

October 2023 Financial Report

January 9, 2023

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 October 31, 2023

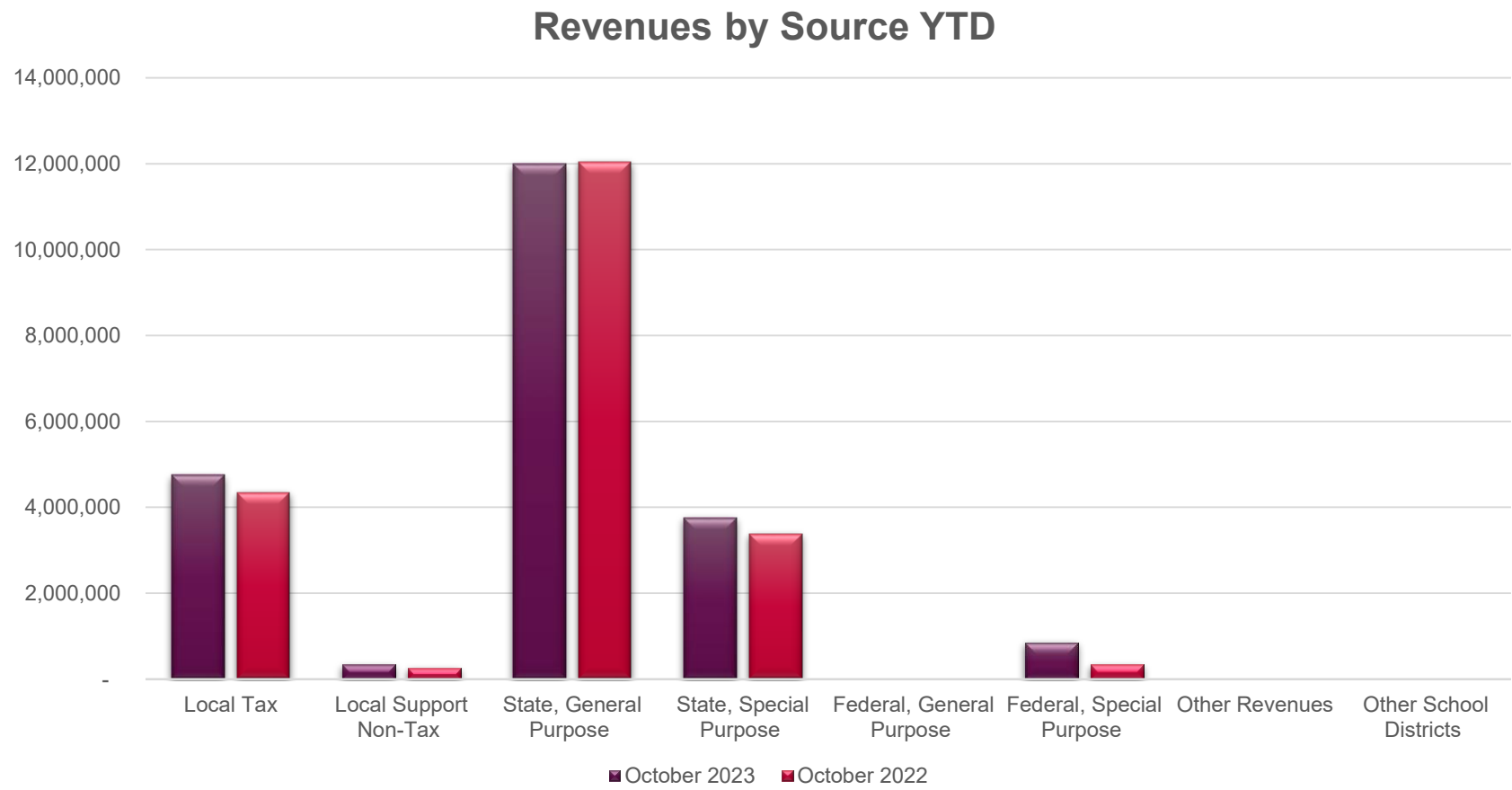
- The district reported \$21.7M in revenues, an increase of \$414K from prior year.
- The district reported state revenues of \$15.7M or approximately 73% of all district revenues, an increase of \$314K from prior year.

