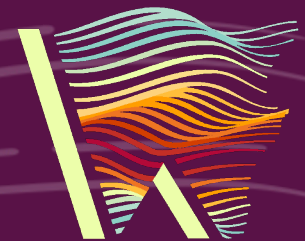


December 2022 Financial Report

February 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 December 31, 2022

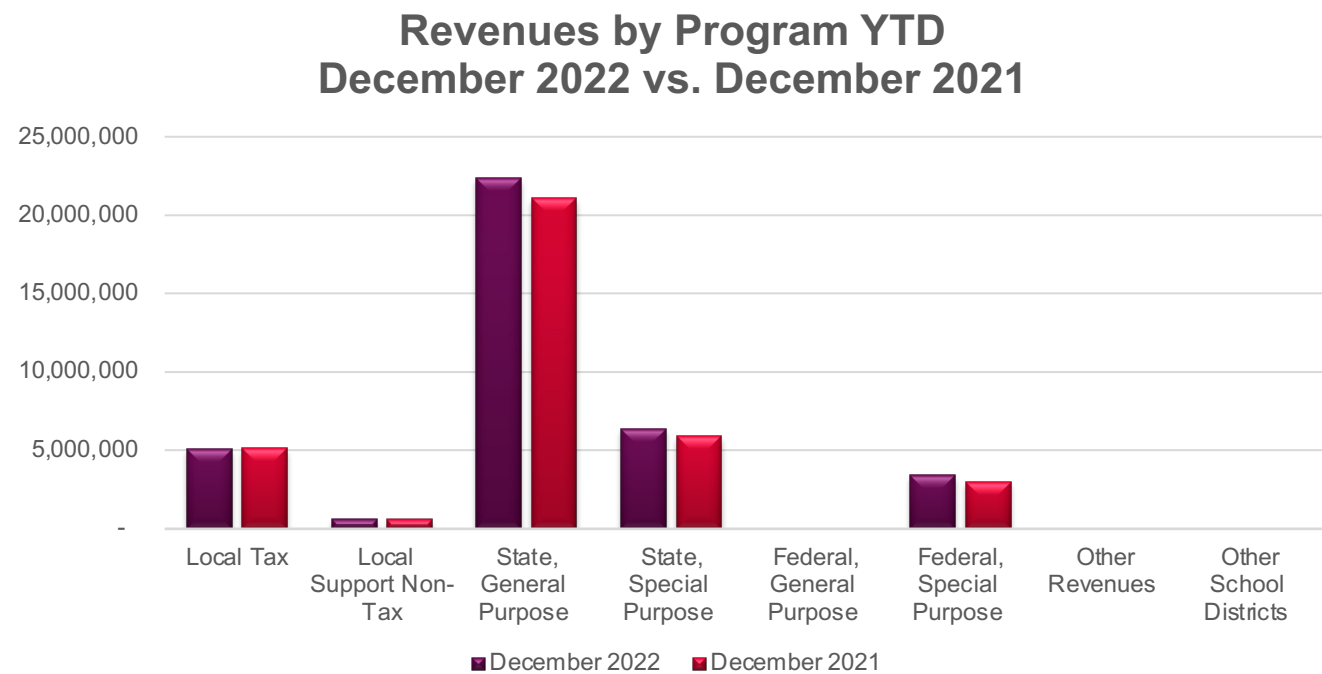
- The district reported \$37.9M in revenues, an increase of \$2.2M from prior year.
- The district reported state revenues of \$28.7M or approximately 76% of all district revenues, an increase of \$1.8M from prior year.

