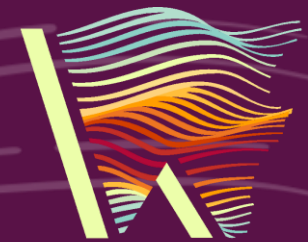


# May 2024 Financial Report

August 27, 2024

Sean Fitzgerald, Executive Director of Business & Finance



**WENATCHEE**  
SCHOOL DISTRICT

# 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 May 31, 2024

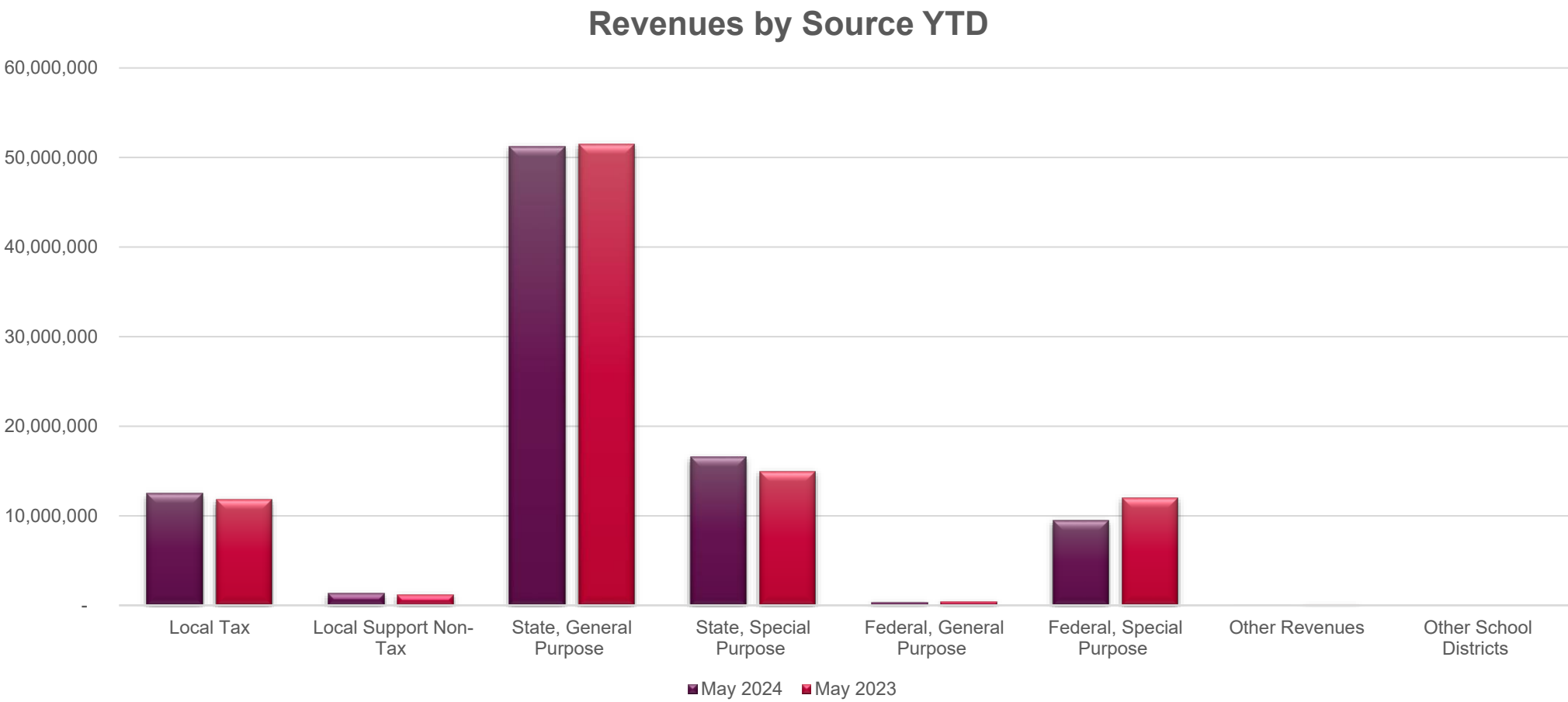
- The district reported \$91.4M in revenues, a decrease of \$475K from prior year.
- The district reported state revenues of \$67.8M or approximately 74% of all district revenues, an increase of \$1.3M from prior year.
- October and April are the largest revenue months for the district due to the county collecting property taxes that goes towards our EP&O levy, recorded in Local Taxes.

REVENUES	As of May 31, 2024		
	Current YTD	Annual Budget	YTD % of Budget
Local Taxes	12,470,278	12,536,999	99.47%
Local Support Nontax	1,310,646	1,487,800	88.09%
State, General Purpose	51,249,427	71,579,910	71.60%
State, Special Purpose	16,559,406	25,233,240	65.63%
Federal, General Purpose	304,402	300,000	101.47%
Federal, Special Purpose	9,505,767	19,726,660	48.19%
Other School Districts	18,520	105,000	17.64%
Other Agencies	1,717	2,000	85.85%
Other Financing Sources	-	-	0.00%
<b>Total Revenues</b>	<b>91,420,162</b>	<b>130,971,609</b>	<b>69.80%</b>

As of May 31, 2023		
Prior YTD	Prior Year Actual	YTD % of PY Actual
11,778,063	11,918,188	98.82%
1,167,127	1,676,545	69.62%
51,494,363	72,005,006	71.51%
14,984,296	23,052,618	65.00%
368,085	368,085	100.00%
12,025,298	17,803,838	67.54%
77,132	96,279	80.11%
237	4,417	5.36%
-	76,433	0.00%
<b>91,894,601</b>	<b>127,001,409</b>	<b>72.36%</b>

