

November 2023 Financial Report

February 13, 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 November 30, 2023

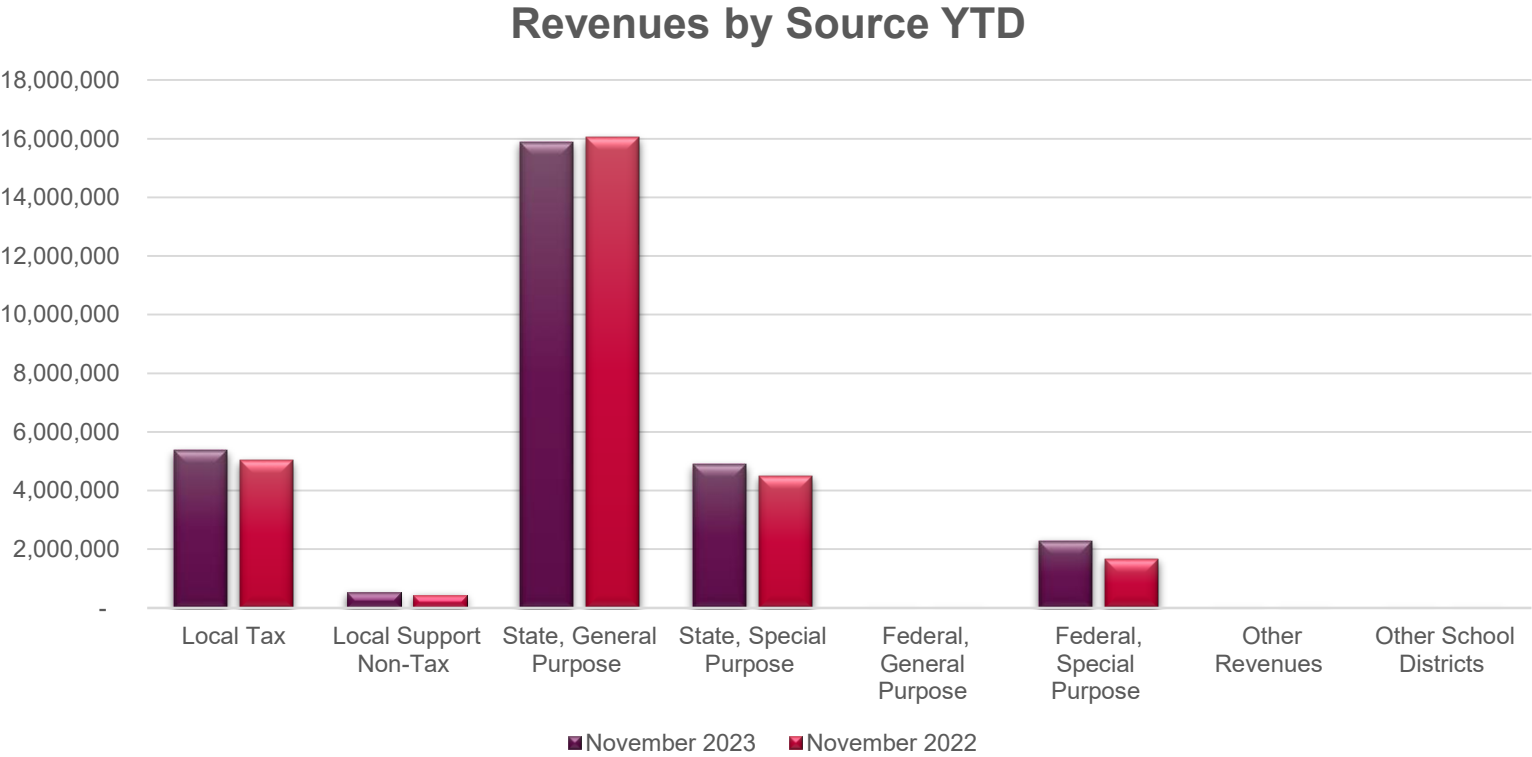
- The district reported \$28.9M in revenues, an increase of \$1.25M from prior year.
- The district reported state revenues of \$20.8M or approximately 72% of all district revenues, an increase of \$231K from prior year.

