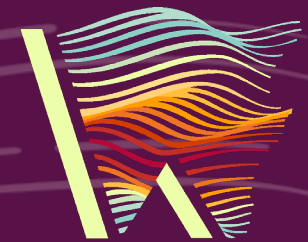


January 2023 Financial Report

March 28, 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 January 31, 2023

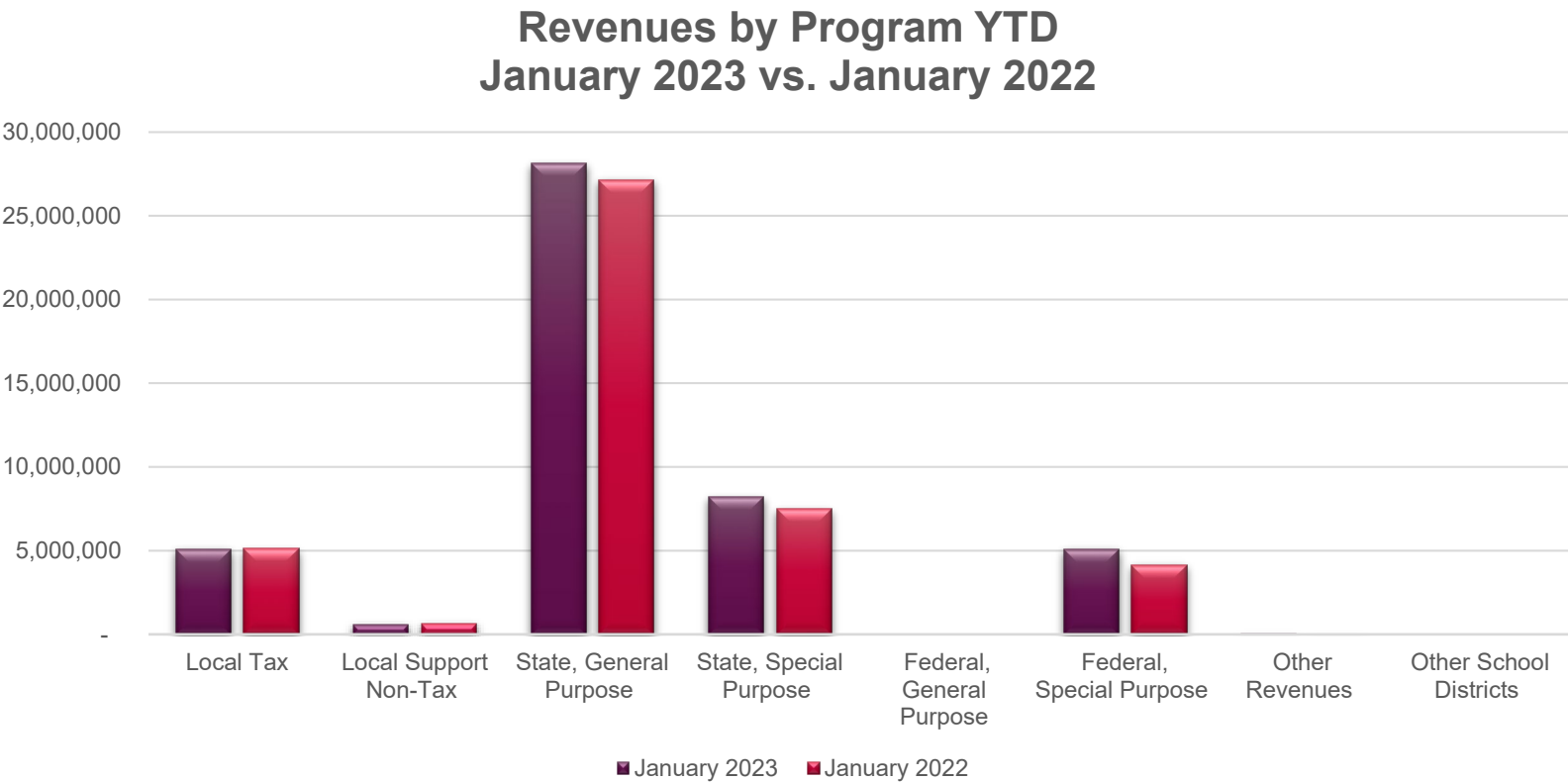
- The district reported \$47.1M in revenues, an increase of \$2.6M from prior year.
- The district reported state revenues of \$36.4M or approximately 77% of all district revenues, an increase of \$1.7M from prior year.