# General Fund

## Revenues by Source YTD – As of May 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 May 31, 2024

The district reported expenditures of \$93.2M, an increase of \$1.5M from prior year

EXPENDITURES	As of May 31, 2024		
	Current YTD	Annual Budget	YTD % of Budget
Regular Instruction	44,286,830	61,499,790	72.01%
Federal Special Purpose	1,584,006	2,697,434	58.72%
Special Education	12,699,512	16,494,583	76.99%
Vocational Education	6,758,572	8,725,648	77.46%
Skills Center	1,781,119	1,949,633	91.36%
Compensatory Education	9,029,652	15,750,526	57.33%
Other Instructional Programs	1,143,392	6,516,191	17.55%
Community Services	18,108	46,730	38.75%
Support Services	15,906,298	21,722,969	73.22%
<b>Total Expenditures by Program</b>	<b>93,207,489</b>	<b>135,403,504</b>	<b>68.84%</b>

### Other Financing Uses

Transfer to Capital Projects Fund	4,000,000	4,000,000
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**Total Expenditures/Other Financing Uses**

<b>97,207,489</b>	<b>139,403,504</b>
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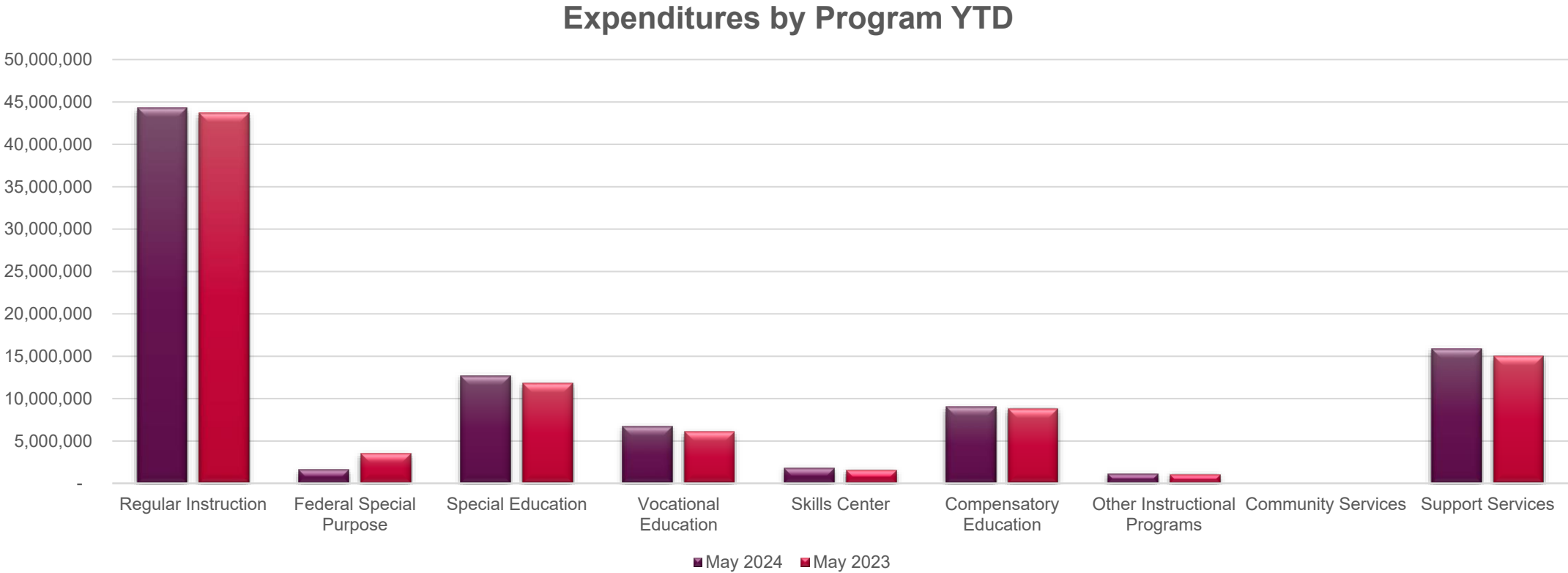
As of May 31, 2023		
Prior YTD	Prior Year Actual	YTD % of PY Actual
43,698,085	57,294,417	76.27%
3,526,700	6,227,104	56.63%
11,833,311	15,797,997	74.90%
6,096,303	8,208,315	74.27%
1,557,512	2,191,697	71.06%
8,842,948	13,300,538	66.49%
1,033,648	1,395,755	74.06%
17,594	17,594	100.00%
15,041,104	20,376,071	73.82%
<b>91,647,206</b>	<b>124,809,488</b>	<b>73.43%</b>

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<b>91,647,206</b>	<b>124,809,488</b>
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# General Fund

## Expenditures by Program YTD – As of May 31, 2024



# General Fund

## Expenditures by Object YTD – As of May 31, 2024

- The district reported expenditures of \$93.2M, an increase of \$1.5M from prior year
- The district's largest expenditures by object were:

Salaries and Benefits: \$78.9M or 84.6% of total monthly expenditures, an increase of \$546K from prior year

Purchased Services: \$8.7M or 9.4% of total monthly expenditures, an increase of \$709K from prior year