REVENUES	As of November 30, 2023		
	Current YTD	Annual Budget	YTD % of Budget
Local Taxes	5,366,213	12,536,999	42.80%
Local Support Nontax	512,527	1,487,800	34.45%
State, General Purpose	15,887,294	71,579,910	22.20%
State, Special Purpose	4,877,587	25,634,324	19.03%
Federal, General Purpose	-	300,000	0.00%
Federal, Special Purpose	2,279,855	19,325,576	11.80%
Other School Districts	2,763	105,000	2.63%
Other Agencies	-	2,000	0.00%
Other Financing Sources	-	-	0.00%
Total Revenues	28,926,239	130,971,609	22.09%

	As of November 30, 2022		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	5,028,503	11,918,188	42.19%
	435,398	1,676,545	25.97%
	16,038,938	72,005,006	22.27%
	4,495,193	23,052,618	19.50%
	-	368,085	0.00%
	1,657,429	17,803,838	9.31%
	15,893	96,279	16.51%
	-	4,417	0.00%
	-	76,433	0.00%
	27,671,354	127,001,409	21.79%

General Fund

Revenues by Source YTD – As of November 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 – November 30, 2023

The district reported expenditures of \$30.9M, an increase of \$961K from prior year

The district's largest expenditures by program were:

- Regular Instruction: \$14.4M, an increase of \$204K from prior year
- Support Services: \$5.8M, an increase of \$439K from prior year
- Special Education: \$4.0M, an increase of \$386K from prior year

The district also transferred \$4M from the General Fund to the Capital Projects Fund for the new girls' softball facility.

EXPENDITURES	As of November 30, 2023		
	Current YTD	Annual Budget	YTD % of Budget
Regular Instruction	14,447,246	61,499,790	23.49%
Federal Special Purpose	482,950	2,697,434	17.90%
Special Education	4,038,334	16,494,583	24.48%
Vocational Education	2,310,040	8,725,648	26.47%
Skills Center	519,243	1,949,633	26.63%
Compensatory Education	2,905,124	15,750,526	18.44%
Other Instructional Programs	347,625	6,516,191	5.33%
Community Services	-	46,730	0.00%
Support Services	5,810,500	21,722,969	26.75%
Total Expenditures by Program	30,861,061	135,403,504	22.79%

	As of November 30, 2022		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	14,341,637	57,294,417	25.03%
	975,461	6,227,104	15.66%
	3,651,691	15,797,997	23.11%
	1,976,035	8,208,315	24.07%
	517,150	2,191,697	23.60%
	2,740,241	13,300,538	20.60%
	326,777	1,395,755	23.41%
	-	17,594	0.00%
	5,371,063	20,376,071	26.36%
	29,900,055	124,809,488	23.96%

Other Financing Uses

Transfer to Capital Projects Fund	4,000,000	4,000,000
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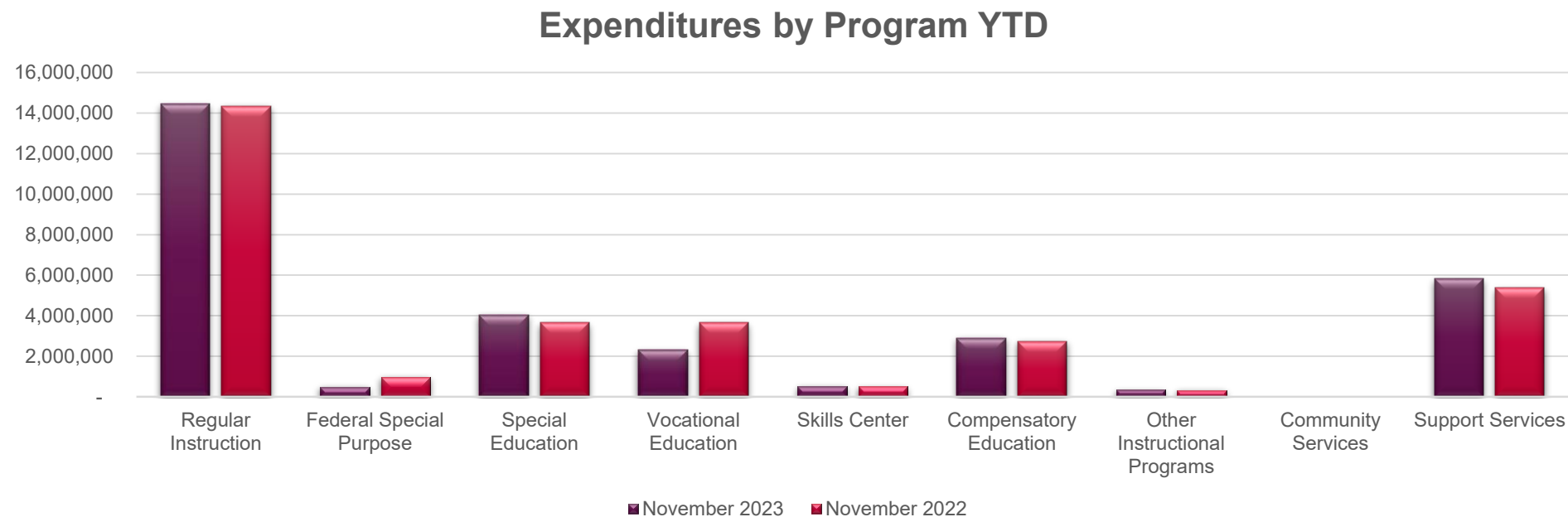
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Total Expenditures/Other Financing Uses	34,861,061	139,403,504
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29,900,055	124,809,488
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General Fund