REVENUES	As of October 31, 2023		
	Current YTD	Annual Budget	YTD % of Budget
Local Taxes	4,755,466	12,536,999	37.93%
Local Support Nontax	336,792	1,637,800	20.56%
State, General Purpose	11,988,666	71,579,910	16.75%
State, Special Purpose	3,754,357	25,634,324	14.65%
Federal, General Purpose	-	300,000	0.00%
Federal, Special Purpose	853,025	19,175,576	4.45%
Other School Districts	-	105,000	0.00%
Other Agencies	-	2,000	0.00%
Other Financing Sources	-	-	0.00%
Total Revenues	21,688,306	130,971,609	16.56%

As of October 31, 2022		
Prior YTD	Prior Year Actual	YTD % of PY Actual
4,341,543	11,918,188	36.43%
251,904	1,676,565	15.02%
12,042,830	72,005,006	16.72%
3,386,500	23,052,618	14.69%
-	368,085	0.00%
334,574	17,803,838	1.88%
-	96,279	0.00%
-	4,417	0.00%
-	76,433	0.00%
20,357,351	127,001,429	16.03%

General Fund

Revenues by Source YTD – As of October 31, 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 October 31, 2023

The district reported expenditures of \$20.6M, an increase of \$429K from prior year

The district's largest expenditures by program were:

- Regular Instruction: \$9.6M, an increase of \$204K from prior year
- Support Services: \$4.2M, an increase of \$166K from prior year
- Special Education: \$2.5M, an increase of \$161K from prior year

EXPENDITURES	As of October 31, 2023		
	Current YTD	Annual Budget	YTD % of Budget
Regular Instruction	9,620,348	61,499,775	15.64%
Federal Special Purpose	313,128	2,697,434	11.61%
Special Education	2,473,071	16,494,583	14.99%
Vocational Education	1,535,598	8,725,644	17.60%
Skills Center	324,178	1,949,637	16.63%
Compensatory Education	1,917,007	15,750,525	12.17%
Other Instructional Programs	235,910	6,516,191	3.62%
Community Services	-	46,729	0.00%
Support Services	4,155,403	21,722,958	19.13%
Total Expenditures by Program	20,574,643	135,403,477	15.20%

Other Financing Uses

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

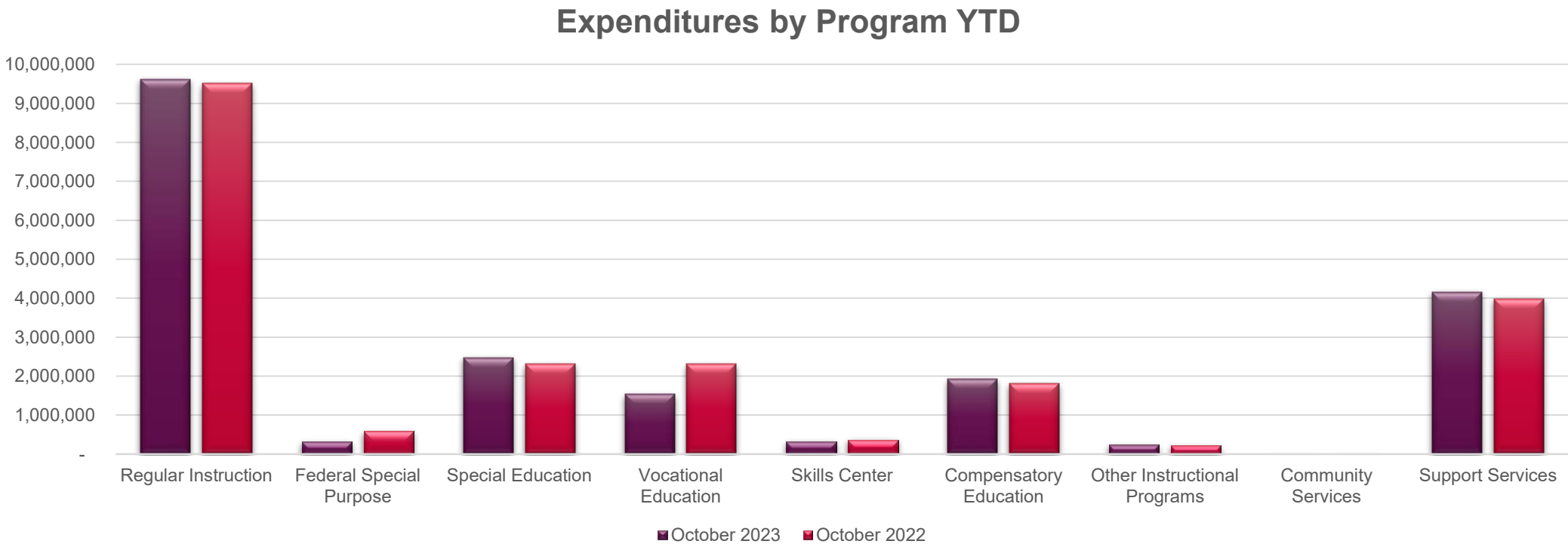
Total Expenditures/Other Financing Uses	20,574,643	139,403,477
--	-------------------	--------------------