REVENUES	As of January 31, 2023		
	Current YTD	Annual Budget	YTD % of Budget
Local Taxes	5,086,670	12,186,999	41.74%
Local Support Nontax	576,842	1,526,300	37.79%
State, General Purpose	28,158,796	72,874,731	38.64%
State, Special Purpose	8,215,656	23,405,372	35.10%
Federal, General Purpose	-	300,000	0.00%
Federal, Special Purpose	5,066,223	28,743,116	17.63%
Other School Districts	41,075	115,000	35.72%
Other Agencies	-	-	0.00%
Total Revenues	47,145,262	139,151,518	33.88%

As of January 31, 2022		
Prior YTD	Prior Year Actual	YTD % of PY Actual
5,122,489	11,861,464	43.19%
639,890	1,141,141	56.07%
27,150,759	69,232,841	39.22%
7,486,173	21,050,205	35.56%
-	348,740	0.00%
4,147,878	23,573,339	17.60%
15,284	86,704	17.63%
	715	0.00%
44,562,472	127,295,149	35.01%

General Fund

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

- The district reported expenditures of \$50M, an increase of \$2.1M from prior year
- The district's largest expenditures by program were:

Regular instruction: \$24.2M, a decrease of \$585K from prior year

Support Services: \$8.3M, an increase of \$381K from prior year

Special Education: \$6.3M, an increase of \$385K from prior year

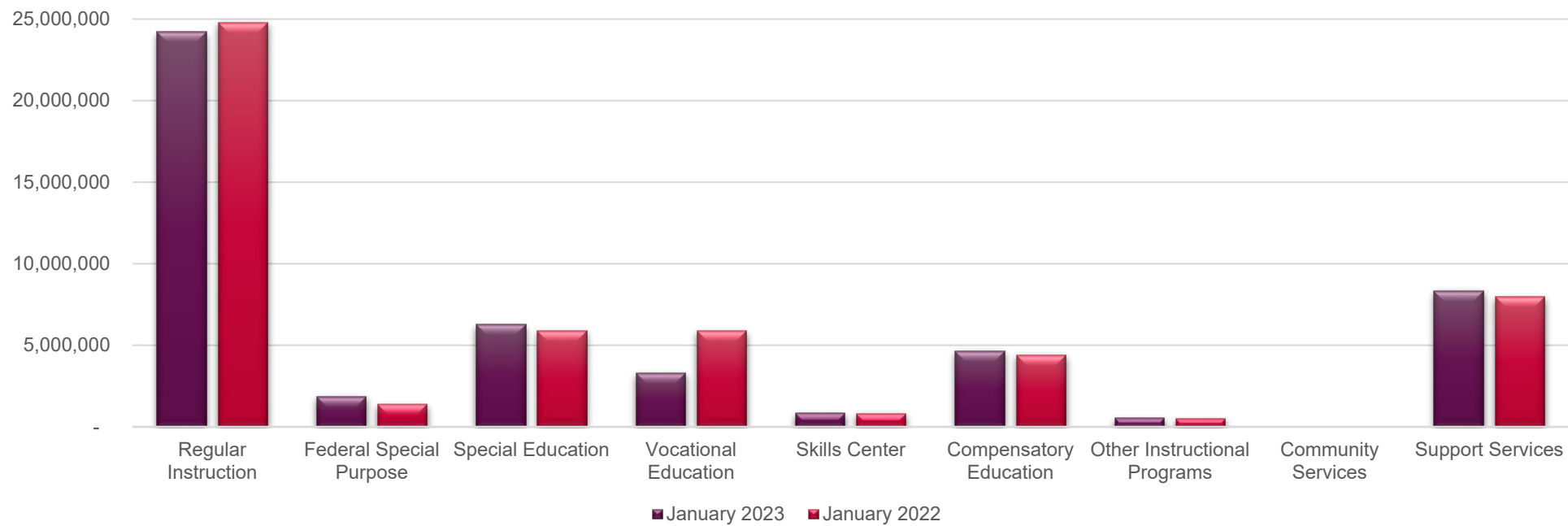
EXPENDITURES	As of January 31, 2023			As of January 31, 2022		
	Current YTD	Annual Budget	YTD % of Budget	Prior YTD	Prior Year Actual	YTD % of PY Actual
Regular Instruction	24,219,221	62,461,887	38.77%	24,804,142	57,351,091	43.25%
Federal Special Purpose	1,850,087	5,244,722	35.28%	1,385,578	9,582,539	14.46%
Special Education	6,268,269	16,024,901	39.12%	5,883,148	13,965,325	42.13%
Vocational Education	3,310,385	8,282,946	39.97%	2,228,503	6,407,425	34.78%
Skills Center	836,788	2,033,571	41.15%	814,137	1,914,085	42.53%
Compensatory Education	4,652,319	15,672,849	29.68%	4,400,042	13,438,576	32.74%
Other Instructional Programs	539,382	11,298,509	4.77%	488,468	1,316,450	37.10%
Community Services	15,769	46,591	33.85%	15,527	15,888	97.73%
Support Services	8,347,979	20,408,612	40.90%	7,966,272	19,361,179	41.15%
Total Expenditures by Program	50,040,199	141,474,588	35.37%	47,985,817	123,352,556	38.90%



