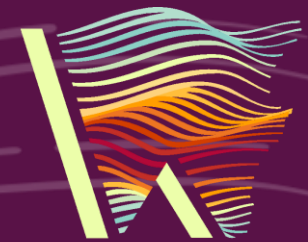


# September 2023 Financial Report

December 12, 2023

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 September 30, 2023

- The district reported \$8.9M in revenues, an increase of \$780K from prior year.
- The district reported state revenues of \$8.2M or approximately 92% of all district revenues, an increase of \$310K from prior year.

### REVENUES

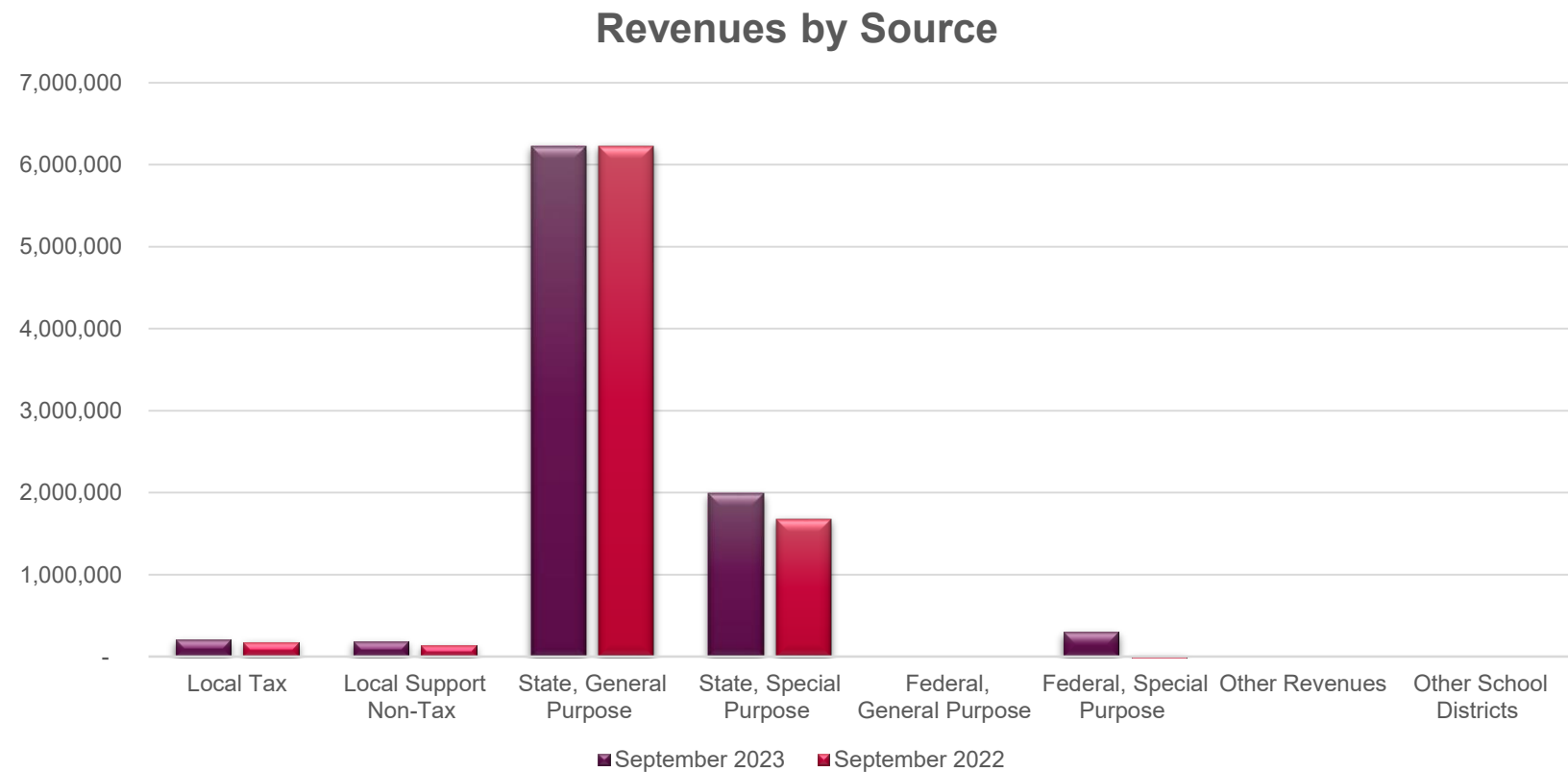
	As of September 30, 2023		
	Current YTD	Annual Budget	YTD % of Budget
Local Taxes	202,760	12,536,999	1.62%
Local Support Nontax	181,471	1,637,800	11.08%
State, General Purpose	6,228,563	71,579,910	8.70%
State, Special Purpose	1,985,916	25,634,324	7.75%
Federal, General Purpose	-	300,000	0.00%
Federal, Special Purpose	295,158	19,175,576	1.54%
Other School Districts	-	105,000	0.00%
Other Agencies	-	2,000	0.00%
Other Financing Sources	-	-	0.00%
<b>Total Revenues</b>	<b>8,893,868</b>	<b>130,971,609</b>	<b>6.79%</b>

