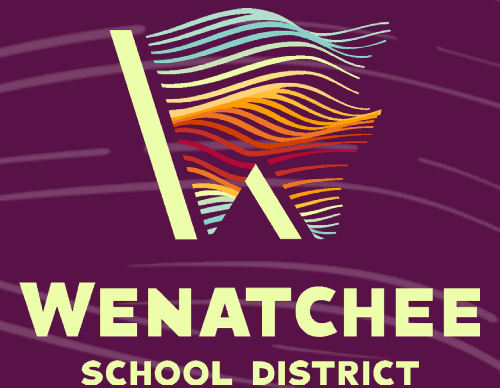


March 2023 Financial Report

May 9, 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 March 31, 2023

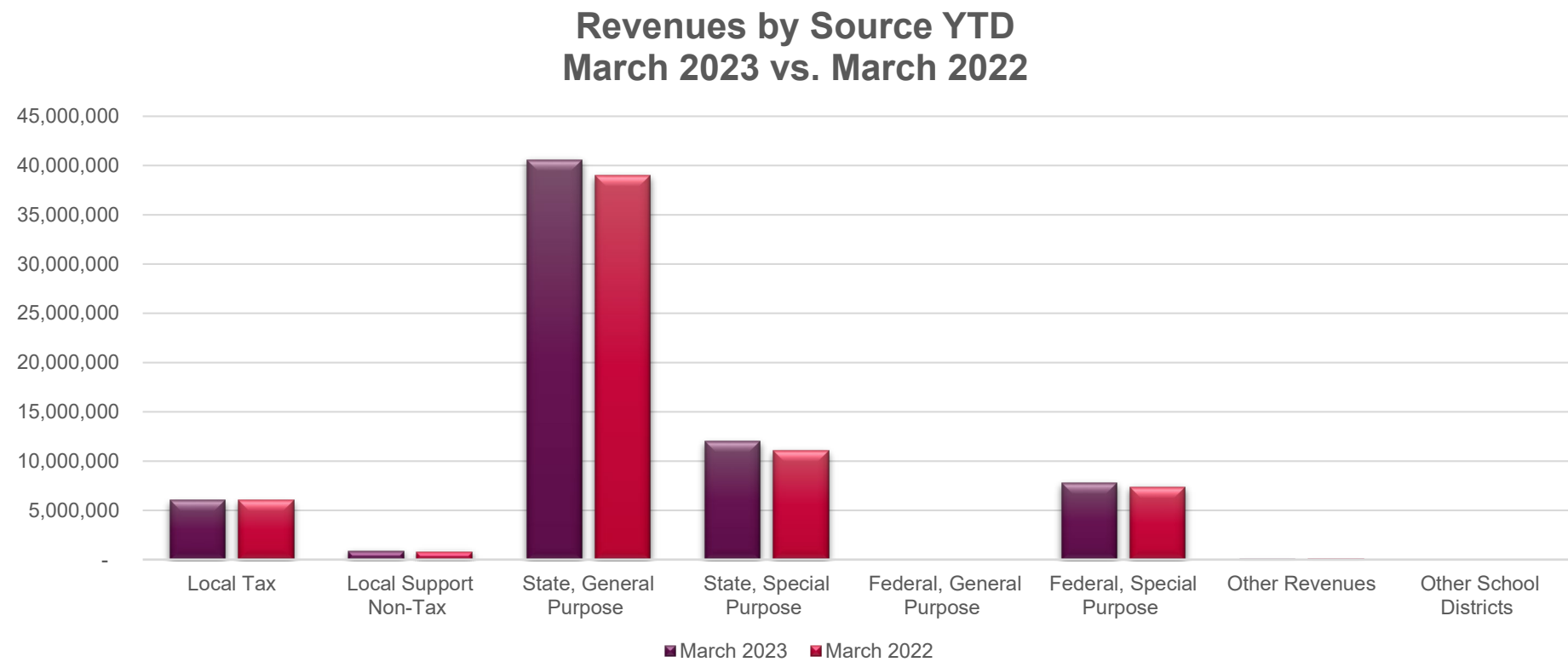
- The district reported \$67.3M in revenues, an increase of \$3.0M from prior year.
- The district reported state revenues of \$52.6M or approximately 78% of all district revenues, an increase of \$2.6M from prior year.

