,000	1,132,898	5,567,102	16.9%	83.3%
Other Financing Uses	-	-	-		
Ending Balance	288,674	4,086,269	(3,797,595)		

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	59,468,483	(53,146,524)	940.7%	83.3%
Expenditures	6,167,413	5,624,714	542,699	91.2%	83.3%
Other Financing Uses	-	52,768,110	(52,768,110)		
Ending Balance	3,418,103	4,259,598	(841,494)		

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	1,064,406	289,689	78.6%	83.3%
Expenditures	1,337,024	771,823	565,201	57.7%	83.3%
Other Financing Uses	-	-	-		
Ending Balance	711,567	988,976	(277,409)		

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	24,670	372,873	6.2%	83.3%
Expenditures	596,694	517,149	79,545	86.7%	83.3%
Other Financing Uses	-	-	-		
Ending Balance	814,029	448,576	365,453		

Wenatchee School District No. 246

Budget Status Report

As of June 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	12,536,999	34,351	12,504,629	-	32,370	99.74%
2000 LOCAL SUPPORT NONTAX	1,487,800	155,467	1,466,113	-	743,088	98.54%
3000 STATE, GENERAL PURPOSE	70,840,714	4,148,519	55,397,946	-	43,827,186	78.20%
4000 STATE, SPECIAL PURPOSE	25,039,031	1,594,015	18,153,420	-	16,784,638	72.50%
5000 FEDERAL, GENERAL PURPOSE	300,000	-	304,402	-	(4,402)	101.47%
6000 FEDERAL, SPECIAL PURPOSE	20,660,065	1,368,160	10,873,927	-	14,887,640	52.63%
7000 REVENUES FR OTH SCH DIST	105,000	2,025	20,545	-	84,455	19.57%
8000 OTHER AGENCIES AND ASSOCIATES	2,000	208	1,925	-	75	96.23%
9000 OTHER FINANCING SOURCES	-	-	-	-	-	0.00%
Total REVENUES/OTHER FIN. SOURCES	130,971,609	7,302,743	98,722,905	-	32,248,704	75.38%
B. EXPENDITURES						
00 Regular Instruction	61,377,662	4,955,585	49,242,416	9,632,044	2,503,203	95.92%
10 Federal Stimulus	2,658,048	578,840	2,162,846	472,073	23,129	99.13%
20 Special Ed Instruction	16,703,945	1,474,508	14,174,020	2,687,418	(157,493)	100.94%
30 Voc. Ed Instruction	9,022,169	707,813	7,466,385	1,258,213	297,571	96.70%
40 Skills Center Instruction	1,954,335	168,095	1,949,214	325,222	(320,101)	116.38%
50+60 Compensatory Ed Instruct.	16,950,212	1,008,017	10,037,668	2,309,101	4,603,443	72.84%
70 Other Instructional Pgms	4,951,102	127,725	1,271,117	171,255	3,508,729	29.13%
80 Community Services	46,730	-	18,108	-	28,622	38.75%
90 Support Services	21,739,288	1,647,795	17,554,094	3,568,742	616,453	97.16%
Total EXPENDITURES	135,403,491	10,668,379	103,875,868	20,424,068	11,103,556	91.80%
C. OTHER FIN. USES TRANS. OUT (GL 536)						
	4,000,000	-	4,000,000			
D. OTHER FINANCING USES (GL 535)						
	-	-	-			

EXP/OTH FIN USES	(8,431,882)	(3,365,635)	(9,152,962)
F. TOTAL BEGINNING FUND BALANCE	19,253,308		21,303,891
G. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-
H. TOTAL ENDING FUND BALANCE	10,821,426		12,150,928
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	-		-
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	1,346,252		3,092,508
G/L 891 Unassigned Min Fnd Bal Policy	6,770,174		6,240,474
TOTAL	10,821,426		12,150,928