As of September 30, 2022		
Prior YTD	Prior Year Actual	YTD % of PY Actual
172,659	11,918,188	1.45%
134,831	1,676,565	8.04%
6,228,091	72,005,006	8.65%
1,676,393	23,052,618	7.27%
-	368,085	0.00%
(97,817)	17,803,838	-0.55%
-	96,279	0.00%
-	4,417	0.00%
-	76,433	0.00%
<b>8,114,156</b>	<b>127,001,429</b>	<b>6.39%</b>



# General Fund

## Revenues by Source YTD – As of September 30, 2023



# 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 September 30, 2023

The district reported expenditures of \$10.6M, an increase of \$904K from prior year

The district's largest expenditures by program were:

- Regular instruction: \$4.8M, an increase of \$207K from prior year
- Support Services: \$2.5M, an increase of \$381K from prior year
- Special Education: \$1.2M, an increase of \$95K from prior year

EXPENDITURES	As of September 30, 2023		
	Current YTD	Annual Budget	YTD % of Budget
Regular Instruction	4,801,671	61,499,775	7.81%
Federal Special Purpose	157,709	2,697,434	5.85%
Special Education	1,172,711	16,494,583	7.11%
Vocational Education	779,311	8,725,644	8.93%
Skills Center	172,671	1,949,637	8.86%
Compensatory Education	878,013	15,750,525	5.57%
Other Instructional Programs	115,244	6,516,191	1.77%
Community Services	-	46,729	0.00%
Support Services	2,530,720	21,722,958	11.65%
<b>Total Expenditures by Program</b>	<b>10,608,050</b>	<b>135,403,477</b>	<b>7.83%</b>

### Other Financing Uses

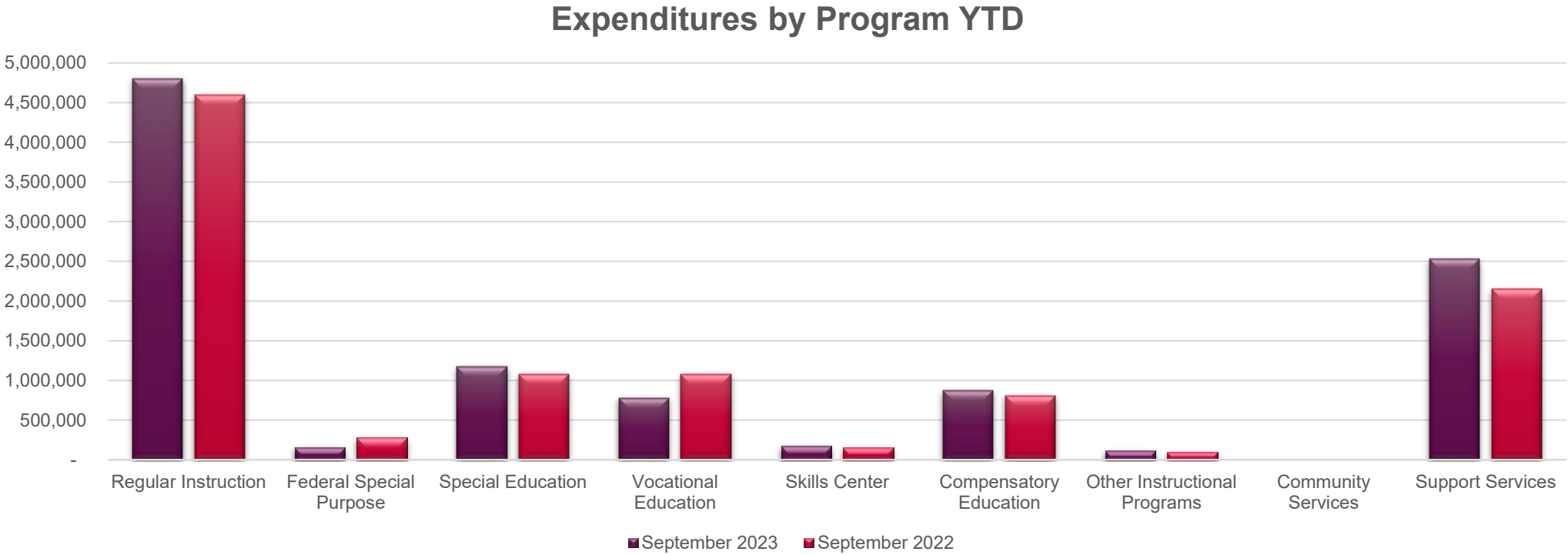
Transfer to Capital Projects Fund	-	4,000,000
<b>Total Expenditures/Other Financing Uses</b>	<b>10,608,050</b>	<b>139,403,477</b>

As of September 30, 2022		
Prior YTD	Prior Year Actual	YTD % of PY Actual
4,595,291	57,294,417	8.02%
280,822	6,227,104	4.51%
1,078,052	15,797,997	6.82%
537,502	8,208,315	6.55%
154,212	2,191,697	7.04%
809,143	13,300,538	6.08%
99,372	1,395,755	7.12%
-	17,594	0.00%
2,149,257	20,376,071	10.55%
<b>9,703,651</b>	<b>124,809,488</b>	<b>7.77%</b>

-	-
<b>9,703,651</b>	<b>124,809,488</b>

# General Fund

## Expenditures by Program YTD – As of September 30, 2023



# General Fund

## Expenditures by Object YTD – As of September 30, 2023

- The district reported expenditures of \$10.6M, an increase of \$904K from prior year
- The district's largest expenditures by object were:

Salaries and Benefits: \$8.3M or 78.6% of total monthly expenditures, an increase of \$239K from prior year

Purchased Services: \$1.7M or 15.8% of total monthly expenditures, an increase of \$349K from prior year

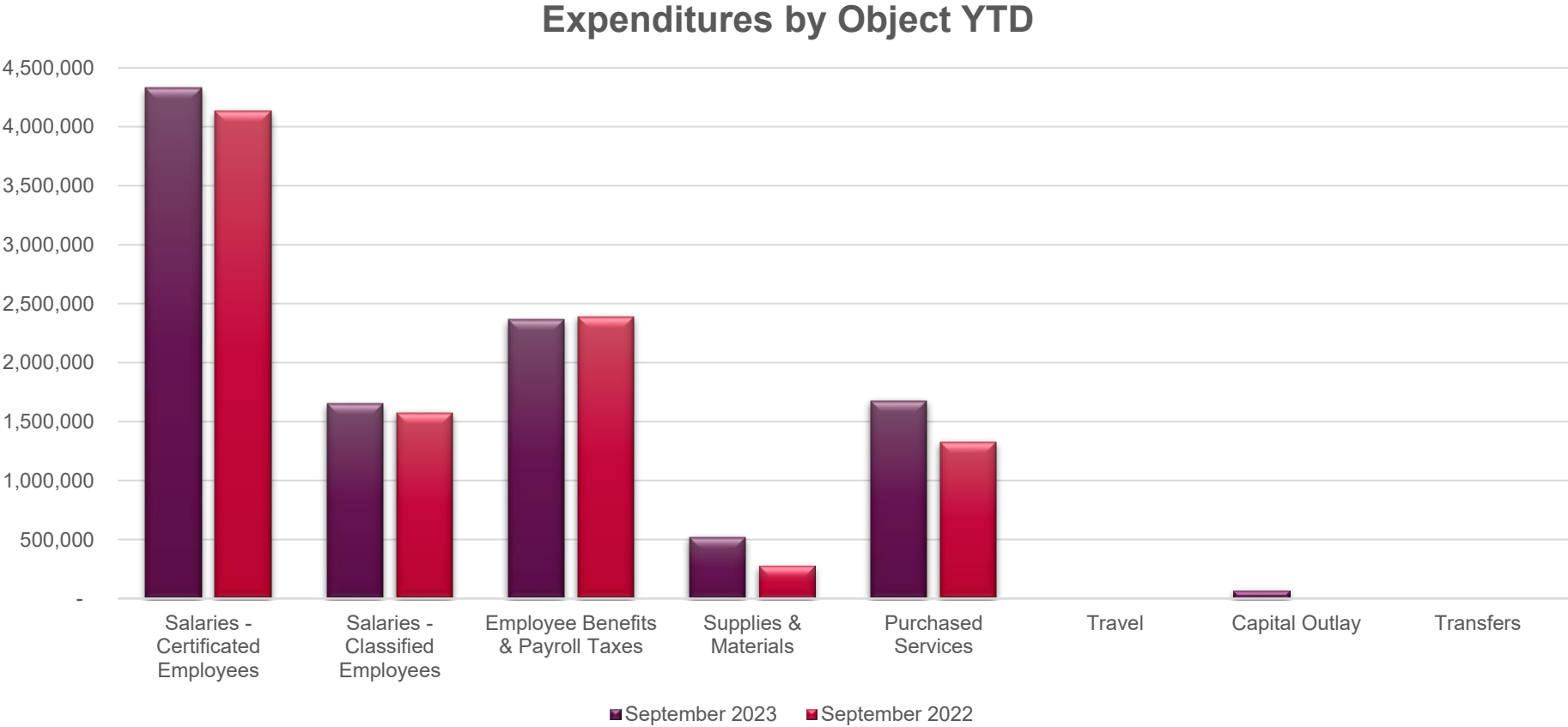
Supplies & Materials: \$521K or 4.9% of total monthly expenditures, an increase of \$247K from prior year

EXPENDITURES	As of September 30, 2023		
	Current YTD	Annual Budget	YTD % of Budget
Salaries - Certificated Employees	4,328,083	57,425,147	7.54%
Salaries - Classified Employees	1,649,996	21,353,288	7.73%
Employee Benefits & Payroll Taxes	2,362,201	28,822,717	8.20%
Supplies & Materials	521,186	10,484,060	4.97%
Purchased Services	1,675,934	16,720,789	10.02%
Travel	2,174	407,475	0.53%
Capital Outlay	68,476	190,000	36.04%
Transfers	-	-	0.00%
<b>Total Expenditures by Object</b>	<b>10,608,050</b>	<b>135,403,477</b>	<b>7.83%</b>

As of September 30, 2022		
Prior YTD	Prior Year Actual	YTD % of PY Actual
4,134,563	55,172,952	7.49%
1,576,145	20,644,782	7.63%
2,390,474	30,304,022	7.89%
273,948	7,301,616	3.75%
1,327,268	10,723,782	12.38%
1,253	245,394	0.51%
-	416,939	0.00%
-	-	0.00%
<b>9,703,651</b>	<b>124,809,488</b>	<b>7.77%</b>

