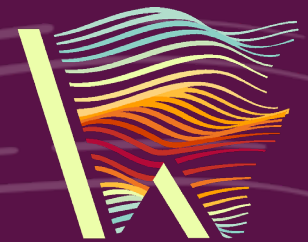


February 2023 Financial Report

April 25, 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 February 28, 2023

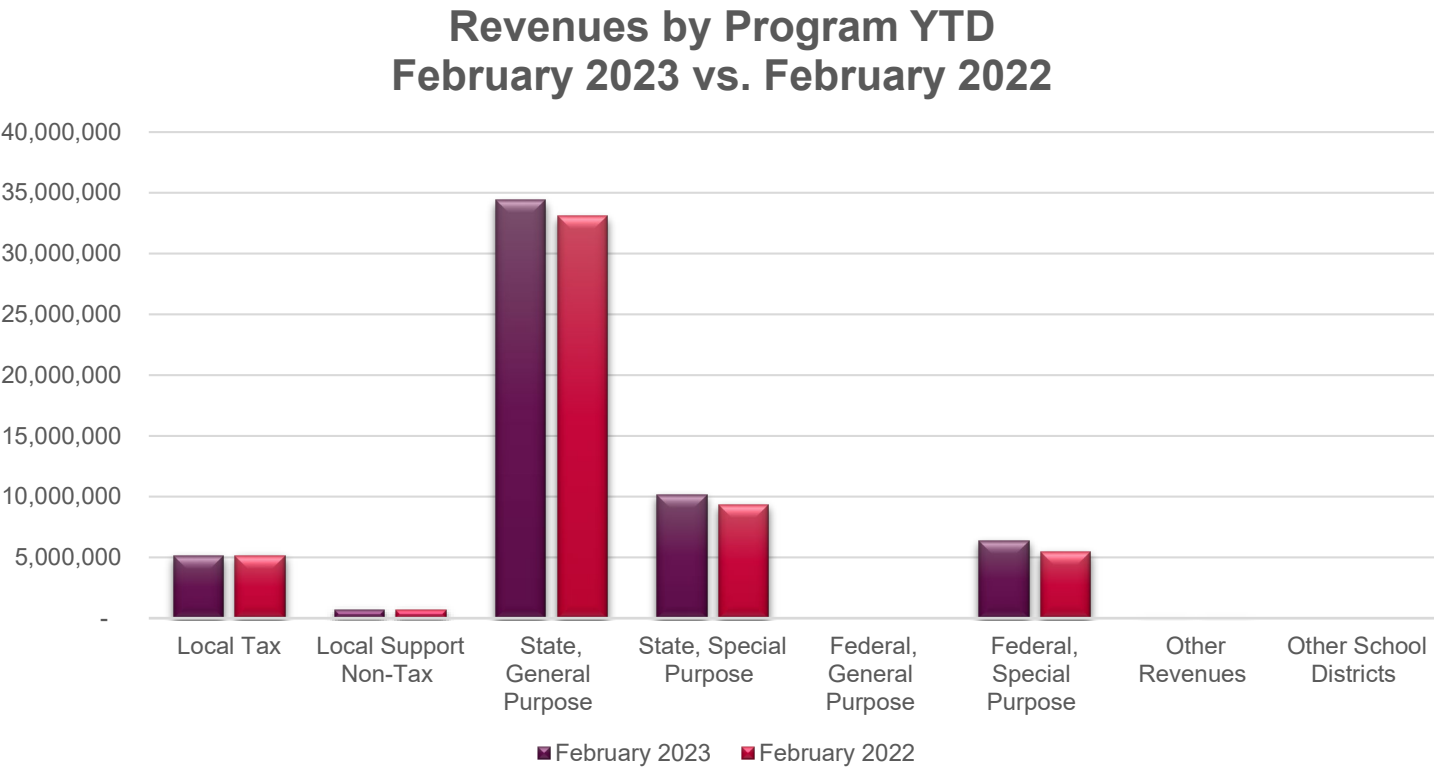
- The district reported \$56.8M in revenues, an increase of \$3.1M from prior year.
- The district reported state revenues of \$44.6M or approximately 78% of all district revenues, an increase of \$2.1M from prior year.