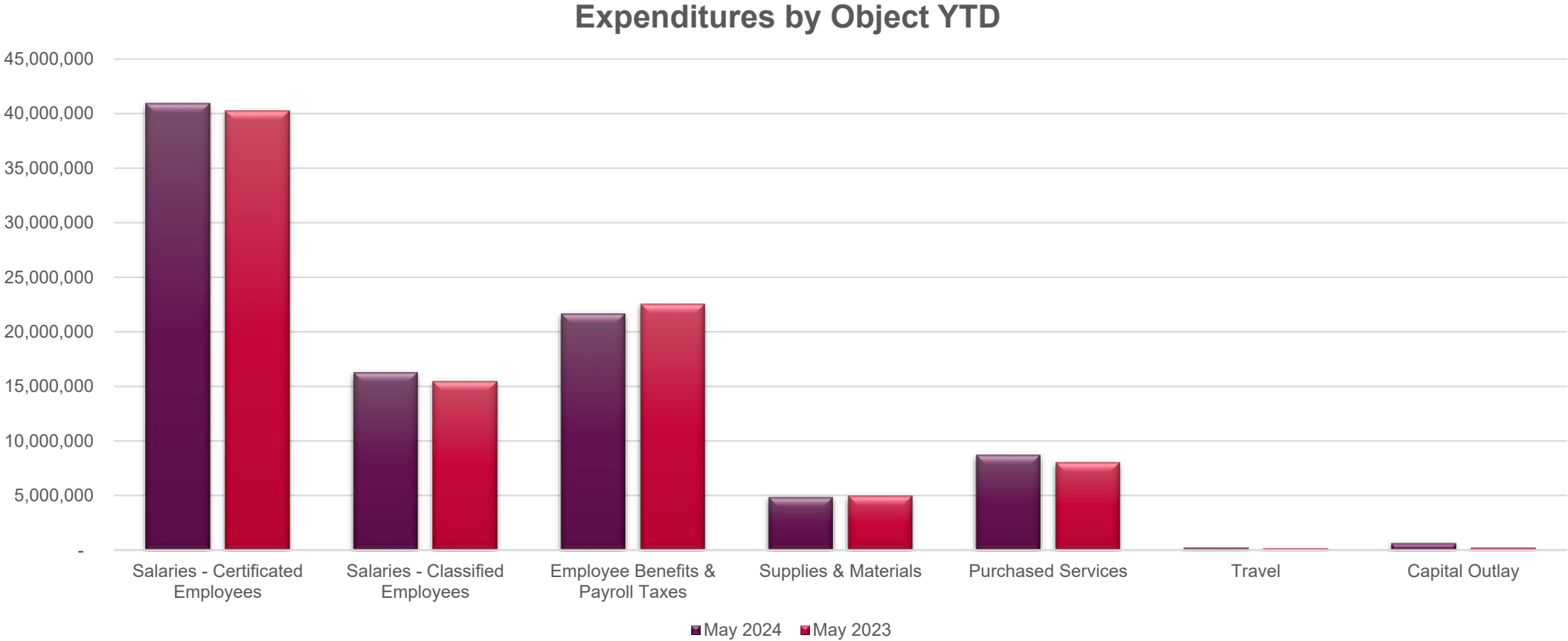
Supplies & Materials: \$4.8M or 5.2% of total monthly expenditures, a decrease of \$129K from prior year

EXPENDITURES	As of May 31, 2024		
	Current YTD	Annual Budget	YTD % of Budget
Salaries - Certificated Employees	40,966,075	57,425,147	71.34%
Salaries - Classified Employees	16,261,162	21,353,288	76.15%
Employee Benefits & Payroll Taxes	21,665,722	28,822,717	75.17%
Supplies & Materials	4,833,279	10,484,087	46.10%
Purchased Services	8,727,288	16,720,789	52.19%
Travel	166,525	407,475	40.87%
Capital Outlay	587,438	190,000	309.18%
<b>Total Expenditures by Object</b>	<b>93,207,489</b>	<b>135,403,504</b>	<b>68.84%</b>

As of May 31, 2023		
Prior YTD	Prior Year Actual	YTD % of PY Actual
40,288,927	55,172,952	73.02%
15,479,955	20,644,782	74.98%
22,578,548	30,304,022	74.51%
4,962,609	7,301,616	67.97%
8,018,035	10,723,782	74.77%
152,917	245,394	62.31%
166,215	416,939	39.87%
<b>91,647,206</b>	<b>124,809,488</b>	<b>73.43%</b>