# General Fund

## Expenditures by Object YTD – As of September 30, 2023



# **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 September 30, 2023

The district reported revenues of \$161K, a decrease of \$7K from prior year

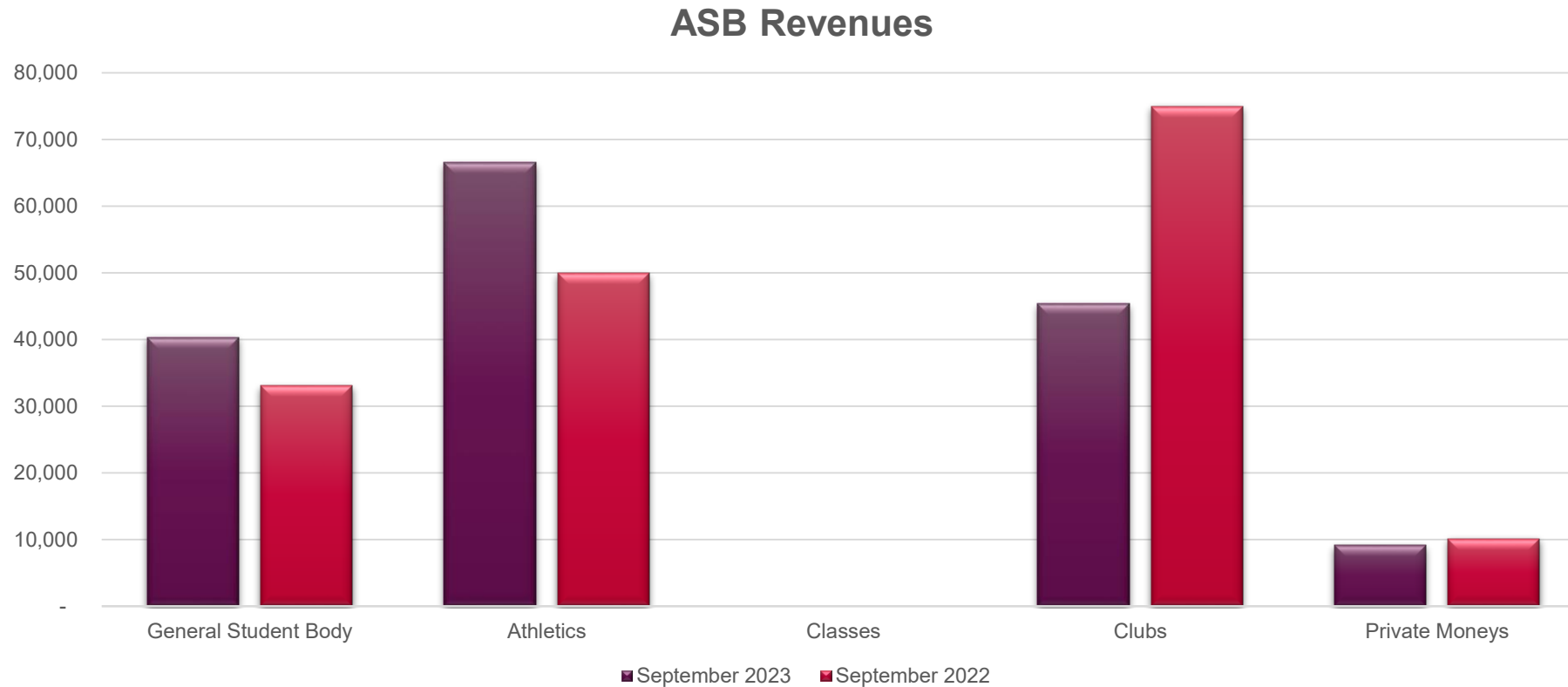
- For athletics, the district reported \$67K, a decrease of \$17K from prior year
- For clubs, the district reported \$45K, a decrease of \$29K from prior year
- For private moneys, the district reported \$9K, a decrease of \$7K from prior year

REVENUES	As of September 30, 2023		
	Current YTD	Annual Budget	YTD % of Budget
General Student Body	40,322	268,250	15.03%
Athletics	66,517	342,710	19.41%
Classes	-	5,000	0.00%
Clubs	45,325	669,910	6.77%
Private Moneys	9,106	68,225	13.35%
<b>Total Revenues</b>	<b>161,271</b>	<b>1,354,095</b>	<b>11.91%</b>

As of September 30, 2022		
Prior YTD	Prior Year Actual	YTD % of PY Actual
33,060	102,125	32.37%
49,882	272,917	18.28%
-	7,525	0.00%
74,961	504,137	14.87%
10,110	56,923	17.76%
<b>168,012</b>	<b>943,626</b>	<b>17.80%</b>

# Associated Student Body

## Revenues YTD Comparison – As of September 30, 2023





# Associated Student Body

## Expenditures YTD – As of September 30, 2023

The district reported expenditures of \$13.5K, a decrease of \$11K from prior year