Expenditures by Program YTD – As of November 30, 2023



General Fund

Expenditures by Object YTD – As of November 30, 2023

- The district reported expenditures of \$30.9M, an increase of \$961K from prior year
- The district's largest expenditures by object were:

Salaries and Benefits: \$25.9M or 84% of total monthly expenditures, an increase of \$366K from prior year

Purchased Services: \$2.9M or 9.26% of total monthly expenditures, an increase of \$395K from prior year

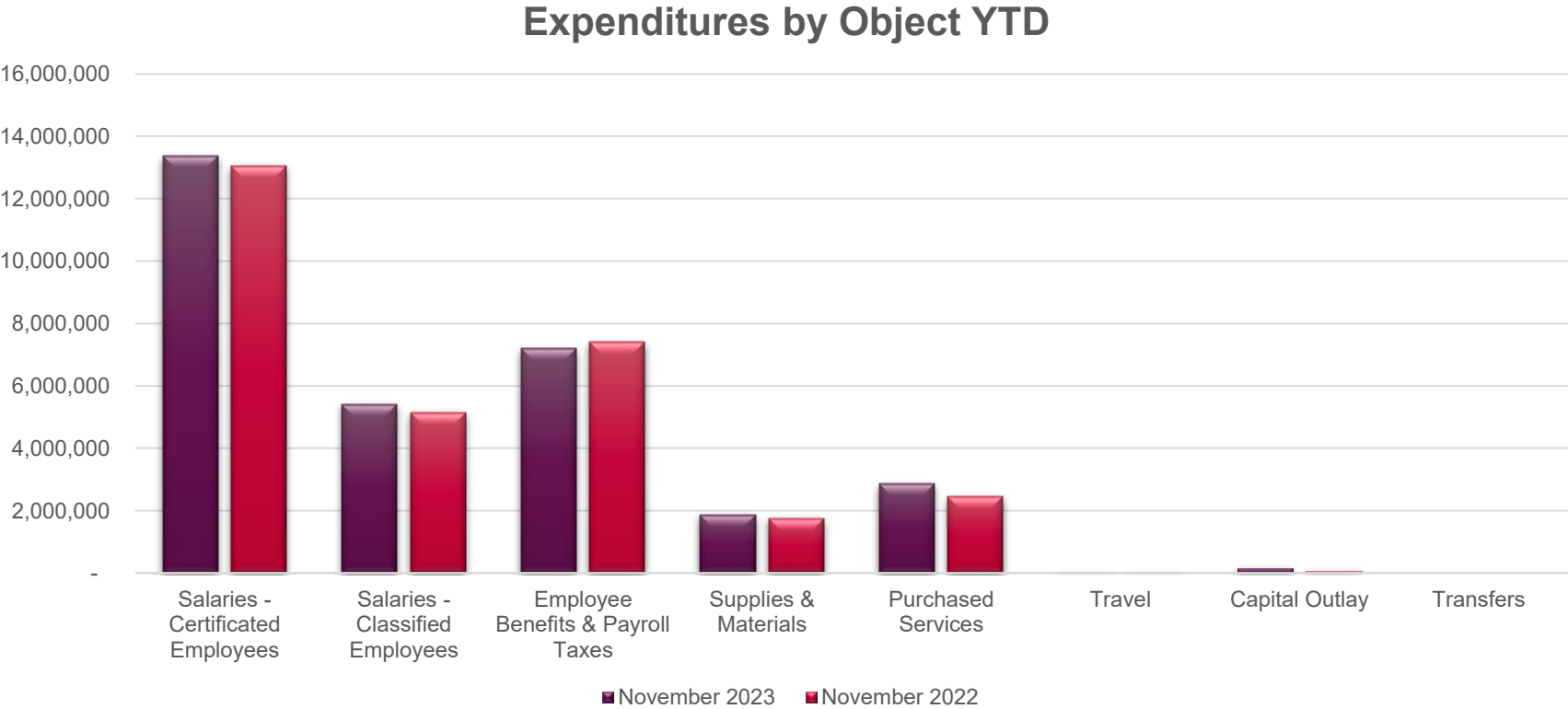
Supplies & Materials: \$1.9M or 6.0% of total monthly expenditures, an increase of \$117K from prior year

