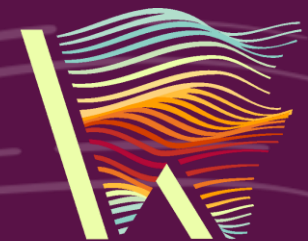


June 2023 Financial Report

September 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 June 30, 2023

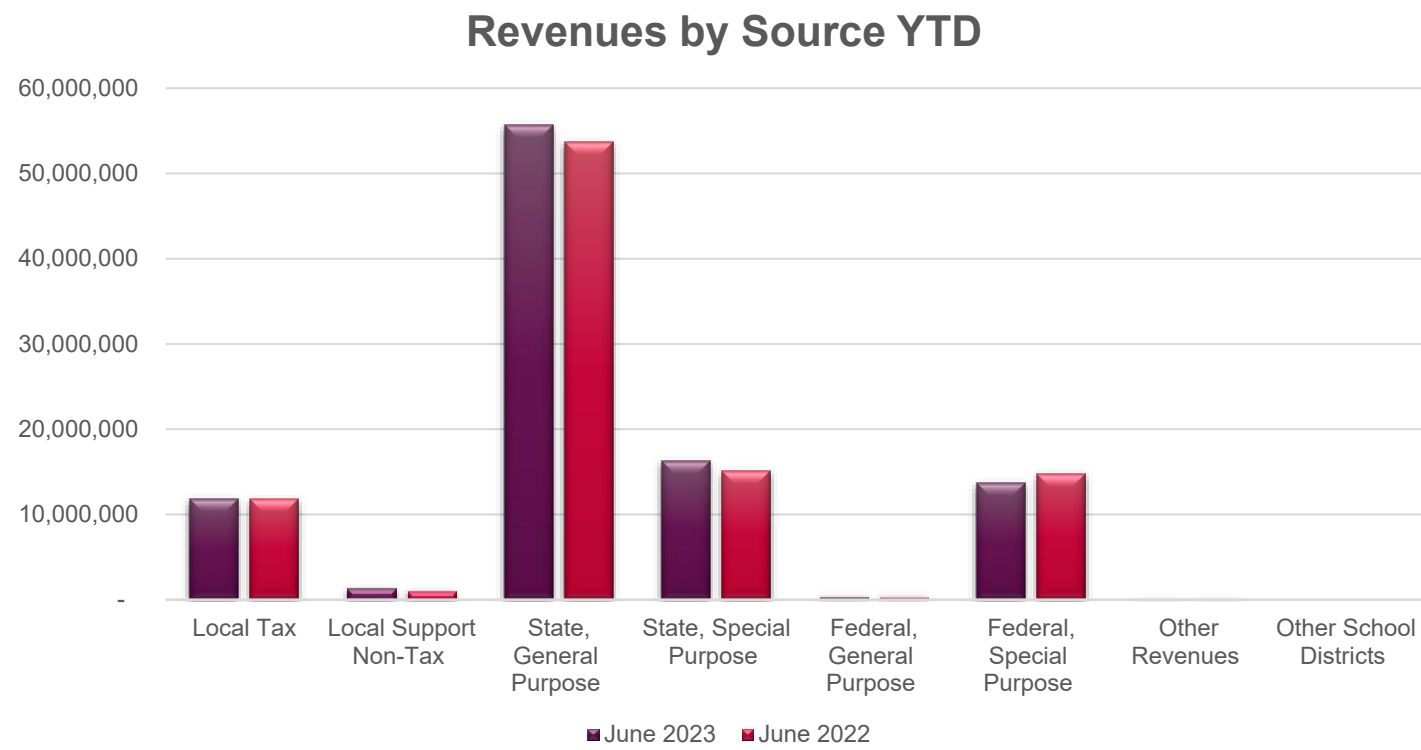
- The district reported \$99.4M in revenues, an increase of \$2.6M from prior year.
- The district reported state revenues of \$72M or approximately 72% of all district revenues, an increase of \$3.2M from prior year.

