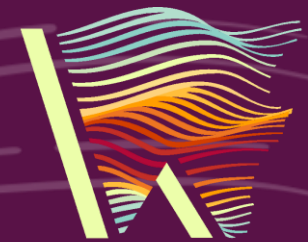


July 2023 Financial Report

September 26, 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 July 31, 2023

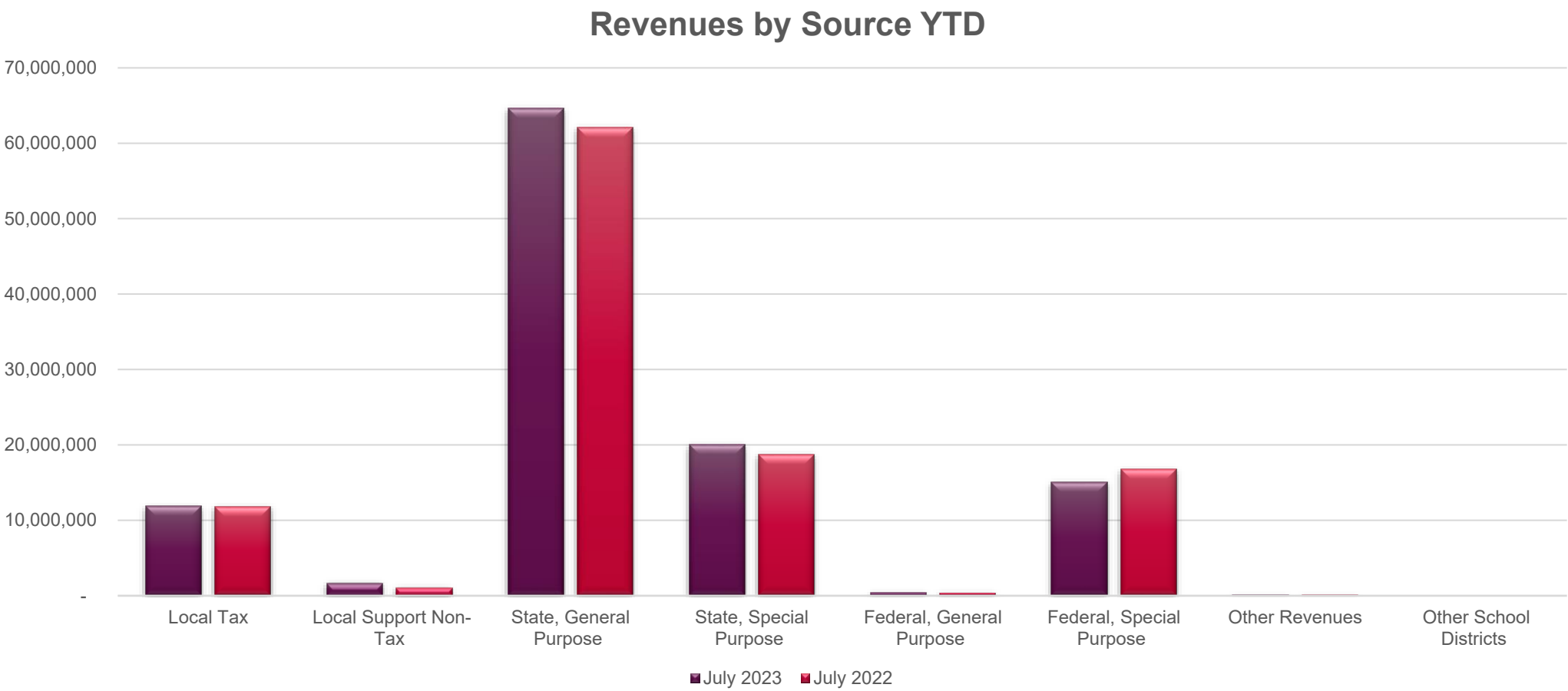
- The district reported \$113.7M in revenues, an increase of \$2.8M from prior year.
- The district reported state revenues of \$84.7M or approximately 74% of all district revenues, an increase of \$3.8M from prior year.

REVENUES	As of July 31, 2023		
	Current YTD	Annual Budget	YTD % of Budget
Local Taxes	11,879,030	12,186,999	97.47%
Local Support Nontax	1,612,599	1,526,300	105.65%
State, General Purpose	64,638,664	72,874,731	88.70%
State, Special Purpose	20,011,461	23,405,372	85.50%
Federal, General Purpose	368,085	300,000	122.70%
Federal, Special Purpose	15,071,717	28,743,116	52.44%
Other School Districts	94,939	115,000	82.56%
Other Agencies	613	2,000	30.67%
Total Revenues	113,677,109	139,153,518	81.69%