# General Fund

## Expenditures by Object YTD – As of May 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 May 31, 2024

The district reported revenues of \$956K, an increase of \$158K from prior year

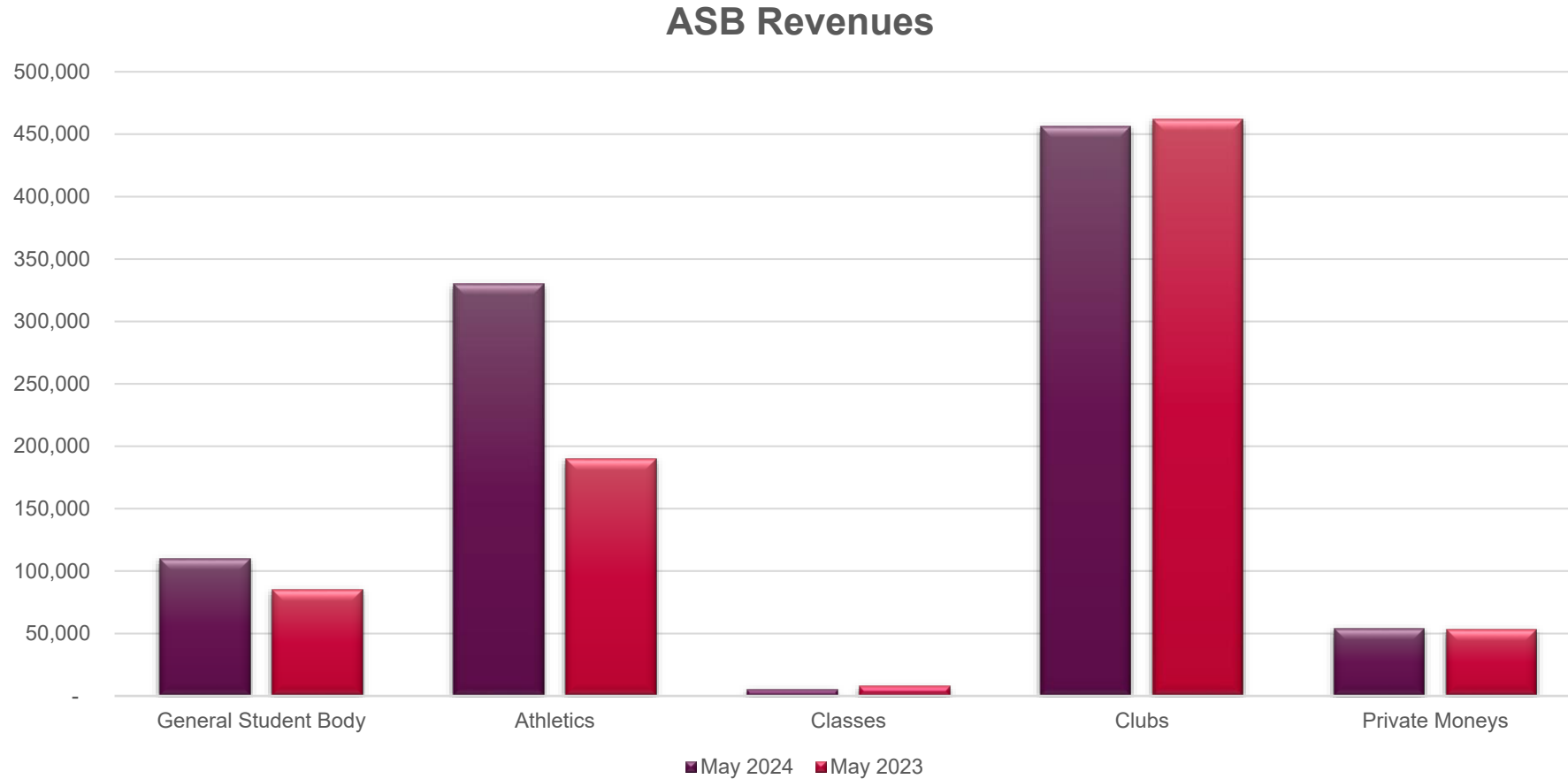
- For athletics, the district reported \$330K, an increase of \$141K from prior year
- For clubs, the district reported \$456K, a decrease of 5K from prior year
- For General Student Body, the district reported \$110K, an increase of \$25K from prior year

REVENUES	As of May 31, 2024		
	Current YTD	Annual Budget	YTD % of Budget
General Student Body	110,016	268,250	41.01%
Athletics	330,420	342,710	96.41%
Classes	4,791	5,000	95.82%
Clubs	456,623	669,910	68.16%
Private Moneys	54,045	68,225	79.22%
<b>Total Revenues</b>	<b>955,895</b>	<b>1,354,095</b>	<b>70.59%</b>

As of May 31, 2023		
Prior YTD	Prior Year Actual	YTD % of PY Actual
85,187	102,125	83.41%
189,857	272,917	69.57%
7,525	7,525	100.00%
461,877	504,137	91.62%
53,024	56,923	93.15%
<b>797,470</b>	<b>943,626</b>	<b>84.51%</b>

# Associated Student Body

## Revenues YTD Comparison – As of May 31, 2024





# Associated Student Body

## Expenditures YTD – As of May 31, 2024

The district reported expenditures of \$699K, an increase of \$93K from prior year