	As of October 31, 2022		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	9,516,239	57,294,417	16.61%
	587,342	6,227,104	9.43%
	2,311,785	15,797,997	14.63%
	1,361,312	8,208,315	16.58%
	356,496	2,191,697	16.27%
	1,807,131	13,300,538	13.59%
	215,679	1,395,755	15.45%
	-	17,594	0.00%
	3,989,251	20,376,071	19.58%
	20,145,233	124,809,488	16.14%

20,145,233	124,809,488
-------------------	--------------------

General Fund

Expenditures by Program YTD – As of October 31, 2023



General Fund

Expenditures by Object YTD – As of October 31, 2023

- The district reported expenditures of \$20.6M, an increase of \$429K from prior year
- The district's largest expenditures by object were:

Salaries and Benefits: \$17.1M or 83% of total monthly expenditures, an increase of \$444K from prior year

Purchased Services: \$2.2M or 10.8% of total monthly expenditures, an increase of \$274K from prior year

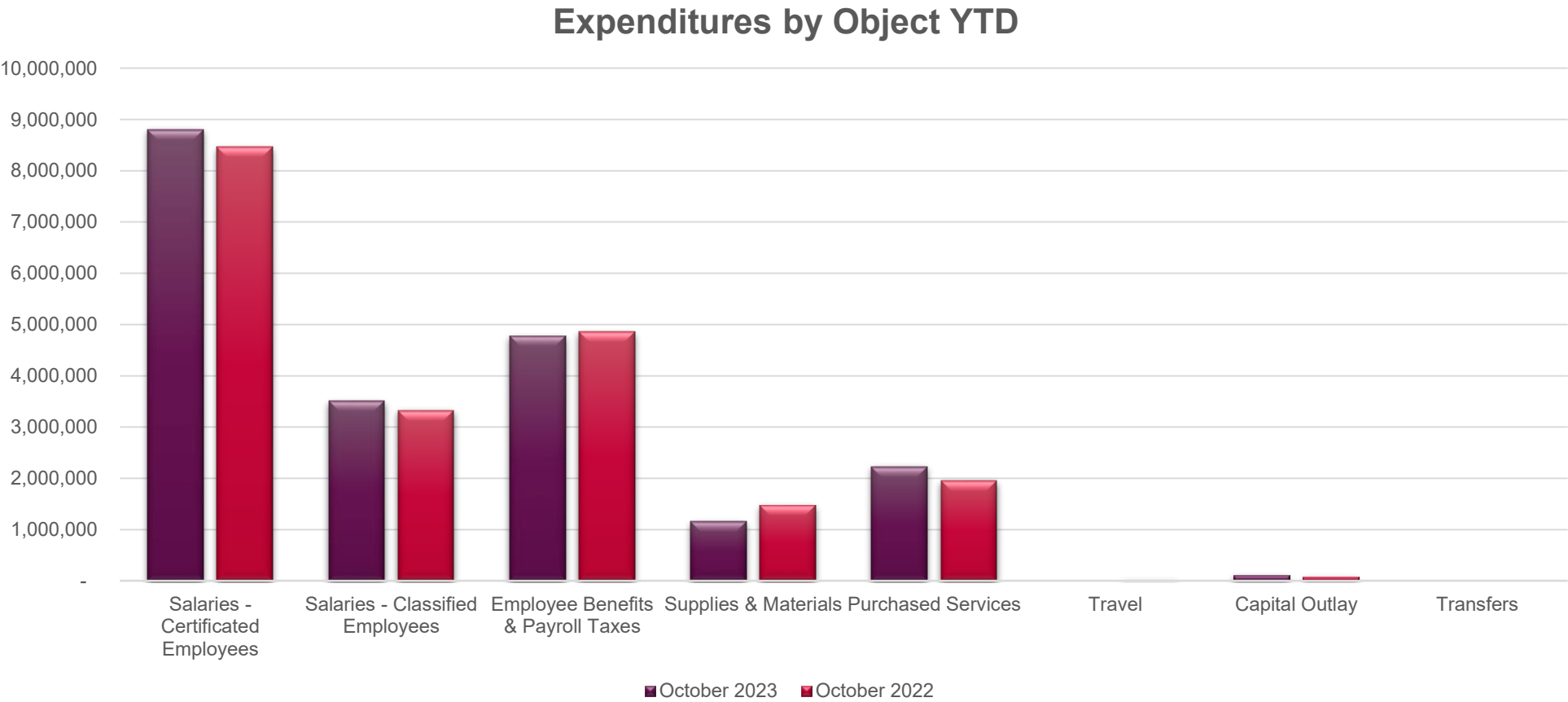
Supplies & Materials: \$1.2M or 5.6% of total monthly expenditures, a decrease of \$308K from prior year