As of July 31, 2022		
Prior YTD	Prior Year Actual	YTD % of PY Actual
11,796,395	11,861,464	50.95%
1,052,394	1,141,141	31.58%
62,102,987	69,232,841	57.04%
18,729,052	21,050,205	51.18%
348,740	348,740	100.00%
16,757,810	23,573,339	20.46%
86,179	86,704	99.39%
715	715	100.00%
110,874,273	127,295,149	87.10%

General Fund

Revenues by Source YTD – As of July 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 Stimulus COVID-19** – 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 July 31, 2023

- The district reported expenditures of \$112.7M, an increase of \$3.1M from prior year
- The district's largest expenditures by program were:

Regular instruction: \$53.8M, a decrease of \$2.7M from prior year

Support Services: \$18.1M, an increase of \$1.1M from prior year

Special Education: \$14.5M, an increase of \$1.5M from prior year

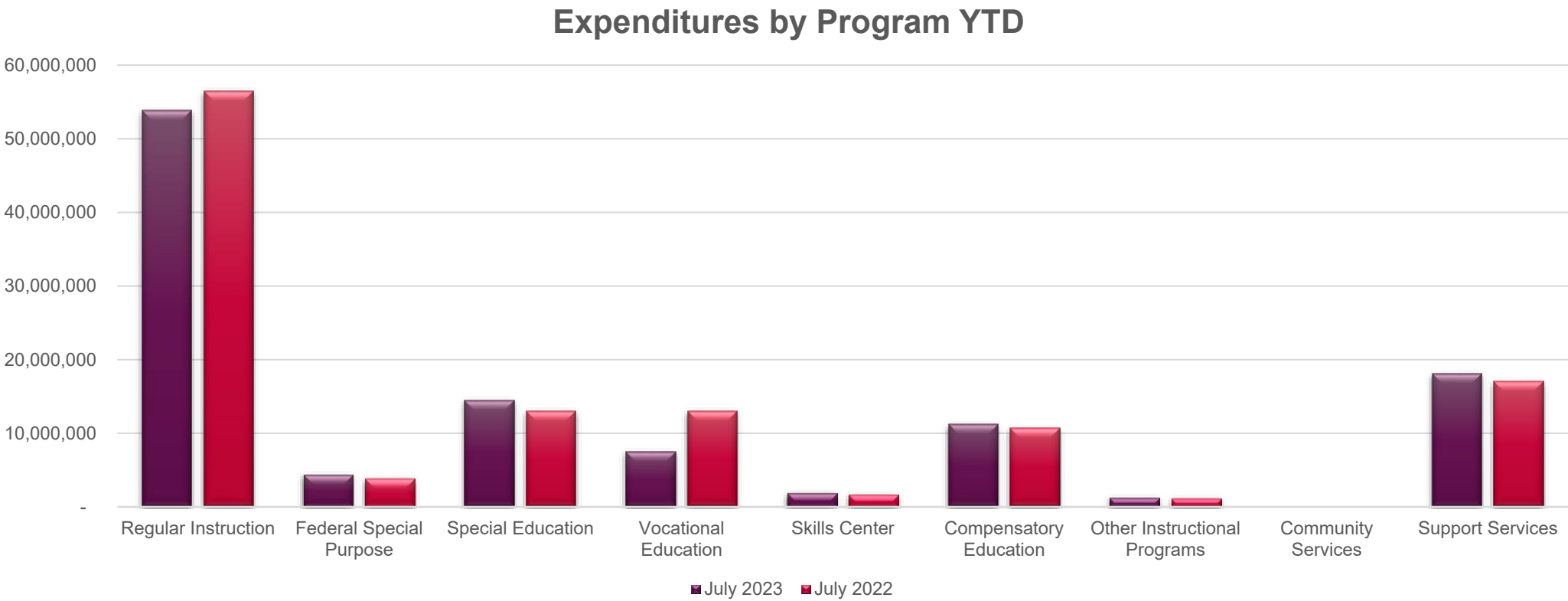
EXPENDITURES	As of July 31, 2023		
	Current YTD	Annual Budget	YTD % of Budget
Regular Instruction	53,840,857	62,348,660	86.35%
Federal Special Purpose	4,395,605	5,244,722	83.81%
Special Education	14,480,257	16,024,901	90.36%
Vocational Education	7,482,106	8,282,946	90.33%
Skills Center	1,908,128	2,033,571	93.83%
Compensatory Education	11,200,494	15,672,849	71.46%
Other Instructional Programs	1,248,322	11,298,509	11.05%
Community Services	17,594	46,591	37.76%
Support Services	18,115,299	20,521,839	88.27%
Total Expenditures by Program	112,688,663	141,474,588	79.65%

As of July 31, 2022		
Prior YTD	Prior Year Actual	YTD % of PY Actual
56,498,387	57,351,091	98.51%
3,873,800	9,582,539	40.43%
13,001,042	13,965,325	93.10%
5,646,291	6,407,425	88.12%
1,712,266	1,914,085	89.46%
10,690,934	13,438,576	79.55%
1,136,092	1,316,450	86.30%
15,888	15,888	100.00%
17,054,580	19,361,179	88.09%
109,629,279	123,352,556	88.87%



