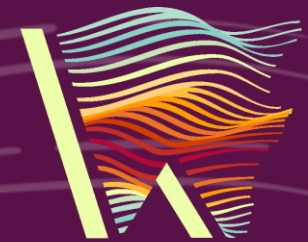


May 2023 Financial Report

August 8, 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 May 31, 2023

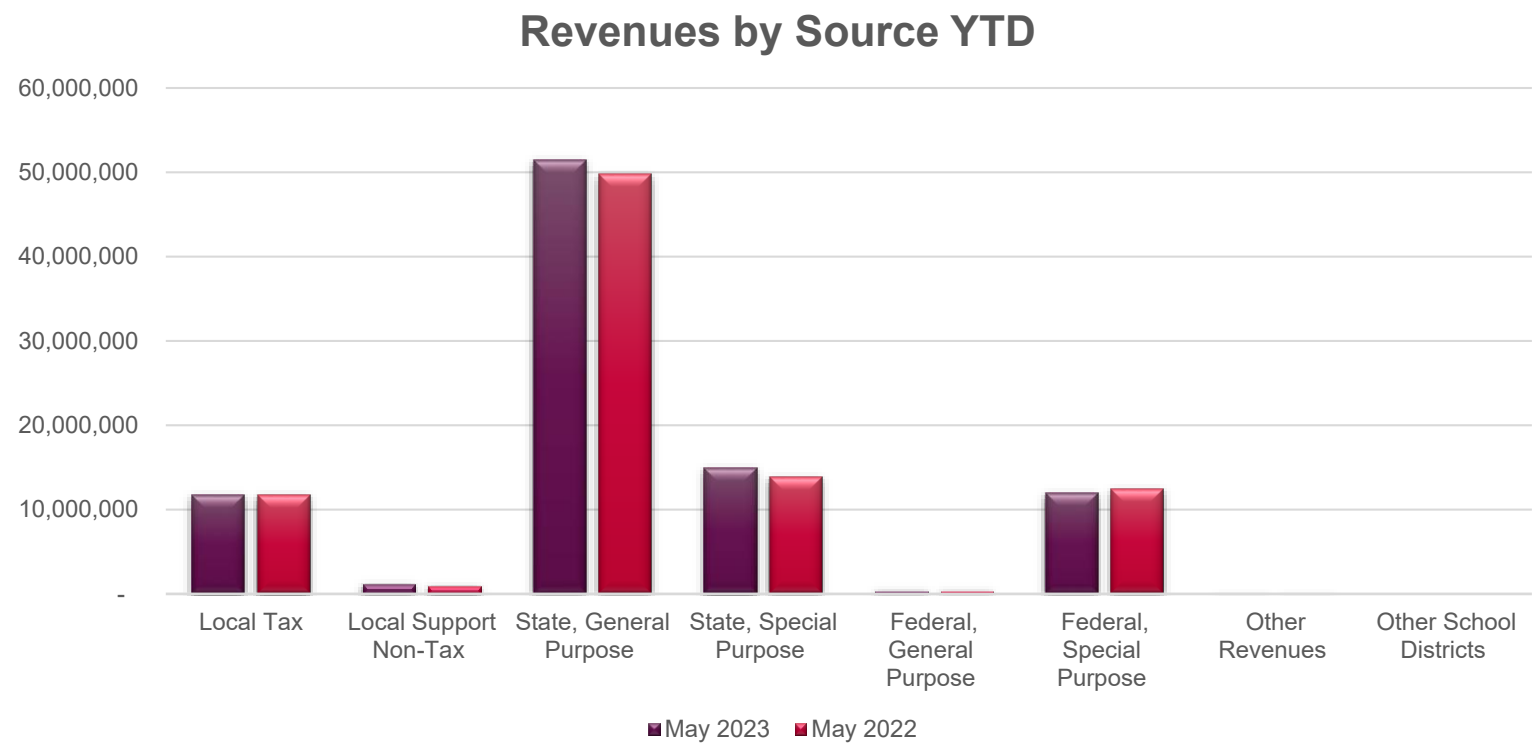
- The district reported \$91.9M in revenues, an increase of \$2.8M from prior year.
- The district reported state revenues of \$66.5M or approximately 72% of all district revenues, an increase of \$2.9M from prior year.