REVENUES	As of June 30, 2023		
	Current YTD	Annual Budget	YTD % of Budget
Local Taxes	11,832,745	12,186,999	97.09%
Local Support Nontax	1,343,988	1,526,300	88.06%
State, General Purpose	55,731,993	72,874,731	76.48%
State, Special Purpose	16,290,225	23,405,372	69.60%
Federal, General Purpose	368,085	300,000	122.70%
Federal, Special Purpose	13,734,202	28,743,116	47.78%
Other School Districts	89,871	115,000	78.15%
Other Agencies	-	2,000	0.00%
Total Revenues	99,391,109	139,153,518	71.43%

As of June 30, 2022		
Prior YTD	Prior Year Actual	YTD % of PY Actual
11,766,733	11,861,464	50.95%
982,602	1,141,141	31.58%
53,711,285	69,232,841	57.04%
15,144,727	21,050,205	51.18%
348,740	348,740	100.00%
14,757,143	23,573,339	20.46%
76,926	86,704	88.72%
-	715	0.00%
96,788,157	127,295,149	76.03%

General Fund

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

- The district reported expenditures of \$102.6M, an increase of \$4M from prior year
- The district's largest expenditures by program were:

Regular instruction: \$49.0M, a decrease of \$2.1M from prior year

Support Services: \$16.6M, an increase of \$1.3M from prior year

Special Education: \$13.1M, an increase of \$1.4M from prior year

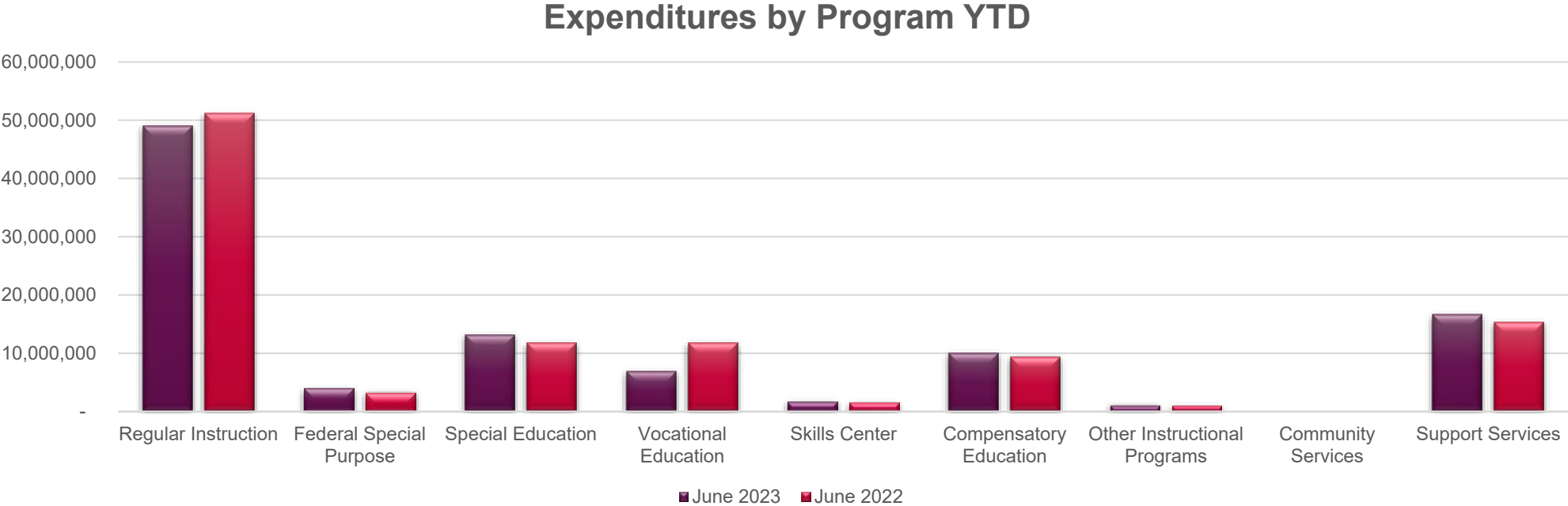
EXPENDITURES	As of June 30, 2023		
	Current YTD	Annual Budget	YTD % of Budget
Regular Instruction	49,020,231	62,348,660	78.62%
Federal Special Purpose	4,006,362	5,244,722	76.39%
Special Education	13,142,326	16,024,901	82.01%
Vocational Education	6,875,808	8,282,946	83.01%
Skills Center	1,734,190	2,033,571	85.28%
Compensatory Education	10,039,182	15,672,849	64.05%
Other Instructional Programs	1,128,527	11,298,509	9.99%
Community Services	17,594	46,591	37.76%
Support Services	16,633,601	20,521,839	81.05%
Total Expenditures by Program	102,597,819	141,474,588	72.52%

As of June 30, 2022		
Prior YTD	Prior Year Actual	YTD % of PY Actual
51,165,157	57,351,091	89.21%
3,297,501	9,582,539	34.41%
11,792,259	13,965,325	84.44%
5,047,115	6,407,425	78.77%
1,556,898	1,914,085	81.34%
9,356,539	13,438,576	69.62%
1,017,383	1,316,450	77.28%
15,888	15,888	100.00%
15,372,687	19,361,179	79.40%
98,621,426	123,352,556	79.95%