REVENUES	As of December 31, 2022		
	Current YTD	Annual Budget	YTD % of Budget
Local Tax	5,073,509	12,186,999	41.63%
Local Support Non-Tax	627,164	1,526,300	41.09%
State, General Purpose	22,328,910	72,874,731	30.64%
State, Special Purpose	6,403,750	23,405,372	27.36%
Federal, General Purpose	-	300,000	0.00%
Federal, Special Purpose	3,386,397	28,743,116	11.78%
Other School Districts	41,075	115,000	35.72%
Other Revenues	-	2,000	0.00%
Total Revenues	37,860,806	139,153,518	27.21%

	As of December 31, 2021		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	5,111,985	11,861,464	43.10%
	595,415	1,141,141	52.18%
	21,085,123	69,232,841	30.46%
	5,880,793	21,050,205	27.94%
	-	348,740	0.00%
	3,017,637	23,573,339	12.80%
	15,078	86,704	17.39%
	-	715	0.00%
	35,706,031	127,295,149	28.05%

General Fund

Revenues by Source YTD – As of December 31, 2022



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 December 31, 2022

- The district reported expenditures of \$40.6M, an increase of \$2.4M from prior year
- The district's largest expenditures by program were:

Regular instruction: \$19.6M, a decrease of \$262K from prior year

Support Services: \$7.0M, an increase of \$575K from prior year

Special Education: \$5.0M, an increase of \$342K from prior year

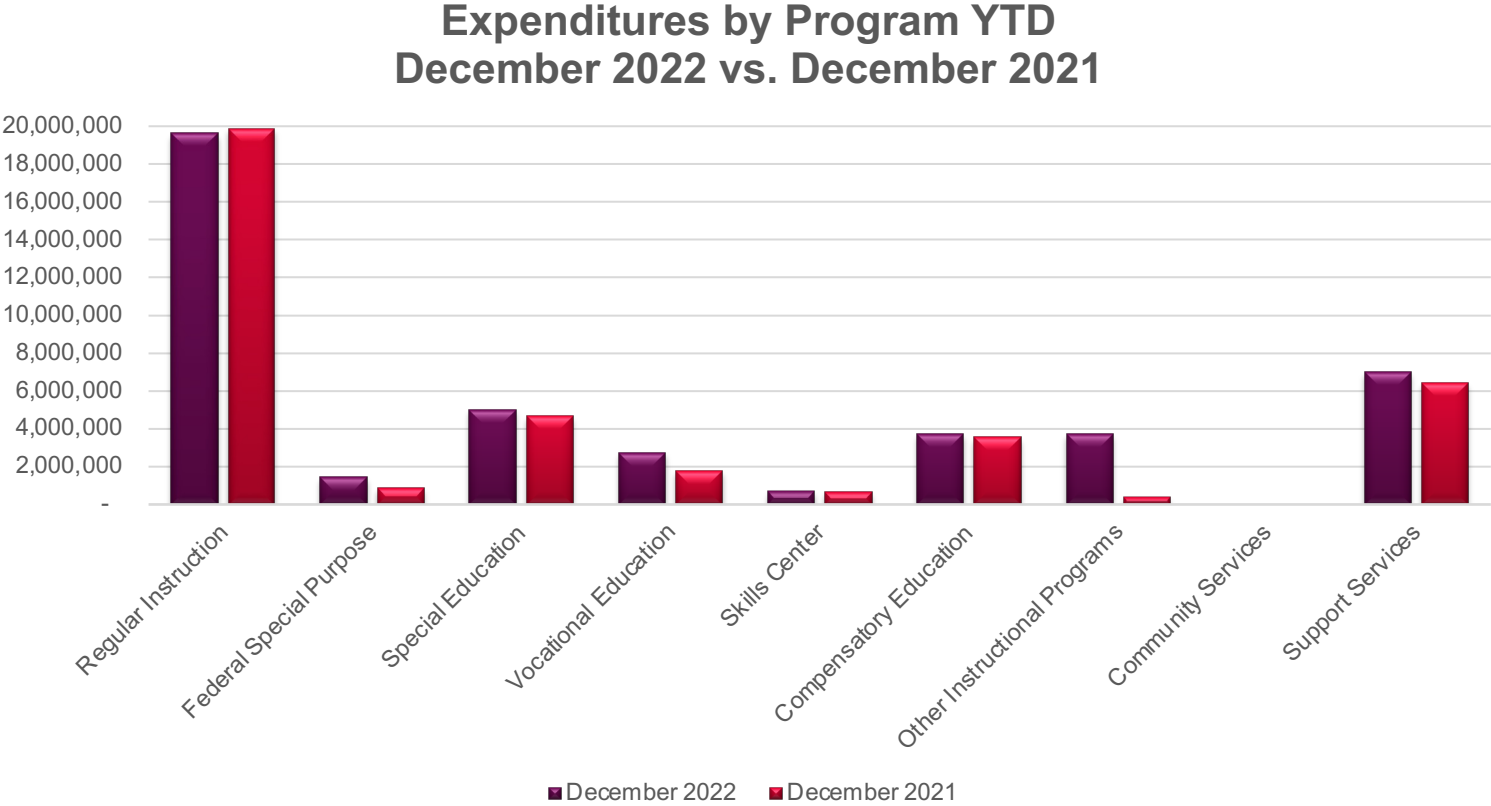
EXPENDITURES	As of December 31, 2022		
	Current YTD	Annual Budget	YTD % of Budget
Regular Instruction	19,598,232	62,461,887	31.38%
Federal Special Purpose	1,441,401	5,244,722	27.48%
Special Education	4,995,556	16,024,901	31.17%
Vocational Education	2,729,061	8,282,946	32.95%
Skills Center	686,694	2,033,571	33.77%
Compensatory Education	3,692,581	15,672,849	23.56%
Other Instructional Programs	435,132	11,298,509	3.85%
Community Services	8,269	46,591	17.75%
Support Services	6,982,768	20,408,612	34.21%
Total Expenditures by Program	40,569,695	141,474,588	28.68%

