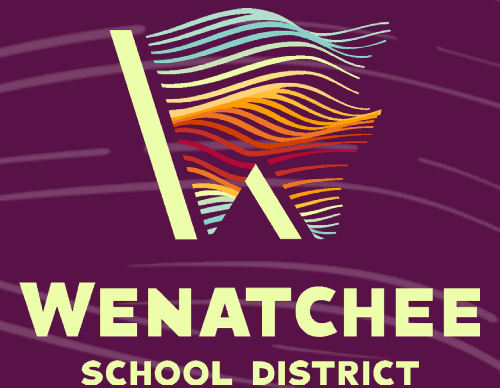


April 2023 Financial Report

June 13, 2023

Sean Fitzgerald, Executive Director of Business & Finance



District Fund Structure

- Governmental accounting/finance systems are organized and operated on a fund basis
- A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations
- The district utilizes five funds:
 - General
 - Associated Student Body
 - Debt Service
 - Capital Projects
 - Transportation Vehicle

General Fund

General Fund

Purpose & Background

Purpose

- The General Fund is used to account for all financial resources except those required to be accounted for in another fund.
- The General Fund is financed from local, county, state, and federal sources. These revenues are generally used for financing the current ordinary normal and recurring operations of the school district such as programs of instruction for the students, food services, maintenance, data processing, printing, and pupil transportation.
- All school districts must have a General Fund.

General Fund

Revenue Sources - Terminology

- **Local Taxes** - Revenue from local property taxes, local in lieu of taxes, and timber excise taxes
- **Local Support, Nontax** – Revenue from local generated resources not resulting from tax assessments. Examples include, tuition and fees, sales of goods, and gifts and donations.
- **State, General Purpose** – Revenue from State Apportionment for the operation of the basic education program in schools and Local Effort Assistance revenue meant to lessen the impact of high property tax rates due to low property valuations
- **State, Special Purpose** – Revenue from OSPI for special purpose programs including Special Education, Learning Assistance Program, Highly Capable, and Bilingual programs, and transportation operations
- **Federal, General Purpose** – FEMA and federal forest fees.
- **Federal, Special Purpose** – Revenue from federal grant programs including ESSER/CARES, Special Education, Title I Programs
- **Other School Districts** – Revenue received from other school districts
- **Other Entities** – Revenue from nonfederal resources provided local agencies.
- **Other Financing Sources** – Revenue from leases

General Fund

Revenues by Source YTD – As of April 30, 2023

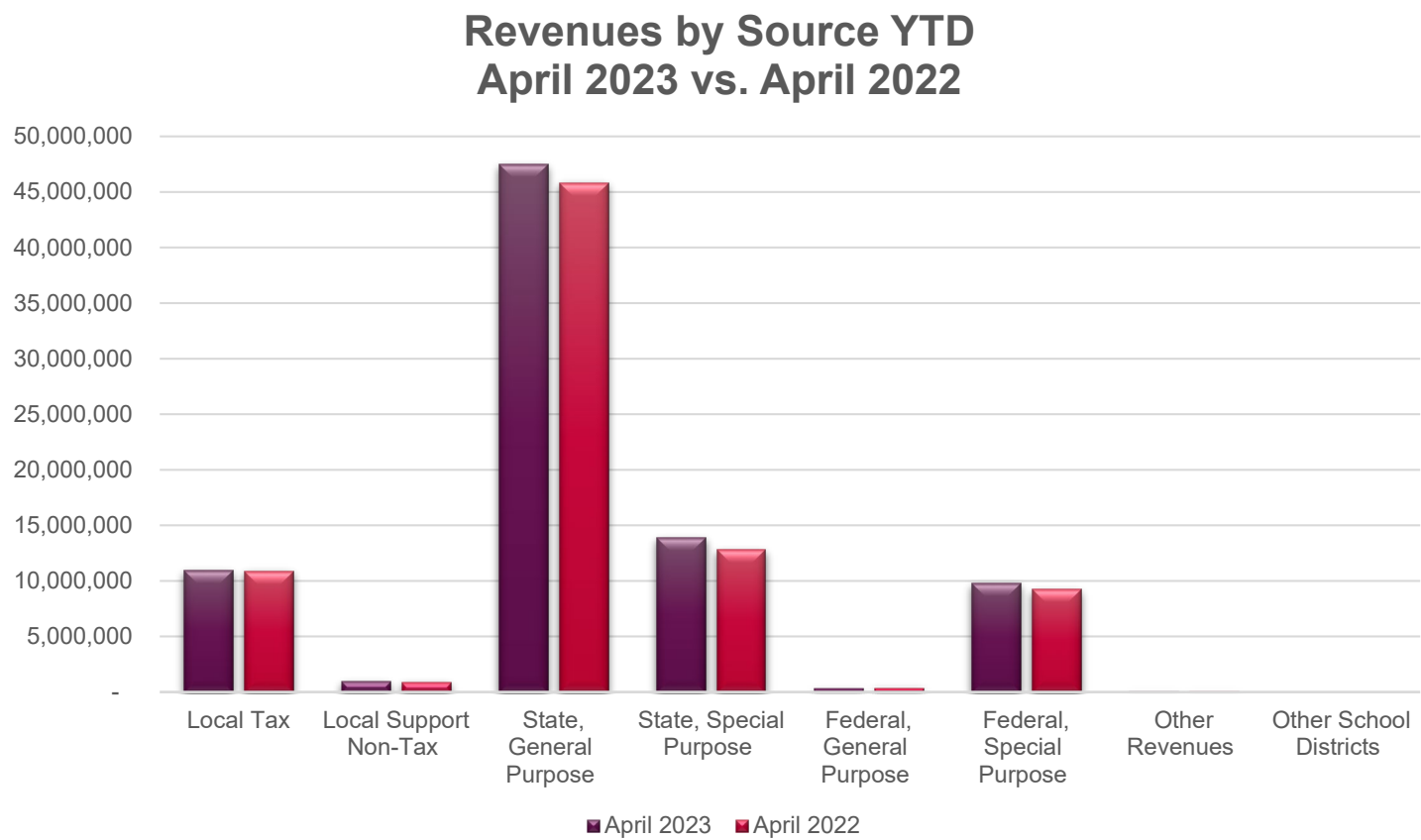
- The district reported \$83.5M in revenues, an increase of \$3.6M from prior year.
- The district reported state revenues of \$61.4M or approximately 74% of all district revenues, an increase of \$2.8M from prior year.