REVENUES	As of March 31, 2023		
	Current YTD	Annual Budget	YTD % of Budget
Local Taxes	6,014,079	12,186,999	49.35%
Local Support Nontax	859,322	1,526,300	56.30%
State, General Purpose	40,589,652	72,874,731	55.70%
State, Special Purpose	12,022,557	23,405,372	51.37%
Federal, General Purpose	-	300,000	0.00%
Federal, Special Purpose	7,768,187	28,743,116	27.03%
Other School Districts	59,654	115,000	51.87%
Other Agencies	-	-	0.00%
Total Revenues	67,313,452	139,151,518	48.37%

	As of March 31, 2022		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	6,003,839	11,861,464	50.95%
	794,420	1,141,141	31.58%
	38,984,213	69,232,841	57.04%
	11,072,622	21,050,205	51.18%
	-	348,740	0.00%
	7,380,435	23,573,339	20.46%
	49,594	86,704	57.20%
		715	0.00%
	64,285,124	127,295,149	50.50%

General Fund

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

- The district reported expenditures of \$71.2M, an increase of \$3.3M from prior year
- The district's largest expenditures by program were:

Regular instruction: \$34.3M, a decrease of \$978K from prior year

Support Services: \$11.7M, an increase of \$762K from prior year

Special Education: \$9.1M, an increase of \$813K from prior year

EXPENDITURES	As of March 31, 2023		
	Current YTD	Annual Budget	YTD % of Budget
Regular Instruction	34,325,073	62,461,887	54.95%
Federal Special Purpose	2,664,302	5,244,722	50.80%
Special Education	9,061,813	16,024,901	56.55%
Vocational Education	4,764,020	8,282,946	57.52%
Skills Center	1,178,025	2,033,571	57.93%
Compensatory Education	6,639,711	15,672,849	42.36%
Other Instructional Programs	787,039	11,298,509	6.97%
Community Services	16,615	46,591	35.66%
Support Services	11,723,126	20,408,612	57.44%
Total Expenditures by Program	71,159,725	141,474,588	50.30%

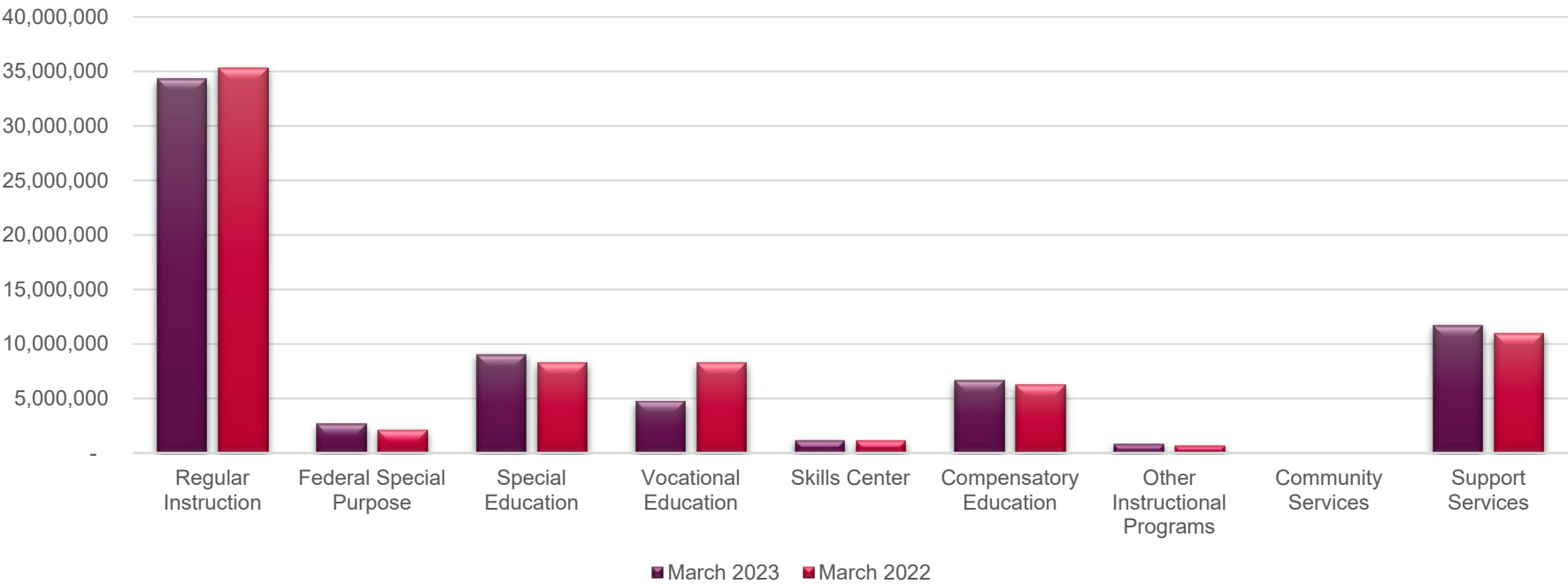
As of March 31, 2022		
Prior YTD	Prior Year Actual	YTD % of PY Actual
35,302,766	57,351,091	61.56%
2,135,474	9,582,539	22.29%
8,247,992	13,965,325	59.06%
3,153,025	6,407,425	49.21%
1,108,625	1,914,085	57.92%
6,291,481	13,438,576	46.82%
668,474	1,316,450	50.78%
15,723	15,888	98.96%
10,960,734	19,361,179	56.61%
67,884,292	123,352,556	55.03%