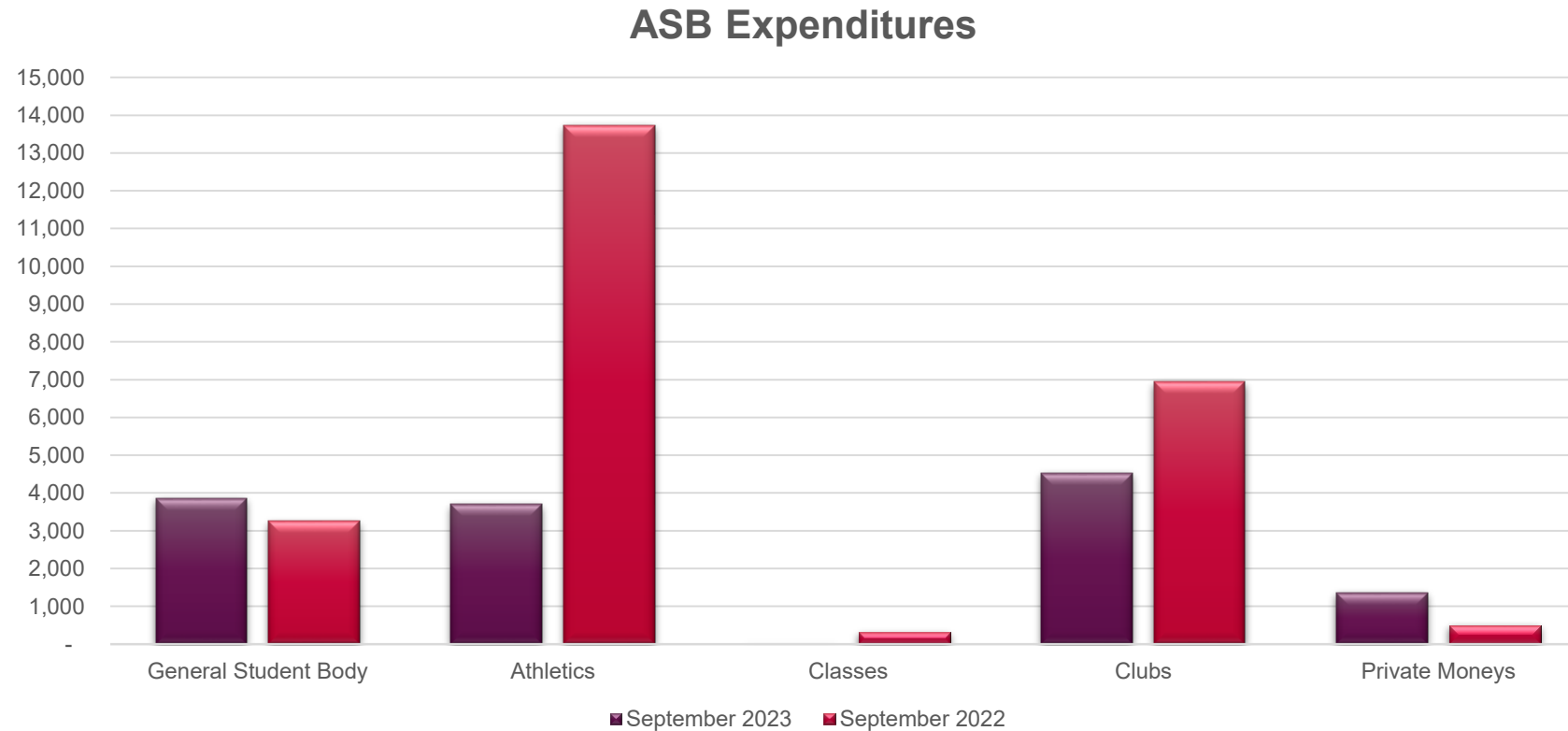
- For athletics, the district expended \$3.7K, a decrease of \$10K from prior year
- For clubs, the district expended \$4.5K, a decrease of \$2.4K from prior year
- For private moneys, the district expended \$1.4K, an increase of \$900 from prior year

EXPENDITURES	As of September 30, 2023		
	Current YTD	Annual Budget	YTD % of Budget
General Student Body	3,865	198,500	1.95%
Athletics	3,700	364,714	1.01%
Classes	-	5,000	0.00%
Clubs	4,525	695,760	0.65%
Private Moneys	1,367	73,050	1.87%
<b>Total Expenditures</b>	<b>13,457</b>	<b>1,337,024</b>	<b>1.01%</b>

As of September 30, 2022		
Prior YTD	Prior Year Actual	YTD % of PY Actual
3,252	39,499	8.23%
13,724	279,065	4.92%
313	6,318	4.96%
6,937	521,436	1.33%
500	47,404	1.05%
<b>24,726</b>	<b>893,723</b>	<b>2.77%</b>

# Associated Student Body

## Expenditures YTD Comparison – As of September 30, 2023



# 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 September 30, 2023

### Revenues

- **Local Support Nontax:** Investment interest income
- **Other Financing Sources:** \$4M transfer from general fund budgeted for girls' softball facility.