General Fund

Expenditures by Program YTD – As of July 31, 2023



General Fund

Expenditures by Object YTD – As of July 31, 2023

- The district reported expenditures of \$112.7M, an increase of \$3.1M from prior year
- The district's largest expenditures by object were:

Salaries and Benefits: \$96.2M or 85% of total monthly expenditures, an increase of \$5.1M from prior year

Purchased Services: \$9.8M or 8.7% of total monthly expenditures, an increase of \$579K from prior year

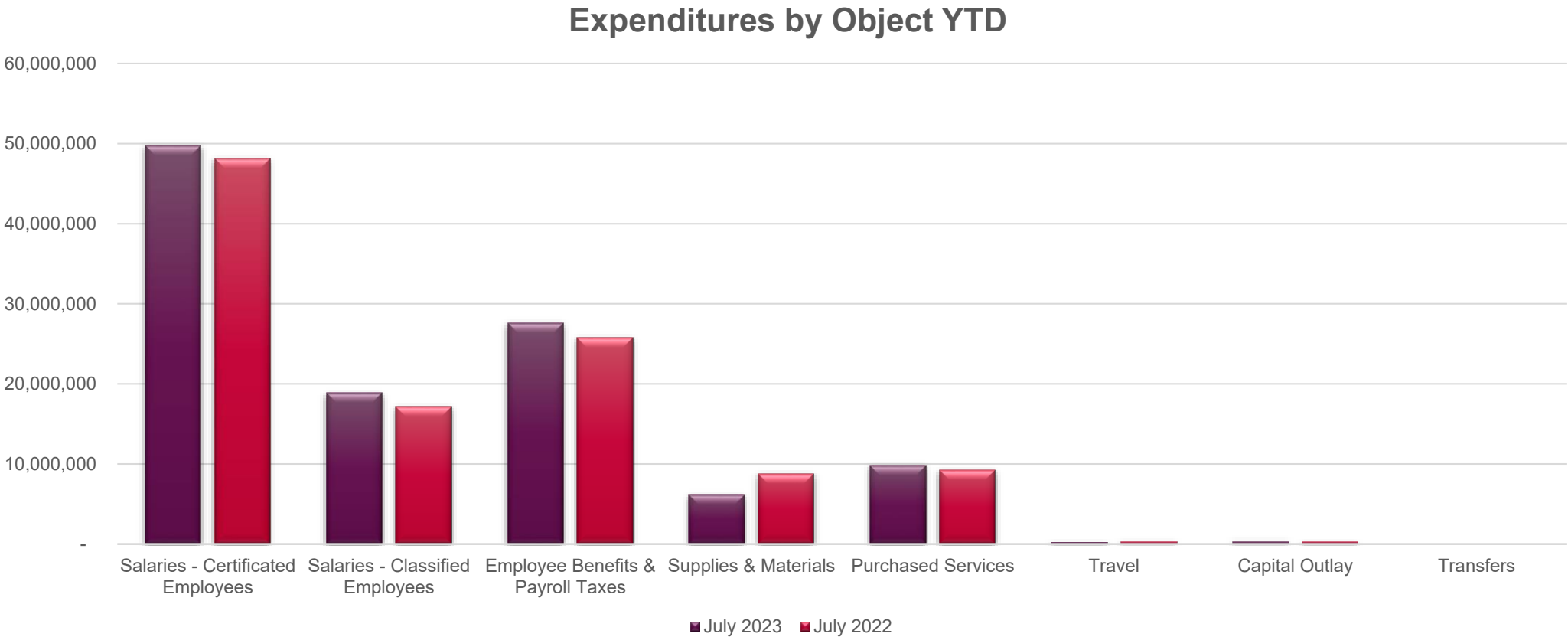
Supplies & Materials: \$6.2M or 5.5% of total monthly expenditures, a decrease of \$2.6M from prior year

EXPENDITURES	As of July 31, 2023		
	Current YTD	Annual Budget	YTD % of Budget
Salaries - Certificated Employees	49,767,748	57,985,190	85.83%
Salaries - Classified Employees	18,861,368	20,812,114	90.63%
Employee Benefits & Payroll Taxes	27,632,688	31,351,631	88.14%
Supplies & Materials	6,164,295	7,867,377	78.35%
Purchased Services	9,789,985	22,848,729	42.85%
Travel	217,246	319,547	67.99%
Capital Outlay	255,259	290,000	88.02%
Transfers	-	-	0.00%
Total Expenditures by Object	112,688,588	141,474,588	79.65%

As of July 31, 2022		
Prior YTD	Prior Year Actual	YTD % of PY Actual
48,173,068	54,196,404	88.89%
17,220,528	18,886,425	91.18%
25,783,718	28,466,462	90.58%
8,770,020	10,486,444	83.63%
9,210,663	10,373,809	88.79%
246,248	309,487	79.57%
225,034	633,526	35.52%
-	-	0.00%
109,629,279	123,352,556	88.87%