EXPENDITURES	As of October 31, 2023		
	Current YTD	Annual Budget	YTD % of Budget
Salaries - Certificated Employees	8,802,295	57,425,147	15.33%
Salaries - Classified Employees	3,505,953	21,353,288	16.42%
Employee Benefits & Payroll Taxes	4,774,675	28,822,717	16.57%
Supplies & Materials	1,156,762	10,484,060	11.03%
Purchased Services	2,224,300	16,720,789	13.30%
Travel	6,177	407,475	1.52%
Capital Outlay	104,482	190,000	54.99%
Transfers	-	-	0.00%
Total Expenditures by Object	20,574,643	135,403,477	15.20%

As of October 30, 2022		
Prior YTD	Prior Year Actual	YTD % of PY Actual
8,465,954	55,172,952	15.34%
3,320,123	20,644,782	16.08%
4,853,086	30,304,022	16.01%
1,465,635	7,301,616	20.07%
1,950,165	10,723,782	18.19%
20,976	245,394	8.55%
69,294	416,939	16.62%
-	-	0.00%
20,145,233	124,809,488	16.14%

General Fund

Expenditures by Object YTD – As of October 31, 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 October 31, 2023

The district reported revenues of \$307.5K, an increase of \$84.8K from prior year

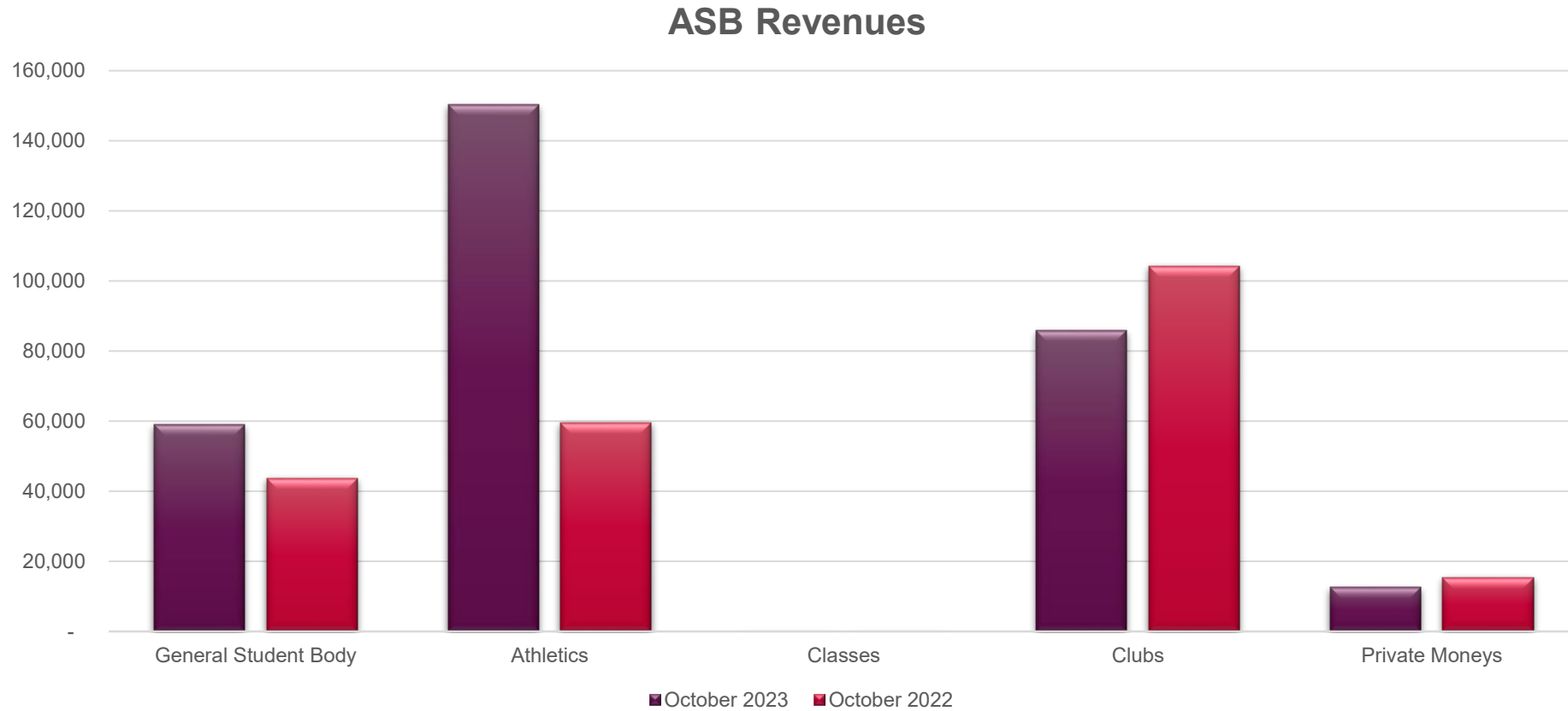
- For athletics, the district reported \$150.2K, an increase of \$90.7K from prior year
- For clubs, the district reported \$85.9K, a decrease of \$18.3K from prior year
- For private moneys, the district reported \$12.5K, a decrease of \$2.8K from prior year