General Fund

Expenditures by Program YTD – As of January 31, 2023

Expenditures by Program YTD
January 2023 vs. January 2022



General Fund

Expenditures by Object YTD – As of January 31, 2023

- The district reported expenditures of \$50M, an increase of \$2.1M from prior year
- The district's largest expenditures by object were:

Salaries and Benefits: \$42.8M or 85.5% of total monthly expenditures, an increase of \$2.9M from prior year

Purchased Services: \$4.3M or 8.6% of total monthly expenditures, a decrease of \$91K from prior year

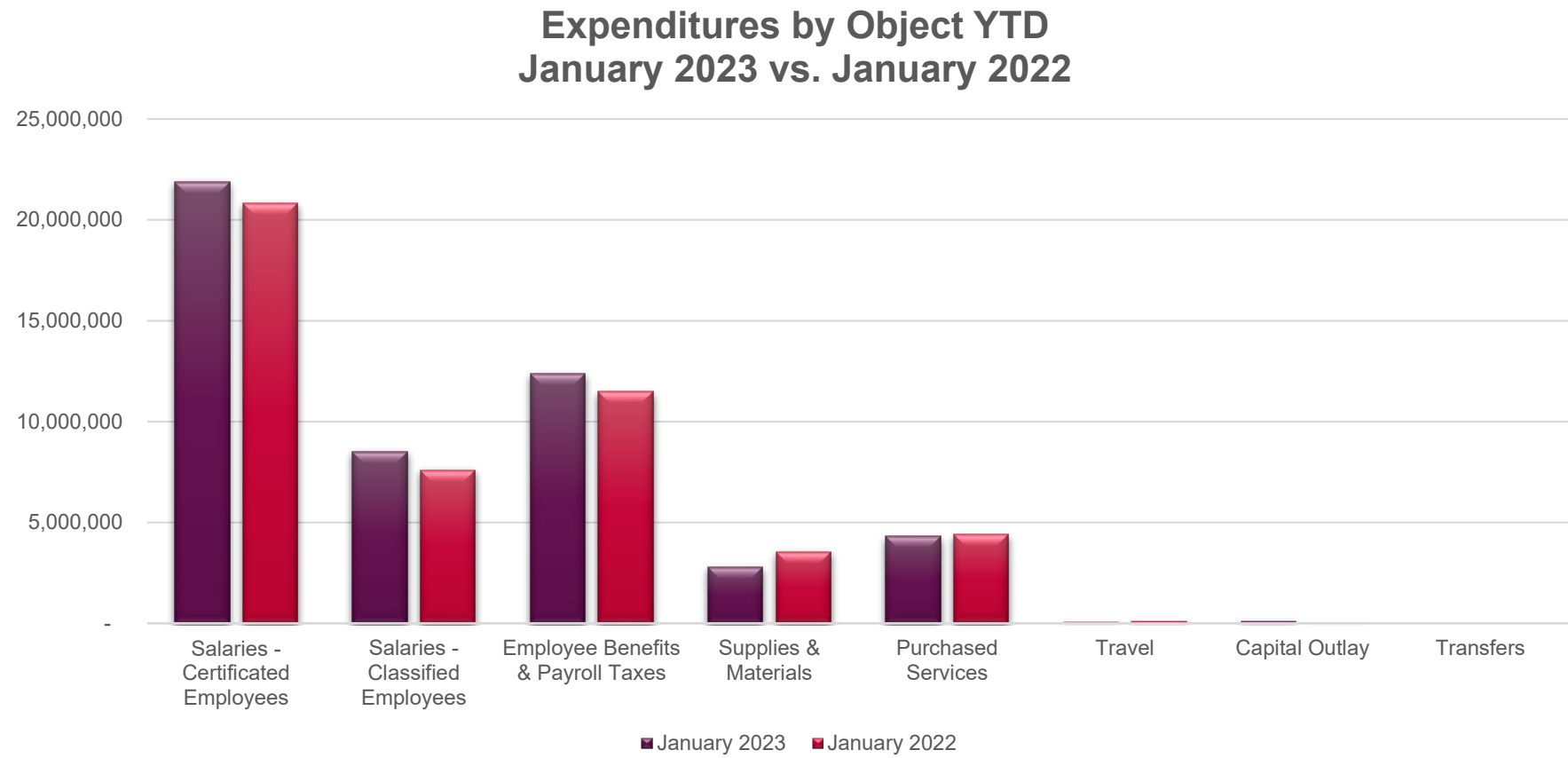
Supplies & Materials: \$2.8M or 5.6% of total monthly expenditures, a decrease of \$756K from prior year