As of December 31, 2021		
Prior YTD	Prior Year Actual	YTD % of PY Actual
19,860,183	57,351,091	34.63%
854,765	9,582,539	8.92%
4,653,867	13,965,325	33.32%
1,775,861	6,407,425	27.72%
661,444	1,914,085	34.56%
3,525,991	13,438,576	26.24%
390,887	1,316,450	29.69%
527	15,888	3.32%
6,407,896	19,361,179	33.10%
38,131,422	123,352,556	30.91%



General Fund

Expenditures by Program YTD – As of December 31, 2022



General Fund

Expenditures by Object YTD – As of December 31, 2022

- The district reported expenditures of \$40.6M, an increase of \$2.4M from prior year
- The district's largest expenditures by object were:

Salaries and Benefits: \$34.2M or 84.2% of total monthly expenditures, an increase of \$2.4M from prior year

Purchased Services: \$3.9M or 9.5% of total monthly expenditures, an increase of \$246K from prior year

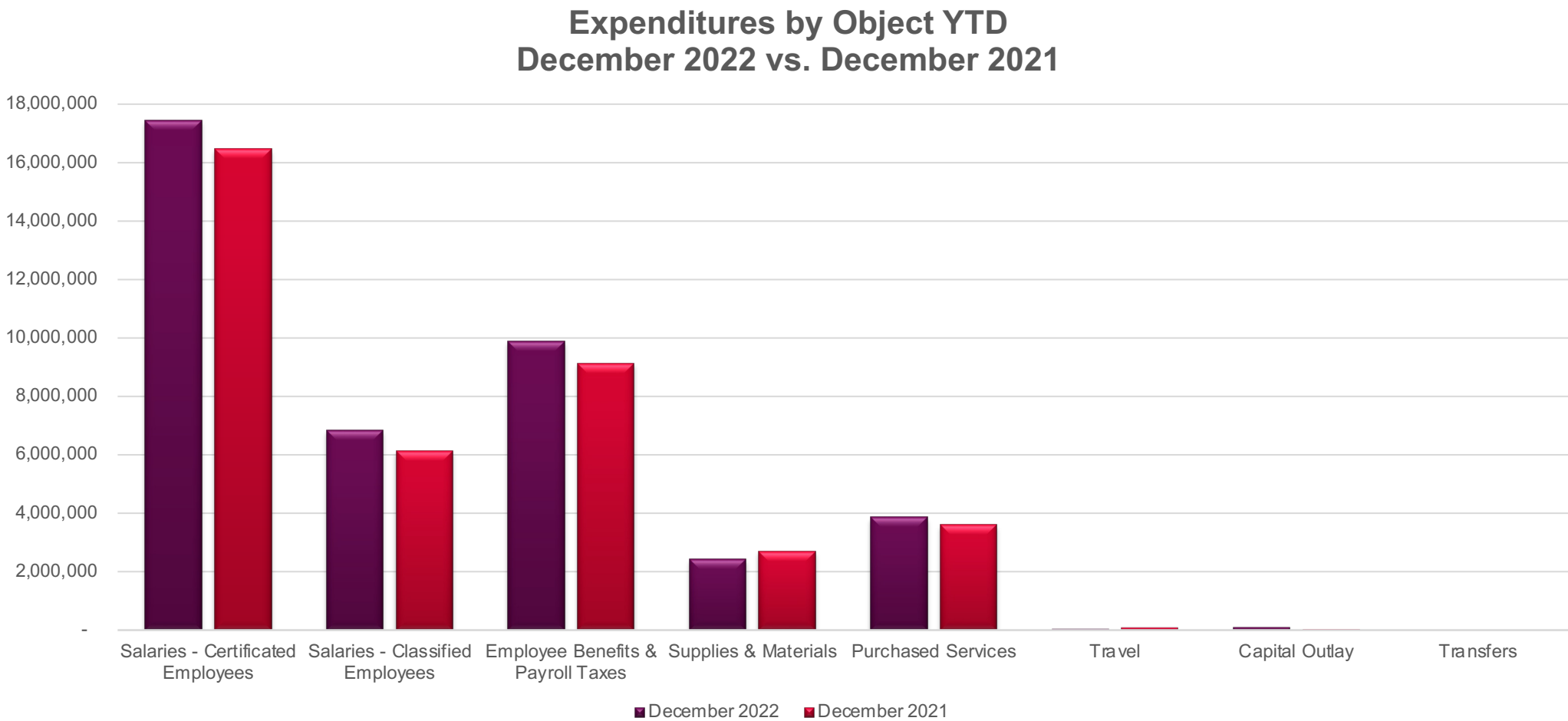
Supplies & Materials: \$2.4M or 6% of total monthly expenditures, a decrease of \$277K from prior year

EXPENDITURES	As of December 31, 2022		
	Current YTD	Annual Budget	YTD % of Budget
Salaries - Certificated Employees	17,454,880	57,985,190	30.10%
Salaries - Classified Employees	6,827,982	20,812,114	32.81%
Employee Benefits & Payroll Taxes	9,869,128	31,351,631	31.48%
Supplies & Materials	2,422,966	7,867,377	30.80%
Purchased Services	3,854,350	22,848,729	16.87%
Travel	43,842	319,547	13.72%