REVENUES	As of April 30, 2023		
	Current YTD	Annual Budget	YTD % of Budget
Local Taxes	10,950,389	12,186,999	89.85%
Local Support Nontax	984,031	1,526,300	64.47%
State, General Purpose	47,519,884	72,874,731	65.21%
State, Special Purpose	13,883,791	23,405,372	59.32%
Federal, General Purpose	301,086	300,000	100.36%
Federal, Special Purpose	9,830,007	28,743,116	34.20%
Other School Districts	71,036	115,000	61.77%
Other Agencies	-	2,000	0.00%
Total Revenues	83,540,224	139,153,518	60.03%

As of April 30, 2022		
Prior YTD	Prior Year Actual	YTD % of PY Actual
10,846,664	11,861,464	50.95%
859,832	1,141,141	31.58%
45,800,914	69,232,841	57.04%
12,845,448	21,050,205	51.18%
348,740	348,740	100.00%
9,220,900	23,573,339	20.46%
56,505	86,704	65.17%
-	715	0.00%
79,979,003	127,295,149	62.83%

General Fund

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

- The district reported expenditures of \$81.4M, an increase of \$3.3M from prior year
- The district's largest expenditures by program were:

Regular instruction: \$38.9M, a decrease of \$1.6M from prior year

Support Services: \$13.5M, an increase of \$1M from prior year

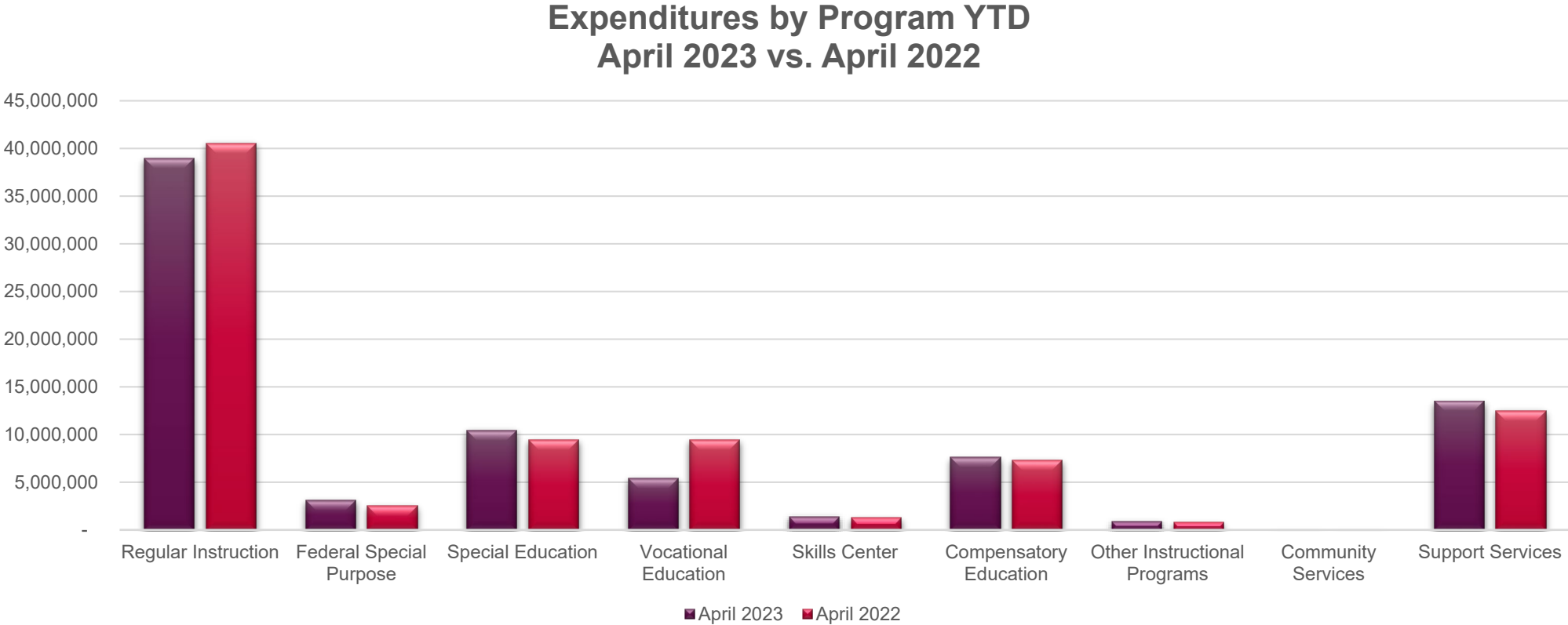
Special Education: \$10.4M, an increase of \$1M from prior year