EXPENDITURES	As of January 31, 2023		
	Current YTD	Annual Budget	YTD % of Budget
Salaries - Certificated Employees	21,889,002	57,985,190	37.75%
Salaries - Classified Employees	8,519,999	20,812,114	40.94%
Employee Benefits & Payroll Taxes	12,375,157	31,351,631	39.47%
Supplies & Materials	2,789,320	7,867,377	35.45%
Purchased Services	4,316,600	22,848,729	18.89%
Travel	53,575	319,547	16.77%
Capital Outlay	96,547	290,000	33.29%
Transfers	-	-	0.00%
Total Expenditures by Object	50,040,199	141,474,588	35.37%

	As of January 31, 2022		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	20,828,199	54,196,404	38.43%
	7,602,827	18,886,425	40.26%
	11,485,494	28,466,462	40.35%
	3,545,090	10,486,444	33.81%
	4,407,599	10,373,809	42.49%
	83,030	309,487	26.83%
	33,579	633,526	5.30%
	-	-	0.00%
	47,985,817	123,352,556	38.90%

General Fund

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

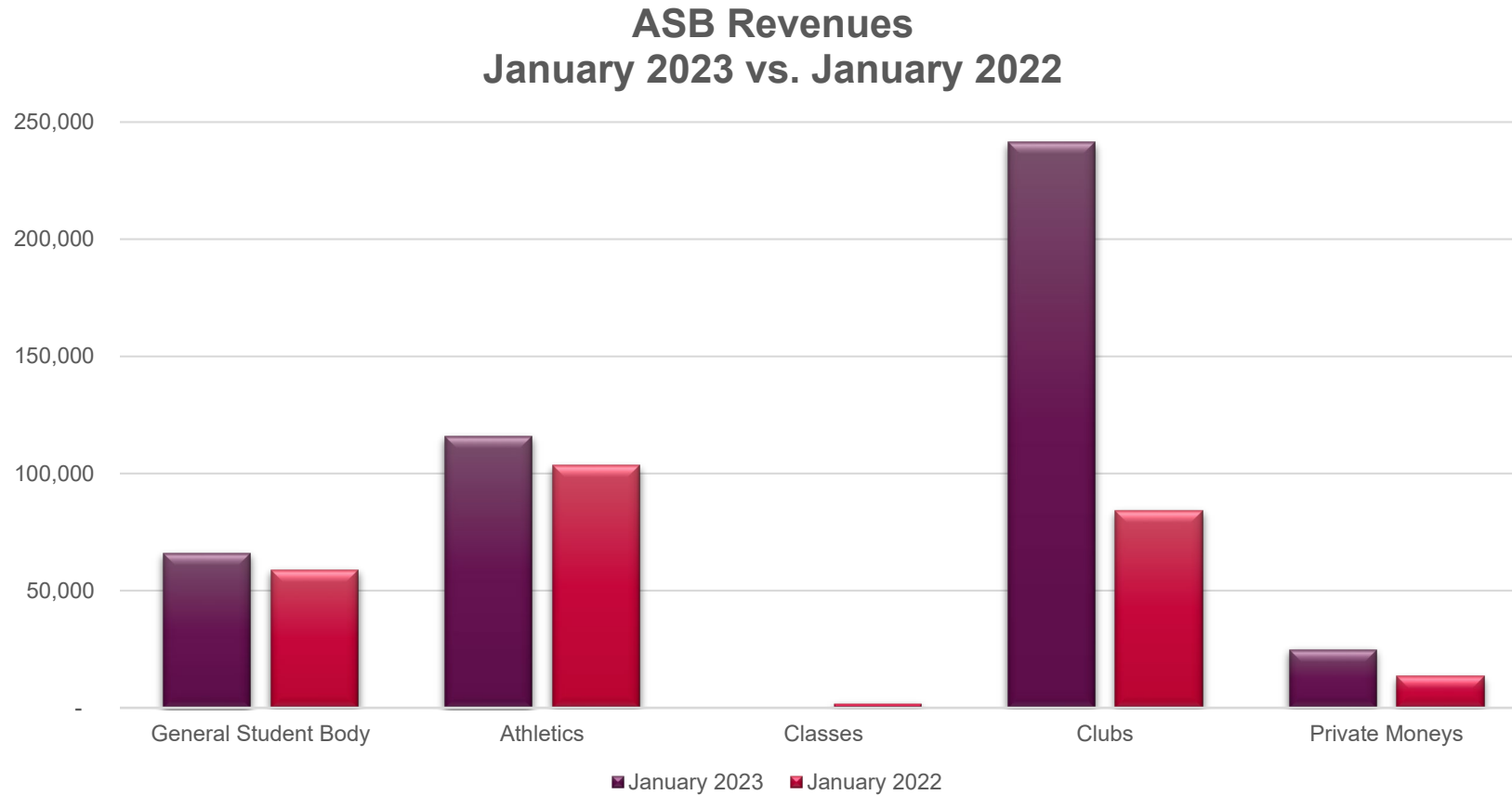
- The district reported revenues of \$448K, an increase of \$187K from prior year
- For athletics, the district reported \$116K, an increase of \$13K from prior year
- For clubs, the district reported \$241K, an increase of \$157K from prior year
- For private moneys, the district reported \$25K, an increase of \$11K from prior year