General Fund

Expenditures by Program YTD – As of June 30, 2023



General Fund

Expenditures by Object YTD – As of June 30, 2023

- The district reported expenditures of \$102.6M, an increase of \$4M from prior year
- The district's largest expenditures by object were:

Salaries and Benefits: \$87.2M or 85% of total monthly expenditures, an increase of \$5.2M from prior year

Purchased Services: \$9.2M or 9% of total monthly expenditures, an increase of \$561K from prior year

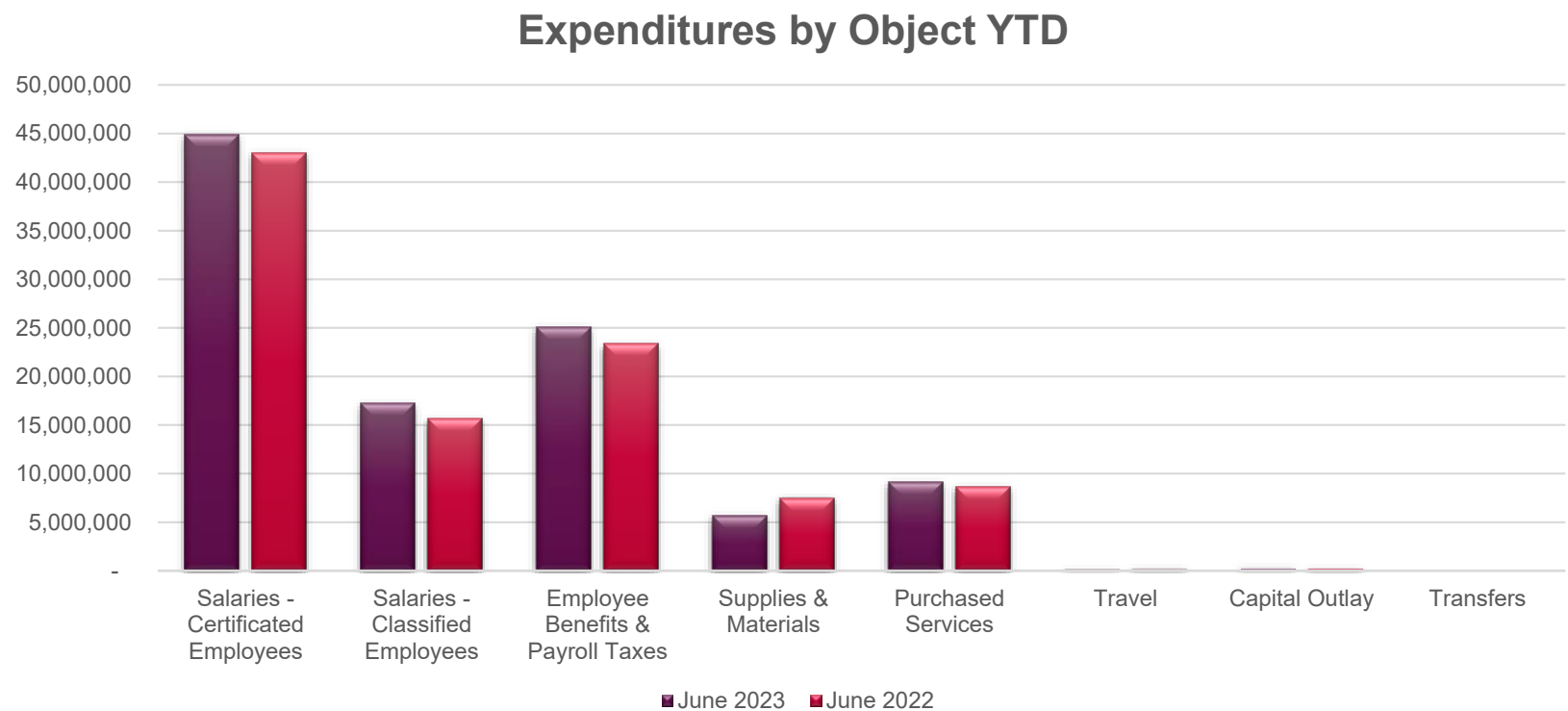
Supplies & Materials: \$5.7M or 5.6% of total monthly expenditures, a decrease of \$1.7M from prior year