### Expenditures

- **Buildings:** Valley Academy remodel and fire alarm upgrades (Mission View Elementary and Valley Academy)

	As of September 30, 2023		
	Current YTD	Budget	YTD % of Budget
REVENUES			
Local Support Nontax	5,096	2,025,000	0.25%
State, Special Purpose	-	-	0.00%
Other Financing Sources	-	4,000,000	0.00%
<b>Total Revenues/Financing Sources</b>	<b>5,096</b>	<b>6,025,000</b>	<b>0.08%</b>

	As of September 30, 2023		
	Current YTD	Budget	YTD % of Budget
EXPENDITURES			
Sites	-	300,000	0.00%
Buildings	8,779	6,400,000	0.14%
Equipment	-	-	0.00%
<b>Total Expenditures</b>	<b>8,779</b>	<b>6,700,000</b>	<b>0.13%</b>

As of September 30, 2022		
Prior YTD	PY Actual	YTD % of PY Actual
3,396	59,310	5.73%
-	-	0.00%
-	-	0.00%
<b>3,396</b>	<b>59,310</b>	<b>5.73%</b>

As of September 30, 2022		
Prior YTD	PY Actual	YTD % of PY Actual
-	156,644	0.00%
-	437,859	0.00%
-	-	0.00%
<b>-</b>	<b>594,504</b>	<b>0.00%</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.

# Debt Service

## Revenues & Expenditures YTD – As of September 30, 2023

- The district reported \$116K in debt service revenue, an increase in \$22K from prior year.
- No expenditure activity to report

	As of September 30, 2023		
	Current YTD	Budget	YTD % of Budget
<b>REVENUES</b>			
Local Taxes	101,984	6,271,959	1.63%
Local Support Nontax	14,054	50,000	28.11%
<b>Total Revenues</b>	<b>116,038</b>	<b>6,321,959</b>	<b>1.84%</b>

	As of September 30, 2022		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	87,827	6,089,057	1.44%
	6,230	110,474	5.64%
	<b>94,057</b>	<b>6,199,531</b>	<b>1.52%</b>

	Current YTD	Budget	YTD % of Budget
<b>EXPENDITURES</b>			
Matured Bonds	-	3,265,000	0.00%
Interest on Bonds	-	2,737,788	0.00%
Bond Transfer Fees	-	50,000	0.00%
<b>Total Expenditures</b>	<b>-</b>	<b>6,052,788</b>	<b>0.00%</b>

	Prior YTD	Prior Year Actual	YTD % of PY Actual
	-	3,265,000	0.00%
	-	2,737,788	0.00%
	-	650	0.00%
	<b>-</b>	<b>6,003,438</b>	<b>0.00%</b>



# 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 September 30, 2023

### 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 busses this year. The district received two busses in September and expects to receive the third bus in December.

#### REVENUES

As of September 30, 2023		
Current YTD	Budget	YTD % of Budget
3,921	25,000	15.68%
-	372,543	0.00%
-	-	0.00%
<b>3,921</b>	<b>397,543</b>	<b>0.99%</b>

#### EXPENDITURES

Current YTD	Budget	YTD % of Budget
380,277	596,694	0.00%
-	-	0.00%
<b>380,277</b>	<b>596,694</b>	<b>63.73%</b>

As of September 30, 2022		
Prior YTD	Prior Year Actual	YTD % of PY Actual
1,821	34,784	5.24%
-	435,296	0.00%
-	31,525	0.00%
<b>1,821</b>	<b>501,606</b>	<b>0.36%</b>

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



# **Summary & Budget Status Reports**

**Wenatchee School District No. 246**  
**Monthly Budget Status Report**  
**As of September 30, 2023**

<b>General Fund</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>% of Budget</b>	<b>% of Year</b>
Balance - September 1	19,253,308	21,303,891	(2,050,583)		
Revenues/Other Financing Sources	130,971,609	8,893,868	122,077,741	6.8%	8.3%
Expenditures	135,403,477	10,608,050	124,795,426	7.8%	8.3%
Other Financing Uses	4,000,000	-	(4,000,000)		
Balance - September 30	10,821,440	19,589,708	(8,768,268)		

<b>Capital Projects Fund</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>% of Budget</b>	<b>% of Year</b>
Balance - September 1	963,674	925,733	37,941		
Revenues/Other Financing Sources	6,025,000	5,096	6,019,904	0.1%	8.3%
Expenditures	6,700,000	8,779	6,691,221	0.1%	8.3%
Other Financing Uses	-	-	-		
Balance - September 30	288,674	922,050	(633,376)		

<b>Debt Service Fund</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>% of Budget</b>	<b>% of Year</b>
Balance - September 1	3,263,557	3,183,939	79,619		
Revenues/Other Financing Sources	6,321,959	116,038	6,205,921	1.8%	8.3%
Expenditures	6,167,413	-	6,167,413	0.0%	8.3%
Other Financing Uses	-	-	-		
Balance - September 30	3,418,103	3,299,977	118,127		

<b>Associated Student Body Fund</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>% of Budget</b>	<b>% of Year</b>
Balance - September 1	694,496	696,393	(1,897)		
Revenues/Other Financing Sources	1,354,095	161,271	1,192,824	11.9%	8.3%
Expenditures	1,337,024	13,457	1,323,567	1.0%	8.3%
Other Financing Uses	-	-	-		
Balance - September 30	711,567	844,207	(132,640)		

<b>Transportation Vehicle Fund</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>% of Budget</b>	<b>% of Year</b>
Balance - September 1	1,013,180	941,054	72,126		
Revenues/Other Financing Sources	397,543	3,921	393,622	1.0%	8.3%
Expenditures	596,694	380,277	216,417	63.7%	8.3%
Other Financing Uses	-	-	-		
Balance - September 30	814,029	564,698	249,331		