REVENUES	As of February 28, 2023		
	Current YTD	Annual Budget	YTD % of Budget
Local Taxes	5,121,718	12,186,999	42.03%
Local Support Nontax	697,058	1,526,300	45.67%
State, General Purpose	34,384,983	72,874,731	47.18%
State, Special Purpose	10,169,375	23,405,372	43.45%
Federal, General Purpose	-	300,000	0.00%
Federal, Special Purpose	6,387,157	28,743,116	22.22%
Other School Districts	49,118	115,000	42.71%
Other Agencies	-	-	0.00%
Total Revenues	56,809,408	139,151,518	40.83%

	As of February 28, 2022		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	5,162,193	11,861,464	43.52%
	689,624	1,141,141	60.43%
	33,075,124	69,232,841	47.77%
	9,336,571	21,050,205	44.35%
	-	348,740	0.00%
	5,438,308	23,573,339	23.07%
	35,885	86,704	41.39%
		715	0.00%
	53,737,705	127,295,149	42.22%

General Fund

Revenues by Source YTD – As of February 28, 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 February 28, 2023

- The district reported expenditures of \$60.5M, an increase of \$2.7M from prior year
- The district's largest expenditures by program were:

Regular instruction: \$29.2M, a decrease of \$666K from prior year

Support Services: \$10.1M, an increase of \$489K from prior year

Special Education: \$7.6M, an increase of \$570K from prior year

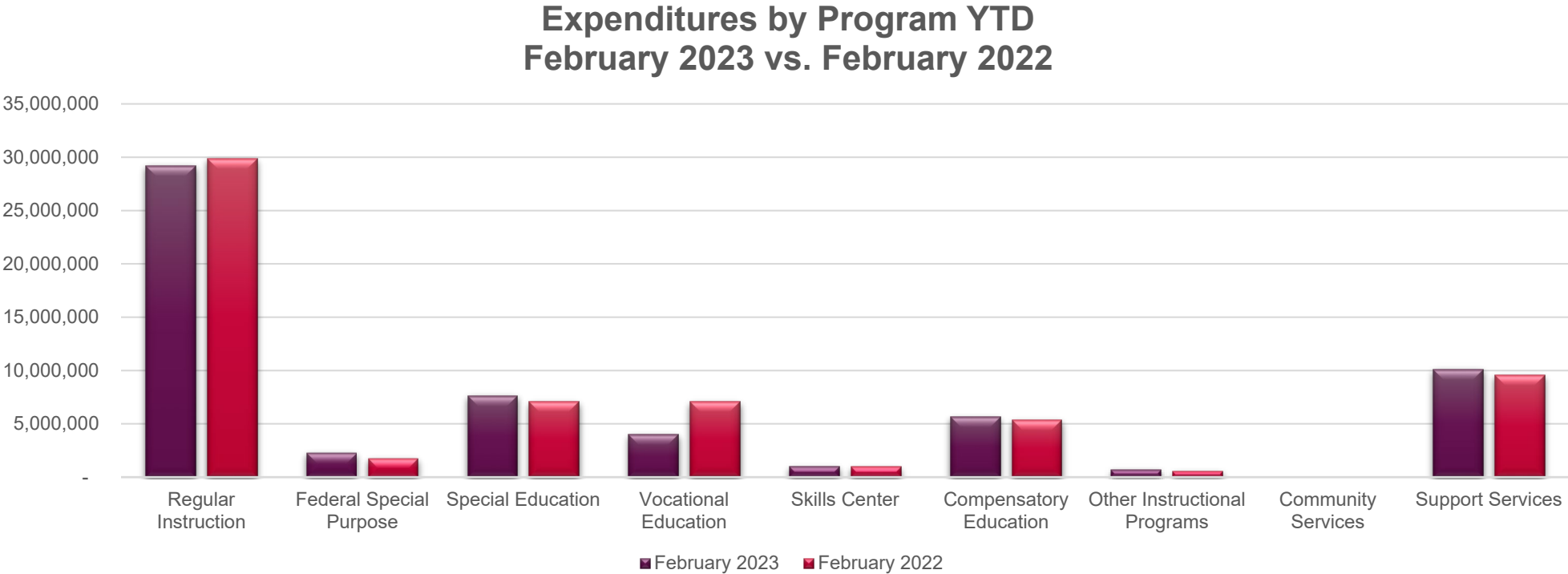
EXPENDITURES	As of February 28, 2023		
	Current YTD	Annual Budget	YTD % of Budget
Regular Instruction	29,195,225	62,461,887	46.74%
Federal Special Purpose	2,262,426	5,244,722	43.14%
Special Education	7,636,046	16,024,901	47.65%
Vocational Education	4,016,225	8,282,946	48.49%
Skills Center	1,001,105	2,033,571	49.23%
Compensatory Education	5,644,226	15,672,849	36.01%
Other Instructional Programs	677,329	11,298,509	5.99%
Community Services	15,769	46,591	33.85%
Support Services	10,093,889	20,408,612	49.46%
Total Expenditures by Program	60,542,239	141,474,588	42.79%