EXPENDITURES	As of November 30, 2023		
	Current YTD	Annual Budget	YTD % of Budget
Salaries - Certificated Employees	13,363,760	57,425,147	23.27%
Salaries - Classified Employees	5,412,123	21,353,288	25.35%
Employee Benefits & Payroll Taxes	7,187,417	28,822,717	24.94%
Supplies & Materials	1,860,600	10,484,087	17.75%
Purchased Services	2,857,557	16,720,789	17.09%
Travel	30,064	407,475	7.38%
Capital Outlay	149,514	190,000	78.69%
Transfers	-	-	0.00%
Total Expenditures by Object	30,861,035	135,403,504	22.79%

	As of November 30, 2022		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	13,052,238	55,172,952	23.66%
	5,149,138	20,644,782	24.94%
	7,395,444	30,304,022	24.40%
	1,743,694	7,301,616	23.88%
	2,462,874	10,723,782	22.97%
	27,373	245,394	11.15%
	69,294	416,939	16.62%
	-	-	0.00%
	29,900,055	124,809,488	23.96%

General Fund

Expenditures by Object YTD – As of November 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 November 30, 2023

The district reported revenues of \$406.2K, an increase of \$183.5K from prior year

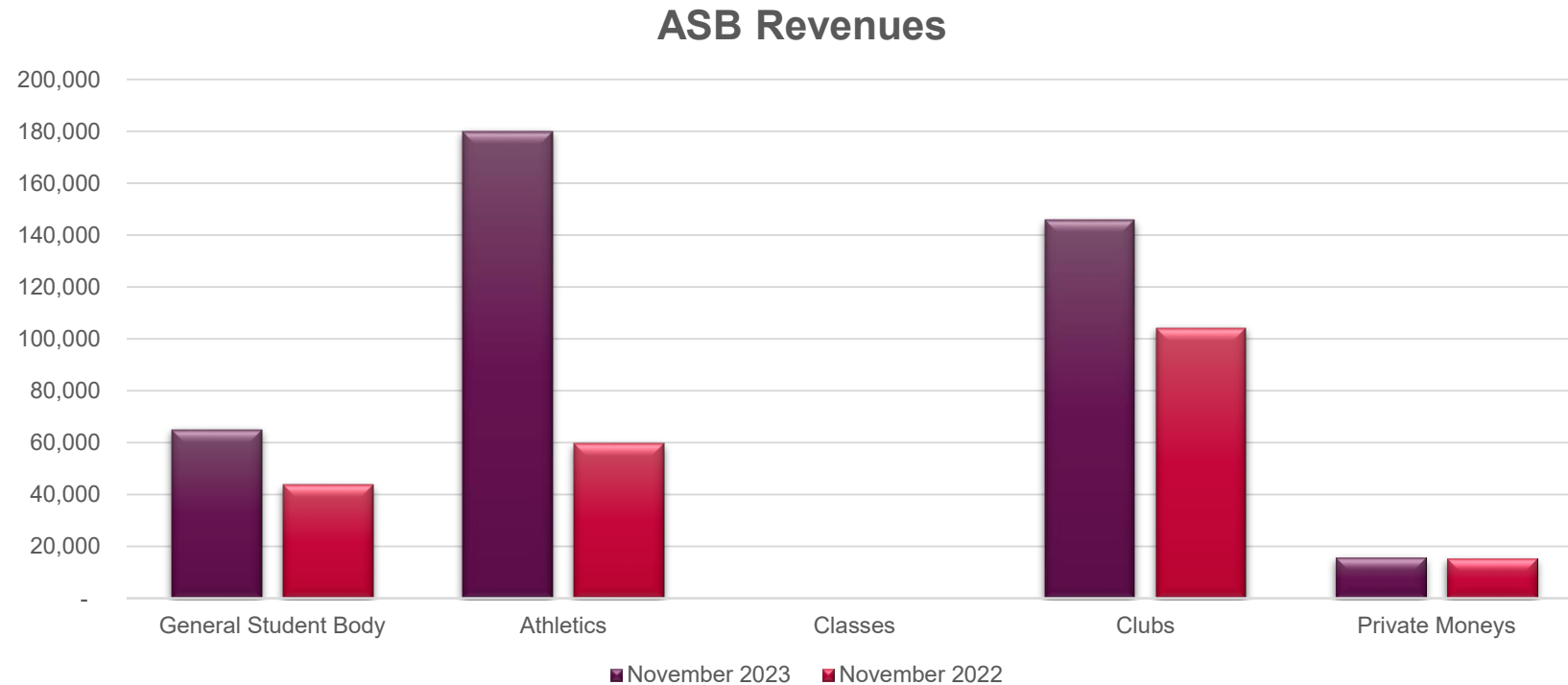
- For athletics, the district reported \$180K, an increase of \$120K from prior year
- For clubs, the district reported \$146K, an increase of \$41.6K from prior year
- For General Student Body, the district reported \$64.9K, an increase of \$43.7K from prior year