# Wenatchee School District No. 246

## Budget Status Report

As of September 30, 2023

### General Fund

<b>A. REVENUES/OTHER FIN. SOURCES</b>	<b><u>Annual 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	202,760	202,760	-	12,334,239	1.62%
2000 LOCAL SUPPORT NONTAX	1,637,800	181,471	181,471	-	1,456,329	11.08%
3000 STATE, GENERAL PURPOSE	71,579,910	6,228,563	6,228,563	-	65,351,347	8.70%
4000 STATE, SPECIAL PURPOSE	25,634,324	1,985,916	1,985,916	-	23,648,408	7.75%
5000 FEDERAL, GENERAL PURPOSE	300,000	-	-	-	300,000	0.00%
6000 FEDERAL, SPECIAL PURPOSE	19,175,576	295,158	295,158	-	18,880,418	1.54%
7000 REVENUES FR OTH SCH DIST	105,000	-	-	-	105,000	0.00%
8000 OTHER AGENCIES AND ASSOCIATES	2,000	-	-	-	2,000	0.00%
9000 OTHER FINANCING SOURCES	-	-	-	-	-	0.00%
<b>Total REVENUES/OTHER FIN. SOURCES</b>	<b>130,971,609</b>	<b>8,893,868</b>	<b>8,893,868</b>	<b>-</b>	<b>122,077,741</b>	<b>6.79%</b>
<b>B. EXPENDITURES</b>						
00 Regular Instruction	61,499,775	4,801,671	4,801,671	44,845,899	11,852,205	80.73%
10 Federal Stimulus	2,697,434	157,709	157,709	1,648,868	890,857	66.97%
20 Special Ed Instruction	16,494,583	1,172,711	1,172,711	13,194,938	2,126,934	87.11%
30 Voc. Ed Instruction	8,725,644	779,311	779,311	6,934,988	1,011,345	88.41%
40 Skills Center Instruction	1,949,637	172,671	172,671	1,381,692	395,274	79.73%
50+60 Compensatory Ed Instruct.	15,750,525	878,013	878,013	8,427,450	6,445,062	59.08%
70 Other Instructional Pgms	6,516,191	115,244	115,244	872,869	5,528,078	15.16%
80 Community Services	46,729	-	-	-	46,729	0.00%
90 Support Services	21,722,958	2,530,720	2,530,720	12,894,101	6,298,137	71.01%
<b>Total EXPENDITURES</b>	<b>135,403,477</b>	<b>10,608,050</b>	<b>10,608,050</b>	<b>90,200,805</b>	<b>34,594,621</b>	<b>74.45%</b>
<b>C. OTHER FIN. USES TRANS. OUT (GL 536)</b>						
	4,000,000	-	-			

<b>D. OTHER FINANCING USES (GL 535)</b>	-	-	-
<b>OVER(UNDER) EXP/OTH FIN USES</b>	(8,431,868)	(1,714,183)	(1,714,183)
<b>F. TOTAL BEGINNING FUND BALANCE</b>	19,253,308		21,303,891
<b>G. G/L 898 PRIOR YEAR ADJUSTMENTS</b>	-		-
<b>H. TOTAL ENDING FUND BALANCE</b>	<b>10,821,440</b>		<b>19,589,708</b>
<b>I. ENDING FUND BALANCE ACCOUNTS:</b>			
G/L 821 Restrictd 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		2,861,949
G/L 884 Assigned to Other Cap Projects	4,000,000		4,000,000
G/L 888 Assigned to Other Purposes	485,000		444,479
G/L 890 Unassigned Fund Balance	1,346,266		3,139,638
G/L 891 Unassigned Min Fnd Bal Policy	6,770,174		6,770,174
<b>TOTAL</b>	<b>10,821,440</b>		<b>19,589,708</b>

# Wenatchee School District No. 246

## Budget Status Report

As of September 30, 2023

### Capital Projects Fund

<b>A. REVENUES/OTHER FIN. SOURCES</b>	<b><u>Annual 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	5,096	5,096	-	2,019,904	0.25%
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	-	-	-	-	0.00%
<b>Total REVENUES/OTHER FIN. SOURCES</b>	<b>6,025,000</b>	<b>5,096</b>	<b>5,096</b>	<b>-</b>	<b>2,019,904</b>	<b>0.08%</b>
<b>B. EXPENDITURES</b>						
10 Sites	300,000	-	-	360,224	(60,224)	120.07%
20 Buildings	6,400,000	8,779	8,779	113,385	6,277,836	1.91%
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>8,779</b>	<b>8,779</b>	<b>473,609</b>	<b>6,217,613</b>	<b>7.20%</b>
<b>C. OTHER FIN. USES TRANS. OUT (GL 536)</b>						
	-	-	-			
<b>D. OTHER FINANCING USES (GL 535)</b>						
	-	-	-			



FIN.SOURCES OVER(UNDER) EXP/OTH FIN	(675,000)	(3,683)	(3,683)
F. TOTAL BEGINNING FUND BALANCE	963,674		925,733
G. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-
H. TOTAL ENDING FUND BALANCE	288,674		922,050
I. ENDING FUND BALANCE ACCOUNTS:			
G/L 863 Restricted from State Proceeds	288,674		922,050
G/L 864 Restricted from Fed Proceeds	-		-
G/L 889 Assigned to Fund Purposes	-		-
Total Ending Fund Balance	288,674		922,050