REVENUES	As of May 31, 2023		
	Current YTD	Annual Budget	YTD % of Budget
Local Taxes	11,778,063	12,186,999	96.64%
Local Support Nontax	1,167,127	1,526,300	76.47%
State, General Purpose	51,494,363	72,874,731	70.66%
State, Special Purpose	14,984,296	23,405,372	64.02%
Federal, General Purpose	368,085	300,000	122.70%
Federal, Special Purpose	12,025,298	28,743,116	41.84%
Other School Districts	77,132	115,000	67.07%
Other Agencies	-	2,000	0.00%
Total Revenues	91,894,364	139,153,518	66.04%

As of May 31, 2022		
Prior YTD	Prior Year Actual	YTD % of PY Actual
11,722,412	11,861,464	50.95%
922,146	1,141,141	31.58%
49,766,399	69,232,841	57.04%
13,862,529	21,050,205	51.18%
348,740	348,740	100.00%
12,440,953	23,573,339	20.46%
68,319	86,704	78.79%
-	715	0.00%
89,131,497	127,295,149	70.02%

General Fund

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

- The district reported expenditures of \$91.6M, an increase of \$3.9M from prior year
- The district's largest expenditures by program were:

Regular instruction: \$43.7M, a decrease of \$1.8M from prior year

Support Services: \$15.0M, an increase of \$1.1M from prior year

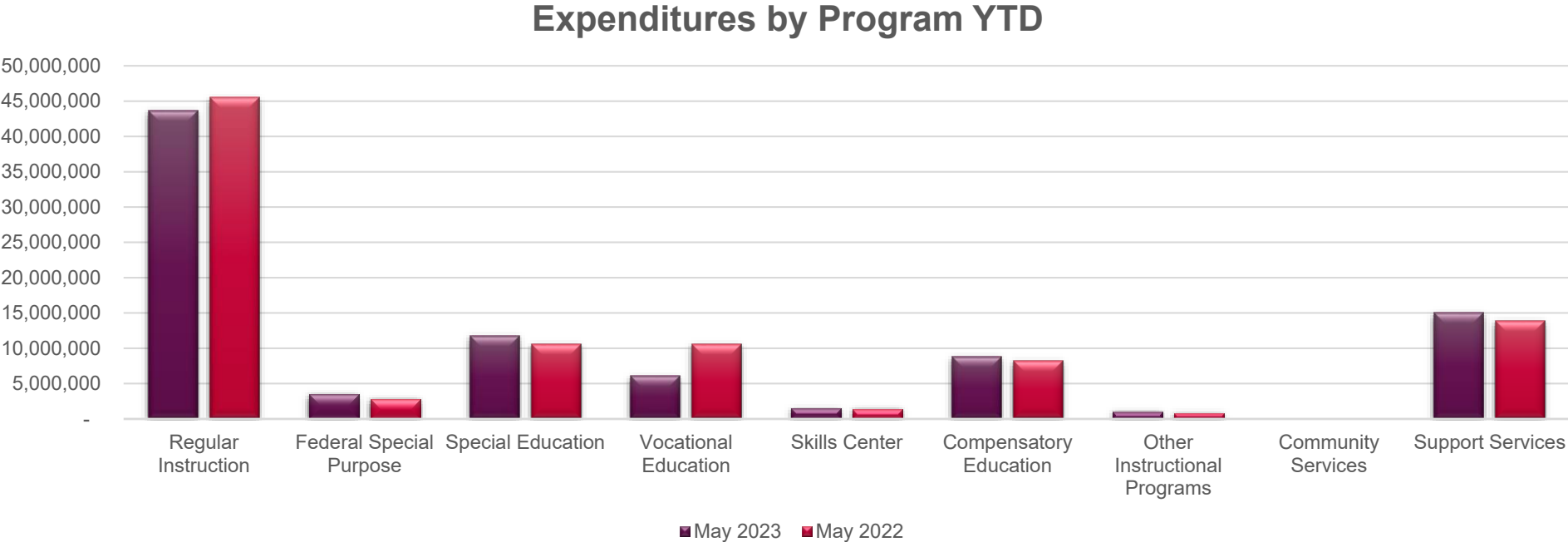
Special Education: \$11.8M, an increase of \$1.3M from prior year

EXPENDITURES	As of May 31, 2023		
	Current YTD	Annual Budget	YTD % of Budget
Regular Instruction	43,698,085	62,348,660	70.09%
Federal Special Purpose	3,526,700	5,244,722	67.24%
Special Education	11,833,311	16,024,901	73.84%
Vocational Education	6,096,303	8,282,946	73.60%
Skills Center	1,557,512	2,033,571	76.59%
Compensatory Education	8,842,948	15,672,849	56.42%
Other Instructional Programs	1,033,648	11,298,509	9.15%
Community Services	17,594	46,591	37.76%
Support Services	15,041,104	20,521,839	73.29%
Total Expenditures by Program	91,647,206	141,474,588	64.78%