REVENUES	As of November 30, 2023		
	Current YTD	Annual Budget	YTD % of Budget
General Student Body	64,877	268,250	24.19%
Athletics	179,977	342,710	52.52%
Classes	-	5,000	0.00%
Clubs	145,768	669,910	21.76%
Private Moneys	15,648	68,225	22.94%
Total Revenues	406,269	1,354,095	30.00%

As of November 30, 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 November 30, 2023



Associated Student Body

Expenditures YTD – As of November 30, 2023

The district reported expenditures of \$159.5K, an increase of \$4.6K from prior year

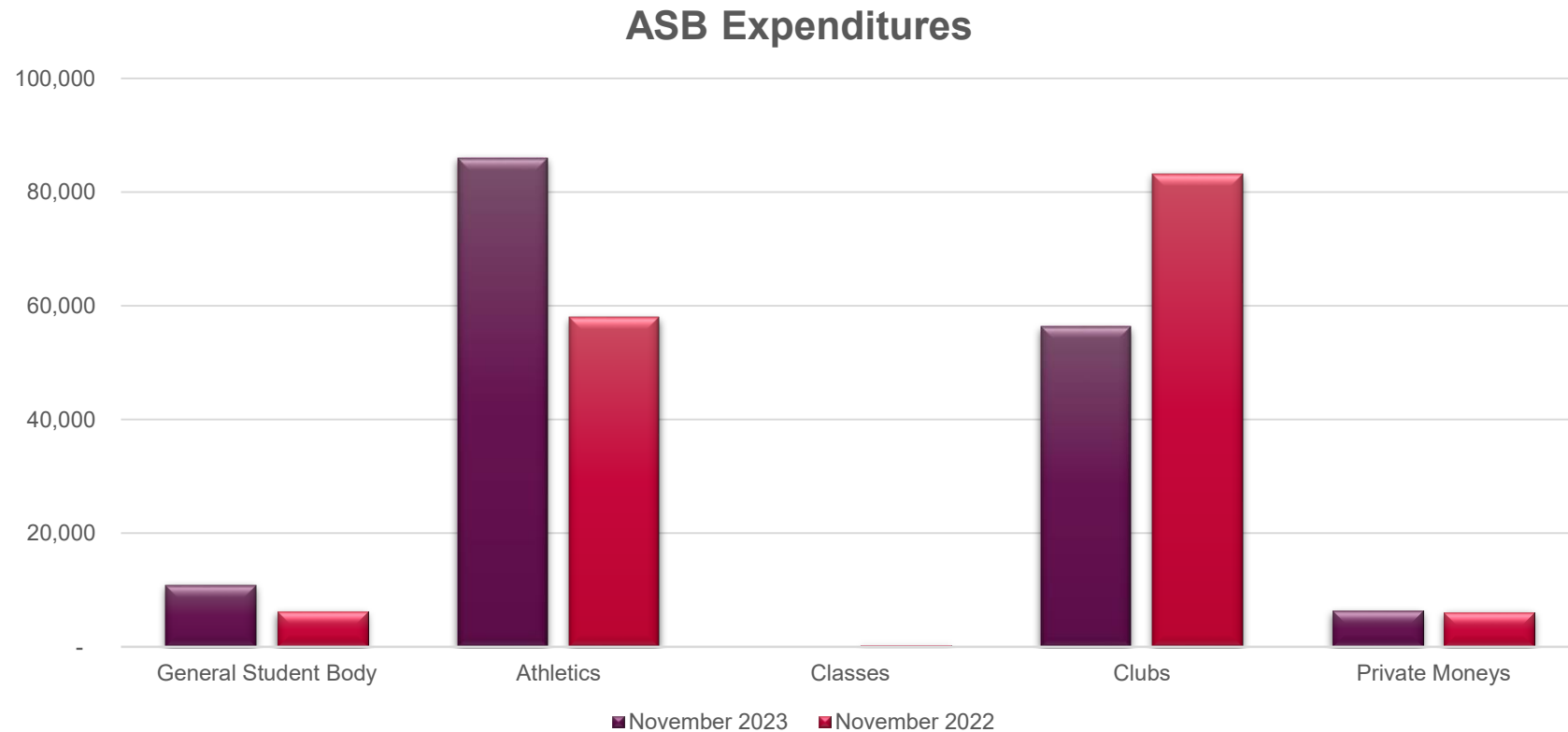
- For athletics, the district expended \$86K, an increase of \$28K from prior year
- For clubs, the district expended \$56K, a decrease of \$26.9K from prior year
- For general student body, the district expended \$10.8K, an increase of \$4.6K from prior year