EXPENDITURES	As of April 30, 2023		
	Current YTD	Annual Budget	YTD % of Budget
Regular Instruction	38,959,603	62,348,660	62.49%
Federal Special Purpose	3,152,453	5,244,722	60.11%
Special Education	10,430,403	16,024,901	65.09%
Vocational Education	5,432,750	8,282,946	65.59%
Skills Center	1,374,569	2,033,571	67.59%
Compensatory Education	7,615,936	15,672,849	48.59%
Other Instructional Programs	907,142	11,298,509	8.03%
Community Services	17,594	46,591	37.76%
Support Services	13,511,807	20,521,839	65.84%
Total Expenditures by Program	81,402,256	141,474,588	57.54%

As of April 30, 2022		
Prior YTD	Prior Year Actual	YTD % of PY Actual
40,548,367	57,351,091	70.70%
2,570,771	9,582,539	26.83%
9,424,447	13,965,325	67.48%
3,676,883	6,407,425	57.38%
1,265,869	1,914,085	66.13%
7,315,994	13,438,576	54.44%
779,525	1,316,450	59.21%
15,723	15,888	98.96%
12,498,889	19,361,179	64.56%
78,096,468	123,352,556	63.31%

General Fund

Expenditures by Program YTD – As of April 30, 2023



General Fund

Expenditures by Object YTD – As of April 30, 2023

- The district reported expenditures of \$81.4M, an increase of \$3.3M from prior year
- The district's largest expenditures by object were:

Salaries and Benefits: \$69.6M or 85.6% of total monthly expenditures, an increase of \$4.4M from prior year

Purchased Services: \$7.2M or 8.8% of total monthly expenditures, an increase of \$432K from prior year

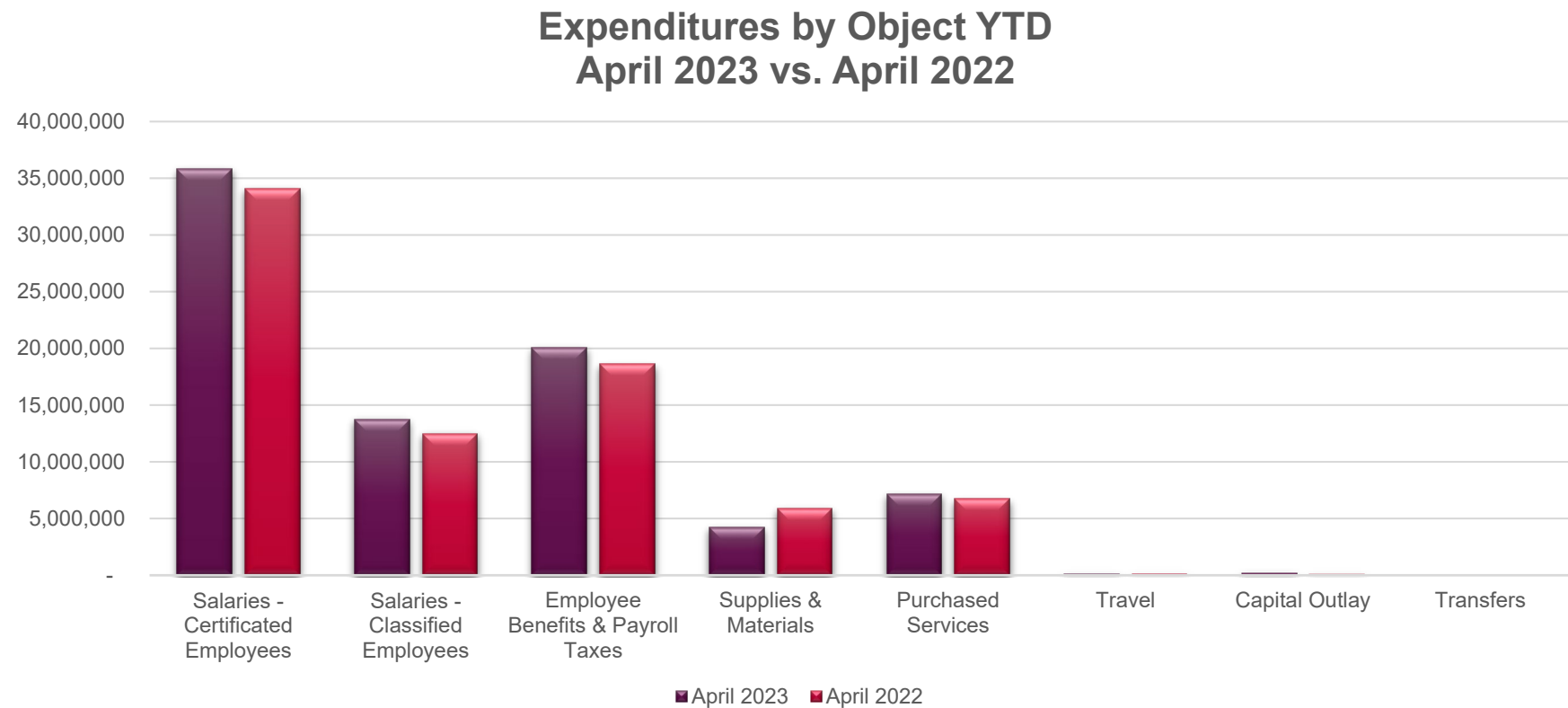
Supplies & Materials: \$4.3M or 5.2% of total monthly expenditures, a decrease of \$1.6M from prior year