As of May 31, 2022		
Prior YTD	Prior Year Actual	YTD % of PY Actual
45,516,599	57,351,091	79.36%
2,844,372	9,582,539	29.68%
10,572,890	13,965,325	75.71%
4,358,725	6,407,425	68.03%
1,409,918	1,914,085	73.66%
8,210,640	13,438,576	61.10%
883,855	1,316,450	67.14%
15,888	15,888	100.00%
13,921,345	19,361,179	71.90%
87,734,232	123,352,556	71.12%

General Fund

Expenditures by Program YTD – As of May 31, 2023



General Fund

Expenditures by Object YTD – As of May 31, 2023

- The district reported expenditures of \$91.6M, an increase of \$3.9M from prior year
- The district's largest expenditures by object were:

Salaries and Benefits: \$78.3M or 85.5% of total monthly expenditures, an increase of \$4.7M from prior year

Purchased Services: \$8.0M or 8.7% of total monthly expenditures, an increase of \$785K from prior year

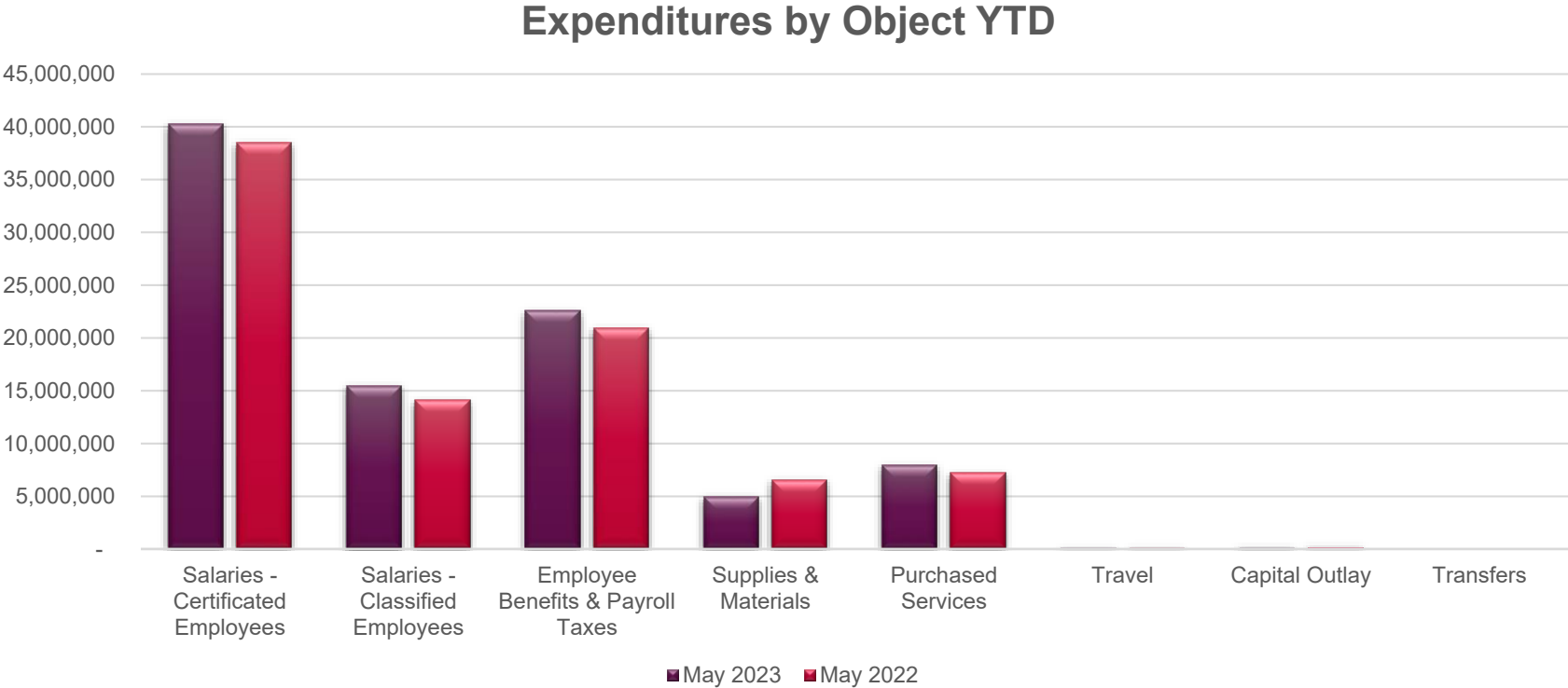
Supplies & Materials: \$4.9M or 5.4% of total monthly expenditures, a decrease of \$1.6M from prior year