EXPENDITURES	As of November 30, 2023		
	Current YTD	Annual Budget	YTD % of Budget
General Student Body	10,849	198,500	5.47%
Athletics	85,992	364,714	23.58%
Classes	-	5,000	0.00%
Clubs	56,346	695,760	8.10%
Private Moneys	6,318	73,050	8.65%
Total Expenditures	159,505	1,337,024	11.93%

As of November 30, 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 November 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 November 30, 2023

Revenues

- **Local Support Nontax:** Investment interest income
- **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)
- **Sites:** Girls' new softball facility

REVENUES

	As of November 30, 2023		
	Current YTD	Budget	YTD % of Budget
Local Support Nontax	22,367	2,025,000	1.10%
State, Special Purpose	-	-	0.00%
Other Financing Sources	4,000,000	4,000,000	100.00%
Total Revenues	4,022,367	6,025,000	66.76%

EXPENDITURES

	Current YTD	Budget	YTD % of Budget
Sites	329,966	300,000	109.99%
Buildings	6,943	6,400,000	0.11%
Equipment	-	-	0.00%
Total Expenditures	336,909	6,700,000	5.03%

As of November 30, 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 November 30, 2023

- The district reported \$2.8M in debt service revenue, an increase in \$462K from prior year.
- No anticipated expenditure activity to report until December.

	As of November 30, 2023		
	Current YTD	Budget	YTD % of Budget
REVENUES			
Local Taxes	2,697,684	6,271,959	43.01%
Local Support Nontax	53,700	50,000	107.40%
Total Revenues	2,751,384	6,321,959	43.52%

	As of November 30, 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	-	3,550,000	0.00%
Interest on Bonds	-	2,567,413	0.00%
Bond Transfer Fees	-	50,000	0.00%
Total Expenditures	-	6,167,413	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 November 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 November 30, 2023		
Current YTD	Budget	YTD % of Budget
9,022	25,000	36.09%
-	372,543	0.00%
-	-	0.00%
9,022	397,543	2.27%

EXPENDITURES

Current YTD	Budget	YTD % of Budget
380,277	596,694	0.00%
-	-	0.00%
380,277	596,694	63.73%

As of November 30, 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 November 30, 2023

General Fund	Budget	Actual	Variance	% of Budget	% of Year
Balance - November 1	19,253,308	21,303,891	(2,050,583)		
Revenues/Other Financing Sources	130,971,609	28,926,239	102,045,370	22.1%	25.0%
Expenditures	135,403,504	30,861,035	104,542,469	22.8%	25.0%
Other Financing Uses	4,000,000	4,000,000	-		
Balance - November 30	10,821,413	15,369,095	(4,547,682)		

Capital Projects Fund	Budget	Actual	Variance	% of Budget	% of Year
Balance - November 1	963,674	925,733	37,941		
Revenues/Other Financing Sources	6,025,000	4,022,367	2,002,633	66.8%	25.0%
Expenditures	6,700,000	336,909	6,363,091	5.0%	25.0%
Other Financing Uses	-	-	-		
Balance - November 30	288,674	4,611,191	(4,322,517)		

Debt Service Fund	Budget	Actual	Variance	% of Budget	% of Year
Balance - November 1	3,263,557	3,183,939	79,619		
Revenues/Other Financing Sources	6,321,959	2,751,384	3,570,575	43.5%	25.0%
Expenditures	6,167,413	-	6,167,413	0.0%	25.0%
Other Financing Uses	-	-	-		
Balance - November 30	3,418,103	5,935,323	(2,517,220)		