EXPENDITURES	As of April 30, 2023		
	Current YTD	Annual Budget	YTD % of Budget
Salaries - Certificated Employees	35,850,808	57,985,190	61.83%
Salaries - Classified Employees	13,731,412	20,812,114	65.98%
Employee Benefits & Payroll Taxes	20,058,768	31,351,631	63.98%
Supplies & Materials	4,257,962	7,867,377	54.12%
Purchased Services	7,169,560	22,848,729	31.38%
Travel	140,279	319,547	43.90%
Capital Outlay	193,468	290,000	66.71%
Transfers	-	-	0.00%
Total Expenditures by Object	81,402,256	141,474,588	57.54%

As of April 30, 2022		
Prior YTD	Prior Year Actual	YTD % of PY Actual
34,129,508	54,196,404	62.97%
12,497,059	18,886,425	66.17%
18,620,386	28,466,462	65.41%
5,895,692	10,486,444	56.22%
6,738,020	10,373,809	64.95%
136,937	309,487	44.25%
78,865	633,526	12.45%
-	-	0.00%
78,096,468	123,352,556	63.31%

General Fund

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

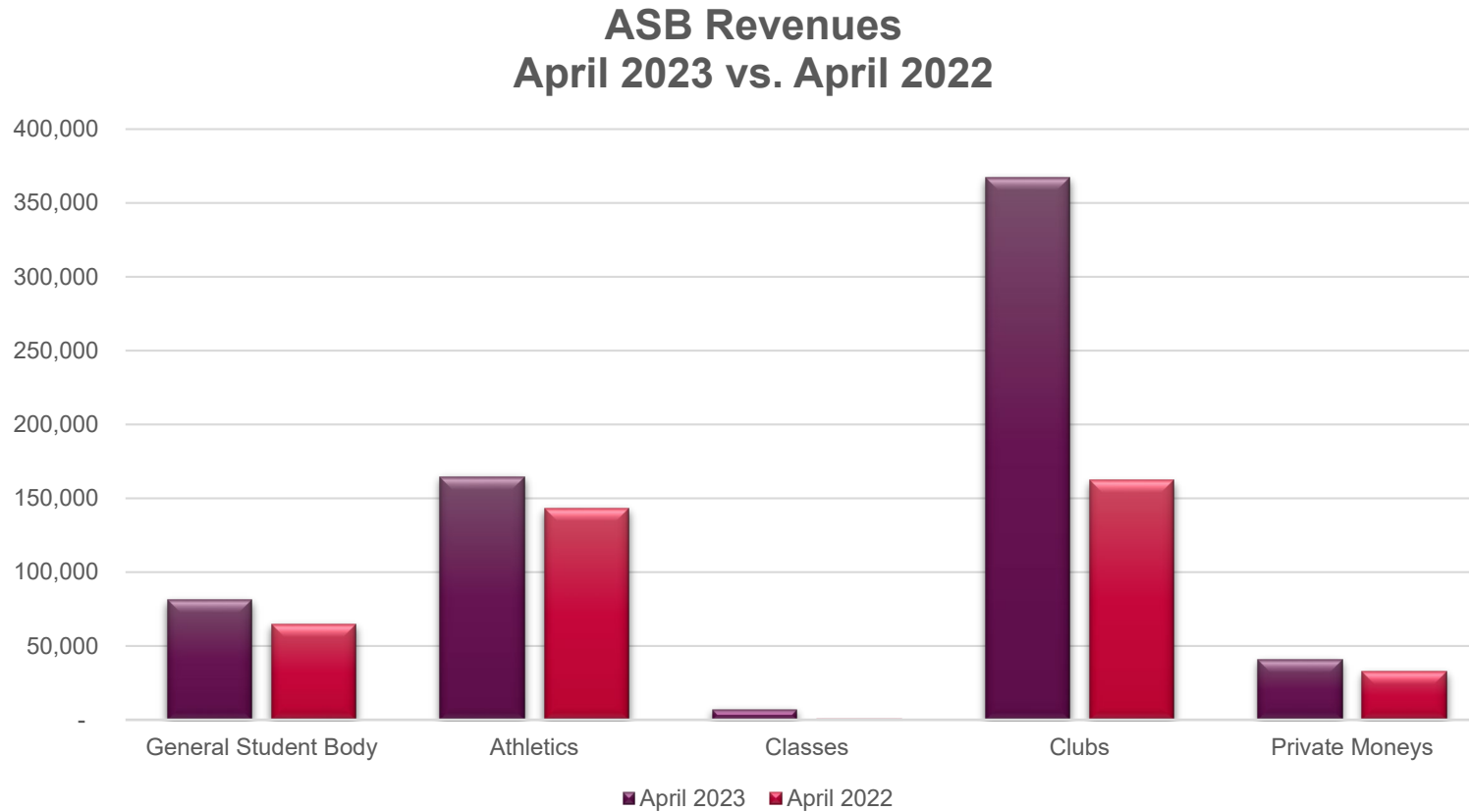
- The district reported revenues of \$660K, an increase of \$256K from prior year