# Wenatchee School District No. 246

## Budget Status Report

As of September 30, 2023

### Debt Service Fund

<b>A. REVENUES/OTHER FIN. SOURCES</b>	<b><u>Annual 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	101,984	101,984		6,169,975	1.63%
2000 Local Support Nontax	50,000	14,054	14,054		35,946	28.11%
3000 State, General Purpose	-	-	-		-	0.00%
5000 Federal, General Purpose	-	-	-		-	0.00%
9000 Other Financing Sources	-	-	-		-	0.00%
<b>Total REVENUES/OTHER FIN. SOURCES</b>	<b>6,321,959</b>	<b>116,038</b>	<b>116,038</b>		<b>6,205,921</b>	<b>1.84%</b>
<b>B. EXPENDITURES</b>						
Matured Bond Expenditures	3,550,000	-	-	-	3,550,000	0.00%
Interest On Bonds	2,567,413	-	-	-	2,567,413	0.00%
Interfund Loan Interest	-	-	-	-	-	0.00%
Bond Transfer Fees	50,000	-	-	-	50,000	0.00%
Arbitrage Rebate	-	-	-	-	-	0.00%
Underwriter's Fees	-	-	-	-	-	0.00%
<b>Total EXPENDITURES</b>	<b>6,167,413</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,167,413</b>	<b>0.00%</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>-</b>			
<b>OVER(UNDER) EXP/OTH FIN USES</b>	<b>154,546</b>	<b>116,038</b>	<b>116,038</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	3,299,977
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**I. ENDING FUND BALANCE ACCOUNTS:**

G/L 830 Restricted for Debt Service	3,418,103	3,299,977
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<b>Total Ending Fund Balance</b>	<b>3,418,103</b>	<b>3,299,977</b>
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# Wenatchee School District No. 246

## Budget Status Report

As of September 30, 2023

Associated Student Body

<b><u>A. REVENUES/OTHER FIN. SOURCES</u></b>	<b><u>Annual 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	40,322	40,322		227,928	15.03%
2000 Athletics	342,710	66,517	66,517		276,193	19.41%
3000 Classes	5,000	-	-		5,000	0.00%
4000 Clubs	669,910	45,325	45,325		624,585	6.77%
6000 Private Moneys	68,225	9,106	9,106		59,119	13.35%
<b>Total REVENUES</b>	<b>1,354,095</b>	<b>161,271</b>	<b>161,271</b>		<b>1,192,824</b>	<b>11.91%</b>
<b>B. EXPENDITURES</b>						
1000 General Student Body	198,500	3,865	3,865	3,560	191,075	1.95%
2000 Athletics	364,714	3,700	3,700	48,045	312,970	1.01%
3000 Classes	5,000	-	-	-	5,000	0.00%
4000 Clubs	695,760	4,525	4,525	58,385	632,850	0.65%
6000 Private Moneys	73,050	1,367	1,367	806	70,877	1.87%
<b>Total EXPENDITURES</b>	<b>1,337,024</b>	<b>13,457</b>	<b>13,457</b>	<b>110,795</b>	<b>1,212,771</b>	<b>1.01%</b>
<b>OVER(UNDER) EXP/OTH FIN USES</b>	<b>17,071</b>	<b>147,813</b>	<b>147,813</b>			
<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>-</b>		<b>-</b>			
<b>F. TOTAL ENDING FUND BALANCE</b>	<b>711,567</b>		<b>844,207</b>			
<b>G. ENDING FUND BALANCE ACCOUNTS:</b>	<b>-</b>		<b>-</b>			
G/L 819 Restricted for Fund Purposes	711,567		844,207			
<b>Total Ending Fund Balance</b>	<b>711,567</b>		<b>844,207</b>			

# Wenatchee School District No. 246

## Budget Status Report

As of September 30, 2023

### Transportation Vehicle Fund

<b>A. REVENUES/OTHER FIN. SOURCES</b>	<b><u>Annual 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	3,921	3,921		21,079	15.68%
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%
<b>Total REV/OTHER FIN.SRCS(LESS TRANS)</b>	<b>397,543</b>	<b>3,921</b>	<b>3,921</b>		<b>393,622</b>	<b>0.99%</b>
<b>B. 9900 TRANSFERS IN FROM GF</b>	-	-	-		-	0.00%
<b>C. TOTAL REV./OTHER FIN. SOURCES</b>	<b>397,543</b>	<b>3,921</b>	<b>3,921</b>		<b>393,622</b>	<b>0.99%</b>
<b>D. EXPENDITURES</b>						
Type 30 Equipment	596,694	380,277	380,277	-	216,417	63.73%
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>380,277</b>	<b>380,277</b>	<b>-</b>	<b>(230,945)</b>	<b>63.73%</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)	(376,355)	(376,355)
<b>H. TOTAL BEGINNING FUND BALANCE</b>	1,013,180		941,054
<b>I. G/L 898 PRIOR YEAR ADJUSTMENTS</b>	-		-
<b>J. TOTAL ENDING FUND BALANCE</b>	814,029		564,698
<b>K. ENDING FUND BALANCE ACCOUNTS:</b>			
G/L 819 Restricted for Fund Purposes	814,029		564,698
<b>Total Ending Fund Balance</b>	<b>814,029</b>		<b>564,698</b>