Associated Student Body Fund	Budget	Actual	Variance	% of Budget	% of Year
Balance - November 1	694,496	696,393	(1,897)		
Revenues/Other Financing Sources	1,354,095	406,269	947,826	30.0%	25.0%
Expenditures	1,337,024	159,505	1,177,519	11.9%	25.0%
Other Financing Uses	-	-	-		
Balance - November 30	711,567	943,157	(231,590)		

Transportation Vehicle Fund	Budget	Actual	Variance	% of Budget	% of Year
Balance - November 1	1,013,180	941,054	72,126		
Revenues/Other Financing Sources	397,543	9,022	388,521	2.3%	25.0%
Expenditures	596,694	380,277	216,417	63.7%	25.0%
Other Financing Uses	-	-	-		
Balance - November 30	814,029	569,799	244,230		

Wenatchee School District No. 246

Budget Status Report

As of November 30, 2023

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	610,747	5,366,213	-	7,170,786	42.80%
2000 LOCAL SUPPORT NONTAX	1,637,800	175,734	512,527	-	1,125,273	31.29%
3000 STATE, GENERAL PURPOSE	71,579,910	3,898,628	15,887,294	-	55,692,616	22.20%
4000 STATE, SPECIAL PURPOSE	25,634,324	1,123,230	4,877,587	-	20,756,737	19.03%
5000 FEDERAL, GENERAL PURPOSE	300,000	-	-	-	300,000	0.00%
6000 FEDERAL, SPECIAL PURPOSE	19,175,576	1,426,830	2,279,855	-	16,895,721	11.89%
7000 REVENUES FR OTH SCH DIST	105,000	2,763	2,763	-	102,237	2.63%
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	7,237,933	28,926,239	-	102,045,370	22.09%
B. EXPENDITURES						
00 Regular Instruction	61,499,790	4,826,897	14,447,246	40,772,156	6,280,388	89.79%
10 Federal Stimulus	2,697,434	169,821	482,950	1,406,014	808,471	70.03%
20 Special Ed Instruction	16,494,583	1,565,262	4,038,334	11,784,825	671,425	95.93%
30 Voc. Ed Instruction	8,725,648	774,442	2,310,040	5,859,936	555,672	93.63%
40 Skills Center Instruction	1,949,633	195,065	519,243	1,332,271	98,119	94.97%
50+60 Compensatory Ed Instruct.	15,750,526	988,117	2,905,124	7,805,599	5,039,803	68.00%
70 Other Instructional Pgms	6,516,191	111,716	347,625	768,769	5,399,797	17.13%
80 Community Services	46,730	-	-	-	46,730	0.00%
90 Support Services	21,722,969	1,655,070	5,810,473	12,128,205	3,784,291	82.58%
Total EXPENDITURES	135,403,504	10,286,392	30,861,035	81,857,773	22,684,696	83.25%
C. OTHER FIN. USES TRANS. OUT (GL 536)	4,000,000	4,000,000	4,000,000			

D. OTHER FINANCING USES (GL 535)	-	-	-
OVER(UNDER) EXP/OTH FIN USES	(8,431,895)	(3,048,459)	(1,934,796)
F. TOTAL BEGINNING FUND BALANCE	19,253,308		21,303,891
G. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-
H. TOTAL ENDING FUND BALANCE	10,821,413		15,369,095
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		-
G/L 888 Assigned to Other Purposes	485,000		444,479
G/L 890 Unassigned Fund Balance	1,346,266		2,919,025
G/L 891 Unassigned Min Fnd Bal Policy	6,770,174		6,770,174
TOTAL	10,821,413		15,369,095

Wenatchee School District No. 246

Budget Status Report

As of November 30, 2023

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	12,343	22,367	-	2,002,633	1.10%
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	4,000,000	-	-	100.00%
Total REVENUES/OTHER FIN. SOURCES	6,025,000	4,012,343	4,022,367	-	2,002,633	66.76%
B. EXPENDITURES						
10 Sites	300,000	315,575	329,966	15,910	(45,876)	115.29%
20 Buildings	6,400,000	10,455	6,943	95,161	6,297,896	1.60%
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	326,030	336,909	111,071	6,252,020	6.69%
C. OTHER FIN. USES TRANS. OUT (GL 536)						
	-	-	-			
D. OTHER FINANCING USES (GL 535)						
	-	-	-			