- For athletics, the district reported \$164K, an increase of \$21K from prior year
- For clubs, the district reported \$367K, an increase of \$205K from prior year
- For private moneys, the district reported \$41K, an increase of \$8K from prior year

REVENUES	As of April 30, 2023		
	Current YTD	Annual Budget	YTD % of Budget
General Student Body	80,958	229,280	35.31%
Athletics	164,237	340,175	48.28%
Classes	6,745	5,000	134.90%
Clubs	367,437	665,846	55.18%
Private Moneys	40,584	73,232	55.42%
Total Revenues	659,961	1,313,533	50.24%

As of April 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 April 30, 2023



Associated Student Body

Expenditures YTD – As of April 30, 2023

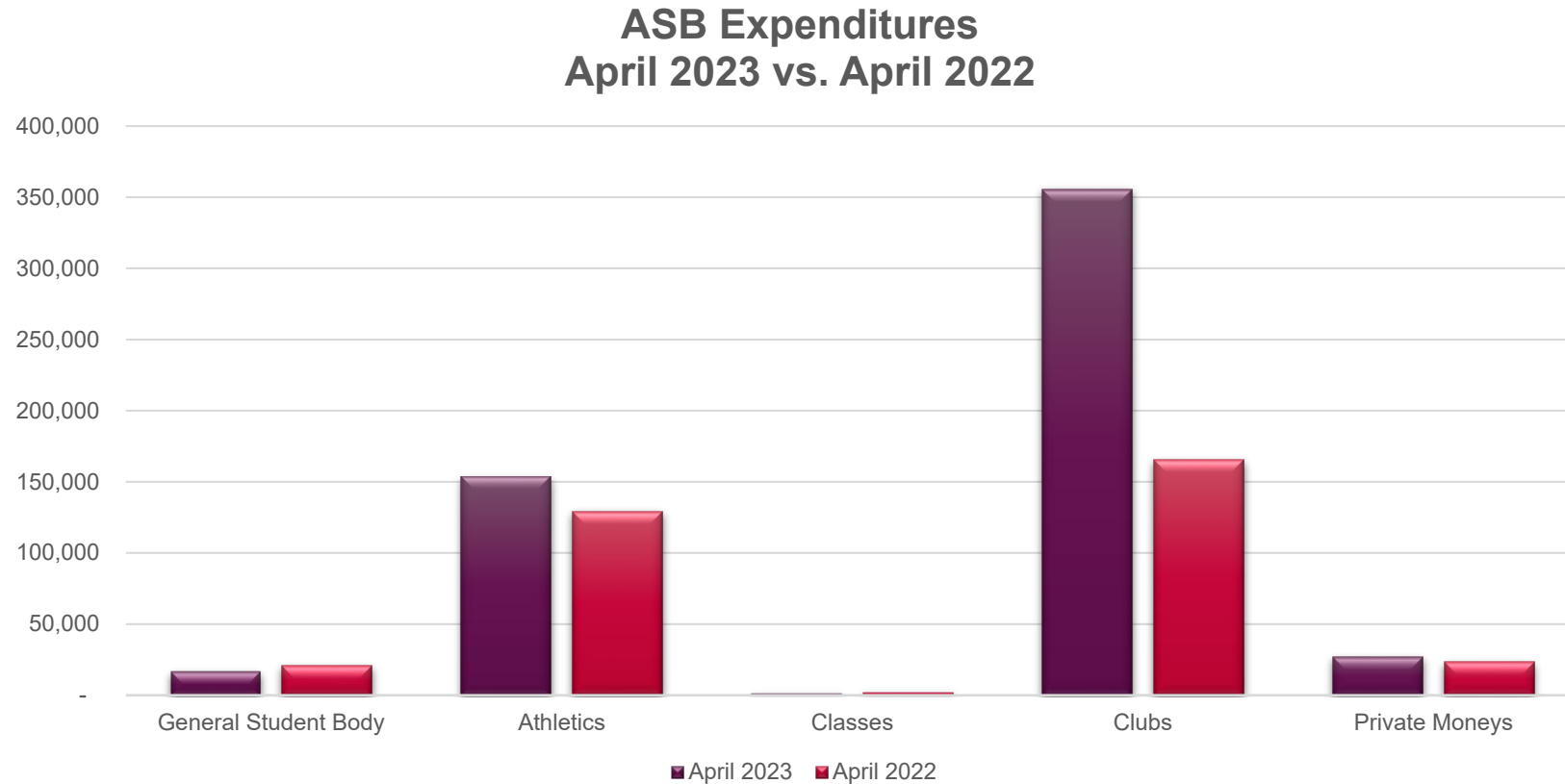
- The district reported expenditures of \$554K, an increase of \$214K from prior year
- For athletics, the district expended \$154K, an increase of \$25K from prior year
- For clubs, the district expended \$356K, an increase of \$190K from prior year
- For private moneys, the district expended \$27K, an increase of \$4K from prior year