As of February 28, 2022		
Prior YTD	Prior Year Actual	YTD % of PY Actual
29,861,062	57,351,091	52.07%
1,738,209	9,582,539	18.14%
7,066,479	13,965,325	50.60%
2,673,870	6,407,425	41.73%
971,246	1,914,085	50.74%
5,361,282	13,438,576	39.89%
579,750	1,316,450	44.04%
15,527	15,888	97.73%
9,605,393	19,361,179	49.61%
57,872,819	123,352,556	46.92%



General Fund

Expenditures by Program YTD – As of February 28, 2023



General Fund

Expenditures by Object YTD – As of February 28, 2023

- The district reported expenditures of \$60.5M, an increase of \$2.7M from prior year
- The district's largest expenditures by object were:

Salaries and Benefits: \$51.8M or 85.6% of total monthly expenditures, an increase of \$3.4M from prior year

Purchased Services: \$5.1M or 8.5% of total monthly expenditures, an increase of \$164K from prior year

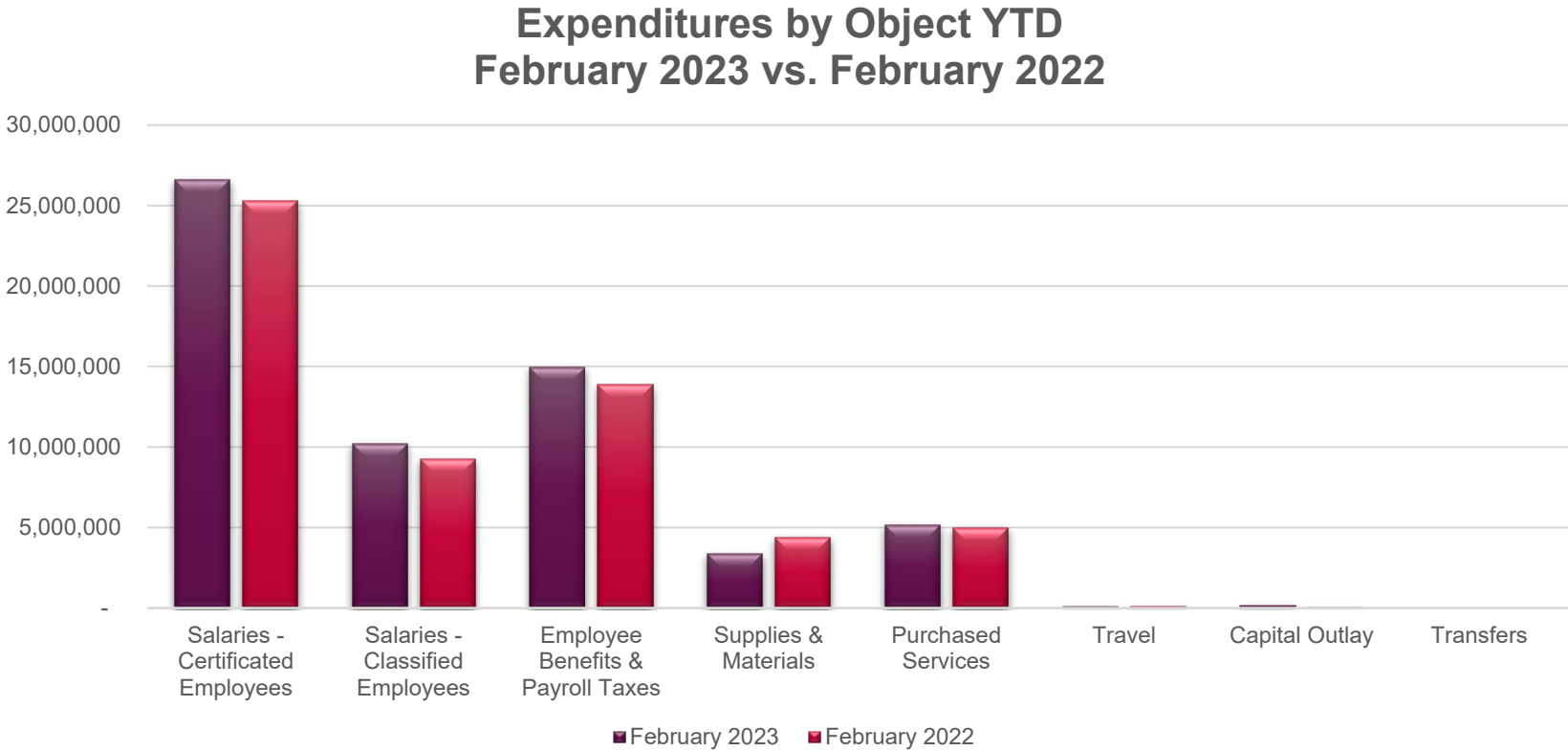
Supplies & Materials: \$3.4M or 5.6% of total monthly expenditures, a decrease of \$981K from prior year