General Fund

Expenditures by Program YTD – As of March 31, 2023

Expenditures by Program YTD
March 2023 vs. March 2022



General Fund

Expenditures by Object YTD – As of March 31, 2023

- The district reported expenditures of \$71.2M, an increase of \$3.3M from prior year
- The district's largest expenditures by object were:

Salaries and Benefits: \$60.7M or 85.3% of total monthly expenditures, an increase of \$3.8M from prior year

Purchased Services: \$6.3M or 8.9% of total monthly expenditures, an increase of \$235K from prior year

Supplies & Materials: \$3.9M or 5.4% of total monthly expenditures, a decrease of \$913K from prior year

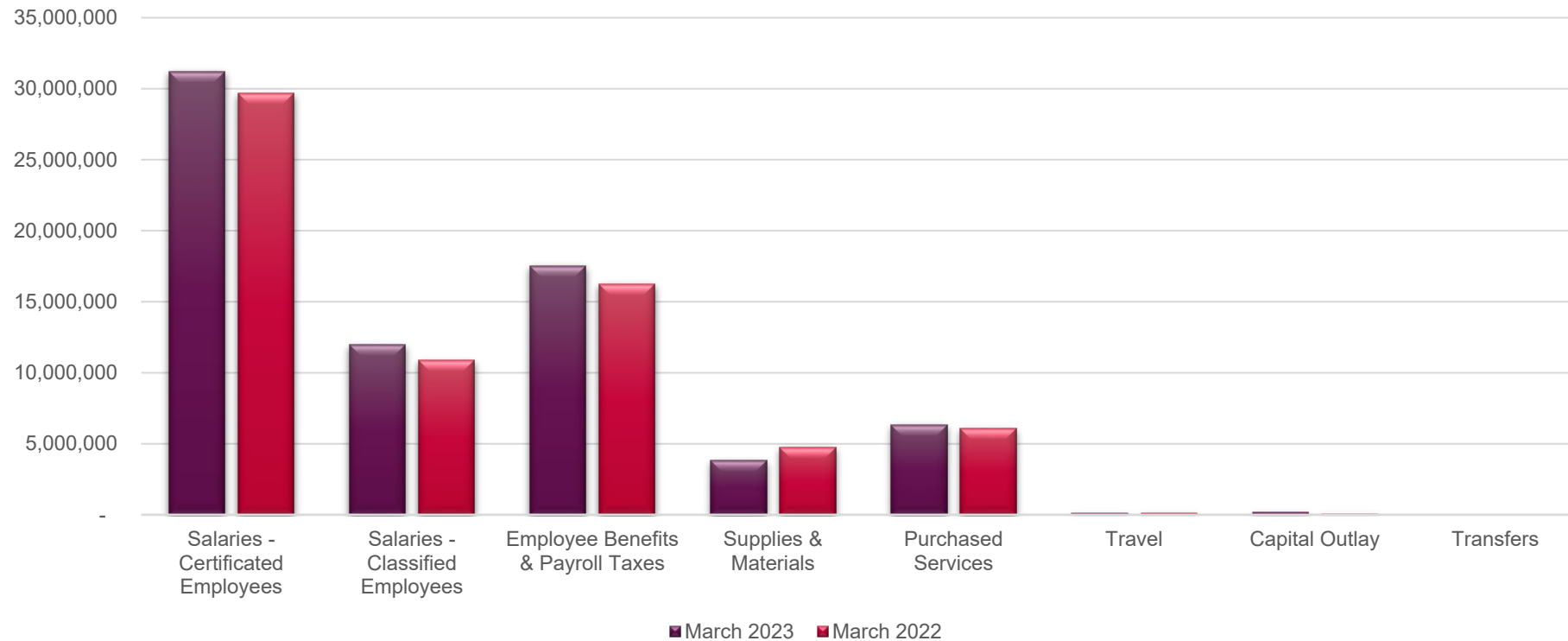
EXPENDITURES	As of March 31, 2023		
	Current YTD	Annual Budget	YTD % of Budget
Salaries - Certificated Employees	31,196,044	57,985,190	53.80%
Salaries - Classified Employees	11,978,816	20,812,114	57.56%
Employee Benefits & Payroll Taxes	17,507,443	31,351,631	55.84%
Supplies & Materials	3,852,491	7,867,377	48.97%
Purchased Services	6,320,909	22,848,729	27.66%
Travel	110,553	319,547	34.60%
Capital Outlay	193,468	290,000	66.71%
Transfers	-	-	0.00%
Total Expenditures by Object	71,159,725	141,474,588	50.30%