	As of January 31, 2023		
REVENUES	Current YTD	Annual Budget	YTD % of Budget
General Student Body	66,079	229,280	28.82%
Athletics	115,954	340,175	34.09%
Classes	-	5,000	0.00%
Clubs	241,364	665,846	36.25%
Private Moneys	24,762	73,232	33.81%
Total Revenues	448,158	1,313,533	34.12%

	As of January 31, 2022		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	58,781	79,941	73.53%
	103,384	226,156	45.71%
	1,530	7,215	21.21%
	84,113	284,813	29.53%
	13,462	55,654	24.19%
	261,270	653,778	39.96%

Associated Student Body

Revenues YTD Comparison – As of January 31, 2023



Associated Student Body

Expenditures YTD – As of January 31, 2023

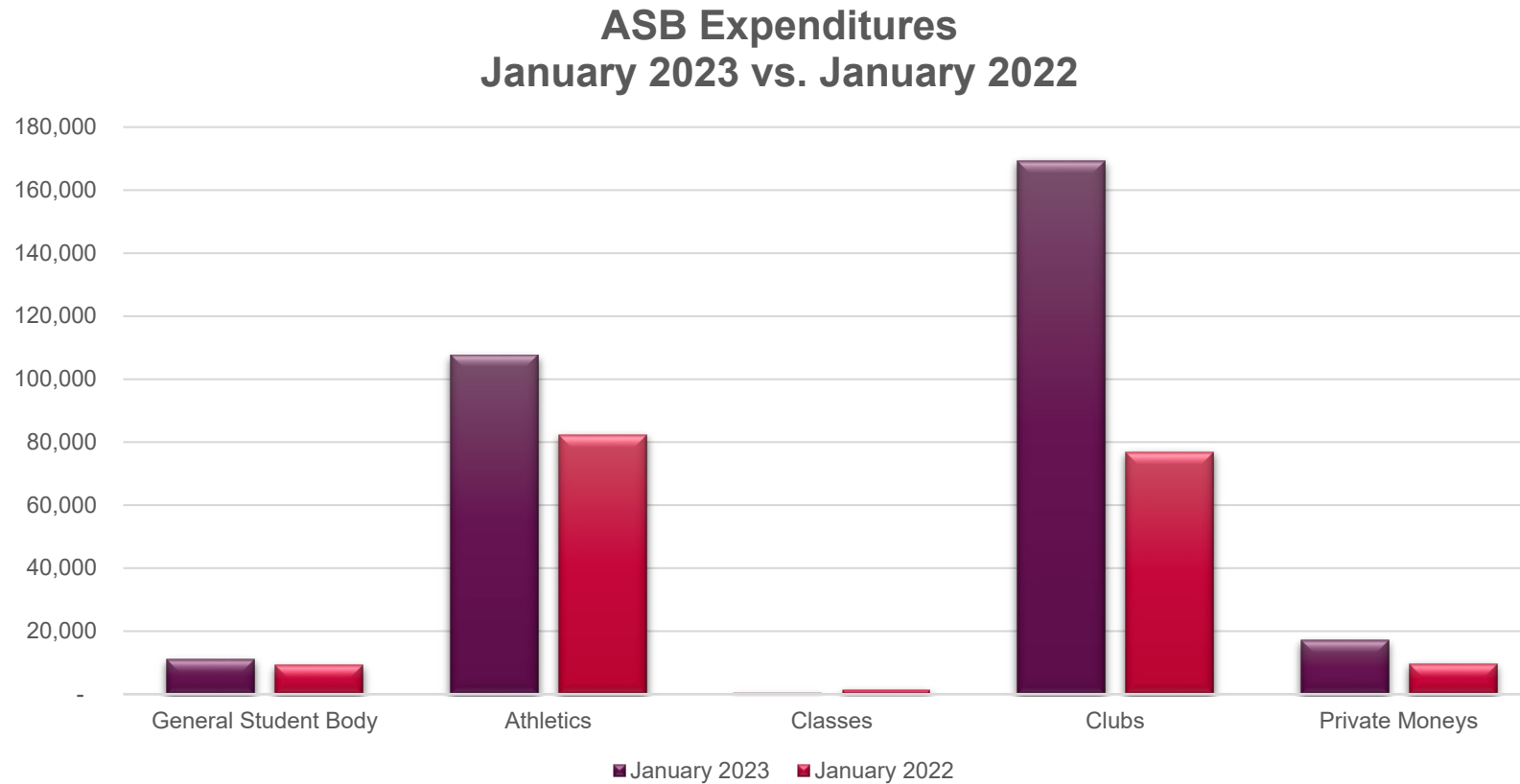
- The district reported expenditures of almost \$305K, an increase of \$126K from prior year
- For athletics, the district expended almost \$108K, an increase of \$25K from prior year
- For clubs, the district expended almost \$169K, an increase of \$92K from prior year
- For private moneys, the district expended \$17K, an increase of \$8K from prior year