Capital Outlay	96,547	290,000	33.29%
Transfers	-	-	0.00%
Total Expenditures by Object	40,569,695	141,474,588	28.68%

	As of December 31, 2021		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	16,460,027	54,196,404	30.37%
	6,123,469	18,886,425	32.42%
	9,134,262	28,466,462	32.09%
	2,700,031	10,486,444	25.75%
	3,608,047	10,373,809	34.78%
	72,006	309,487	23.27%
	33,579	633,526	5.30%
	-	-	0.00%
	38,131,422	123,352,556	30.91%

General Fund

Expenditures by Object YTD – As of December 31, 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 December 31, 2022

- The district reported revenues of \$381K, an increase of \$160K from prior year
- For athletics, the district reported \$94K, an increase of \$11K from prior year
- For clubs, the district reported \$212K, an increase of \$138K from prior year
- For private moneys, the district reported \$19K, an increase of \$9K from prior year

REVENUES	As of December 31, 2022		
	Current YTD	Annual Budget	YTD % of Budget
General Student Body	55,672	229,280	24.28%
Athletics	94,234	340,175	27.70%
Classes	-	5,000	0.00%
Clubs	211,634	665,846	31.78%
Private Moneys	18,980	73,232	25.92%
Total Revenues	380,521	1,313,533	28.97%

As of December 31, 2021		
Prior YTD	Prior Year Actual	YTD % of PY Actual
52,392	79,941	65.54%
83,495	226,156	36.92%
1,530	7,215	21.21%
73,207	284,813	25.70%
9,955	55,654	17.89%
220,578	653,778	33.74%