General Fund

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

The district reported revenues of \$879K, an increase of \$240K from prior year

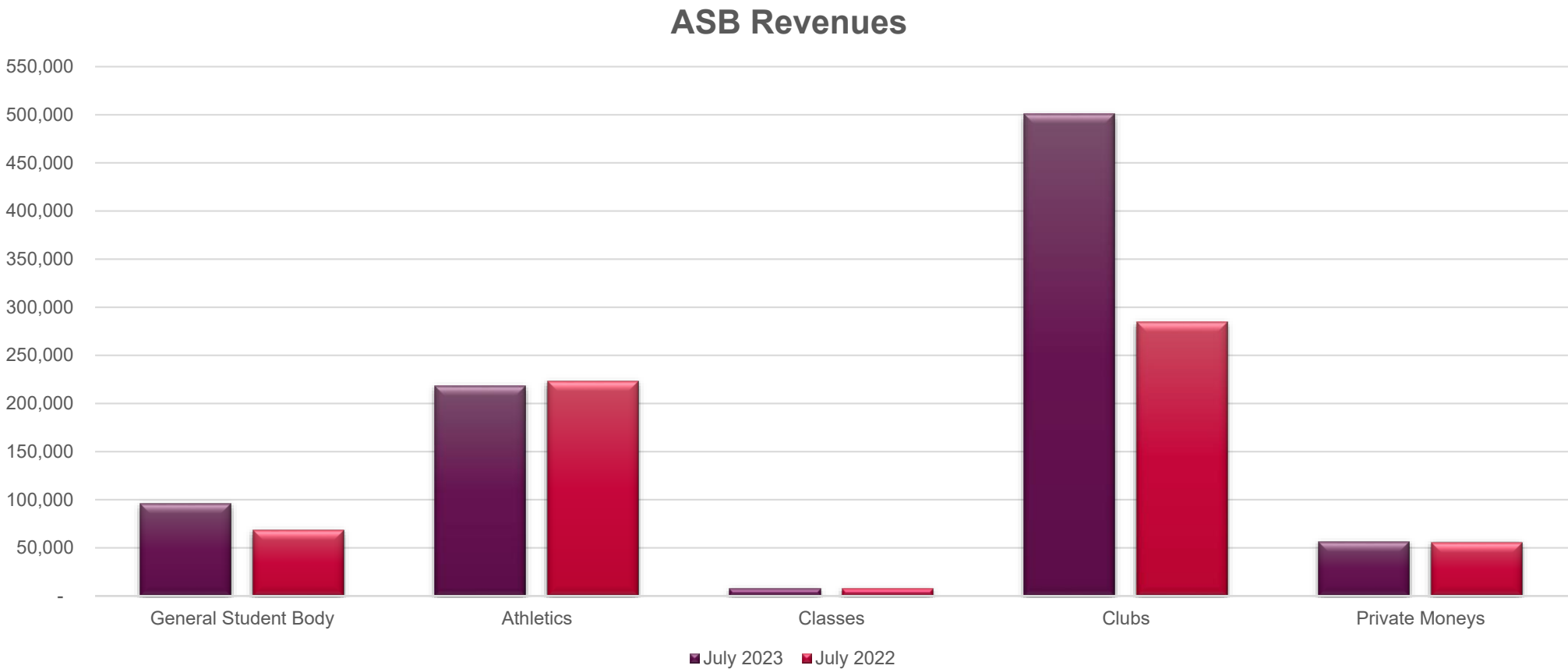
- For athletics, the district reported \$218K, a decrease of \$5K from prior year
- For clubs, the district reported \$501K, an increase of \$215K from prior year
- For private moneys, the district reported \$56K, an increase of \$1K from prior year

	As of July 31, 2023		
REVENUES	Current YTD	Annual Budget	YTD % of Budget
General Student Body	96,287	229,280	42.00%
Athletics	218,482	340,175	64.23%
Classes	7,525	5,000	150.50%
Clubs	500,715	665,846	75.20%
Private Moneys	56,487	73,232	77.13%
Total Revenues	879,495	1,313,533	66.96%

	As of July 31, 2022		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	68,249	79,941	85.37%
	223,512	226,156	98.83%
	7,215	7,215	100.00%
	284,813	284,813	100.00%
	55,490	55,654	99.71%
	639,279	653,778	97.78%

Associated Student Body

Revenues YTD Comparison – As of July 31, 2023



Associated Student Body

Expenditures YTD – As of July 31, 2023

The district reported expenditures of \$762K, an increase of \$213K from prior year

- For athletics, the district expended \$228K, an increase of \$27K from prior year
- For clubs, the district expended \$463K, an increase of \$209K from prior year
- For private moneys, the district expended \$39K, a decrease of \$20K from prior year