EXPENDITURES	As of February 28, 2023		
	Current YTD	Annual Budget	YTD % of Budget
Salaries - Certificated Employees	26,623,265	57,985,190	45.91%
Salaries - Classified Employees	10,225,018	20,812,114	49.13%
Employee Benefits & Payroll Taxes	14,944,107	31,351,631	47.67%
Supplies & Materials	3,387,401	7,867,377	43.06%
Purchased Services	5,142,782	22,848,729	22.51%
Travel	70,991	319,547	22.22%
Capital Outlay	148,675	290,000	51.27%
Transfers	-	-	0.00%
Total Expenditures by Object	60,542,239	141,474,588	42.79%

As of February 28, 2022		
Prior YTD	Prior Year Actual	YTD % of PY Actual
25,272,134	54,196,404	46.63%
9,245,978	18,886,425	48.96%
13,866,272	28,466,462	48.71%
4,368,199	10,486,444	41.66%
4,978,434	10,373,809	47.99%
108,223	309,487	34.97%
33,579	633,526	5.30%
-	-	0.00%
57,872,819	123,352,556	46.92%

General Fund

Expenditures by Object YTD – As of February 28, 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 February 28, 2023

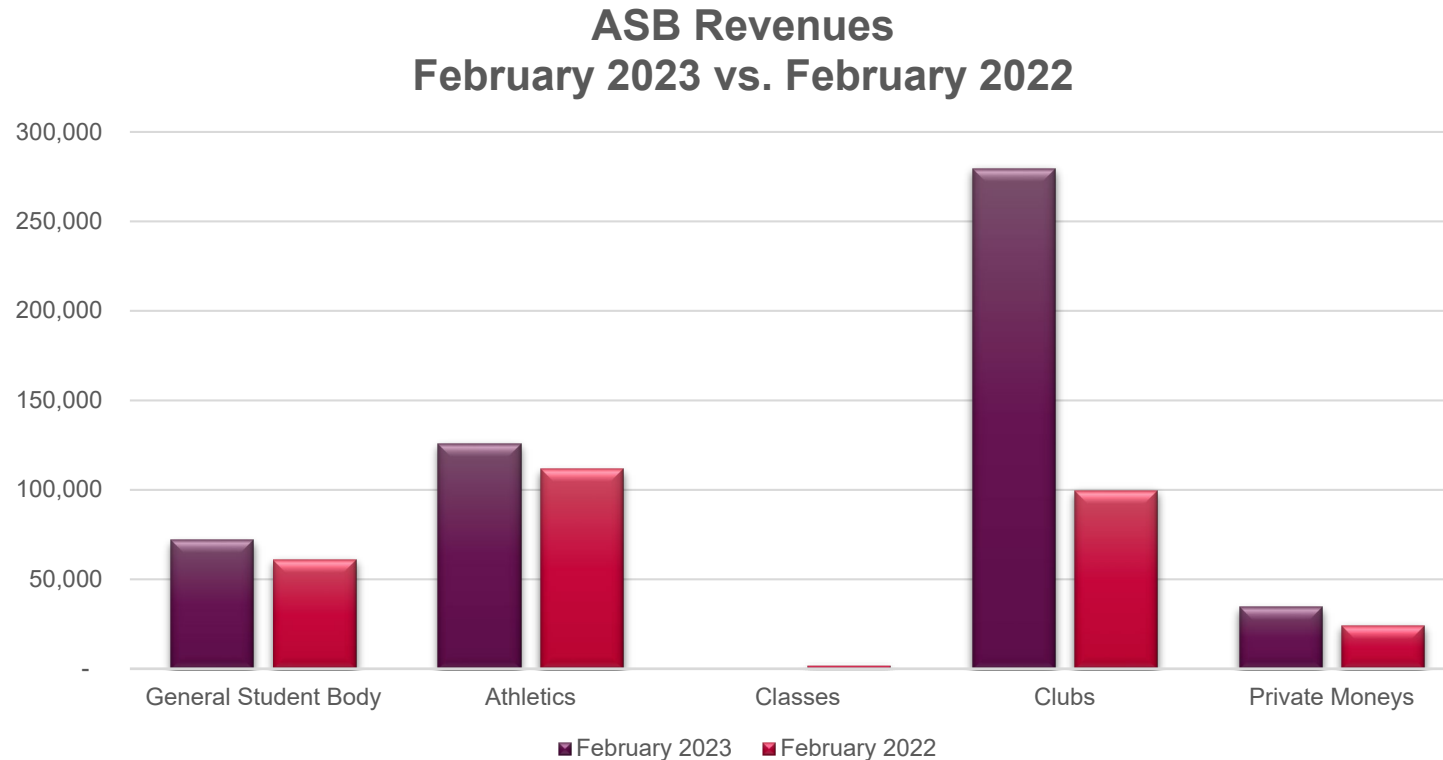
- The district reported revenues of \$512K, an increase of \$214K from prior year
- For athletics, the district reported \$126K, an increase of \$14K from prior year
- For clubs, the district reported \$280K, an increase of \$180K from prior year
- For private moneys, the district reported \$34K, an increase of \$10K from prior year