	As of April 30, 2023		
EXPENDITURES	Current YTD	Annual Budget	YTD % of Budget
General Student Body	16,608	261,535	6.35%
Athletics	153,725	346,810	44.33%
Classes	1,096	3,500	31.31%
Clubs	355,651	622,237	57.16%
Private Moneys	27,291	74,850	36.46%
Total Expenditures	554,371	1,308,932	42.35%

	As of April 30, 2022		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
General Student Body	20,881	37,928	55.05%
Athletics	128,915	261,158	49.36%
Classes	1,834	3,577	51.28%
Clubs	165,653	282,106	58.72%
Private Moneys	23,327	61,994	37.63%
Total Expenditures	340,610	646,764	52.66%

Associated Student Body

Expenditures YTD Comparison – As of April 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 April 30, 2023

REVENUES

As of April 30, 2023		
Current YTD	Annual Budget	YTD % of Budget
Local Taxes	-	0.00%
Local Support Nontax	38,310	0.96%
State, General Purpose	-	0.00%
State, Special Purpose	-	0.00%
Federal, General Purpose	-	0.00%
Federal, Special Purpose	-	0.00%
Other School Districts	-	0.00%
Other Agencies	-	0.00%
Total Revenues	38,310	0.96%

EXPENDITURES

As of April 30, 2023		
Current YTD	Annual Budget	YTD % of Budget
Sites	145,864	14.59%
Buildings	189,321	6.53%
Equipment	-	0.00%
Energy	-	0.00%
Sales and Leases	-	0.00%
Bond Issuance	-	0.00%
Total Expenditures	335,185	7.62%

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

As of April 30, 2022		
Prior YTD	Prior Year Actual	YTD % of PY Actual
2,734	-	0.00%
513,468	865,157	59.35%
-	-	0.00%
-	-	0.00%
-	-	0.00%
-	-	0.00%
516,201	865,157	59.35%

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 and softball field improvements.

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 April 30, 2023

- The district reported \$5.7M in debt service revenue, an increase in \$160K from prior year.
- The district reported \$4.7M in expenditures, an increase of \$193K from prior year.

	As of April 30, 2023		
REVENUES	Current YTD	Annual Budget	YTD % of Budget
Local Taxes	5,601,719	6,149,848	91.09%
Local Support Nontax	52,243	15,000	348.29%
Total Revenues	5,653,963	6,164,848	91.71%

	As of April 30, 2023		
EXPENDITURES	Current YTD	Annual Budget	YTD % of Budget
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 April 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%

	As of April 30, 2022		
	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 April 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 – No activity to report as bus orders have not arrived as April 30.