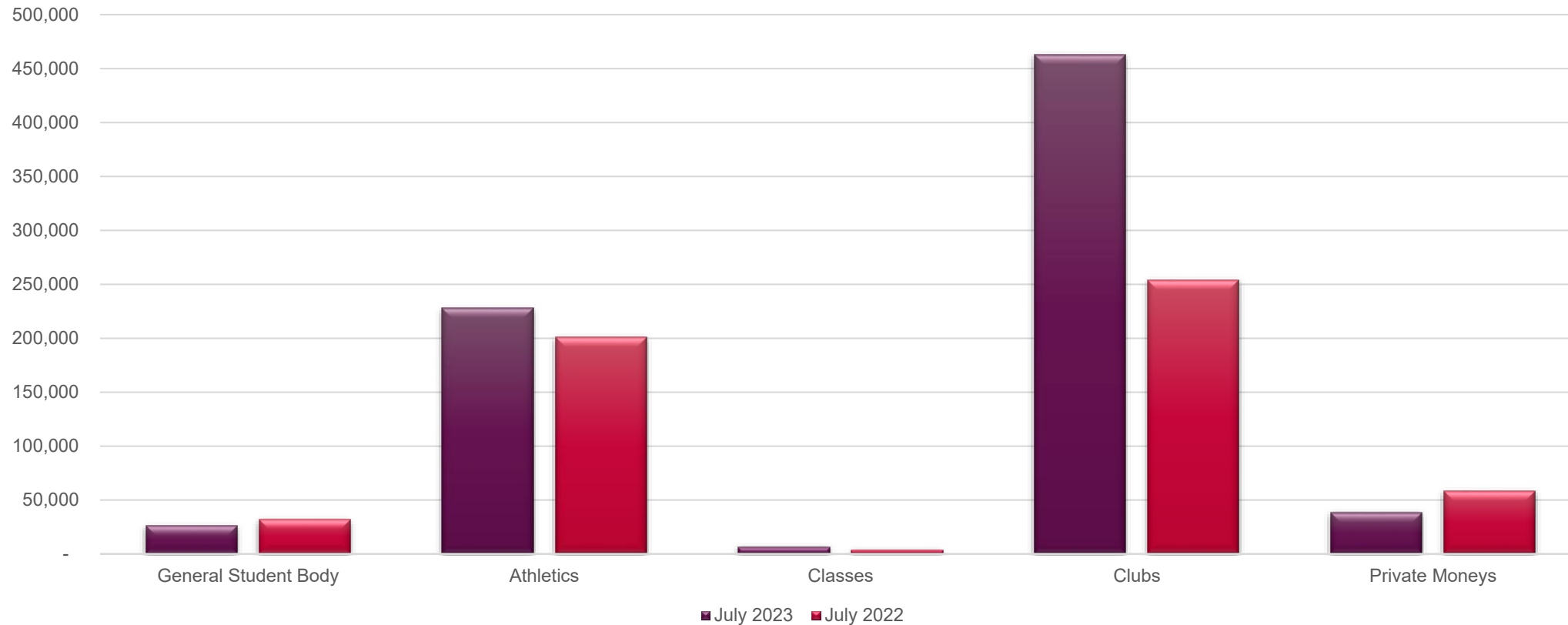
EXPENDITURES	As of July 31, 2023		
	Current YTD	Annual Budget	YTD % of Budget
General Student Body	26,075	261,535	9.97%
Athletics	227,922	346,810	65.72%
Classes	6,318	3,500	180.51%
Clubs	462,961	622,237	74.40%
Private Moneys	38,748	74,850	51.77%
Total Expenditures	762,024	1,308,932	58.22%

As of July 31, 2022		
Prior YTD	Prior Year Actual	YTD % of PY Actual
31,999	37,928	84.37%
201,064	261,158	76.99%
3,577	3,577	100.00%
253,929	282,106	90.01%
58,434	61,994	94.26%
549,002	646,764	84.88%

Associated Student Body

Expenditures YTD Comparison – As of July 31, 2023

ASB Expenditures



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 July 31, 2023

Revenues

- The district is receiving higher than anticipated interest income from the local government investment pool, likely a reflection of investment activity returning to a pre-pandemic norm.

Expenditures

- Major expenditures are for HVAC replacement at Wenatchee High School, softball field improvements, and school security upgrades.

REVENUES

	As of July 31, 2023		
	Current YTD	Budget	YTD % of Budget
Local Support Nontax	54,013	4,005,000	1.35%
State, Special Purpose	-	-	0.00%
Total Revenues	54,013	4,005,000	1.35%

EXPENDITURES

	As of July 31, 2023		
	Current YTD	Budget	YTD % of Budget
Sites	142,253	1,000,000	14.23%
Buildings	256,636	2,900,000	8.85%
Equipment	-	500,000	0.00%
Total Expenditures	398,890	4,400,000	9.07%

As of July 31, 2022

As of July 31, 2022		
Prior YTD	Prior Year Actual	YTD % of PY Actual
8,102	11,184	72.44%
393,857	393,857	100.00%
401,959	405,042	99.24%

As of July 31, 2022		
Prior YTD	Prior Year Actual	YTD % of PY Actual
8,384	-	0.00%
732,646	865,157	84.68%
-	-	0.00%
741,030	865,157	84.68%



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 makes payments on bond principal and interest every June and December of each year.