EXPENDITURES	As of May 31, 2023		
	Current YTD	Annual Budget	YTD % of Budget
Salaries - Certificated Employees	40,288,927	57,985,190	69.48%
Salaries - Classified Employees	15,479,955	20,812,114	74.38%
Employee Benefits & Payroll Taxes	22,578,548	31,351,631	72.02%
Supplies & Materials	4,962,609	7,867,377	63.08%
Purchased Services	7,990,782	22,848,729	34.97%
Travel	152,917	319,547	47.85%
Capital Outlay	193,468	290,000	66.71%
Transfers	-	-	0.00%
Total Expenditures by Object	91,647,206	141,474,588	64.78%

As of May 31, 2022		
Prior YTD	Prior Year Actual	YTD % of PY Actual
38,535,347	54,196,404	71.10%
14,093,557	18,886,425	74.62%
20,975,267	28,466,462	73.68%
6,536,911	10,486,444	62.34%
7,205,400	10,373,809	69.46%
169,902	309,487	54.90%
217,848	633,526	34.39%
-	-	0.00%
87,734,232	123,352,556	71.12%

General Fund

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

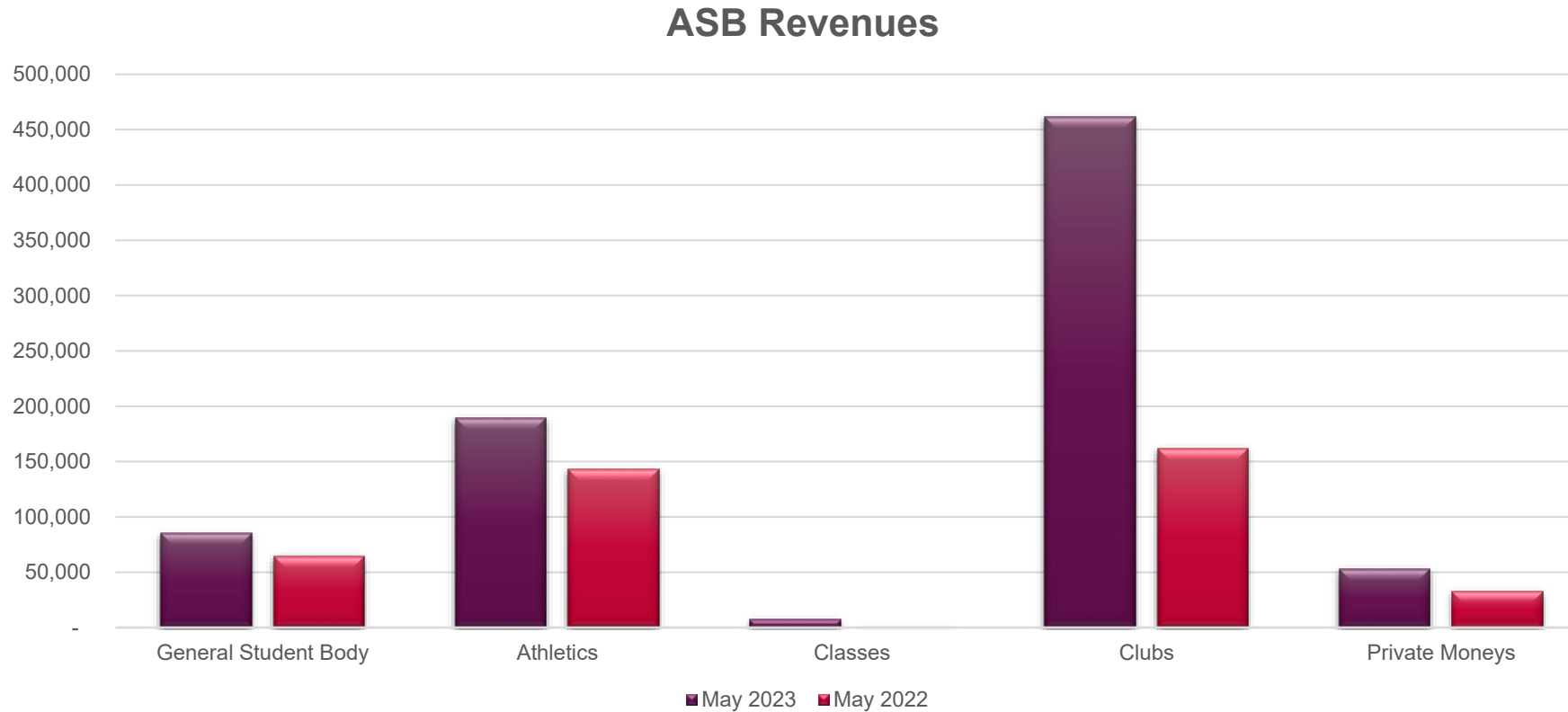
- The district reported revenues of \$797K, an increase of \$394K from prior year
- For athletics, the district reported \$190K, an increase of \$47K from prior year
- For clubs, the district reported \$462K, an increase of \$300K from prior year
- For private moneys, the district reported \$53K, an increase of \$33K from prior year