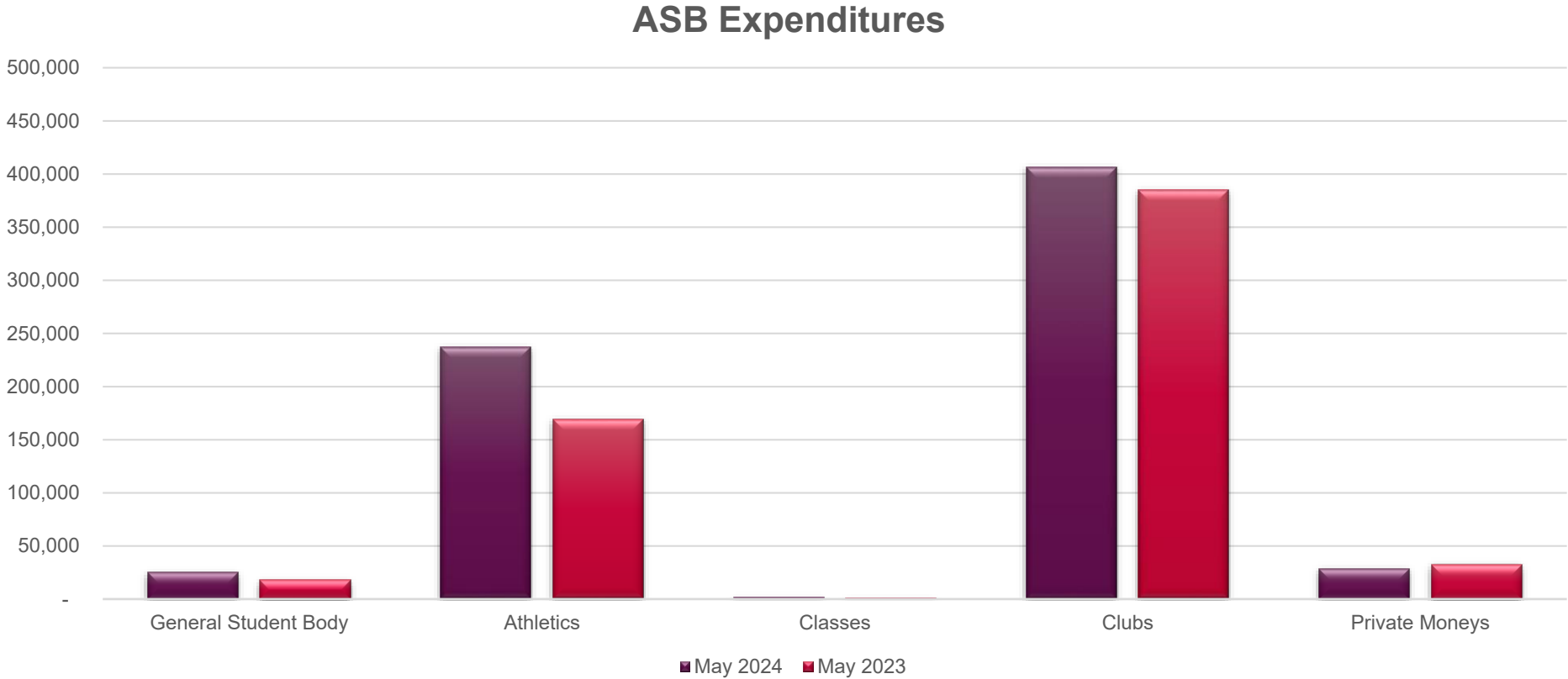
- For athletics, the district expended \$238K, an increase of \$68K from prior year
- For clubs, the district expended \$407K, a decrease of \$21K from prior year
- For general student body, the district expended \$25K, on an increase of \$7.2K from prior year

EXPENDITURES	As of May 31, 2024		
	Current YTD	Annual Budget	YTD % of Budget
General Student Body	25,065	198,500	12.63%
Athletics	237,535	364,714	65.13%
Classes	1,360	5,000	27.20%
Clubs	406,592	695,760	58.44%
Private Moneys	28,734	73,050	39.33%
<b>Total Expenditures</b>	<b>699,286</b>	<b>1,337,024</b>	<b>52.30%</b>

As of May 31, 2023		
Prior YTD	Prior Year Actual	YTD % of PY Actual
17,847	39,499	45.18%
169,492	279,065	60.74%
1,096	6,318	17.34%
385,400	521,436	73.91%
32,490	47,404	68.54%
<b>606,325</b>	<b>893,723</b>	<b>67.84%</b>

# Associated Student Body

## Expenditures YTD Comparison – As of May 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 May 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

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

#### REVENUES

Local Support Nontax  
State, Special Purpose  
Other Financing Sources

#### Total Revenues

As of May 31, 2024		
Current YTD	Budget	YTD % of Budget
274,103	2,025,000	13.54%
-	-	0.00%
4,000,000	4,000,000	100.00%
<b>4,274,103</b>	<b>6,025,000</b>	<b>70.94%</b>

As of May 31, 2023		
Prior YTD	PY Actual	YTD % of PY Actual
43,653	59,310	73.60%
-	-	0.00%
-	-	0.00%
<b>43,653</b>	<b>59,310</b>	<b>73.60%</b>

#### EXPENDITURES

Sites  
Buildings  
Equipment  
Total Expenditures

Current YTD	Budget	YTD % of Budget
329,966	300,000	109.99%
412,097	6,400,000	6.44%
-	-	0.00%
<b>742,063</b>	<b>6,700,000</b>	<b>11.08%</b>

Prior YTD	PY Actual	YTD % of PY Actual
145,864	156,644	93.12%
189,321	437,859	43.24%
-	-	0.00%
<b>335,185</b>	<b>594,504</b>	<b>136.36%</b>



# 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 May 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)

	As of May 31, 2024			As of May 31, 2023		
	Current YTD	Budget	YTD % of Budget	Prior YTD	Prior Year Actual	YTD % of PY Actual
REVENUES						
Local Taxes	6,239,761	6,271,959	99.49%	6,018,229	6,089,057	98.84%
Local Support Nontax	99,114	50,000	198.23%	69,396	110,474	62.82%
Other Financing Sources	53,093,696					
Total Revenues	59,432,571	6,321,959	940.10%	6,087,625	6,199,531	98.19%
EXPENDITURES						
Matured Bonds	3,550,000	3,550,000	0.00%	3,265,000	3,265,000	100.00%
Interest on Bonds	1,328,081	2,567,413	51.73%	1,409,706	2,737,788	51.49%
Bond Transfer Fees	324,899	50,000	649.80%	300	650	46.15%
Total Expenditures	5,202,980	6,167,413	84.36%	4,675,006	6,003,438	77.87%
Other Financing Uses	52,768,110	-		-	-	
Total Expenditures/Other Financing Uses	57,971,090	6,167,413		4,675,006	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 May 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.