	As of March 31, 2022		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	29,702,602	54,196,404	54.81%
	10,880,710	18,886,425	57.61%
	16,255,363	28,466,462	57.10%
	4,765,848	10,486,444	45.45%
	6,085,999	10,373,809	58.67%
	114,905	309,487	37.13%
	78,865	633,526	12.45%
	-	-	0.00%
	67,884,292	123,352,556	55.03%

General Fund

Expenditures by Object YTD – As of March 31, 2023

Expenditures by Object YTD
March 2023 vs. March 2022



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 March 31, 2023

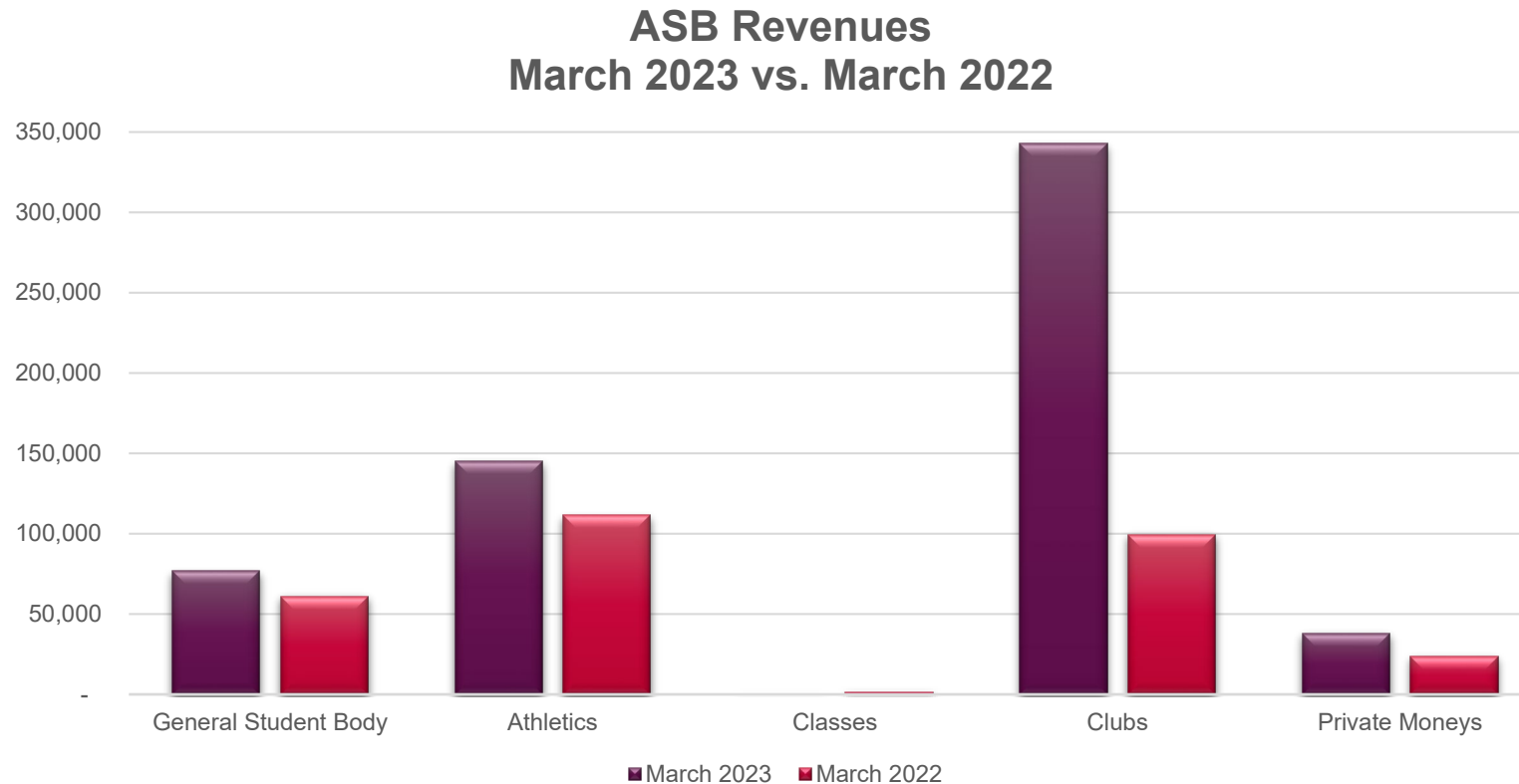
- The district reported revenues of \$603K, an increase of \$305K from prior year
- For athletics, the district reported \$145K, an increase of \$34K from prior year
- For clubs, the district reported \$343K, an increase of \$243K from prior year
- For private moneys, the district reported \$38K, an increase of \$14K from prior year