	As of April 30, 2023		
REVENUES	Current YTD	Annual Budget	YTD % of Budget
Local Taxes	-	-	0.00%
Local Support Nontax	23,404	2,000	1170.20%
State, General Purpose	-	-	0.00%
State, Special Purpose	-	255,807	0.00%
Federal, General Purpose	-	-	0.00%
Federal, Special Purpose	-	-	0.00%
Other Revenues	-	-	0.00%
Other School Districts	-	-	0.00%
Other Financing Sources	-	-	0.00%
Total Revenues	23,404	257,807	9.08%

	As of April 30, 2022		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	-	-	0.00%
	574	3,415	16.81%
	-	-	0.00%
	-	263,544	0.00%
	-	-	0.00%
	-	-	0.00%
	-	-	0.00%
	-	-	0.00%
	2,352	-	0.00%
	2,926	266,959	1.10%

	As of April 30, 2023		
EXPENDITURES	Current YTD	Annual Budget	YTD % of Budget
Equipment	-	605,000	0.00%
Major Repairs	-	-	0.00%
Total Expenditures	-	605,000	0.00%

	As of April 30, 2022		
	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 April 30, 2023

General Fund	Adopted Budget	Actual	Budget Less Actual	Percent Received/Expended	Percent of Year Completed
Balance - April 1	16,250,000	19,111,949	(2,861,949)		
Revenues	139,153,518	83,540,461	55,613,057	60.0%	66.7%
Expenditures	141,474,588	81,402,256	60,072,332	57.5%	66.7%
Balance - April 30	13,928,930	21,250,153	(7,321,223)		

Capital Projects Fund	Adopted Budget	Actual	Budget Less Actual	Percent Received/Expended	Percent of Year Completed
Balance - April 1	1,560,500	1,460,927	99,573		
Revenues	4,005,000	38,310	3,966,690	1.0%	66.7%
Expenditures	4,400,000	335,185	4,064,815	7.6%	66.7%
Balance - April 30	1,165,500	1,164,052	1,448		

Debt Service Fund	Adopted Budget	Actual	Budget Less Actual	Percent Received/Expended	Percent of Year Completed
Balance - April 1	2,907,306	2,987,845	(80,539)		
Revenues	6,164,848	5,653,963	510,885	91.7%	66.7%
Expenditures	6,052,788	4,675,006	1,377,782	77.2%	66.7%
Balance - April 30	3,019,366	3,966,802	(947,436)		

ASB Fund	Adopted Budget	Actual	Budget Less Actual	Percent Received/Expended	Percent of Year Completed
Balance - April 1	650,000	646,490	3,510		
Revenues	1,313,533	659,961	653,572	50.2%	66.7%
Expenditures	1,308,932	554,371	754,561	42.4%	66.7%
Balance - April 30	654,601	752,080	(97,479)		

Transportation Vehicle Fund	Adopted Budget	Actual	Budget Less Actual	Percent Received/Expended	Percent of Year Completed
Balance - April 1	870,000	874,266	(4,266)		
Revenues	257,807	23,404	234,403	9.1%	66.7%
Expenditures	605,000	-	605,000	0.0%	66.7%
Balance - April 30	522,807	897,670	(374,863)		

Wenatchee School District No. 246

Budget Status Report

April 2023 - As of April 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	4,936,309	10,950,389	-	1,236,610	89.85%
2000 LOCAL SUPPORT NONTAX	1,526,300	124,709	984,031	-	542,269	64.47%
3000 STATE, GENERAL PURPOSE	72,874,731	6,930,232	47,519,884	-	25,354,847	65.21%
4000 STATE, SPECIAL PURPOSE	23,405,372	1,861,234	13,883,791	-	9,521,581	59.32%
5000 FEDERAL, GENERAL PURPOSE	300,000	301,086	301,086	-	(1,086)	100.36%
6000 FEDERAL, SPECIAL PURPOSE	28,743,116	2,061,820	9,830,007	-	18,913,109	34.20%
7000 REVENUES FR OTH SCH DIST	115,000	11,382	71,036	-	43,964	61.77%
8000 OTHER AGENCIES AND ASSOCIATES	2,000	-	237	-	1,763	11.83%
9000 OTHER FINANCING SOURCES	-	-	-	-	-	0.00%
Total REVENUES/OTHER FIN. SOURCES	139,153,518	16,226,772	83,540,461	-	55,613,057	60.03%
B. EXPENDITURES						
00 Regular Instruction	62,348,660	4,694,454	38,959,603	18,811,622	4,577,435	92.66%
10 Federal Stimulus	5,244,722	488,151	3,152,453	1,730,750	361,519	93.11%
20 Special Ed Instruction	16,024,901	1,368,589	10,430,403	4,960,890	633,608	96.05%
30 Voc. Ed Instruction	8,282,946	668,730	5,432,750	2,356,485	493,711	94.04%
40 Skills Center Instruction	2,033,571	196,544	1,374,569	558,031	100,972	95.03%
50+60 Compensatory Ed Instruct.	15,672,849	976,225	7,615,936	3,550,611	4,506,302	71.25%
70 Other Instructional Pgms	11,298,509	120,103	907,142	394,300	9,997,067	11.52%
80 Community Services	46,591	979	17,594	-	28,997	37.76%
90 Support Services	20,521,839	1,728,756	13,511,807	5,299,599	1,710,433	91.67%
Total EXPENDITURES	141,474,588	10,242,531	81,402,256	37,662,288	22,410,044	84.16%
C. OTHER FIN. USES TRANS. OUT (GL 536)						
	-	-	-			