	As of May 31, 2024		
REVENUES	Current YTD	Budget	YTD % of Budget
Local Support Nontax	22,695	25,000	90.78%
State, Special Purpose	-	372,543	0.00%
Other Financing Sources	-	-	0.00%
<b>Total Revenues</b>	<b>22,695</b>	<b>397,543</b>	<b>5.71%</b>

	Current YTD	Budget	YTD % of Budget
EXPENDITURES			
Equipment	517,149	596,694	0.00%
Major Repairs	-	-	0.00%
<b>Total Expenditures</b>	<b>517,149</b>	<b>596,694</b>	<b>86.67%</b>

	As of May 31, 2023		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	27,070	34,784	77.82%
	-	435,296	0.00%
	-	31,525	0.00%
	<b>27,070</b>	<b>501,606</b>	<b>5.40%</b>

	Prior YTD	Prior Year Actual	YTD % of PY Actual
	217,409	434,818	50.00%
	-	-	0.00%
	<b>217,409</b>	<b>434,818</b>	<b>50.00%</b>



# **Summary & Budget Status Reports**

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

<b>General Fund</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>% of Budget</b>	<b>% of Year</b>
Beginning Balance	19,253,308	21,303,891	(2,050,583)		
Revenues/Other Financing Sources	130,971,609	91,420,162	39,551,447	69.8%	75.00%
Expenditures	135,403,491	93,207,489	42,196,002	68.8%	75.00%
Other Financing Uses	4,000,000	4,000,000	-		
Ending Balance	10,821,426	15,516,564	(4,695,138)		

<b>Capital Projects Fund</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>% of Budget</b>	<b>% of Year</b>
Beginning Balance	963,674	925,733	37,941		
Revenues/Other Financing Sources	6,025,000	4,274,103	1,750,897	70.9%	75.0%
Expenditures	6,700,000	742,063	5,957,937	11.1%	75.0%
Other Financing Uses	-	-	-		
Ending Balance	288,674	4,457,772	(4,169,098)		

<b>Debt Service Fund</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>% of Budget</b>	<b>% of Year</b>
Beginning Balance	3,263,557	3,183,939	79,619		
Revenues/Other Financing Sources	6,321,959	59,432,571	(53,110,612)	940.1%	75.0%
Expenditures	6,167,413	5,202,980	964,433	84.4%	75.0%
Other Financing Uses	-	52,768,110	(52,768,110)		
Ending Balance	3,418,103	4,645,419	(1,227,316)		

<b>Associated Student Body Fund</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>% of Budget</b>	<b>% of Year</b>
Beginning Balance	694,496	696,393	(1,897)		
Revenues/Other Financing Sources	1,354,095	955,895	398,200	70.6%	75.0%
Expenditures	1,337,024	699,286	637,738	52.3%	75.0%
Other Financing Uses	-	-	-		
Ending Balance	711,567	953,002	(241,435)		

<b>Transportation Vehicle Fund</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>% of Budget</b>	<b>% of Year</b>
Beginning Balance	1,013,180	941,054	72,126		
Revenues/Other Financing Sources	397,543	22,695	374,848	5.7%	75.0%
Expenditures	596,694	517,149	79,545	86.7%	75.0%
Other Financing Uses	-	-	-		
Ending Balance	814,029	446,600	367,429		

# Wenatchee School District No. 246

## Budget Status Report

As of May 31, 2024

### General Fund

<b>A. REVENUES/OTHER FIN. SOURCES</b>	<b><u>Budget</u></b>	<b><u>Actual For Month</u></b>	<b><u>Actual For Year</u></b>	<b><u>Encumbrances</u></b>	<b><u>Balance</u></b>	<b><u>Percent</u></b>
1000 LOCAL TAXES	12,536,999	955,601	12,470,278	-	66,721	99.47%
2000 LOCAL SUPPORT NONTAX	1,487,800	139,695	1,310,646	-	743,088	88.09%
3000 STATE, GENERAL PURPOSE	70,840,714	3,983,546	51,249,427	-	43,827,186	72.34%
4000 STATE, SPECIAL PURPOSE	25,039,031	1,295,098	16,559,406	-	16,784,638	66.13%
5000 FEDERAL, GENERAL PURPOSE	300,000	-	304,402	-	(4,402)	101.47%
6000 FEDERAL, SPECIAL PURPOSE	20,660,065	1,312,705	9,505,767	-	14,887,640	46.01%
7000 REVENUES FR OTH SCH DIST	105,000	4,552	18,520	-	86,480	17.64%
8000 OTHER AGENCIES AND ASSOCIATES	2,000	803	1,717	-	283	85.85%
9000 OTHER FINANCING SOURCES	-	-	-	-	-	0.00%
<b>Total REVENUES/OTHER FIN. SOURCES</b>	<b>130,971,609</b>	<b>7,692,001</b>	<b>91,420,162</b>	<b>-</b>	<b>39,551,447</b>	<b>69.80%</b>
<b>B. EXPENDITURES</b>						
00 Regular Instruction	61,377,662	5,031,096	44,286,830	13,676,085	3,414,747	94.44%
10 Federal Stimulus	2,658,048	75,202	1,584,006	552,425	521,617	80.38%
20 Special Ed Instruction	16,703,945	1,582,707	12,699,512	4,003,151	1,282	99.99%
30 Voc. Ed Instruction	9,022,169	760,528	6,758,572	1,933,502	330,095	96.34%
40 Skills Center Instruction	1,954,335	193,862	1,781,119	446,875	(273,658)	114.00%
50+60 Compensatory Ed Instruct.	16,950,212	1,244,101	9,029,652	2,757,233	5,163,327	69.54%
70 Other Instructional Pgms	4,951,102	187,662	1,143,392	236,546	3,571,164	27.87%
80 Community Services	46,730	-	18,108	-	28,622	38.75%
90 Support Services	21,739,288	1,715,392	15,906,298	4,633,534	1,199,456	94.48%
<b>Total EXPENDITURES</b>	<b>135,403,491</b>	<b>10,790,550</b>	<b>93,207,489</b>	<b>28,239,351</b>	<b>13,956,651</b>	<b>89.69%</b>
<b>C. OTHER FIN. USES TRANS. OUT (GL 536)</b>						
	4,000,000	-	4,000,000			
<b>D. OTHER FINANCING USES (GL 535)</b>						
	-	-	-			