EXPENDITURES	As of January 31, 2023		
	Current YTD	Annual Budget	YTD % of Budget
General Student Body	11,044	261,535	4.22%
Athletics	107,654	346,810	31.04%
Classes	313	3,500	8.95%
Clubs	169,227	622,237	27.20%
Private Moneys	17,105	74,850	22.85%
Total Expenditures	305,343	1,308,932	23.33%

	As of January 31, 2022		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	9,415	37,928	24.82%
	82,176	261,158	31.47%
	1,484	3,577	41.50%
	76,748	282,106	27.21%
	9,600	61,994	15.48%
	179,423	646,764	27.74%

Associated Student Body

Expenditures YTD Comparison – As of January 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 January 31, 2023

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

REVENUES	As of January 31, 2023		
	Current YTD	Annual Budget	YTD % of Budget
Local Taxes	-	-	0.00%
Local Support Nontax	23,859	4,005,000	0.60%
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	23,859	4,005,000	0.60%

	As of January 31, 2022		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	-	-	0.00%
	3,351	11,184	29.96%
	-	-	0.00%
	-	393,857	0.00%
	-	-	0.00%
	-	-	0.00%
	-	-	0.00%
	-	-	0.00%
	3,351	405,042	0.83%

EXPENDITURES	As of January 31, 2023		
	Current YTD	Annual Budget	YTD % of Budget
Sites	103,253	1,000,000	10.33%
Buildings	174,876	2,900,000	6.03%
Equipment	-	500,000	0.00%
Energy	-	-	0.00%
Sales and Leases	-	-	0.00%
Bond Issuance	-	-	0.00%
Total Expenditures	278,128	4,400,000	6.32%

	As of January 31, 2022		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	-	-	0.00%
	486,085	865,157	56.18%
	-	-	0.00%
	-	-	0.00%
	-	-	0.00%
	-	-	0.00%
	486,085	865,157	56.18%

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 January 31, 2023

- The district reported \$2.7M in debt service revenue, an increase in \$83K from prior year.
- The district reported \$4.7M in expenditures, an increase of \$193K from prior year.

	As of January 31, 2023		
REVENUES	Current YTD	Annual Budget	YTD % of Budget
Local Taxes	2,652,912	6,149,848	43.14%
Local Support Nontax	37,582	15,000	250.55%
Total Revenues	2,690,494	6,164,848	43.64%

	As of January 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 January 31, 2022		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	2,601,909	6,007,334	43.31%
	910	15,849	5.74%
	2,602,819	6,023,183	43.21%

	As of January 31, 2022		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	3,000,000	3,000,000	100.00%
	1,482,406	2,892,077	51.26%
	-	-	0.00%
	4,482,406	5,892,077	76.08%