REVENUES	As of October 31, 2023		
	Current YTD	Annual Budget	YTD % of Budget
General Student Body	58,968	268,250	21.98%
Athletics	150,221	342,710	43.83%
Classes	-	5,000	0.00%
Clubs	85,849	669,910	12.81%
Private Moneys	12,496	68,225	18.32%
Total Revenues	307,534	1,354,095	22.71%

As of October 31, 2022		
Prior YTD	Prior Year Actual	YTD % of PY Actual
43,699	102,125	42.79%
59,547	272,917	21.82%
-	7,525	0.00%
104,164	504,137	20.66%
15,317	56,923	26.91%
222,727	943,626	23.60%

Associated Student Body

Revenues YTD Comparison – As of October 31, 2023



Associated Student Body

Expenditures YTD – As of October 31, 2023

The district reported expenditures of \$65K, a decrease of \$11K from prior year

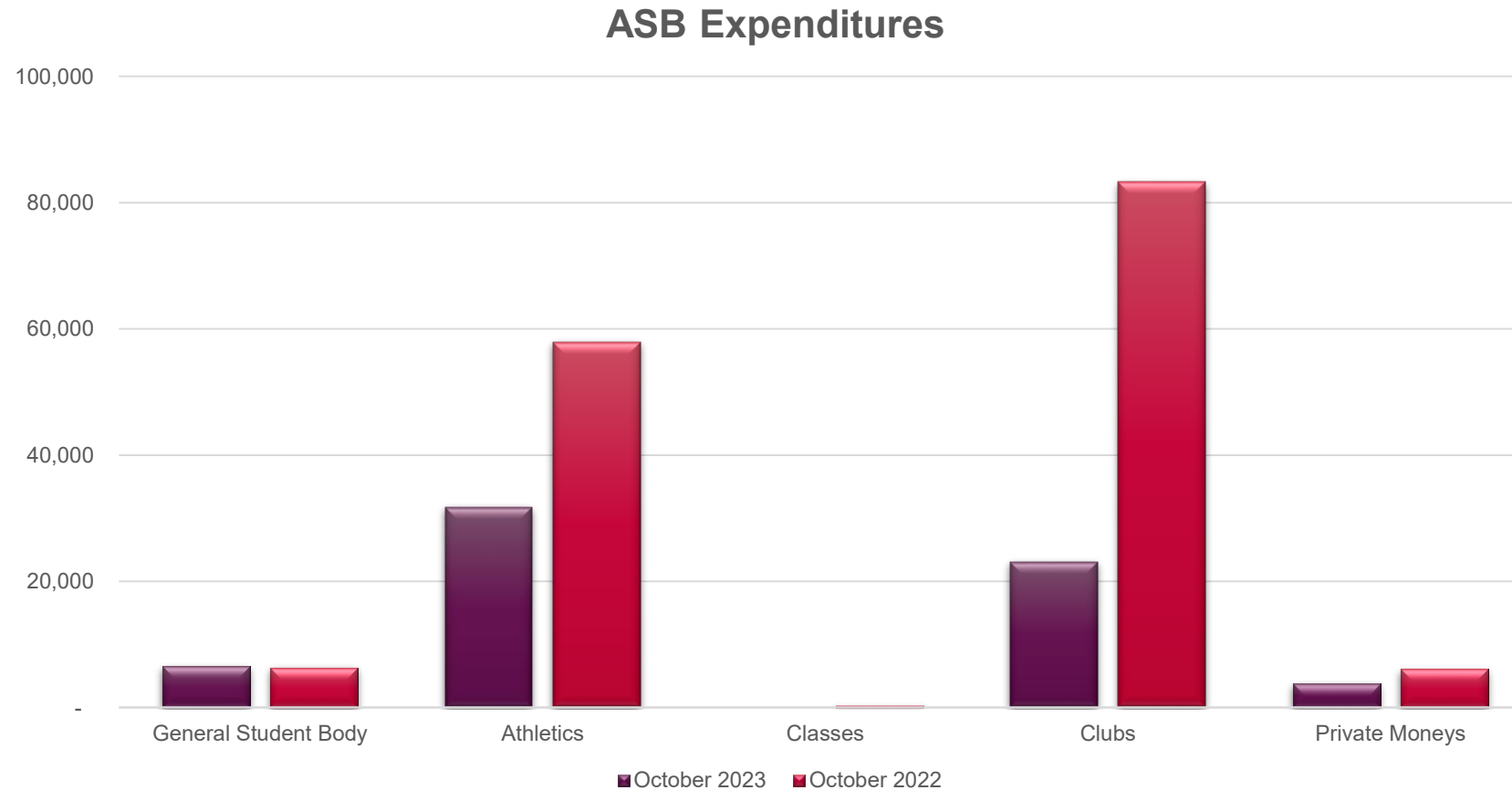
- For athletics, the district expended \$3.7K, a decrease of \$10K from prior year
- For clubs, the district expended \$4.5K, a decrease of \$2.4K from prior year
- For private moneys, the district expended \$1.4K, an increase of \$900 from prior year