<b>EXP/OTH FIN USES</b>	(8,431,882)	(3,098,549)	(5,787,327)
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>19,253,308</b>		<b>21,303,891</b>
<b>G. G/L 898 PRIOR YEAR ADJUSTMENTS</b>	-		-
<b>H. TOTAL ENDING FUND BALANCE</b>	<b>10,821,426</b>		<b>15,516,564</b>
<b>I. ENDING FUND BALANCE ACCOUNTS:</b>			
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	1,346,252		3,596,194
G/L 891 Unassigned Min Fnd Bal Policy	6,770,174		6,240,474
<b>TOTAL</b>	<b>10,821,426</b>		<b>15,516,564</b>

# Wenatchee School District No. 246

## Budget Status Report

As of May 31, 2024

### Capital Projects Fund

<b>A. REVENUES/OTHER FIN. SOURCES</b>	<b><u>Budget</u></b>	<b><u>Actual For Month</u></b>	<b><u>Actual For Year</u></b>	<b><u>Encumbrances</u></b>	<b><u>Balance</u></b>	<b><u>Percent</u></b>
1000 Local Taxes	-	-	-	-	-	0.00%
2000 Local Support Nontax	2,025,000	20,552	274,103	-	1,750,897	13.54%
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%
<b>Total REVENUES/OTHER FIN. SOURCES</b>	<b>6,025,000</b>	<b>20,552</b>	<b>4,274,103</b>	<b>-</b>	<b>1,750,897</b>	<b>70.94%</b>
<b>B. EXPENDITURES</b>						
10 Sites	300,000	-	329,966	15,910	(45,876)	115.29%
20 Buildings	6,400,000	24,748	412,097	129,614	5,858,289	8.46%
30 Equipment	-	-	-	-	-	0.00%
40 Energy	-	-	-	-	-	0.00%
50 Sales & Lease Expenditure	-	-	-	-	-	0.00%
60 Bond Issuance Expenditure	-	-	-	-	-	0.00%
90 Debt	-	-	-	-	-	0.00%
<b>Total EXPENDITURES</b>	<b>6,700,000</b>	<b>24,748</b>	<b>742,063</b>	<b>145,524</b>	<b>5,812,413</b>	<b>13.25%</b>
<b>C. OTHER FIN. USES TRANS. OUT (GL 536)</b>						
	-	-	-			
<b>D. OTHER FINANCING USES (GL 535)</b>						
	-	-	-			
<b>FIN.SOURCES OVER(UNDER) EXP/OTH FIN</b>	<b>(675,000)</b>	<b>(4,195)</b>	<b>3,532,039</b>			



<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>963,674</b>	<b>925,733</b>
<b>G. G/L 898 PRIOR YEAR ADJUSTMENTS</b>	-	-
<b>H. TOTAL ENDING FUND BALANCE</b>	<b>288,674</b>	<b>4,457,772</b>
<b>I. ENDING FUND BALANCE ACCOUNTS:</b>		
G/L 863 Restricted from State Proceeds	288,674	457,772
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	-	-
<b>Total Ending Fund Balance</b>	<b>288,674</b>	<b>4,457,772</b>

# Wenatchee School District No. 246

## Budget Status Report

As of May 31, 2024

### Debt Service Fund

<b>A. REVENUES/OTHER FIN. SOURCES</b>	<b><u>Budget</u></b>	<b><u>Actual For Month</u></b>	<b><u>Actual For Year</u></b>	<b><u>Encumbrances</u></b>	<b><u>Balance</u></b>	<b><u>Percent</u></b>
1000 Local Taxes	6,271,959	476,483	6,239,761	-	32,198	99.49%
2000 Local Support Nontax	50,000	18,967	99,114	-	(49,114)	198.23%
3000 State, General Purpose	-	-	-	-	-	0.00%
5000 Federal, General Purpose	-	-	-	-	-	0.00%
9000 Other Financing Sources	-	-	53,093,696	-	(53,093,696)	0.00%
<b>Total REVENUES/OTHER FIN. SOURCES</b>	<b>6,321,959</b>	<b>495,450</b>	<b>59,432,571</b>	<b>-</b>	<b>(53,110,612)</b>	<b>940.10%</b>
<b>B. EXPENDITURES</b>						
Matured Bond Expenditures	3,550,000	-	3,550,000	-	-	100.00%
Interest On Bonds	2,567,413	-	1,328,081	-	1,239,332	51.73%
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%
<b>Total EXPENDITURES</b>	<b>6,167,413</b>	<b>-</b>	<b>5,202,980</b>	<b>-</b>	<b>964,433</b>	<b>84.36%</b>
<b>C. OTHER FIN. USES TRANS. OUT (GL 536)</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>D. OTHER FINANCING USES (GL 535)</b>	<b>-</b>	<b>-</b>	<b>52,768,110</b>			
<b>OVER(UNDER) EXP/OTH FIN USES</b>	<b>154,546</b>	<b>495,450</b>	<b>1,461,481</b>			
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>3,263,557</b>		<b>3,183,939</b>			
<b>G. G/L 898 PRIOR YEAR ADJUSTMENTS</b>	<b>-</b>		<b>-</b>			