D. OTHER FINANCING USES (GL 535)	-	-	-
OVER(UNDER) EXP/OTH FIN USES	(2,321,070)	5,984,241	2,138,204
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		21,250,153
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		0
G/L 888 Assigned to Other Purposes	400,000		462,051
G/L 890 Unassigned Fund Balance	1,298,930		12,502,966
G/L 891 Unassigned Min Fnd Bal Policy	6,200,000		6,167,628
TOTAL	13,928,930		21,250,153

Wenatchee School District No. 246

Budget Status Report

April 2023 - As of April 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	5,045	38,310	-	3,966,690	0.96%
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	5,045	38,310	-	3,966,690	0.96%
B. EXPENDITURES						
10 Sites	1,000,000	42,612	145,864	14,348	839,788	16.02%
20 Buildings	2,900,000	-	189,321	37,084	2,673,595	7.81%
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	42,612	335,185	51,432	4,013,383	8.79%
C. OTHER FIN. USES TRANS. OUT (GL 536)	-	-	-			
D. OTHER FINANCING USES (GL 535)	-	-	-			
FIN.SOURCES OVER(UNDER) EXP/OTH FIN	(395,000)	(37,567)	(296,875)			

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	1,164,053
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	1,023,795
Total Ending Fund Balance	1,165,500	1,164,053

Wenatchee School District No. 246

Budget Status Report

April 2023 - As of April 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	2,481,780	5,601,719		548,129	91.09%
2000 Local Support Nontax	15,000	6,958	52,243		(37,243)	348.29%
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	2,488,737	5,653,963		510,885	91.71%
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	2,488,737	978,957			
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	3,966,802
-------------------------------------	-----------	-----------

I. ENDING FUND BALANCE ACCOUNTS:

G/L 830 Restricted for Debt Service	3,019,366	3,966,802
-------------------------------------	-----------	-----------

Total Ending Fund Balance	3,019,366	3,966,802
----------------------------------	------------------	------------------

Wenatchee School District No. 246
Budget Status Report
April 2023 - As of April 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	4,252	80,958		148,322	35.31%
2000 Athletics	340,175	19,205	164,237		175,938	48.28%
3000 Classes	5,000	6,495	6,745		(1,745)	134.90%
4000 Clubs	665,846	24,658	367,437		298,409	55.18%
6000 Private Moneys	73,232	2,749	40,584		32,648	55.42%
Total REVENUES	1,313,533	57,359	659,961		653,572	50.24%
B. EXPENDITURES						
1000 General Student Body	261,535	926	16,608	9,990	234,938	6.35%
2000 Athletics	346,810	17,147	153,725	20,527	172,558	44.33%
3000 Classes	3,500	783	1,096	3,800	(1,396)	31.31%
4000 Clubs	622,237	32,060	355,651	65,260	201,327	57.16%
6000 Private Moneys	74,850	1,633	27,291	1,760	45,798	36.46%
Total EXPENDITURES	1,308,932	52,548	554,371	101,337	653,225	42.35%
OVER(UNDER) EXP/OTH FIN USES	4,601	4,811	105,590			
D. TOTAL BEGINNING FUND BALANCE	650,000		646,490			
E. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-			
F. TOTAL ENDING FUND BALANCE	654,601		752,080			
G. ENDING FUND BALANCE ACCOUNTS:	-		-			
G/L 819 Restricted for Fund Purposes	654,601		789,745			
Total Ending Fund Balance	654,601		752,080			

Wenatchee School District No. 246

Budget Status Report

April 2023 - As of April 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	3,604	23,404		(21,404)	1170.20%
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	3,604	23,404		234,403	9.08%
B. 9900 TRANSFERS IN FROM GF	-	-	-		-	0.00%
C. TOTAL REV./OTHER FIN. SOURCES	257,807	3,604	23,404		234,403	9.08%
D. EXPENDITURES						
Type 30 Equipment	605,000	-	-	1,003,901	(398,901)	165.93%
Type 40 Energy	-	-	-	-	-	0.00%
Type 60 Bond Levy Issuance	-	-	-	-	-	0.00%
Type 90 Debt	-	-	-	-	-	0.00%
Total EXPENDITURES	605,000	-	-	1,003,901	170,568	165.93%
						\
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)	3,604	23,404
H. TOTAL BEGINNING FUND BALANCE	870,000		874,266
I. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-
J. TOTAL ENDING FUND BALANCE	522,807		897,670
K. ENDING FUND BALANCE ACCOUNTS:			
G/L 819 Restricted for Fund Purposes	522,807		881,027
Total Ending Fund Balance	522,807		897,670