REVENUES	As of May 31, 2023		
	Current YTD	Annual Budget	YTD % of Budget
General Student Body	85,187	229,280	37.15%
Athletics	189,857	340,175	55.81%
Classes	7,525	5,000	150.50%
Clubs	461,877	665,846	69.37%
Private Moneys	53,024	73,232	72.41%
Total Revenues	797,470	1,313,533	60.71%

	As of May 31, 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 May 31, 2023



Associated Student Body

Expenditures YTD – As of May 31, 2023

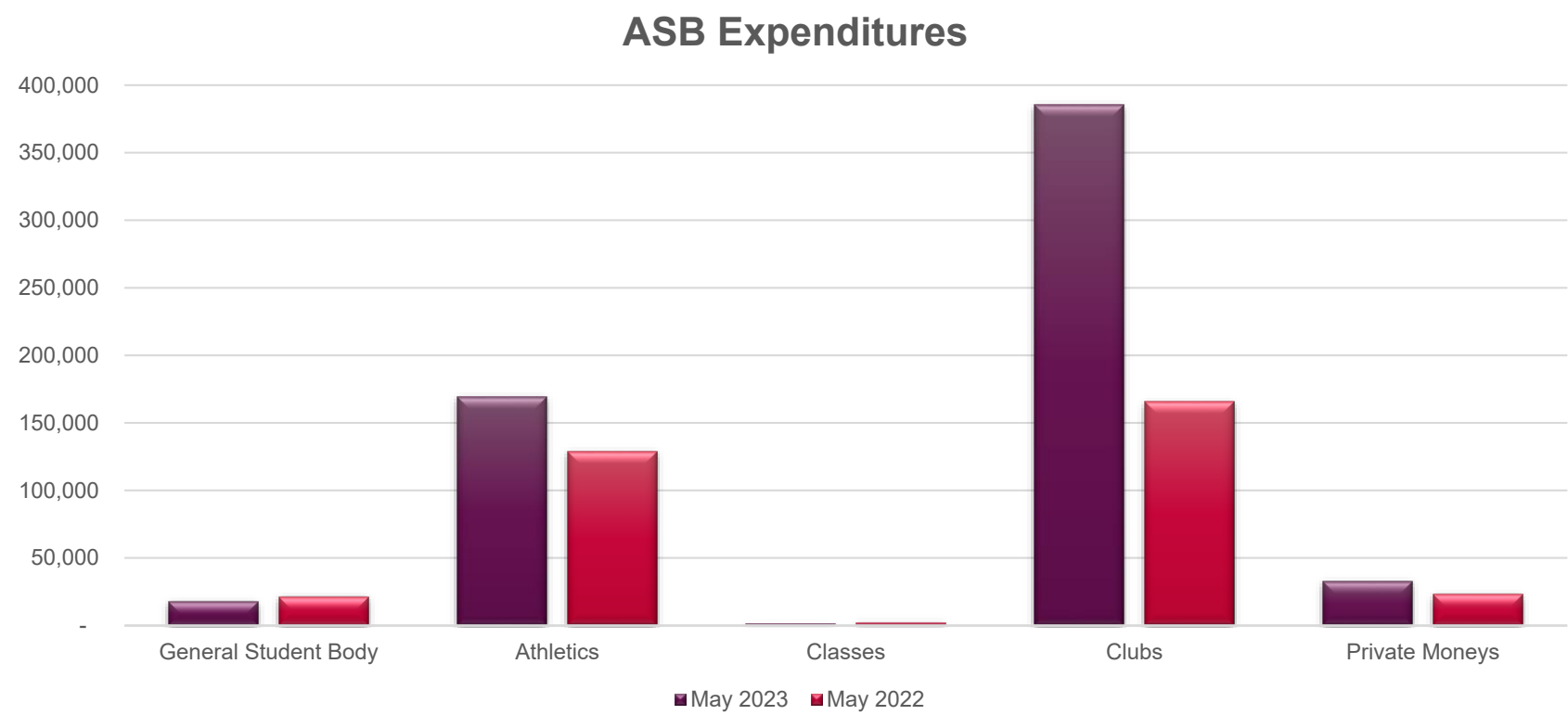
- The district reported expenditures of \$606K, an increase of \$268K from prior year
- For athletics, the district expended \$169K, an increase of \$40K from prior year
- For clubs, the district expended \$385K, an increase of \$220K from prior year
- For private moneys, the district expended \$32K, an increase of \$9K from prior year