EXPENDITURES	As of October 31, 2023		
	Current YTD	Annual Budget	YTD % of Budget
General Student Body	6,507	198,500	3.28%
Athletics	31,738	364,714	8.70%
Classes	-	5,000	0.00%
Clubs	23,078	695,760	3.32%
Private Moneys	3,723	73,050	5.10%
Total Expenditures	65,046	1,337,024	4.86%

As of October 31, 2022		
Prior YTD	Prior Year Actual	YTD % of PY Actual
6,266	39,499	15.86%
57,913	279,065	20.75%
313	6,318	4.96%
83,231	521,436	15.96%
6,060	47,404	12.78%
153,783	893,723	17.21%

Associated Student Body

Expenditures YTD Comparison – As of October 31, 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 October 31, 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)

REVENUES

	As of October 31, 2023		
	Current YTD	Budget	YTD % of Budget
Local Support Nontax	10,024	2,025,000	0.50%
State, Special Purpose	-	-	0.00%
Other Financing Sources	-	4,000,000	0.00%
Total Revenues	10,024	6,025,000	0.17%

EXPENDITURES

	Current YTD	Budget	YTD % of Budget
Sites	14,391	300,000	4.80%
Buildings	17,397	6,400,000	0.27%
Equipment	-	-	0.00%
Total Expenditures	31,788	6,700,000	0.47%

As of October 31, 2022		
Prior YTD	PY Actual	YTD % of PY Actual
7,273	59,310	12.26%
-	-	0.00%
-	-	0.00%
7,273	59,310	12.26%

Prior YTD	PY Actual	YTD % of PY Actual
-	156,644	0.00%
146,918	437,859	33.55%
-	-	0.00%
146,918	594,504	33.55%



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 October 31, 2023

- The district reported \$2.4K in debt service revenue, an increase in \$131K from prior year.
- No anticipated expenditure activity to report until December.

	As of October 31, 2023		
	Current YTD	Budget	YTD % of Budget
REVENUES			
Local Taxes	2,390,666	6,271,959	38.12%
Local Support Nontax	29,451	50,000	58.90%
Total Revenues	2,420,117	6,321,959	38.28%

	As of October 31, 2022		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	2,274,838	6,089,057	37.36%
	14,307	110,474	12.95%
	2,289,145	6,199,531	36.92%

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

	Prior YTD	Prior Year Actual	YTD % of PY Actual
	-	3,265,000	0.00%
	-	2,737,788	0.00%
	300	650	46.15%
	300	6,003,438	0.00%

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 October 31, 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.

	As of October 31, 2023		
REVENUES	Current YTD	Budget	YTD % of Budget
Local Support Nontax	6,498	25,000	25.99%
State, Special Purpose	-	372,543	0.00%
Other Financing Sources	-	-	0.00%
Total Revenues	6,498	397,543	1.63%

	Current YTD	Budget	YTD % of Budget
EXPENDITURES			
Equipment	380,277	596,694	0.00%
Major Repairs	-	-	0.00%
Total Expenditures	380,277	596,694	63.73%

	As of October 31, 2022		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	4,066	34,784	11.69%
	-	435,296	0.00%
	-	31,525	0.00%
	4,066	501,606	0.81%

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



Summary & Budget Status Reports

Wenatchee School District No. 246
Monthly Budget Status Report
As of October 31, 2023

General Fund	Budget	Actual	Variance	% of Budget	% of Year
Balance - October 1	19,253,308	21,303,891	(2,050,583)		
Revenues/Other Financing Sources	130,971,609	21,688,306	109,283,303	16.6%	16.7%
Expenditures	135,403,504	20,574,643	114,828,861	15.2%	16.7%
Other Financing Uses	4,000,000	-	(4,000,000)		
Balance - October 31	10,821,413	22,417,554	(11,596,141)		