	As of March 31, 2023		
REVENUES	Current YTD	Annual Budget	YTD % of Budget
General Student Body	76,705	229,280	33.45%
Athletics	145,032	340,175	42.63%
Classes	250	5,000	5.00%
Clubs	342,779	665,846	51.48%
Private Moneys	37,835	73,232	51.66%
Total Revenues	602,602	1,313,533	45.88%

	As of March 31, 2022		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	61,115	79,941	76.45%
	111,498	226,156	49.30%
	1,530	7,215	21.21%
	99,387	284,813	34.90%
	23,924	55,654	42.99%
	297,455	653,778	45.50%

Associated Student Body

Revenues YTD Comparison – As of March 31, 2023



Associated Student Body

Expenditures YTD – As of March 31, 2023

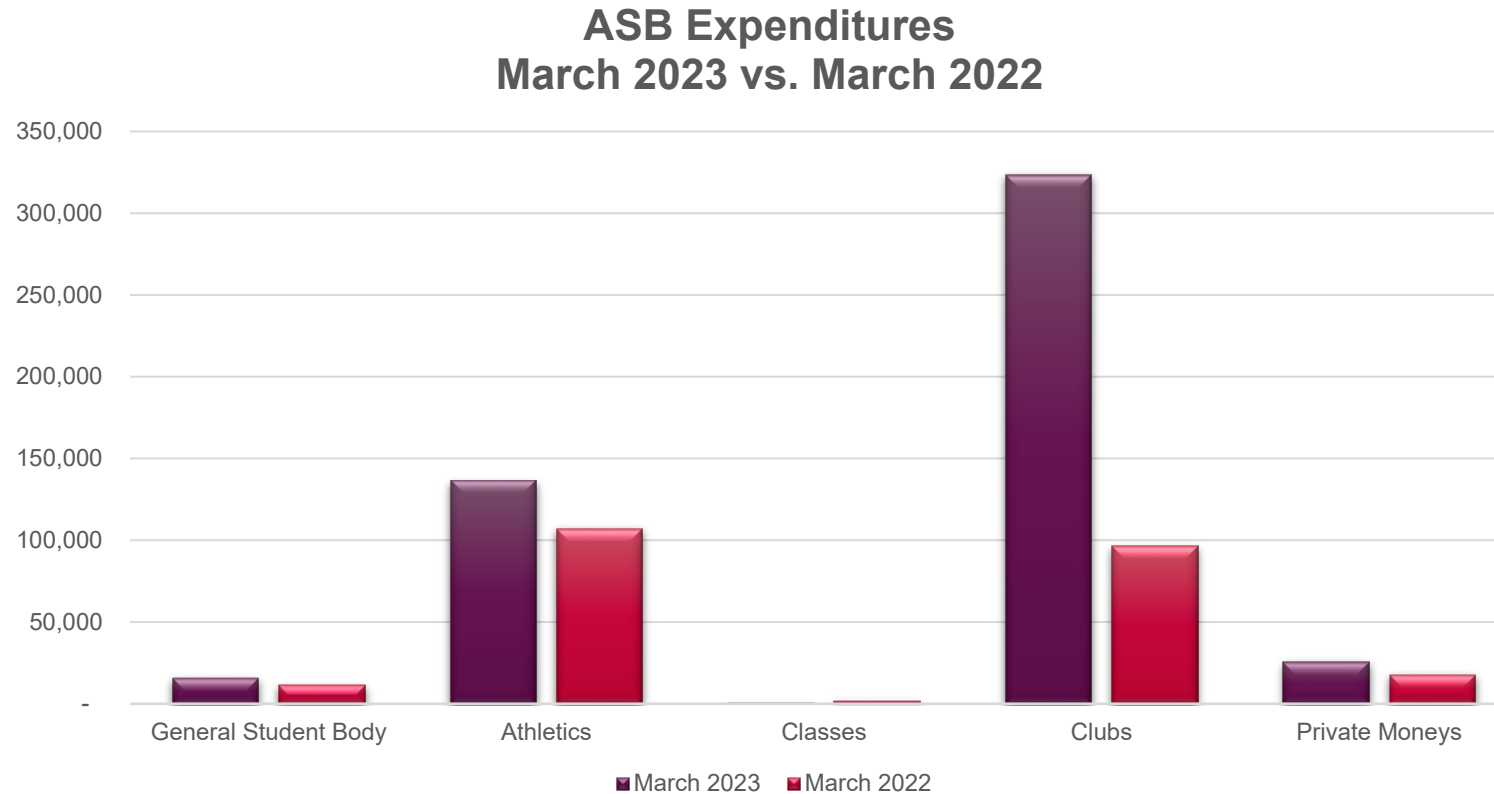
- The district reported expenditures of \$502K, an increase of \$267K from prior year
- For athletics, the district expended \$137K, an increase of \$29K from prior year
- For clubs, the district expended \$324K, an increase of \$227K from prior year
- For private moneys, the district expended \$26K, an increase of \$8K from prior year