FIN.SOURCES OVER(UNDER) EXP/OTH FIN	(675,000)	3,686,313	3,685,458
F. TOTAL BEGINNING FUND BALANCE	963,674		925,733
G. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-
H. TOTAL ENDING FUND BALANCE	288,674		4,611,191
I. ENDING FUND BALANCE ACCOUNTS:			
G/L 863 Restricted from State Proceeds	288,674		4,611,191
G/L 864 Restricted from Fed Proceeds	-		-
G/L 889 Assigned to Fund Purposes	-		-
Total Ending Fund Balance	288,674		4,611,191

Wenatchee School District No. 246

Budget Status Report

As of November 30, 2023

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	307,018	2,697,684		3,574,275	43.01%
2000 Local Support Nontax	50,000	24,249	53,700		(3,700)	107.40%
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	331,267	2,751,384		3,570,575	43.52%
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	331,267	2,751,384			
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	5,935,323
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I. ENDING FUND BALANCE ACCOUNTS:

G/L 830 Restricted for Debt Service	3,418,103	5,935,323
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Total Ending Fund Balance	3,418,103	5,935,323
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Wenatchee School District No. 246

Budget Status Report

As of November 30, 2023

Associated Student Body

A. REVENUES/OTHER FIN. SOURCES	<u>Budget</u>	<u>Actual For Month</u>	<u>Actual For Year</u>	<u>Encumbrances</u>	<u>Balance</u>	<u>Percent</u>
1000 General Student Body	268,250	5,908	64,877		203,373	24.19%
2000 Athletics	342,710	29,756	179,977		162,733	52.52%
3000 Classes	5,000	0	0		5,000	0.00%
4000 Clubs	669,910	59,919	145,768		524,142	21.76%
6000 Private Moneys	68,225	3,152	15,648		52,577	22.94%
Total REVENUES	1,354,095	98,735	406,269		947,826	30.00%
B. EXPENDITURES						
1000 General Student Body	198,500	4,342	10,849	4,610	183,041	5.47%
2000 Athletics	364,714	54,254	85,992	67,932	210,790	23.58%
3000 Classes	5,000	-	-	-	5,000	0.00%
4000 Clubs	695,760	33,268	56,346	72,818	566,596	8.10%
6000 Private Moneys	73,050	2,595	6,318	3,377	63,355	8.65%
Total EXPENDITURES	1,337,024	94,459	159,505	148,737	1,028,782	11.93%
OVER(UNDER) EXP/OTH FIN USES	17,071	4,276	246,764			
D. TOTAL BEGINNING FUND BALANCE	694,496		696,393			
E. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-			
F. TOTAL ENDING FUND BALANCE	711,567		943,157			
G. ENDING FUND BALANCE ACCOUNTS:	-		-			
G/L 819 Restricted for Fund Purposes	711,567		943,157			
Total Ending Fund Balance	711,567		943,157			

Wenatchee School District No. 246

Budget Status Report

As of November 30, 2023

Transportation Vehicle Fund

A. REVENUES/OTHER FIN. SOURCES	<u>Budget</u>	<u>Actual For Month</u>	<u>Actual For Year</u>	<u>Encumbrances</u>	<u>Balance</u>	<u>Percent</u>
1000 Local Taxes	-	-	-		-	0.00%
2000 Local Nontax	25,000	2,523	9,022		15,978	36.09%
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	2,523	9,022		388,521	2.27%
B. 9900 TRANSFERS IN FROM GF	-	-	-		-	0.00%
C. TOTAL REV./OTHER FIN. SOURCES	397,543	2,523	9,022		388,521	2.27%
D. EXPENDITURES						
Type 30 Equipment	596,694	-	380,277	796,608	(580,191)	197.23%
Type 40 Energy	-	-	-	-	-	0.00%
Type 60 Bond Levy Issuance	-	-	-	-	-	0.00%
Type 90 Debt	-	-	-	-	-	0.00%
Total EXPENDITURES	596,694	-	380,277	796,608	(230,945)	197.23%
E. OTHER FIN. USES TRANS. OUT (GL 536)	-	-	-			
F. OTHER FINANCING USES (GL 535)	-	-	-			

G. EXCESS OF REVENUES/OTHER FIN SOURCES OVER(UNDER) EXP/OTH FIN USES	(199,151)	2,523	(371,255)
H. TOTAL BEGINNING FUND BALANCE	1,013,180		941,054
I. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-
J. TOTAL ENDING FUND BALANCE	814,029		569,799
K. ENDING FUND BALANCE ACCOUNTS:			
G/L 819 Restricted for Fund Purposes	814,029		569,799
Total Ending Fund Balance	814,029		569,799