Capital Projects Fund	Budget	Actual	Variance	% of Budget	% of Year
Balance - October 1	963,674	925,733	37,941		
Revenues/Other Financing Sources	6,025,000	10,024	6,014,976	0.2%	16.7%
Expenditures	6,700,000	31,788	6,668,212	0.5%	16.7%
Other Financing Uses	-	-	-		
Balance - October 31	288,674	903,969	(615,295)		

Debt Service Fund	Budget	Actual	Variance	% of Budget	% of Year
Balance - October 1	3,263,557	3,183,939	79,619		
Revenues/Other Financing Sources	6,321,959	2,420,117	3,901,842	38.3%	16.7%
Expenditures	6,167,413	-	6,167,413	0.0%	16.7%
Other Financing Uses	-	-	-		
Balance - October 31	3,418,103	5,604,056	(2,185,952)		

Associated Student Body Fund	Budget	Actual	Variance	% of Budget	% of Year
Balance - October 1	694,496	696,393	(1,897)		
Revenues/Other Financing Sources	1,354,095	307,534	1,046,561	22.7%	16.7%
Expenditures	1,337,024	65,046	1,271,978	4.9%	16.7%
Other Financing Uses	-	-	-		
Balance - October 31	711,567	938,882	(227,315)		

Transportation Vehicle Fund	Budget	Actual	Variance	% of Budget	% of Year
Balance - October 1	1,013,180	941,054	72,126		
Revenues/Other Financing Sources	397,543	6,498	391,045	1.6%	16.7%
Expenditures	596,694	380,277	216,417	63.7%	16.7%
Other Financing Uses	-	-	-		
Balance - October 31	814,029	567,276	246,753		

Wenatchee School District No. 246

Budget Status Report

As of October 31, 2023

General Fund

A. REVENUES/OTHER FIN. SOURCES	<u>Annual 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	4,552,706	4,755,466	-	7,781,533	37.93%
2000 LOCAL SUPPORT NONTAX	1,637,800	155,321	336,792	-	1,301,008	20.56%
3000 STATE, GENERAL PURPOSE	71,579,910	5,760,103	11,988,666	-	59,591,244	16.75%
4000 STATE, SPECIAL PURPOSE	25,634,324	1,768,441	3,754,357	-	21,879,967	14.65%
5000 FEDERAL, GENERAL PURPOSE	300,000	-	-	-	300,000	0.00%
6000 FEDERAL, SPECIAL PURPOSE	19,175,576	557,867	853,025	-	18,322,551	4.45%
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%
Total REVENUES/OTHER FIN. SOURCES	130,971,609	12,794,438	21,688,306	-	109,283,303	16.56%
B. EXPENDITURES						
00 Regular Instruction	61,499,790	4,818,678	9,620,348	45,247,883	6,631,559	89.22%
10 Federal Stimulus	2,697,434	155,420	313,128	1,533,903	850,402	68.47%
20 Special Ed Instruction	16,494,583	1,300,360	2,473,071	12,956,906	1,064,606	93.55%
30 Voc. Ed Instruction	8,725,648	756,286	1,535,598	6,530,125	659,925	92.44%
40 Skills Center Instruction	1,949,633	151,507	324,178	1,441,897	183,558	90.59%
50+60 Compensatory Ed Instruct.	15,750,526	1,038,994	1,917,007	8,153,010	5,680,510	63.93%
70 Other Instructional Pgms	6,516,191	120,665	235,910	841,223	5,439,059	16.53%
80 Community Services	46,730	0	0	0	46,730	0.00%
90 Support Services	21,722,969	1,624,683	4,155,403	13,549,611	4,017,955	81.50%
Total EXPENDITURES	135,403,504	9,966,593	20,574,643	90,254,557	24,574,303	81.85%
C. OTHER FIN. USES TRANS. OUT (GL 536)						
	4,000,000	-	-			

D. OTHER FINANCING USES (GL 535)	-	-	-
OVER(UNDER) EXP/OTH FIN USES	(8,431,895)	2,827,846	1,113,663
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		22,417,554
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		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		5,967,484
G/L 891 Unassigned Min Fnd Bal Policy	6,770,174		6,770,174
TOTAL	10,821,413		22,417,554

Wenatchee School District No. 246

Budget Status Report

As of October 31, 2023

Capital Projects Fund

A. REVENUES/OTHER FIN. SOURCES	<u>Annual 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	4,929	10,024	-	2,014,976	0.50%
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%
Total REVENUES/OTHER FIN. SOURCES	6,025,000	4,929	10,024	-	2,014,976	0.17%
B. EXPENDITURES						
10 Sites	300,000	14,391	14,391	345,876	(60,267)	120.09%
20 Buildings	6,400,000	8,619	17,397	180,196	6,202,407	3.09%
30 Equipment	-	-	-	-	-	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	23,010	31,788	526,072	6,142,140	8.33%
C. OTHER FIN. USES TRANS. OUT (GL 536)						
	-	-	-			
D. OTHER FINANCING USES (GL 535)						
	-	-	-			