Wenatchee School District No. 246

Budget Status Report

As of June 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	2,025,000	19,331	293,434	-	1,731,566	14.49%
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	19,331	4,293,434	-	1,731,566	71.26%
B. EXPENDITURES						
10 Sites	300,000	-	329,966	15,910	(45,876)	115.29%
20 Buildings	6,400,000	390,834	802,932	3,964,335	1,632,734	74.49%
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	390,834	1,132,898	4,100,687	1,466,415	78.11%
C. OTHER FIN. USES TRANS. OUT (GL 536)	-	-	-			
D. OTHER FINANCING USES (GL 535)	-	-	-			
FIN.SOURCES OVER(UNDER) EXP/OTH FIN	(675,000)	(371,503)	3,160,536			

F. TOTAL BEGINNING FUND BALANCE	963,674	925,733
G. G/L 898 PRIOR YEAR ADJUSTMENTS	-	-
H. TOTAL ENDING FUND BALANCE	288,674	4,086,269
I. ENDING FUND BALANCE ACCOUNTS:		
G/L 863 Restricted from State Proceeds	288,674	86,269
G/L 864 Restricted from Fed Proceeds	-	-
G/L 870 Committed to Other Purposes	-	4,000,000
G/L 889 Assigned to Fund Purposes	-	-
G/L 890 Unassigned Fund Balance	-	-
Total Ending Fund Balance	288,674	4,086,269

Wenatchee School District No. 246

Budget Status Report

As of June 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	6,271,959	17,221	6,256,982	-	14,977	99.76%
2000 Local Support Nontax	50,000	18,691	117,805	-	(67,805)	235.61%
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	35,912	59,468,483	-	(53,146,524)	940.67%
B. EXPENDITURES						
Matured Bond Expenditures	3,550,000	-	3,550,000	-	-	100.00%
Interest On Bonds	2,567,413	421,733	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	421,733	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	(385,822)	1,075,659			
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	4,259,598
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I. ENDING FUND BALANCE ACCOUNTS:

G/L 830 Restricted for Debt Service	3,418,103	4,259,598
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Total Ending Fund Balance	3,418,103	4,259,598
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Wenatchee School District No. 246

Budget Status Report

As of June 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	268,250	7,107	117,123		151,127	43.66%
2000 Athletics	342,710	22,888	353,308		(10,598)	103.09%
3000 Classes	5,000	-	4,791		209	95.82%
4000 Clubs	669,910	74,188	530,812		139,098	79.24%
6000 Private Moneys	68,225	4,327	58,372		9,853	85.56%
Total REVENUES	1,354,095	108,511	1,064,406		289,689	78.61%
B. EXPENDITURES						
1000 General Student Body	198,500	1,613	26,678	16,712	155,110	21.86%
2000 Athletics	364,714	31,023	268,558	60,348	35,808	90.18%
3000 Classes	5,000	813	2,173	4,375	(1,548)	130.95%
4000 Clubs	695,760	32,517	439,109	44,977	211,674	69.58%
6000 Private Moneys	73,050	6,572	35,305	1,738	36,007	50.71%
Total EXPENDITURES	1,337,024	72,537	771,823	128,150	437,051	67.31%
OVER(UNDER) EXP/OTH FIN USES	17,071	35,973	292,583			
D. TOTAL BEGINNING FUND BALANCE	694,496		696,393			
E. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-			
F. TOTAL ENDING FUND BALANCE	711,567		988,976			
G. ENDING FUND BALANCE ACCOUNTS:	-		-			
G/L 819 Restricted for Fund Purposes	711,567		988,976			
Total Ending Fund Balance	711,567		988,976			

Wenatchee School District No. 246

Budget Status Report

As of June 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	1,975	24,670		330	98.68%
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	1,975	24,670		372,873	6.21%
B. 9900 TRANSFERS IN FROM GF	-	-	-		-	0.00%
C. TOTAL REV./OTHER FIN. SOURCES	397,543	1,975	24,670		372,873	6.21%
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)	1,975	(492,478)
H. TOTAL BEGINNING FUND BALANCE	1,013,180		941,054
I. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-
J. TOTAL ENDING FUND BALANCE	814,029		448,576
K. ENDING FUND BALANCE ACCOUNTS:			
G/L 819 Restricted for Fund Purposes	814,029		448,576
Total Ending Fund Balance	814,029		448,576