EXPENDITURES	As of March 31, 2023		
	Current YTD	Annual Budget	YTD % of Budget
General Student Body	15,682	261,535	6.00%
Athletics	136,579	346,810	39.38%
Classes	313	3,500	8.95%
Clubs	323,591	622,237	52.00%
Private Moneys	25,659	74,850	34.28%
Total Expenditures	501,823	1,308,932	38.34%

As of March 31, 2022		
Prior YTD	Prior Year Actual	YTD % of PY Actual
11,412	37,928	30.09%
107,086	261,158	41.00%
1,647	3,577	46.04%
96,371	282,106	34.16%
17,893	61,994	28.86%
234,408	646,764	36.24%

Associated Student Body

Expenditures YTD Comparison – As of March 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 March 31, 2023

- Revenues – Limited activity
- Expenditures – Limited activity

	As of March 31, 2023		
REVENUES	Current YTD	Annual Budget	YTD % of Budget
Local Taxes	-	-	0.00%
Local Support Nontax	33,265	4,005,000	0.83%
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	33,265	4,005,000	0.83%

	As of March 31, 2023		
EXPENDITURES	Current YTD	Annual Budget	YTD % of Budget
Sites	103,253	1,000,000	10.33%
Buildings	189,321	2,900,000	6.53%
Equipment	-	500,000	0.00%
Energy	-	-	0.00%
Sales and Leases	-	-	0.00%
Bond Issuance	-	-	0.00%
Total Expenditures	292,573	4,400,000	6.65%

	As of March 31, 2022		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	-	-	0.00%
	3,512	11,184	31.40%
	-	-	0.00%
	-	393,857	0.00%
	-	-	0.00%
	-	-	0.00%
	-	-	0.00%
	-	-	0.00%
	-	-	0.00%
	3,512	405,042	0.87%

	As of March 31, 2022		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	-	-	0.00%
	489,319	865,157	56.56%
	-	-	0.00%
	-	-	0.00%
	-	-	0.00%
	-	-	0.00%
	-	-	0.00%
	489,319	865,157	56.56%

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 March 31, 2023

- The district reported \$3.2M in debt service revenue, an increase in \$542K from prior year.
- The district reported \$4.7M in expenditures, an increase of \$193K from prior year.

	As of March 31, 2023		
REVENUES	Current YTD	Annual Budget	YTD % of Budget
Local Taxes	3,119,940	6,149,848	50.73%
Local Support Nontax	45,286	15,000	301.91%
Total Revenues	3,165,226	6,164,848	51.34%

	As of March 31, 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 March 31, 2022		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	2,622,074	6,007,334	43.65%
	987	15,849	6.23%
	2,623,061	6,023,183	43.55%

	As of March 31, 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 March 31, 2023

- Revenues – Limited activity
- Expenditures – No activity to report as bus orders have not arrived yet.