EXPENDITURES	As of June 30, 2023		
	Current YTD	Annual Budget	YTD % of Budget
Salaries - Certificated Employees	44,900,673	57,985,190	77.43%
Salaries - Classified Employees	17,218,846	20,812,114	82.73%
Employee Benefits & Payroll Taxes	25,105,461	31,351,631	80.08%
Supplies & Materials	5,728,475	7,867,377	72.81%
Purchased Services	9,195,219	22,848,729	40.24%
Travel	193,944	319,547	60.69%
Capital Outlay	255,201	290,000	88.00%
Transfers	-	-	0.00%
Total Expenditures by Object	102,597,819	141,474,588	72.52%

As of June 30, 2022		
Prior YTD	Prior Year Actual	YTD % of PY Actual
43,046,386	54,196,404	79.43%
15,652,293	18,886,425	82.88%
23,375,388	28,466,462	82.12%
7,473,887	10,486,444	71.27%
8,634,500	10,373,809	83.23%
213,937	309,487	69.13%
225,034	633,526	35.52%
-	-	0.00%
98,621,426	123,352,556	79.95%

General Fund

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

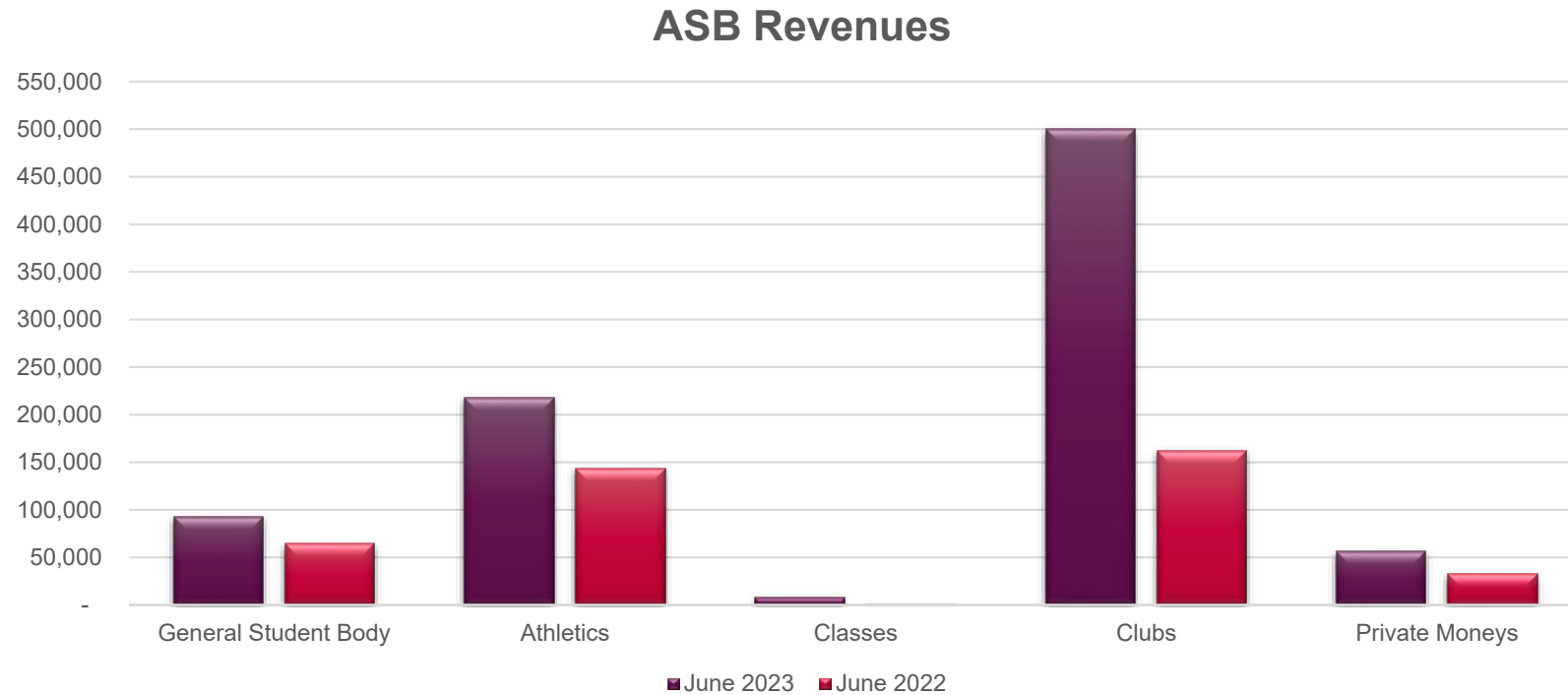
- The district reported revenues of \$875K, an increase of \$472K from prior year
- Athletics: \$218K, an increase of \$75K from prior year
- Clubs: \$501K, an increase of \$339K from prior year
- Private moneys: \$56K, an increase of \$23K from prior year