	As of February 28, 2023		
REVENUES	Current YTD	Annual Budget	YTD % of Budget
General Student Body	71,828	229,280	31.33%
Athletics	125,768	340,175	36.97%
Classes	-	5,000	0.00%
Clubs	279,563	665,846	41.99%
Private Moneys	34,322	73,232	46.87%
Total Revenues	511,481	1,313,533	38.94%

	As of February 28, 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 February 28, 2023



Associated Student Body

Expenditures YTD – As of February 28, 2023

- The district reported expenditures of \$405K, an increase of \$171K from prior year
- For athletics, the district expended almost \$114K, an increase of \$7K from prior year
- For clubs, the district expended almost \$257K, an increase of \$160K from prior year
- For private moneys, the district expended \$22K, an increase of \$4K from prior year

	As of February 28, 2023		
EXPENDITURES	Current YTD	Annual Budget	YTD % of Budget
General Student Body	12,657	261,535	4.84%
Athletics	113,645	346,810	32.77%
Classes	313	3,500	8.95%
Clubs	256,591	622,237	41.24%
Private Moneys	22,144	74,850	29.59%
Total Expenditures	405,350	1,308,932	30.97%

	As of February 28, 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 February 28, 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 February 28, 2023

- January 2023 Revenues – Limited activity
- January 2023 Expenditures – Limited activity

	As of February 28, 2023		
REVENUES	Current YTD	Annual Budget	YTD % of Budget
Local Taxes	-	-	0.00%
Local Support Nontax	28,252	4,005,000	0.71%
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	28,252	4,005,000	0.71%

	As of February 28, 2023		
EXPENDITURES	Current YTD	Annual Budget	YTD % of Budget
Sites	103,253	1,000,000	10.33%
Buildings	188,222	2,900,000	6.49%
Equipment	-	500,000	0.00%
Energy	-	-	0.00%
Sales and Leases	-	-	0.00%
Bond Issuance	-	-	0.00%
Total Expenditures	291,475	4,400,000	6.62%

	As of February 28, 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%
	3,512	405,042	0.87%

	As of February 28, 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%
	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 February 28, 2023

- The district reported \$2.7M in debt service revenue, an increase in \$90K from prior year.
- The district reported \$4.7M in expenditures, an increase of \$193K from prior year.