EXPENDITURES	As of May 31, 2023		
	Current YTD	Annual Budget	YTD % of Budget
General Student Body	17,847	261,535	6.82%
Athletics	169,492	346,810	48.87%
Classes	1,096	3,500	31.31%
Clubs	385,400	622,237	61.94%
Private Moneys	32,490	74,850	43.41%
Total Expenditures	606,325	1,308,932	46.32%

As of May 31, 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 May 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 May 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.

	As of May 31, 2023		
	Current YTD	Budget	YTD % of Budget
REVENUES			
Local Support Nontax	43,653	4,005,000	1.09%
State, Special Purpose	-	-	0.00%
Total Revenues	43,653	4,005,000	1.09%

	As of May 31, 2022	
	Prior Year Actual	YTD % of PY Actual
Prior YTD		
	4,267	38.15%
	-	0.00%
	4,267	1.05%

	As of May 31, 2023		
	Current YTD	Budget	YTD % of Budget
EXPENDITURES			
Sites	145,864	1,000,000	14.59%
Buildings	189,321	2,900,000	6.53%
Equipment	-	500,000	0.00%
Total Expenditures	335,185	4,400,000	7.62%

	Prior Year	
	Actual	YTD % of PY Actual
Prior YTD		
	2,734	0.00%
	513,468	59.35%
	-	0.00%
	516,201	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 May 31, 2023

- The district reported \$6.1M in debt service revenue, an increase in \$593K from prior year.
- The district reported \$4.7M in expenditures, an increase of \$193K from prior year.

	As of May 31, 2023		
	Current YTD	Budget	YTD % of Budget
REVENUES			
Local Taxes	6,018,229	6,149,848	97.86%
Local Support Nontax	69,396	15,000	462.64%
Total Revenues	6,087,625	6,164,848	98.75%

	Current YTD	Budget	YTD % of Budget
EXPENDITURES			
Matured Bonds	3,265,000	3,265,000	0.00%
Interest on Bonds	1,409,706	2,737,788	51.49%
Bond Transfer Fees	300	50,000	0.60%
Total Expenditures	4,675,006	6,052,788	77.24%

As of May 31, 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 May 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 May 31, 2023		
REVENUES	Current YTD	Budget	YTD % of Budget
Local Support Nontax	27,070	2,000	1353.51%
State, Special Purpose	-	255,807	0.00%
Total Revenues	27,070	257,807	10.50%

	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 May 31, 2022		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	574	3,415	16.81%
	-	263,544	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 May 31, 2023

General Fund	Adopted Budget	Actual	Budget Less Actual	Percent Received/Expended	Percent of Year Completed
Balance - May 1	16,250,000	19,111,949	(2,861,949)		
Revenues	139,153,518	91,894,601	47,258,917	66.0%	66.7%
Expenditures	141,474,588	91,647,206	49,827,382	64.8%	66.7%
Balance - May 31	13,928,930	19,359,344	(5,430,414)		

Capital Projects Fund	Adopted Budget	Actual	Budget Less Actual	Percent Received/Expended	Percent of Year Completed
Balance - May 1	1,560,500	1,460,927	99,573		
Revenues	4,005,000	43,653	3,961,347	1.1%	66.7%
Expenditures	4,400,000	335,185	4,064,815	7.6%	66.7%
Balance - May 31	1,165,500	1,169,395	(3,895)		