FIN.SOURCES OVER(UNDER) EXP/OTH FIN	(675,000)	(18,081)	(21,764)
F. TOTAL BEGINNING FUND BALANCE	963,674		925,733
G. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-
H. TOTAL ENDING FUND BALANCE	288,674		903,969
I. ENDING FUND BALANCE ACCOUNTS:			
G/L 863 Restricted from State Proceeds	288,674		903,969
G/L 864 Restricted from Fed Proceeds	-		-
G/L 889 Assigned to Fund Purposes	-		-
Total Ending Fund Balance	288,674		903,969

Wenatchee School District No. 246

Budget Status Report

As of October 31, 2023

Debt Service Fund

A. REVENUES/OTHER FIN. SOURCES	<u>Annual 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	2,288,682	2,390,666		3,881,293	38.12%
2000 Local Support Nontax	50,000	15,397	29,451		20,549	58.90%
3000 State, General Purpose	-	-	-		-	0.00%
5000 Federal, General Purpose	-	-	-		-	0.00%
9000 Other Financing Sources	-	-	-		-	0.00%
Total REVENUES/OTHER FIN. SOURCES	6,321,959	2,304,079	2,420,117		3,901,842	38.28%
B. EXPENDITURES						
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%
Total EXPENDITURES	6,167,413	-	-	-	6,167,413	0.00%
C. OTHER FIN. USES TRANS. OUT (GL 536)						
	-	-	-			
D. OTHER FINANCING USES (GL 535)						
	-	-	-			
OVER(UNDER) EXP/OTH FIN USES	154,546	2,304,079	2,420,117			
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	5,604,056
------------------------------	-----------	-----------

I. ENDING FUND BALANCE ACCOUNTS:

G/L 830 Restricted for Debt Service	3,418,103	5,604,056
-------------------------------------	-----------	-----------

Total Ending Fund Balance	3,418,103	5,604,056
---------------------------	-----------	-----------

Wenatchee School District No. 246

Budget Status Report

As of October 31, 2023

Associated Student Body

<u>A. REVENUES/OTHER FIN. SOURCES</u>	<u>Annual 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	18,646	58,968		209,282	21.98%
2000 Athletics	342,710	83,704	150,221		192,489	43.83%
3000 Classes	5,000	-	-		5,000	0.00%
4000 Clubs	669,910	40,524	85,849		584,061	12.81%
6000 Private Moneys	68,225	3,390	12,496		55,729	18.32%
Total REVENUES	1,354,095	146,263	307,534		1,046,561	22.71%
B. EXPENDITURES						
1000 General Student Body	198,500	2,641	6,507	5,946	186,047	3.28%
2000 Athletics	364,714	28,038	31,738	75,001	257,975	8.70%
3000 Classes	5,000	-	-	-	5,000	0.00%
4000 Clubs	695,760	18,553	23,078	85,884	586,798	3.32%
6000 Private Moneys	73,050	2,356	3,723	1,754	67,573	5.10%
Total EXPENDITURES	1,337,024	51,588	65,046	168,585	1,103,394	4.86%
OVER(UNDER) EXP/OTH FIN USES	17,071	94,675	242,488			
D. TOTAL BEGINNING FUND BALANCE	694,496		696,393			
E. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-			
F. TOTAL ENDING FUND BALANCE	711,567		938,882			
G. ENDING FUND BALANCE ACCOUNTS:	-		-			
G/L 819 Restricted for Fund Purposes	711,567		938,882			
Total Ending Fund Balance	711,567		938,882			

Wenatchee School District No. 246

Budget Status Report

As of October 31, 2023

Transportation Vehicle Fund

A. REVENUES/OTHER FIN. SOURCES	<u>Annual 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	2,577	6,498		18,502	25.99%
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	2,577	6,498		391,045	1.63%
B. 9900 TRANSFERS IN FROM GF	-	-	-		-	0.00%
C. TOTAL REV./OTHER FIN. SOURCES	397,543	2,577	6,498		391,045	1.63%
D. EXPENDITURES						
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%
Total EXPENDITURES	596,694	380,277	380,277	-	(230,945)	63.73%
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)	(377,699)	(373,778)
H. TOTAL BEGINNING FUND BALANCE	1,013,180		941,054
I. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-
J. TOTAL ENDING FUND BALANCE	814,029		567,276
K. ENDING FUND BALANCE ACCOUNTS:			
G/L 819 Restricted for Fund Purposes	814,029		567,276
Total Ending Fund Balance	814,029		567,276