Debt Service

Revenues & Expenditures YTD – As of July 31, 2023

- The district reported \$6.2M in debt service revenue, an increase in \$181K from prior year.
- The district reported \$6.0M in expenditures, an increase of \$111K from prior year.

REVENUES	As of July 31, 2023		
	Current YTD	Budget	YTD % of Budget
Local Taxes	6,069,198	6,149,848	98.69%
Local Support Nontax	96,250	15,000	641.66%
Total Revenues	6,165,448	6,164,848	100.01%

EXPENDITURES	As of July 31, 2023		
	Current YTD	Budget	YTD % of Budget
Matured Bonds	3,265,000	3,265,000	0.00%
Interest on Bonds	2,737,788	2,737,788	100.00%
Bond Transfer Fees	300	50,000	0.60%
Total Expenditures	6,003,088	6,052,788	99.18%

As of July 31, 2022		
Prior YTD	Prior Year Actual	YTD % of PY Actual
5,974,491	6,007,334	99.45%
10,279	15,849	64.86%
5,984,770	6,023,183	99.36%

As of July 31, 2022		
Prior YTD	Prior Year Actual	YTD % of PY Actual
3,000,000	3,000,000	100.00%
2,892,077	2,892,077	100.00%
-	-	0.00%
5,892,077	5,892,077	100.00%

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 July 31, 2023

- Revenues – The district is receiving higher than anticipated interest income from the local government investment pool, likely a reflection of investment activity returning to a pre-pandemic norm.
- Expenditures – The district received two busses in May.

	As of July 31, 2023		
REVENUES	Current YTD	Budget	YTD % of Budget
Local Support Nontax	32,494	2,000	1624.72%
State, Special Purpose	-	255,807	0.00%
Other Financing Sources	21,025	-	0.00%
Total Revenues	53,519	257,807	20.76%

	Current YTD	Budget	YTD % of Budget
EXPENDITURES			
Equipment	434,818	605,000	0.00%
Major Repairs	-	-	0.00%
Total Expenditures	434,818	605,000	71.87%

	As of July 31, 2022		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	2,248	3,415	65.84%
	-	263,544	0.00%
	2,352	2,352	
	4,600	269,311	1.71%

	Prior YTD	Prior Year Actual	YTD % of PY Actual
	-	-	0.00%
	-	-	0.00%
	-	-	0.00%

Summary & Budget Status Reports

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

General Fund	Adopted Budget	Actual	Budget Less Actual	Percent Received/Expended	Percent of Year Completed
Balance - July 1	16,250,000	19,111,949	(2,861,949)		
Revenues	139,153,518	113,677,109	25,476,409	81.7%	91.7%
Expenditures	141,474,588	112,688,663	28,785,925	79.7%	91.7%
Balance - July 31	13,928,930	20,100,395	(6,171,465)		

Capital Projects Fund	Adopted Budget	Actual	Budget Less Actual	Percent Received/Expended	Percent of Year Completed
Balance - July 1	1,560,500	1,460,927	99,573		
Revenues	4,005,000	54,013	3,950,987	1.3%	91.7%
Expenditures	4,400,000	398,890	4,001,110	9.1%	91.7%
Balance - July 31	1,165,500	1,116,050	49,450		

Debt Service Fund	Adopted Budget	Actual	Budget Less Actual	Percent Received/Expended	Percent of Year Completed
Balance - July 1	2,907,306	2,987,845	(80,539)		
Revenues	6,164,848	6,165,448	(600)	100.0%	91.7%
Expenditures	6,052,788	6,003,088	49,701	99.2%	91.7%
Balance - July 31	3,019,366	3,150,206	(130,840)		

ASB Fund	Adopted Budget	Actual	Budget Less Actual	Percent Received/Expended	Percent of Year Completed
Balance - July 1	650,000	646,490	3,510		
Revenues	1,313,533	879,495	434,038	67.0%	91.7%
Expenditures	1,308,932	762,024	546,908	58.2%	91.7%
Balance - July 31	654,601	763,961	(109,360)		

Transportation Vehicle Func	Adopted Budget	Actual	Budget Less Actual	Percent Received/Expended	Percent of Year Completed
Balance - July 1	870,000	874,266	(4,266)		
Revenues	257,807	53,519	204,288	20.8%	91.7%
Expenditures	605,000	434,818	170,182	71.9%	91.7%
Balance - July 31	522,807	492,967	29,840		