<b>H. TOTAL ENDING FUND BALANCE</b>	3,418,103	4,645,419
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**I. ENDING FUND BALANCE ACCOUNTS:**

G/L 830 Restricted for Debt Service	3,418,103	4,645,419
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<b>Total Ending Fund Balance</b>	<b>3,418,103</b>	<b>4,645,419</b>
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# Wenatchee School District No. 246

## Budget Status Report

As of May 31, 2024

Associated Student Body

<b>A. REVENUES/OTHER FIN. SOURCES</b>	<b><u>Budget</u></b>	<b><u>Actual For Month</u></b>	<b><u>Actual For Year</u></b>	<b><u>Encumbrances</u></b>	<b><u>Balance</u></b>	<b><u>Percent</u></b>
1000 General Student Body	268,250	6,748	110,016		158,234	41.01%
2000 Athletics	342,710	13,509	330,420		12,290	96.41%
3000 Classes	5,000	-	4,791		209	95.82%
4000 Clubs	669,910	64,020	456,623		213,287	68.16%
6000 Private Moneys	68,225	13,621	54,045		14,180	79.22%
<b>Total REVENUES</b>	<b>1,354,095</b>	<b>97,899</b>	<b>955,895</b>		<b>398,200</b>	<b>70.59%</b>
<b>B. EXPENDITURES</b>						
1000 General Student Body	198,500	8,216	25,065	19,622	153,813	22.51%
2000 Athletics	364,714	33,365	237,535	65,385	61,794	83.06%
3000 Classes	5,000	1,000	1,360	5,188	(1,548)	130.95%
4000 Clubs	695,760	68,278	406,592	73,123	216,044	68.95%
6000 Private Moneys	73,050	2,324	28,734	3,813	40,504	44.55%
<b>Total EXPENDITURES</b>	<b>1,337,024</b>	<b>113,183</b>	<b>699,286</b>	<b>167,131</b>	<b>470,607</b>	<b>64.80%</b>
<b>OVER(UNDER) EXP/OTH FIN USES</b>	17,071	(15,284)	256,609			
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<b>694,496</b>		<b>696,393</b>			
<b>E. G/L 898 PRIOR YEAR ADJUSTMENTS</b>	-		-			
<b>F. TOTAL ENDING FUND BALANCE</b>	<b>711,567</b>		<b>953,002</b>			
<b>G. ENDING FUND BALANCE ACCOUNTS:</b>	-		-			
G/L 819 Restricted for Fund Purposes	711,567		953,002			
<b>Total Ending Fund Balance</b>	<b>711,567</b>		<b>953,002</b>			

# Wenatchee School District No. 246

As of May 31, 2024

## Transportation Vehicle Fund

<b>A. REVENUES/OTHER FIN. SOURCES</b>	<b><u>Budget</u></b>	<b><u>Actual For Month</u></b>	<b><u>Actual For Year</u></b>	<b><u>Encumbrances</u></b>	<b><u>Balance</u></b>	<b><u>Percent</u></b>
1000 Local Taxes	-	-	-		-	0.00%
2000 Local Nontax	25,000	2,031	22,695		2,305	90.78%
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%
<b>Total REV/OTHER FIN.SRCS(LESS TRANS)</b>	<b>397,543</b>	<b>2,031</b>	<b>22,695</b>		<b>374,848</b>	<b>5.71%</b>
<b>B. 9900 TRANSFERS IN FROM GF</b>	-	-	-		-	0.00%
<b>C. TOTAL REV./OTHER FIN. SOURCES</b>	<b>397,543</b>	<b>2,031</b>	<b>22,695</b>		<b>374,848</b>	<b>5.71%</b>
<b>D. EXPENDITURES</b>						
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%
<b>Total EXPENDITURES</b>	<b>596,694</b>	<b>-</b>	<b>517,149</b>	<b>815,553</b>	<b>(736,008)</b>	<b>223.35%</b>
<b>E. OTHER FIN. USES TRANS. OUT (GL 536)</b>	-	-	-			
<b>F. OTHER FINANCING USES (GL 535)</b>	-	-	-			

<b>G. EXCESS OF REVENUES/OTHER FIN SOURCES OVER(UNDER) EXP/OTH FIN USES</b>	(199,151)	2,031	(494,454)
<b>H. TOTAL BEGINNING FUND BALANCE</b>	<b>1,013,180</b>		<b>941,054</b>
<b>I. G/L 898 PRIOR YEAR ADJUSTMENTS</b>	-		-
<b>J. TOTAL ENDING FUND BALANCE</b>	<b>814,029</b>		<b>446,600</b>
<b>K. ENDING FUND BALANCE ACCOUNTS:</b>			
G/L 819 Restricted for Fund Purposes	814,029		446,600
<b>Total Ending Fund Balance</b>	<b>814,029</b>		<b>446,600</b>