REVENUES	As of March 31, 2023		
	Current YTD	Annual Budget	YTD % of Budget
Local Taxes	-	-	0.00%
Local Support Nontax	19,801	2,000	990.03%
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	19,801	257,807	7.68%

	As of March 31, 2022		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	-	-	0.00%
	264	3,415	7.74%
	-	-	0.00%
	-	263,544	0.00%
	-	-	0.00%
	-	-	0.00%
	-	-	0.00%
	-	-	0.00%
	2,352	-	0.00%
	2,616	266,959	0.98%

EXPENDITURES	As of March 31, 2023		
	Current YTD	Annual Budget	YTD % of Budget
Equipment	-	605,000	0.00%
Major Repairs	-	-	0.00%
Total Expenditures	-	605,000	0.00%

	As of March 31, 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 March 31, 2023

General Fund	Adopted Budget	Actual	Budget Less Actual	Percent Received/Expended	Percent of Year Completed
Balance - March 1	16,250,000	19,111,949	(2,861,949)		
Revenues	139,153,518	67,313,688	71,839,830	48.4%	58.3%
Expenditures	141,474,588	71,159,725	70,314,863	50.3%	58.3%
Balance - March 31	13,928,930	15,265,912	(1,336,982)		

Capital Projects Fund	Adopted Budget	Actual	Budget Less Actual	Percent Received/Expended	Percent of Year Completed
Balance - March 1	1,560,500	1,460,927	99,573		
Revenues	4,005,000	33,265	3,971,735	0.8%	58.3%
Expenditures	4,400,000	292,573	4,107,427	6.6%	58.3%
Balance - March 31	1,165,500	1,201,619	(36,119)		

Debt Service Fund	Adopted Budget	Actual	Budget Less Actual	Percent Received/Expended	Percent of Year Completed
Balance - March 1	2,907,306	2,987,845	(80,539)		
Revenues	6,164,848	3,165,226	2,999,622	51.3%	58.3%
Expenditures	6,052,788	4,675,006	1,377,782	77.2%	58.3%
Balance - March 31	3,019,366	1,478,064	1,541,302		

ASB Fund	Adopted Budget	Actual	Budget Less Actual	Percent Received/Expended	Percent of Year Completed
Balance - March 1	650,000	646,490	3,510		
Revenues	1,313,533	602,602	710,931	45.9%	58.3%
Expenditures	1,308,932	501,823	807,109	38.3%	58.3%
Balance - March 31	654,601	747,269	(92,668)		

Transportation Vehicle Fund	Adopted Budget	Actual	Budget Less Actual	Percent Received/Expended	Percent of Year Completed
Balance - March 1	870,000	874,266	(4,266)		
Revenues	257,807	19,801	238,006	7.7%	58.3%
Expenditures	605,000	-	605,000	0.0%	58.3%
Balance - March 31	522,807	894,067	(371,260)		

Wenatchee School District No. 246

Budget Status Report

March 2023 - As of March 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	892,362	6,014,079	-	6,172,920	49.35%
2000 LOCAL SUPPORT NONTAX	1,526,300	162,264	859,322	-	666,978	56.30%
3000 STATE, GENERAL PURPOSE	72,874,731	6,204,669	40,589,652	-	32,285,079	55.70%
4000 STATE, SPECIAL PURPOSE	23,405,372	1,853,183	12,022,557	-	11,382,815	51.37%
5000 FEDERAL, GENERAL PURPOSE	300,000	-	-	-	300,000	0.00%
6000 FEDERAL, SPECIAL PURPOSE	28,743,116	1,381,030	7,768,187	-	20,974,929	27.03%
7000 REVENUES FR OTH SCH DIST	115,000	10,536	59,654	-	55,346	51.87%
8000 OTHER AGENCIES AND ASSOCIATES	2,000	237	237	-	1,763	11.83%
9000 OTHER FINANCING SOURCES	-	-	-	-	-	0.00%
Total REVENUES/OTHER FIN. SOURCES	139,153,518	10,504,280	67,313,688	-	71,839,830	48.37%
B. EXPENDITURES						
00 Regular Instruction	62,461,887	5,129,848	34,325,073	24,009,414	4,127,400	93.39%
10 Federal Stimulus	5,244,722	401,876	2,664,302	2,292,345	288,076	94.51%
20 Special Ed Instruction	16,024,901	1,425,767	9,061,813	6,578,843	384,245	97.60%
30 Voc. Ed Instruction	8,282,946	747,795	4,764,020	3,102,180	416,746	94.97%
40 Skills Center Instruction	2,033,571	176,920	1,178,025	689,203	166,343	91.82%
50+60 Compensatory Ed Instruct.	15,672,849	995,485	6,639,711	4,588,054	4,445,084	71.64%
70 Other Instructional Pgms	11,298,509	109,710	787,039	515,166	9,996,303	11.53%
80 Community Services	46,591	846	16,615	-	29,976	35.66%
90 Support Services	20,408,612	1,629,237	11,723,126	7,046,568	1,638,917	91.97%
Total EXPENDITURES	141,474,588	10,617,486	71,159,725	48,821,773	21,493,090	84.81%
C. OTHER FIN. USES TRANS. OUT (GL 536)						
	-	-	-			