Wenatchee School District No. 246

Budget Status Report

As of July 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	12,186,999	46,285	11,879,030	-	307,969	97.47%
2000 LOCAL SUPPORT NONTAX	1,526,300	268,611	1,612,599	-	(86,299)	105.65%
3000 STATE, GENERAL PURPOSE	72,874,731	8,906,671	64,638,664	-	8,236,067	88.70%
4000 STATE, SPECIAL PURPOSE	23,405,372	3,721,236	20,011,461	-	3,393,911	85.50%
5000 FEDERAL, GENERAL PURPOSE	300,000	-	368,085	-	(68,085)	122.70%
6000 FEDERAL, SPECIAL PURPOSE	28,743,116	1,337,515	15,071,717	-	13,671,399	52.44%
7000 REVENUES FR OTH SCH DIST	115,000	5,068	94,939	-	20,061	82.56%
8000 OTHER AGENCIES AND ASSOCIATES	2,000	377	613	-	1,387	30.67%
9000 OTHER FINANCING SOURCES	-	-	-	-	-	0.00%
Total REVENUES/OTHER FIN. SOURCES	139,153,518	14,285,763	113,677,109	-	25,476,409	81.69%
B. EXPENDITURES						
00 Regular Instruction	62,348,660	4,820,626	53,840,857	5,581,277	2,926,526	95.31%
10 Federal Stimulus	5,244,722	389,244	4,395,605	356,595	492,522	90.61%
20 Special Ed Instruction	16,024,901	1,337,931	14,480,257	1,366,321	178,323	98.89%
30 Voc. Ed Instruction	8,282,946	606,299	7,482,106	624,461	176,379	97.87%
40 Skills Center Instruction	2,033,571	173,939	1,908,128	221,521	(96,078)	104.72%
50+60 Compensatory Ed Instruct.	15,672,849	1,161,312	11,200,494	1,047,950	3,424,405	78.15%
70 Other Instructional Pgms	11,298,509	119,795	1,248,322	111,126	9,939,061	12.03%
80 Community Services	46,591	-	17,594	-	28,997	37.76%
90 Support Services	20,521,839	1,481,698	18,115,299	1,698,961	707,579	96.55%
Total EXPENDITURES	141,474,588	10,090,844	112,688,663	11,008,211	17,777,714	87.43%
C. OTHER FIN. USES TRANS. OUT (GL 536)						
	-	-	-			

D. OTHER FINANCING USES (GL 535)	-	-	-
OVER(UNDER) EXP/OTH FIN USES	(2,321,070)	4,194,919	988,446
F. TOTAL BEGINNING FUND BALANCE	16,250,000		19,111,949
G. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-
H. TOTAL ENDING FUND BALANCE	13,928,930		20,100,396
I. ENDING FUND BALANCE ACCOUNTS:			
G/L 821 Restrictd for Carryover	645,000		597,223
G/L 825 Restricted for Skills Center	1,345,000		1,456,999
G/L 840 Nonspnd FB - Invent/Prepd Itms	40,000		63,286
G/L 884 Assigned to Other Cap Projects	4,000,000		4,000,000
G/L 888 Assigned to Other Purposes	400,000		462,051
G/L 890 Unassigned Fund Balance	1,298,930		7,353,208
G/L 891 Unassigned Min Fnd Bal Policy	6,200,000		6,167,628
TOTAL	13,928,930		20,100,396

Wenatchee School District No. 246

Budget Status Report

As of July 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	4,005,000	5,264	54,013	-	3,950,987	1.35%
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	-	-	-	-	-	0.00%
Total REVENUES/OTHER FIN. SOURCES	4,005,000	5,264	54,013	-	3,950,987	1.35%
B. EXPENDITURES						
10 Sites	1,000,000	-	142,253	14,348	843,399	15.66%
20 Buildings	2,900,000	28,668	256,636	173,527	2,469,837	14.83%
30 Equipment	500,000	-	-	-	500,000	0.00%
40 Energy	-	-	-	-	-	0.00%
50 Sales & Lease Expenditure	-	-	-	-	-	0.00%
60 Bond Issuance Expenditure	-	-	-	-	-	0.00%
90 Debt	-	-	-	-	-	0.00%
Total EXPENDITURES	4,400,000	28,668	398,890	187,875	3,813,236	13.34%
C. OTHER FIN. USES TRANS. OUT (GL 536)	-	-	-			
D. OTHER FINANCING USES (GL 535)	-	-	-			
FIN.SOURCES OVER(UNDER) EXP/OTH FIN	(395,000)	(23,404)	(344,877)			

F. TOTAL BEGINNING FUND BALANCE	1,560,500	1,460,927
G. G/L 898 PRIOR YEAR ADJUSTMENTS	-	-
H. TOTAL ENDING FUND BALANCE	1,165,500	1,116,051
I. ENDING FUND BALANCE ACCOUNTS:		
G/L 863 Restricted from State Proceeds	601,700	96,096
G/L 864 Restricted from Fed Proceeds	-	-
G/L 889 Assigned to Fund Purposes	563,800	1,019,954
Total Ending Fund Balance	1,165,500	1,116,051