REVENUES	As of June 30, 2023		
	Current YTD	Annual Budget	YTD % of Budget
General Student Body	92,805	229,280	40.48%
Athletics	218,330	340,175	64.18%
Classes	7,525	5,000	150.50%
Clubs	500,690	665,846	75.20%
Private Moneys	56,076	73,232	76.57%
Total Revenues	875,425	1,313,533	66.65%

As of June 30, 2022		
Prior YTD	Prior Year Actual	YTD % of PY Actual
64,496	79,941	80.68%
143,331	226,156	63.38%
550	7,215	7.62%
162,181	284,813	56.94%
32,911	55,654	59.14%
403,470	653,778	61.71%

Associated Student Body

Revenues YTD Comparison – As of June 30, 2023



Associated Student Body

Expenditures YTD – As of June 30, 2023

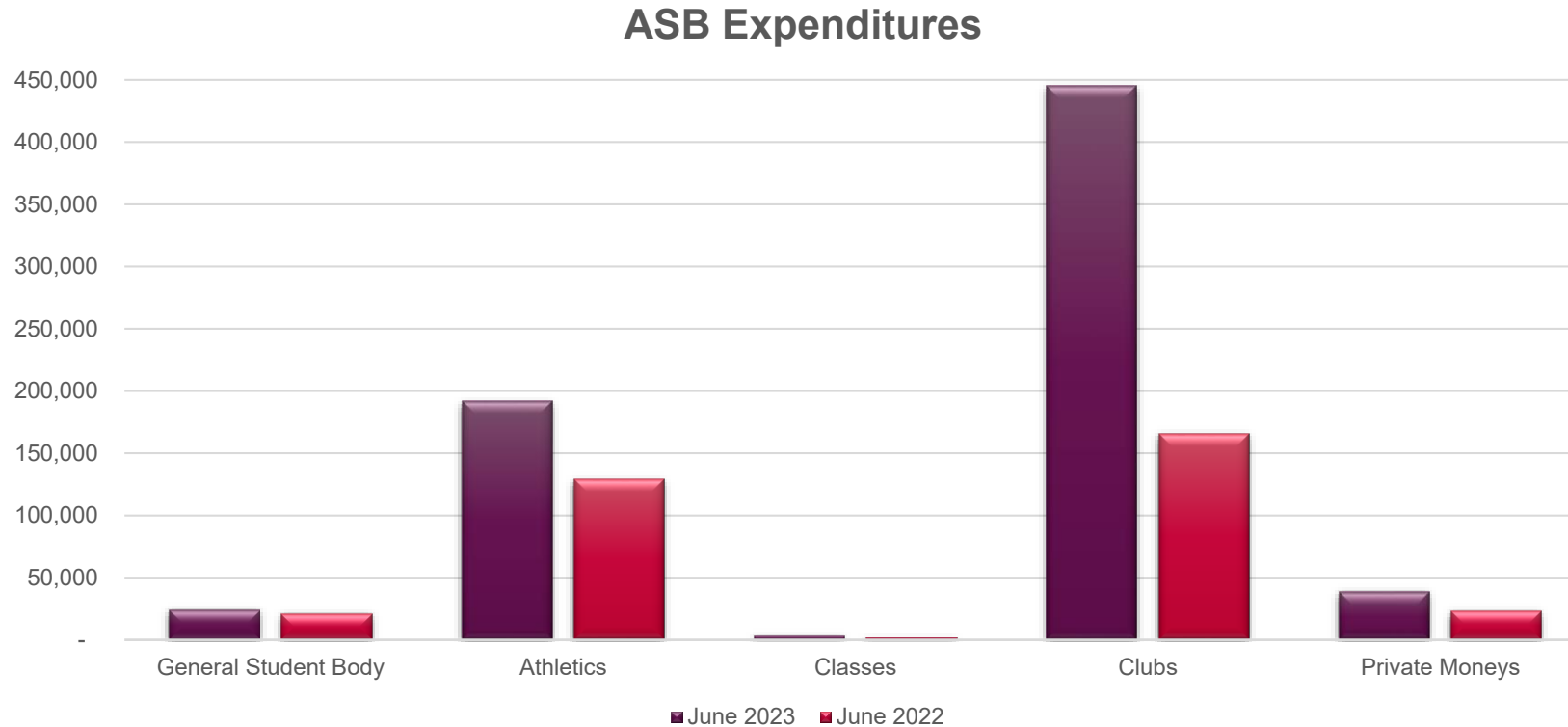
- The district reported expenditures of \$702K, an increase of \$362K from prior year
- Athletics: \$192K, an increase of \$63K from prior year
- Clubs: \$445K, an increase of \$279K from prior year
- Private moneys: \$38K, an increase of \$15K from prior year