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 January 31, 2023

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

	As of January 31, 2023		
REVENUES	Current YTD	Annual Budget	YTD % of Budget
Local Taxes	-	-	0.00%
Local Support Nontax	13,104	2,000	655.21%
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	13,104	257,807	5.08%

	As of January 31, 2022		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	-	-	0.00%
	217	3,415	6.35%
	-	-	0.00%
	-	263,544	0.00%
	-	-	0.00%
	-	-	0.00%
	-	-	0.00%
	-	-	0.00%
	2,352	-	0.00%
	2,569	266,959	0.96%

	As of January 31, 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 January 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 January 31, 2023

General Fund	Adopted Budget	Actual	Budget Less Actual	Percent Received/Expended	Percent of Year Completed
Balance - December 1	16,250,000	19,111,949	(2,861,949)		
Revenues	139,153,518	47,145,262	92,008,256	33.9%	41.7%
Expenditures	141,474,588	50,040,199	91,434,389	35.4%	41.7%
Balance - December 31	13,928,930	16,217,012	(2,288,082)		

Capital Projects Fund	Adopted Budget	Actual	Budget Less Actual	Percent Received/Expended	Percent of Year Completed
Balance - December 1	1,560,500	1,460,927	99,573		
Revenues	4,005,000	23,859	3,981,141	0.6%	41.7%
Expenditures	4,400,000	278,128	4,121,872	6.3%	41.7%
Balance - December 31	1,165,500	1,206,658	(41,158)		

Debt Service Fund	Adopted Budget	Actual	Budget Less Actual	Percent Received/Expended	Percent of Year Completed
Balance - December 1	2,907,306	2,987,845	(80,539)		
Revenues	6,164,848	2,690,494	3,474,354	43.6%	41.7%
Expenditures	6,052,788	4,675,006	1,377,782	77.2%	41.7%
Balance - December 31	3,019,366	1,003,333	2,016,033		

ASB Fund	Adopted Budget	Actual	Budget Less Actual	Percent Received/Expended	Percent of Year Completed
Balance - December 1	650,000	646,490	3,510		
Revenues	1,313,533	448,158	865,375	34.1%	41.7%
Expenditures	1,308,932	305,343	1,003,589	23.3%	41.7%
Balance - December 31	654,601	789,305	(134,704)		

Transportation Vehicle Fund	Adopted Budget	Actual	Budget Less Actual	Percent Received/Expended	Percent of Year Completed
Balance - December 1	870,000	874,266	(4,266)		
Revenues	257,807	13,104	244,703	5.1%	41.7%
Expenditures	605,000	-	605,000	0.0%	41.7%
Balance - December 31	522,807	887,370	(364,563)		

Wenatchee School District No. 246

Budget Status Report

January 2023 - As of January 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	13,161	5,086,670	-	7,100,329	41.74%
2000 LOCAL SUPPORT NONTAX	1,526,300	50,323	576,842	-	949,459	37.79%
3000 STATE, GENERAL PURPOSE	72,874,731	5,829,886	28,158,796	-	44,715,935	38.64%
4000 STATE, SPECIAL PURPOSE	23,405,372	1,811,906	8,215,656	-	15,189,716	35.10%
5000 FEDERAL, GENERAL PURPOSE	300,000	-	-	-	300,000	0.00%
6000 FEDERAL, SPECIAL PURPOSE	28,743,116	1,679,826	5,066,223	-	23,676,893	17.63%
7000 REVENUES FR OTH SCH DIST	115,000	-	41,075	-	73,925	35.72%
8000 OTHER AGENCIES AND ASSOCIATES	2,000	-	-	-	2,000	0.00%
9000 OTHER FINANCING SOURCES	-	-	-	-	-	0.00%
Total REVENUES/OTHER FIN. SOURCES	139,153,518	9,385,102	47,145,262	-	92,008,256	33.88%
B. EXPENDITURES						
00 Regular Instruction	62,461,887	4,620,989	24,219,221	33,013,238	5,229,428	91.63%
10 Federal Stimulus	5,244,722	408,686	1,850,087	2,958,220	436,414	91.68%
20 Special Ed Instruction	16,024,901	1,272,713	6,268,269	8,835,468	921,164	94.25%
30 Voc. Ed Instruction	8,282,946	581,324	3,310,385	4,189,814	782,747	90.55%
40 Skills Center Instruction	2,033,571	150,093	836,788	837,779	359,005	82.35%
50+60 Compensatory Ed Instruct.	15,672,849	959,738	4,652,319	6,337,231	4,683,299	70.12%
70 Other Instructional Pgms	11,298,509	104,250	539,382	710,939	10,048,188	11.07%
80 Community Services	46,591	7,500	15,769	-	30,822	33.85%
90 Support Services	20,408,612	1,365,211	8,347,979	9,534,701	2,525,931	87.62%
Total EXPENDITURES	141,474,588	9,470,504	50,040,199	66,417,391	25,016,997	82.32%
C. OTHER FIN. USES TRANS. OUT (GL 536)						
	-	-	-			