	As of February 28, 2023		
REVENUES	Current YTD	Annual Budget	YTD % of Budget
Local Taxes	2,670,747	6,149,848	43.43%
Local Support Nontax	41,110	15,000	274.07%
Total Revenues	2,711,857	6,164,848	43.99%

	As of February 28, 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 February 28, 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 February 28, 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 February 28, 2023

- January 2023 Revenues – Limited activity
- January 2023 Expenditures – No activity to report

	As of February 28, 2023		
REVENUES	Current YTD	Annual Budget	YTD % of Budget
Local Taxes	-	-	0.00%
Local Support Nontax	16,222	2,000	811.12%
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	16,222	257,807	6.29%

	As of February 28, 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%

	As of February 28, 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 February 28, 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 February 28, 2023

General Fund	Adopted Budget	Actual	Budget Less Actual	Percent Received/Expended	Percent of Year Completed
Balance - February 1	16,250,000	19,111,949	(2,861,949)		
Revenues	139,153,518	56,809,408	82,344,110	40.8%	50.0%
Expenditures	141,474,588	60,542,239	80,932,349	42.8%	50.0%
Balance - February 28	13,928,930	15,379,118	(1,450,188)		

Capital Projects Fund	Adopted Budget	Actual	Budget Less Actual	Percent Received/Expended	Percent of Year Completed
Balance - February 1	1,560,500	1,460,927	99,573		
Revenues	4,005,000	28,252	3,976,748	0.7%	50.0%
Expenditures	4,400,000	291,475	4,108,525	6.6%	50.0%
Balance - February 28	1,165,500	1,197,704	(32,204)		

Debt Service Fund	Adopted Budget	Actual	Budget Less Actual	Percent Received/Expended	Percent of Year Completed
Balance - February 1	2,907,306	2,987,845	(80,539)		
Revenues	6,164,848	2,711,857	3,452,991	44.0%	50.0%
Expenditures	6,052,788	4,675,006	1,377,782	77.2%	50.0%
Balance - February 28	3,019,366	1,024,696	1,994,670		

ASB Fund	Adopted Budget	Actual	Budget Less Actual	Percent Received/Expended	Percent of Year Completed
Balance - February 1	650,000	646,490	3,510		
Revenues	1,313,533	511,481	802,052	38.9%	50.0%
Expenditures	1,308,932	405,350	903,582	31.0%	50.0%
Balance - February 28	654,601	752,620	(98,019)		

Transportation Vehicle Fund	Adopted Budget	Actual	Budget Less Actual	Percent Received/Expended	Percent of Year Completed
Balance - February 1	870,000	874,266	(4,266)		
Revenues	257,807	16,222	241,585	6.3%	50.0%
Expenditures	605,000	-	605,000	0.0%	50.0%
Balance - February 28	522,807	890,488	(367,681)		

Wenatchee School District No. 246

Budget Status Report

February 2023 - As of February 28, 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	35,047.86	5,121,717.93	-	7,065,281	42.03%
2000 LOCAL SUPPORT NONTAX	1,526,300	120,216.31	697,057.81	-	829,242	45.67%
3000 STATE, GENERAL PURPOSE	72,874,731	6,226,186.75	34,384,983.17	-	38,489,748	47.18%
4000 STATE, SPECIAL PURPOSE	23,405,372	1,953,718.50	10,169,374.53	-	13,235,997	43.45%
5000 FEDERAL, GENERAL PURPOSE	300,000	0.00	0.00	-	300,000	0.00%
6000 FEDERAL, SPECIAL PURPOSE	28,743,116	1,320,933.61	6,387,157.04	-	22,355,959	22.22%
7000 REVENUES FR OTH SCH DIST	115,000	8,043.10	49,117.94	-	65,882	42.71%
8000 OTHER AGENCIES AND ASSOCIATES	2,000	0.00	0.00	-	2,000	0.00%
9000 OTHER FINANCING SOURCES	-	0.00	0.00	-	-	0.00%
Total REVENUES/OTHER FIN. SOURCES	139,153,518	9,664,146	56,809,408	-	82,344,110	40.82%
B. EXPENDITURES						
00 Regular Instruction	62,461,887	4,976,003.61	29,195,224.77	28,557,447.81	4,709,214	92.46%
10 Federal Stimulus	5,244,722	412,338.54	2,262,425.92	2,616,347.57	365,949	93.02%
20 Special Ed Instruction	16,024,901	1,367,777.15	7,636,045.85	7,822,053.47	566,802	96.46%
30 Voc. Ed Instruction	8,282,946	705,839.59	4,016,224.71	3,681,093.72	585,628	92.93%
40 Skills Center Instruction	2,033,571	164,316.94	1,001,104.57	739,853.66	292,613	85.61%
50+60 Compensatory Ed Instruct.	15,672,849	991,906.65	5,644,225.65	5,528,367.43	4,500,256	71.29%
70 Other Instructional Pgms	11,298,509	137,946.92	677,328.83	609,784.71	10,011,395	11.39%
80 Community Services	46,591	0.00	15,769.39	0.00	30,822	33.85%
90 Support Services	20,408,612	1,745,910.36	10,093,889.48	8,100,137.86	2,214,585	89.15%
Total EXPENDITURES	141,474,588	10,502,040	60,542,239	57,655,086	23,277,263	83.55%
C. OTHER FIN. USES TRANS. OUT (GL 536)						
	-	-	-			