Debt Service Fund	Adopted Budget	Actual	Budget Less Actual	Percent Received/Expended	Percent of Year Completed
Balance - May 1	2,907,306	2,987,845	(80,539)		
Revenues	6,164,848	6,087,625	77,223	98.7%	66.7%
Expenditures	6,052,788	4,675,006	1,377,782	77.2%	66.7%
Balance - May 31	3,019,366	4,400,464	(1,381,098)		

ASB Fund	Adopted Budget	Actual	Budget Less Actual	Percent Received/Expended	Percent of Year Completed
Balance - May 1	650,000	646,490	3,510		
Revenues	1,313,533	797,470	516,063	60.7%	66.7%
Expenditures	1,308,932	606,325	702,607	46.3%	66.7%
Balance - May 31	654,601	837,635	(183,034)		

Transportation Vehicle Fund	Adopted Budget	Actual	Budget Less Actual	Percent Received/Expended	Percent of Year Completed
Balance - May 1	870,000	874,266	(4,266)		
Revenues	257,807	27,070	230,737	10.5%	66.7%
Expenditures	605,000	217,409	387,591	35.9%	66.7%
Balance - May 31	522,807	683,927	(161,120)		

Wenatchee School District No. 246

Budget Status Report

As of May 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	827,673.96	11,778,062.57	-	408,936	96.64%
2000 LOCAL SUPPORT NONTAX	1,526,300	183,095.81	1,167,126.87	-	359,173	76.47%
3000 STATE, GENERAL PURPOSE	72,874,731	3,974,478.87	51,494,363.14	-	21,380,368	70.66%
4000 STATE, SPECIAL PURPOSE	23,405,372	1,100,505.54	14,984,296.14	-	8,421,076	64.02%
5000 FEDERAL, GENERAL PURPOSE	300,000	66,998.93	368,085.08	-	(68,085)	122.70%
6000 FEDERAL, SPECIAL PURPOSE	28,743,116	2,195,291.21	12,025,298.44	-	16,717,818	41.84%
7000 REVENUES FR OTH SCH DIST	115,000	6,096.19	77,132.22	-	37,868	67.07%
8000 OTHER AGENCIES AND ASSOCIATES	2,000	0.00	236.65	-	1,763	11.83%
9000 OTHER FINANCING SOURCES	-	0.00	0.00	-	-	0.00%
Total REVENUES/OTHER FIN. SOURCES	139,153,518	8,354,141	91,894,601	-	47,258,917	66.04%
B. EXPENDITURES						
00 Regular Instruction	62,348,660	4,738,482.24	43,698,085.21	14,527,399.38	4,123,175	93.39%
10 Federal Stimulus	5,244,722	374,247.38	3,526,700.14	1,204,560.93	513,461	90.21%
20 Special Ed Instruction	16,024,901	1,402,908.27	11,833,310.88	3,671,365.90	520,224	96.75%
30 Voc. Ed Instruction	8,282,946	663,553.26	6,096,303.48	1,821,757.28	364,885	95.59%
40 Skills Center Instruction	2,033,571	182,943.49	1,557,512.15	473,507.00	2,552	99.87%
50+60 Compensatory Ed Instruct.	15,672,849	1,227,012.09	8,842,947.76	2,869,631.23	3,960,270	74.73%
70 Other Instructional Pgms	11,298,509	126,505.87	1,033,648.34	291,461.59	9,973,399	11.73%
80 Community Services	46,591	0.00	17,593.97	0.00	28,997	37.76%
90 Support Services	20,521,839	1,529,297.08	15,041,104.16	4,151,498.51	1,329,236	93.52%
Total EXPENDITURES	141,474,588	10,244,950	91,647,206	29,011,182	20,816,200	85.29%
C. OTHER FIN. USES TRANS. OUT (GL 536)						
	-	-	-			

D. OTHER FINANCING USES (GL 535)	-	-	-
OVER(UNDER) EXP/OTH FIN USES	(2,321,070)	(1,890,809)	247,395
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		19,359,344
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		-
G/L 888 Assigned to Other Purposes	400,000		462,051
G/L 890 Unassigned Fund Balance	1,298,930		10,612,157
G/L 891 Unassigned Min Fnd Bal Policy	6,200,000		6,167,628
TOTAL	13,928,930		19,359,344