Wenatchee School District No. 246

Budget Status Report

As of July 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	6,149,848	23,381	6,069,198		80,650	98.69%
2000 Local Support Nontax	15,000	13,779	96,250		(81,250)	641.66%
3000 State, General Purpose	-	-	-		-	0.00%
5000 Federal, General Purpose	-	-	-		-	0.00%
9000 Other Financing Sources	-	-	-		-	0.00%
Total REVENUES/OTHER FIN. SOURCES	6,164,848	37,160	6,165,448		(600)	100.01%
B. EXPENDITURES						
Matured Bond Expenditures	3,265,000	-	3,265,000	-	-	100.00%
Interest On Bonds	2,737,788	-	2,737,788	-	-	100.00%
Interfund Loan Interest	-	-	-	-	-	0.00%
Bond Transfer Fees	50,000	-	300	-	49,700	0.60%
Arbitrage Rebate	-	-	-	-	-	0.00%
Underwriter's Fees	-	-	-	-	-	0.00%
Total EXPENDITURES	6,052,788	-	6,003,088	-	49,701	99.18%
C. OTHER FIN. USES TRANS. OUT (GL 536)	-	-	-			
D. OTHER FINANCING USES (GL 535)	-	-	-			
OVER(UNDER) EXP/OTH FIN USES	112,060	37,160	162,361			
F. TOTAL BEGINNING FUND BALANCE	2,907,306		2,987,845			
G. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-			

H. TOTAL ENDING FUND BALANCE	3,019,366	3,150,206
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I. ENDING FUND BALANCE ACCOUNTS:

G/L 830 Restricted for Debt Service	3,019,366	3,150,206
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Total Ending Fund Balance	3,019,366	3,150,206
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Wenatchee School District No. 246

Budget Status Report

As of July 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	229,280	3,482	96,287		132,993	42.00%
2000 Athletics	340,175	152	218,482		121,693	64.23%
3000 Classes	5,000	-	7,525		(2,525)	150.50%
4000 Clubs	665,846	25	500,715		165,131	75.20%
6000 Private Moneys	73,232	411	56,487		16,745	77.13%
Total REVENUES	1,313,533	4,070	879,495		434,038	66.96%
B. EXPENDITURES						
1000 General Student Body	261,535	1,827	26,075	11,177	224,283	9.97%
2000 Athletics	346,810	36,300	227,922	32,131	86,756	65.72%
3000 Classes	3,500	3,384	6,318	92	(2,910)	180.51%
4000 Clubs	622,237	17,876	462,961	29,716	129,561	74.40%
6000 Private Moneys	74,850	331	38,748	1,268	34,834	51.77%
Total EXPENDITURES	1,308,932	59,718	762,024	74,383	472,525	58.22%
OVER(UNDER) EXP/OTH FIN USES	4,601	(55,649)	117,471			
D. TOTAL BEGINNING FUND BALANCE	650,000		646,490			
E. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-			
F. TOTAL ENDING FUND BALANCE	654,601		763,961			
G. ENDING FUND BALANCE ACCOUNTS:	-		-			
G/L 819 Restricted for Fund Purposes	654,601		763,961			
Total Ending Fund Balance	654,601		763,961			

Wenatchee School District No. 246

Budget Status Report

As of July 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	2,000	2,512	32,494		(30,494)	1624.72%
3000 State, General Purpose	-	-	-		-	0.00%
4000 State, Special Purpose	255,807	-	-		255,807	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	-	-	21,025		(21,025)	0.00%
Total REV/OTHER FIN.SRCS(LESS TRANS)	257,807	2,512	53,519		204,288	20.76%
B. 9900 TRANSFERS IN FROM GF	-	-	-		-	0.00%
C. TOTAL REV./OTHER FIN. SOURCES	257,807	2,512	53,519		204,288	20.76%
D. EXPENDITURES						
Type 30 Equipment	605,000	217,409	434,818	434,362	(264,180)	143.67%
Type 40 Energy	-	-	-	-	-	0.00%
Type 60 Bond Levy Issuance	-	-	-	-	-	0.00%
Type 90 Debt	-	-	-	-	-	0.00%
Total EXPENDITURES	605,000	217,409	434,818	434,362	(230,945)	143.67%
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	(347,193)	(214,897)	(381,299)
H. TOTAL BEGINNING FUND BALANCE	870,000		874,266
I. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-
J. TOTAL ENDING FUND BALANCE	522,807		492,968
K. ENDING FUND BALANCE ACCOUNTS:			
G/L 819 Restricted for Fund Purposes	522,807		492,968
Total Ending Fund Balance	522,807		492,968