EXPENDITURES	As of June 30, 2023		
	Current YTD	Annual Budget	YTD % of Budget
General Student Body	24,248	261,535	9.27%
Athletics	191,622	346,810	55.25%
Classes	2,934	3,500	83.82%
Clubs	445,085	622,237	71.53%
Private Moneys	38,417	74,850	51.33%
Total Expenditures	702,306	1,308,932	53.65%

As of June 30, 2022		
Prior YTD	Prior Year Actual	YTD % of PY Actual
20,881	37,928	55.05%
128,915	261,158	49.36%
1,834	3,577	51.28%
165,653	282,106	58.72%
23,327	61,994	37.63%
340,610	646,764	52.66%

Associated Student Body

Expenditures YTD Comparison – As of June 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 June 30, 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

Local Support Nontax
State, Special Purpose

Total Revenues

As of June 30, 2023		
Current YTD	Budget	YTD % of Budget
48,749	4,005,000	1.22%
-	-	0.00%
48,749	4,005,000	1.22%

As of June 30, 2022		
Prior YTD	Prior Year Actual	YTD % of PY Actual
4,267	11,184	38.15%
-	393,857	0.00%
4,267	405,042	1.05%

EXPENDITURES

Sites
Buildings
Equipment

Total Expenditures

Current YTD	Budget	YTD % of Budget
142,253	1,000,000	14.23%
227,968	2,900,000	7.86%
-	500,000	0.00%
370,222	4,400,000	8.41%

Prior YTD	Prior Year Actual	YTD % of PY Actual
2,734	-	0.00%
513,468	865,157	59.35%
-	-	0.00%
516,201	865,157	59.35%



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 June 30, 2023

- The district reported \$6.1M in debt service revenue, an increase in \$634K from prior year.
- The district reported \$6.0M in expenditures, an increase of \$1.5M from prior year.

	As of June 30, 2023		
REVENUES	Current YTD	Budget	YTD % of Budget
Local Taxes	6,045,818	6,149,848	98.31%
Local Support Nontax	82,470	15,000	549.80%
Total Revenues	6,128,288	6,164,848	99.41%

	Current YTD	Budget	YTD % of Budget
EXPENDITURES			
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 June 30, 2022		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	5,492,252	6,007,334	91.43%
	1,664	15,849	10.50%
	5,493,915	6,023,183	91.21%

	Prior YTD	Prior Year Actual	YTD % of PY Actual
	3,000,000	3,000,000	100.00%
	1,482,370	2,892,077	51.26%
	-	-	0.00%
	4,482,370	5,892,077	76.07%

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 June 30, 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.
- The district received \$21K from the sale of surplus busses
- The district will receive its state depreciation reimbursement in August (State, Special Purpose).

Expenditures

- The district received two busses in May.

	As of June 30, 2023		
REVENUES	Current YTD	Budget	YTD % of Budget
Local Support Nontax	29,983	2,000	1499.14%
State, Special Purpose	-	255,807	0.00%
Other Financing Sources	21,025	-	0.00%
Total Revenues	51,008	257,807	19.79%

	Current YTD	Budget	YTD % of Budget
EXPENDITURES			
Equipment	217,409	605,000	0.00%
Major Repairs	-	-	0.00%
Total Expenditures	217,409	605,000	0.00%

	As of June 30, 2022		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	574	3,415	16.81%
	-	263,544	0.00%
	-	-	0.00%
	574	266,959	0.22%

	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 June 30, 2023

General Fund	Adopted Budget	Actual	Budget Less Actual	Percent Received/Expended	Percent of Year Completed
Balance - June 1	16,250,000	19,111,949	(2,861,949)		
Revenues	139,153,518	99,391,346	39,762,172	71.4%	83.3%
Expenditures	141,474,588	102,597,819	38,876,769	72.5%	83.3%
Balance - June 30	13,928,930	15,905,476	(1,976,546)		