Wenatchee School District No. 246

Budget Status Report

As of May 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	5,343	43,653	-	3,961,347	1.09%
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	5,343	43,653	-	3,961,347	1.09%
B. EXPENDITURES						
10 Sites	1,000,000	-	145,864	14,348	839,788	16.02%
20 Buildings	2,900,000	-	189,321	134,260	2,576,419	11.16%
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	-	335,185	148,608	3,916,207	11.00%
C. OTHER FIN. USES TRANS. OUT (GL 536)	-	-	-			
D. OTHER FINANCING USES (GL 535)	-	-	-			
FIN.SOURCES OVER(UNDER) EXP/OTH FIN	(395,000)	5,343	(291,532)			

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	1,169,396
I. ENDING FUND BALANCE ACCOUNTS:		
G/L 863 Restricted from State Proceeds	601,700	841,423
G/L 864 Restricted from Fed Proceeds	-	(667,514)
G/L 889 Assigned to Fund Purposes	563,800	1,022,843
Total Ending Fund Balance	1,165,500	1,169,396

Wenatchee School District No. 246

Budget Status Report

As of May 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	416,510	6,018,229		131,619	97.86%
2000 Local Support Nontax	15,000	17,153	69,396		(54,396)	462.64%
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	433,662	6,087,625		77,223	98.75%
B. EXPENDITURES						
Matured Bond Expenditures	3,265,000	-	3,265,000	-	-	100.00%
Interest On Bonds	2,737,788	-	1,409,706	-	1,328,082	51.49%
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	-	4,675,006	-	1,377,782	77.24%
C. OTHER FIN. USES TRANS. OUT (GL 536)	-	-	-			
D. OTHER FINANCING USES (GL 535)	-	-	-			
OVER(UNDER) EXP/OTH FIN USES	112,060	433,662	1,412,619			
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	4,400,464
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I. ENDING FUND BALANCE ACCOUNTS:

G/L 830 Restricted for Debt Service	3,019,366	4,400,464
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Total Ending Fund Balance	3,019,366	4,400,464
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Wenatchee School District No. 246

Budget Status Report

As of May 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	4,229	85,187		144,093	37.15%
2000 Athletics	340,175	25,621	189,857		150,318	55.81%
3000 Classes	5,000	780	7,525		(2,525)	150.50%
4000 Clubs	665,846	94,439	461,877		203,969	69.37%
6000 Private Moneys	73,232	12,440	53,024		20,208	72.41%
Total REVENUES	1,313,533	137,509	797,470		516,063	60.71%
B. EXPENDITURES						
1000 General Student Body	261,535	1,239	17,847	14,115	229,573	6.82%
2000 Athletics	346,810	15,767	169,492	42,047	135,271	48.87%
3000 Classes	3,500	-	1,096	5,130	(2,726)	31.31%
4000 Clubs	622,237	29,749	385,400	90,557	146,281	61.94%
6000 Private Moneys	74,850	5,199	32,490	3,295	39,065	43.41%
Total EXPENDITURES	1,308,932	51,954	606,325	155,143	547,464	46.32%
OVER(UNDER) EXP/OTH FIN USES	4,601	85,555	191,145			
D. TOTAL BEGINNING FUND BALANCE	650,000		646,490			
E. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-			
F. TOTAL ENDING FUND BALANCE	654,601		837,634			
G. ENDING FUND BALANCE ACCOUNTS:	-		-			
G/L 819 Restricted for Fund Purposes	654,601		837,634			
Total Ending Fund Balance	654,601		837,634			

Wenatchee School District No. 246

Budget Status Report

As of May 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	3,666	27,070		(25,070)	1353.51%
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	-	-	-		-	0.00%
Total REV/OTHER FIN.SRCS(LESS TRANS)	257,807	3,666	27,070		230,737	10.50%
 B. 9900 TRANSFERS IN FROM GF	 -	 -	 -		 -	 0.00%
 C. TOTAL REV./OTHER FIN. SOURCES	 257,807	 3,666	 27,070		 230,737	 10.50%
 D. EXPENDITURES						
Type 30 Equipment	605,000	217,409	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	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)	(213,743)	(190,339)
H. TOTAL BEGINNING FUND BALANCE	870,000		874,266
I. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-
J. TOTAL ENDING FUND BALANCE	522,807		683,928
K. ENDING FUND BALANCE ACCOUNTS:			
G/L 819 Restricted for Fund Purposes	522,807		683,928
Total Ending Fund Balance	522,807		683,928