D. OTHER FINANCING USES (GL 535)	-	-	-
OVER(UNDER) EXP/OTH FIN USES	(2,321,070)	(837,894)	(3,732,831)
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		15,379,118
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

February 2023 - As of February 28, 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	4,393	28,252	-	3,976,748	0.71%
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	4,393	28,252	-	3,976,748	0.71%
B. EXPENDITURES						
10 Sites	1,000,000	-	103,253	56,960	839,788	16.02%
20 Buildings	2,900,000	13,346	188,222	38,351	2,673,427	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	13,346	291,475	95,311	4,013,215	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)	(8,954)	(263,223)			

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	1,197,704
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

February 2023 - As of February 28, 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	17,835	2,670,747		3,479,101	43.43%
2000 Local Support Nontax	15,000	3,528	41,110		(26,110)	274.07%
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	21,363	2,711,857		3,452,991	43.99%
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	21,363	(1,963,149)			
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	1,024,696
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I. ENDING FUND BALANCE ACCOUNTS:

G/L 830 Restricted for Debt Service	3,019,366	1,024,696
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Total Ending Fund Balance	3,019,366	1,024,696
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Wenatchee School District No. 246**Budget Status Report****February 2023 - As of February 28, 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	5,748	71,828		157,452	31.33%
2000 Athletics	340,175	9,814	125,768		214,407	36.97%
3000 Classes	5,000	-	-		5,000	0.00%
4000 Clubs	665,846	38,200	279,563		386,283	41.99%
6000 Private Moneys	73,232	9,560	34,322		38,910	46.87%
Total REVENUES	1,313,533	63,322	511,481		802,052	38.94%
B. EXPENDITURES						
1000 General Student Body	261,535	1,614	12,657	5,374	243,504	4.84%
2000 Athletics	346,810	5,991	113,645	28,356	204,809	32.77%
3000 Classes	3,500	-	313	-	3,187	8.95%
4000 Clubs	622,237	87,363	256,591	78,711	286,936	41.24%
6000 Private Moneys	74,850	5,040	22,144	3,194	49,512	29.59%
Total EXPENDITURES	1,308,932	100,007	405,350	115,635	787,947	30.97%
OVER(UNDER) EXP/OTH FIN USES	4,601	(36,685)	106,130			
D. TOTAL BEGINNING FUND BALANCE	650,000		646,490			
E. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-			
F. TOTAL ENDING FUND BALANCE	654,601		752,620			
G. ENDING FUND BALANCE ACCOUNTS:	-		-			
G/L 819 Restricted for Fund Purposes	654,601		789,745			
Total Ending Fund Balance	654,601		752,620			

Wenatchee School District No. 246

Budget Status Report

February 2023 - As of February 28, 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	3,282	16,222		(14,222)	811.12%
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	3,282	16,222		241,585	6.29%
B. 9900 TRANSFERS IN FROM GF	-	-	-		-	0.00%
C. TOTAL REV./OTHER FIN. SOURCES	257,807	3,282	16,222		241,585	6.29%
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)	3,282	16,222
H. TOTAL BEGINNING FUND BALANCE	870,000		874,266
I. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-
J. TOTAL ENDING FUND BALANCE	522,807		890,489
K. ENDING FUND BALANCE ACCOUNTS:			
G/L 819 Restricted for Fund Purposes	522,807		881,027
Total Ending Fund Balance	522,807		890,489