Capital Projects Fund	Adopted Budget	Actual	Budget Less Actual	Percent Received/Expended	Percent of Year Completed
Balance - June 1	1,560,500	1,460,927	99,573		
Revenues	4,005,000	48,749	3,956,251	1.2%	83.3%
Expenditures	4,400,000	370,222	4,029,778	8.4%	83.3%
Balance - June 30	1,165,500	1,139,454	26,046		

Debt Service Fund	Adopted Budget	Actual	Budget Less Actual	Percent Received/Expended	Percent of Year Completed
Balance - June 1	2,907,306	2,987,845	(80,539)		
Revenues	6,164,848	6,128,288	36,560	99.4%	83.3%
Expenditures	6,052,788	6,003,088	49,701	99.2%	83.3%
Balance - June 30	3,019,366	3,113,046	(93,680)		

ASB Fund	Adopted Budget	Actual	Budget Less Actual	Percent Received/Expended	Percent of Year Completed
Balance - June 1	650,000	646,490	3,510		
Revenues	1,313,533	875,425	438,108	66.6%	83.3%
Expenditures	1,308,932	702,306	606,626	53.7%	83.3%
Balance - June 30	654,601	819,610	(165,009)		

Transportation Vehicle Fund	Adopted Budget	Actual	Budget Less Actual	Percent Received/Expended	Percent of Year Completed
Balance - June 1	870,000	874,266	(4,266)		
Revenues	257,807	51,008	206,799	19.8%	83.3%
Expenditures	605,000	217,409	387,591	35.9%	83.3%
Balance - June 30	522,807	707,865	(185,058)		

Wenatchee School District No. 246

Budget Status Report

As of June 30, 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	54,682.41	11,832,744.98	0.00	354,254	97.09%
2000 LOCAL SUPPORT NONTAX	1,526,300	176,861.28	1,343,988.15	0.00	182,312	88.06%
3000 STATE, GENERAL PURPOSE	72,874,731	4,237,629.89	55,731,993.03	0.00	17,142,738	76.48%
4000 STATE, SPECIAL PURPOSE	23,405,372	1,305,928.72	16,290,224.86	0.00	7,115,147	69.60%
5000 FEDERAL, GENERAL PURPOSE	300,000	0.00	368,085.08	0.00	(68,085)	122.70%
6000 FEDERAL, SPECIAL PURPOSE	28,743,116	1,708,903.58	13,734,202.02	0.00	15,008,914	47.78%
7000 REVENUES FR OTH SCH DIST	115,000	12,739.08	89,871.30	0.00	25,129	78.15%
8000 OTHER AGENCIES AND ASSOCIATES	2,000	0.00	236.65	0.00	1,763	11.83%
9000 OTHER FINANCING SOURCES	-	0.00	0.00	0.00	-	0.00%
Total REVENUES/OTHER FIN. SOURCES	139,153,518	7,496,745	99,391,346	-	39,762,172	71.43%
B. EXPENDITURES						
00 Regular Instruction	62,348,660	5,322,146	49,020,231	9,664,271	3,664,158	94.12%
10 Federal Stimulus	5,244,722	479,661	4,006,362	716,948	521,413	90.06%
20 Special Ed Instruction	16,024,901	1,309,015	13,142,326	2,554,693	327,882	97.95%
30 Voc. Ed Instruction	8,282,946	779,504	6,875,808	1,133,506	273,632	96.70%
40 Skills Center Instruction	2,033,571	176,677	1,734,190	349,215	(49,833)	102.45%
50+60 Compensatory Ed Instruct.	15,672,849	1,196,234	10,039,182	1,984,026	3,649,642	76.71%
70 Other Instructional Pgms	11,298,509	94,878	1,128,527	205,890	9,964,092	11.81%
80 Community Services	46,591	-	17,594	-	28,997	37.76%
90 Support Services	20,521,839	1,592,497	16,633,601	2,840,758	1,047,480	94.90%
Total EXPENDITURES	141,474,588	10,950,613	102,597,819	19,449,307	19,427,462	86.27%
C. OTHER FIN. USES TRANS. OUT (GL 536)						
	-	-	-			

D. OTHER FINANCING USES (GL 535)	-	-	-
OVER(UNDER) EXP/OTH FIN USES	(2,321,070)	(3,453,868)	(3,206,473)
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		15,905,476
I. ENDING FUND BALANCE ACCOUNTS:			
G/L 821 Restricted 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		-
G/L 888 Assigned to Other Purposes	400,000		462,051
G/L 890 Unassigned Fund Balance	1,298,930		7,158,289
G/L 891 Unassigned Min Fnd Bal Policy	6,200,000		6,167,628
TOTAL	13,928,930		15,905,476