D. OTHER FINANCING USES (GL 535)	-	-	-
OVER(UNDER) EXP/OTH FIN USES	(2,321,070)	(113,206)	(3,846,037)
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		15,265,912
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		6,631,931
G/L 891 Unassigned Min Fnd Bal Policy	6,200,000		6,167,628
TOTAL	13,928,930		15,379,118

Wenatchee School District No. 246

Budget Status Report

March 2023 - As of March 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	5,014	33,265	-	3,971,735	0.83%
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	5,014	33,265	-	3,971,735	0.83%
B. EXPENDITURES						
10 Sites	1,000,000	-	103,253	56,960	839,788	16.02%
20 Buildings	2,900,000	1,099	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	1,099	292,573	94,044	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)	3,915	(259,308)			

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	1,201,619
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	1,197,704

Wenatchee School District No. 246

Budget Status Report

March 2023 - As of March 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	449,193	3,119,940		3,029,908	50.73%
2000 Local Support Nontax	15,000	4,176	45,286		(30,286)	301.91%
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	453,369	3,165,226		2,999,622	51.34%
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	453,369	(1,509,781)			
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	1,478,065
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I. ENDING FUND BALANCE ACCOUNTS:

G/L 830 Restricted for Debt Service	3,019,366	1,478,065
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Total Ending Fund Balance	3,019,366	1,478,065
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Wenatchee School District No. 246
 Budget Status Report
 March 2023 - As of March 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	4,878	76,705		152,575	33.45%
2000 Athletics	340,175	19,264	145,032		195,143	42.63%
3000 Classes	5,000	250	250		4,750	5.00%
4000 Clubs	665,846	63,216	342,779		323,067	51.48%
6000 Private Moneys	73,232	3,513	37,835		35,397	51.66%
Total REVENUES	1,313,533	91,121	602,602		710,931	45.88%
B. EXPENDITURES						
1000 General Student Body	261,535	3,024	15,682	5,374	240,480	6.00%
2000 Athletics	346,810	22,934	136,579	28,356	181,875	39.38%
3000 Classes	3,500	-	313	-	3,187	8.95%
4000 Clubs	622,237	67,000	323,591	78,711	219,935	52.00%
6000 Private Moneys	74,850	3,514	25,659	3,194	45,998	34.28%
Total EXPENDITURES	1,308,932	96,472	501,823	115,635	691,475	38.34%
OVER(UNDER) EXP/OTH FIN USES	4,601	(5,351)	100,779			
D. TOTAL BEGINNING FUND BALANCE	650,000		646,490			
E. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-			
F. TOTAL ENDING FUND BALANCE	654,601		747,268			
G. ENDING FUND BALANCE ACCOUNTS:	-		-			
G/L 819 Restricted for Fund Purposes	654,601		789,745			
Total Ending Fund Balance	654,601		747,268			

Wenatchee School District No. 246

Budget Status Report

March 2023 - As of March 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	3,578	19,801		(17,801)	990.03%
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	3,578	19,801		238,006	7.68%
B. 9900 TRANSFERS IN FROM GF	-	-	-		-	0.00%
C. TOTAL REV./OTHER FIN. SOURCES	257,807	3,578	19,801		238,006	7.68%
D. EXPENDITURES						
Type 30 Equipment	605,000	-	-	868,797	(263,797)	143.60%
Type 40 Energy	-	-	-	-	-	0.00%
Type 60 Bond Levy Issuance	-	-	-	-	-	0.00%
Type 90 Debt	-	-	-	-	-	0.00%
Total EXPENDITURES	605,000	-	-	868,797	170,568	143.60%
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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)	3,578	19,801
H. TOTAL BEGINNING FUND BALANCE	870,000		874,266
I. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-
J. TOTAL ENDING FUND BALANCE	522,807		894,067
K. ENDING FUND BALANCE ACCOUNTS:			
G/L 819 Restricted for Fund Purposes	522,807		881,027
Total Ending Fund Balance	522,807		894,067