D. OTHER FINANCING USES (GL 535)	-	-	-
OVER(UNDER) EXP/OTH FIN USES	(2,321,070)	(85,402)	(2,894,937)
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		16,217,012
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		7,655,872
G/L 891 Unassigned Min Fnd Bal Policy	6,200,000		6,167,628
TOTAL	13,928,930		16,403,060

Wenatchee School District No. 246

Budget Status Report

January 2023 - As of January 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	7,486	23,859	-	3,981,141	0.60%
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	7,486	23,859	-	3,981,141	0.60%
B. EXPENDITURES						
10 Sites	1,000,000	102,938	103,253	56,960	839,788	10.33%
20 Buildings	2,900,000	20,457	174,876	51,596	2,673,528	6.03%
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	123,395	278,128	108,556	4,013,316	7.09%
C. OTHER FIN. USES TRANS. OUT (GL 536)	-	-	-			
D. OTHER FINANCING USES (GL 535)	-	-	-			
FIN.SOURCES OVER(UNDER) EXP/OTH FIN	(395,000)	(115,909)	(254,269)			

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	1,206,658
I. ENDING FUND BALANCE ACCOUNTS:		
G/L 863 Restricted from State Proceeds	601,700	951,930
G/L 864 Restricted from Fed Proceeds	-	(663,903)
G/L 889 Assigned to Fund Purposes	563,800	1,034,540
Total Ending Fund Balance	1,165,500	1,322,567

Wenatchee School District No. 246

Budget Status Report

January 2023 - As of January 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	6,717	2,652,912		3,496,936	43.14%
2000 Local Support Nontax	15,000	3,687	37,582		(22,582)	250.55%
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	10,404	2,690,494		3,474,354	43.64%
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	10,404	(1,984,512)			
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	1,003,333
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I. ENDING FUND BALANCE ACCOUNTS:

G/L 830 Restricted for Debt Service	3,019,366	1,003,333
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Total Ending Fund Balance	3,019,366	1,003,333
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Wenatchee School District No. 246
Budget Status Report
January 2023 - As of January 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	10,407	66,079		163,201	28.82%
2000 Athletics	340,175	21,720	115,954		224,221	34.09%
3000 Classes	5,000	-	-		5,000	0.00%
4000 Clubs	665,846	29,729	241,364		424,482	36.25%
6000 Private Moneys	73,232	5,781	24,762		48,470	33.81%
Total REVENUES	1,313,533	67,638	448,158		865,375	34.12%
B. EXPENDITURES						
1000 General Student Body	261,535	416	11,044	3,958	246,533	4.22%
2000 Athletics	346,810	3,294	107,654	18,921	220,235	31.04%
3000 Classes	3,500	-	313	-	3,187	8.95%
4000 Clubs	622,237	55,472	169,227	62,847	390,163	27.20%
6000 Private Moneys	74,850	2,294	17,105	6,805	50,940	22.85%
Total EXPENDITURES	1,308,932	61,477	305,343	92,530	911,059	23.33%
OVER(UNDER) EXP/OTH FIN USES	4,601	6,161	142,815			
D. TOTAL BEGINNING FUND BALANCE	650,000		646,490			
E. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-			
F. TOTAL ENDING FUND BALANCE	654,601		789,305			
G. ENDING FUND BALANCE ACCOUNTS:	-		-			
G/L 819 Restricted for Fund Purposes	654,601		789,745			
Total Ending Fund Balance	654,601		789,305			

Wenatchee School District No. 246

Budget Status Report

January 2023 - As of January 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	3,282	13,104		(11,104)	655.21%
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	13,104		244,703	5.08%
B. 9900 TRANSFERS IN FROM GF	-	-	-		-	0.00%
C. TOTAL REV./OTHER FIN. SOURCES	257,807	3,282	13,104		244,703	5.08%
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	13,104
H. TOTAL BEGINNING FUND BALANCE	870,000		874,266
I. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-
J. TOTAL ENDING FUND BALANCE	522,807		887,371
K. ENDING FUND BALANCE ACCOUNTS:			
G/L 819 Restricted for Fund Purposes	522,807		881,027
Total Ending Fund Balance	522,807		887,371