Wenatchee School District No. 246

Budget Status Report

As of June 30, 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	5,095	48,749	-	3,956,251	1.22%
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	5,095	48,749	-	3,956,251	1.22%
B. EXPENDITURES						
10 Sites	1,000,000	(3,611)	142,253	14,348	843,399	15.66%
20 Buildings	2,900,000	38,648	227,968	189,332	2,482,700	14.39%
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	35,037	370,222	203,680	3,826,098	13.04%
C. OTHER FIN. USES TRANS. OUT (GL 536)						
	-	-	-			
D. OTHER FINANCING USES (GL 535)						
	-	-	-			
FIN.SOURCES OVER(UNDER) EXP/OTH FIN	(395,000)	(29,942)	(321,473)			

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	1,139,454
I. ENDING FUND BALANCE ACCOUNTS:		
G/L 863 Restricted from State Proceeds	601,700	119,500
G/L 889 Assigned to Fund Purposes	563,800	1,019,954
Total Ending Fund Balance	1,165,500	1,139,454

Wenatchee School District No. 246

Budget Status Report

As of June 30, 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	27,589	6,045,818		104,030	98.31%
2000 Local Support Nontax	15,000	13,074	82,470		(67,470)	549.80%
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	40,663	6,128,288		36,560	99.41%
B. EXPENDITURES						
Matured Bond Expenditures	3,265,000	-	3,265,000	-	-	100.00%
Interest On Bonds	2,737,788	1,328,081	2,737,788	-	1,328,082	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	1,328,081	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	(1,287,418)	125,201			
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	3,113,046
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I. ENDING FUND BALANCE ACCOUNTS:

G/L 830 Restricted for Debt Service	3,019,366	3,113,046
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Total Ending Fund Balance	3,019,366	3,113,046
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Wenatchee School District No. 246

Budget Status Report

As of June 30, 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	7,618	92,805		136,475	40.48%
2000 Athletics	340,175	28,473	218,330		121,845	64.18%
3000 Classes	5,000	-	7,525		(2,525)	150.50%
4000 Clubs	665,846	38,813	500,690		165,156	75.20%
6000 Private Moneys	73,232	3,052	56,076		17,156	76.57%
Total REVENUES	1,313,533	77,956	875,425		438,108	66.65%
B. EXPENDITURES						
1000 General Student Body	261,535	6,400	24,248	12,159	225,128	9.27%
2000 Athletics	346,810	22,130	191,622	53,647	101,541	55.25%
3000 Classes	3,500	1,838	2,934	3,476	(2,910)	83.82%
4000 Clubs	622,237	59,685	445,085	38,748	138,404	71.53%
6000 Private Moneys	74,850	5,927	38,417	1,599	34,834	51.33%
Total EXPENDITURES	1,308,932	95,981	702,306	109,629	496,998	53.65%
OVER(UNDER) EXP/OTH FIN USES	4,601	(18,025)	173,120			
D. TOTAL BEGINNING FUND BALANCE	650,000		646,490			
E. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-			
F. TOTAL ENDING FUND BALANCE	654,601		819,609			
G. ENDING FUND BALANCE ACCOUNTS:	-		-			
G/L 819 Restricted for Fund Purposes	654,601		819,609			
Total Ending Fund Balance	654,601		819,609			

Wenatchee School District No. 246

Budget Status Report

As of June 30, 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	2,913	29,983		(27,983)	1499.14%
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		(21,025)	0.00%
Total REV/OTHER FIN.SRCS(LESS TRANS)	257,807	23,938	51,008		206,799	19.79%
 B. 9900 TRANSFERS IN FROM GF	 -	 -	 -		 -	 0.00%
 C. TOTAL REV./OTHER FIN. SOURCES	 257,807	 23,938	 51,008		 206,799	 19.79%
 D. EXPENDITURES						
Type 30 Equipment	605,000	-	217,409	618,536	(230,945)	138.17%
Type 40 Energy	-	-	-	-	-	0.00%
Type 60 Bond Levy Issuance	-	-	-	-	-	0.00%
Type 90 Debt	-	-	-	-	-	0.00%
Total EXPENDITURES	605,000	-	217,409	618,536	(230,945)	138.17%
 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)	23,938	(166,401)
H. TOTAL BEGINNING FUND BALANCE	870,000		874,266
I. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-
J. TOTAL ENDING FUND BALANCE	522,807		707,865
K. ENDING FUND BALANCE ACCOUNTS:			
G/L 819 Restricted for Fund Purposes	522,807		707,865
Total Ending Fund Balance	522,807		707,865