Associated Student Body

Revenues YTD Comparison – As of December 31, 2022



Associated Student Body

Expenditures YTD – As of December 31, 2022

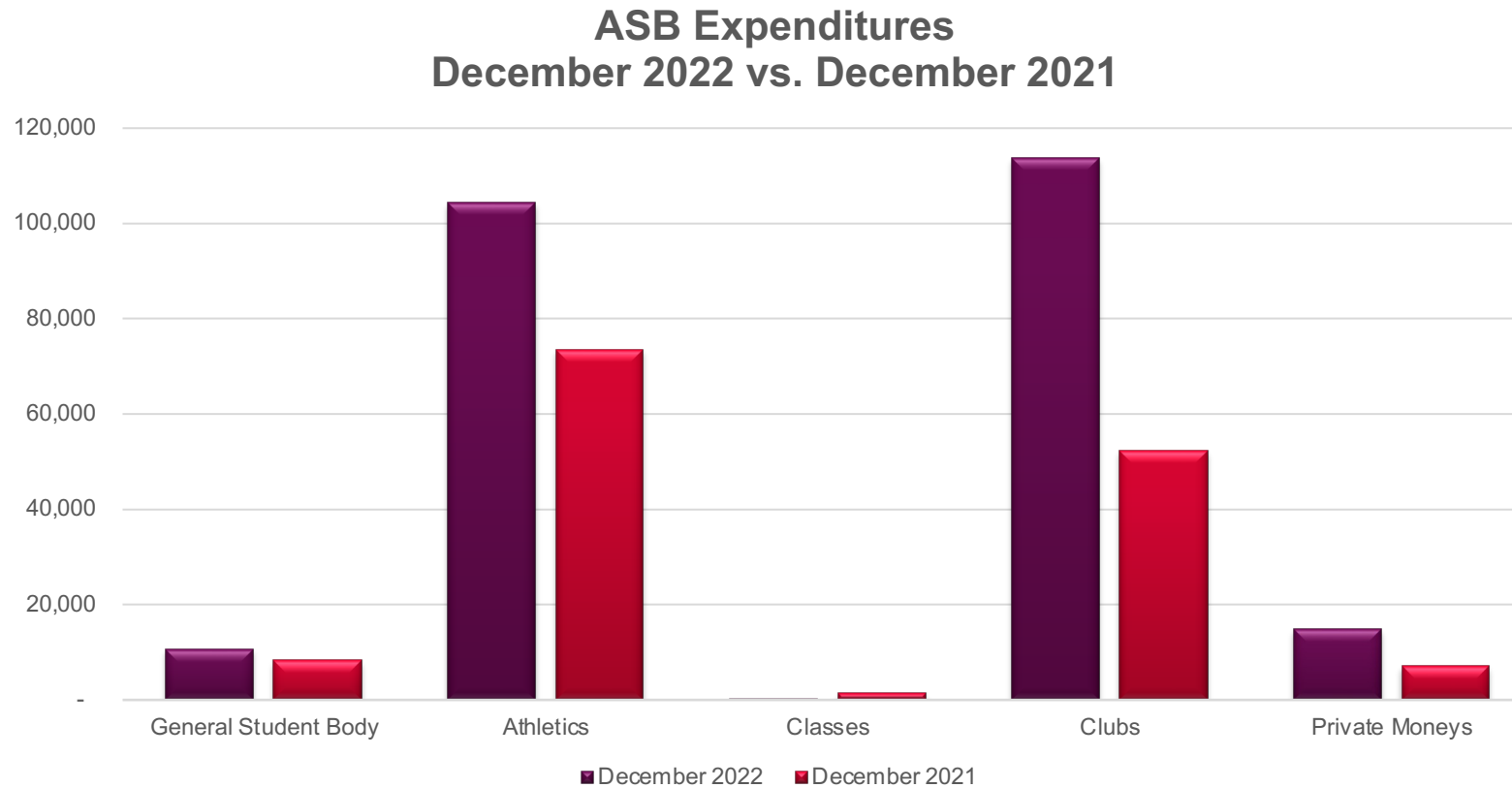
- The district reported expenditures of almost \$244K, an increase of \$101K
- For athletics, the district expended almost \$104K, an increase of \$31K from prior year
- For clubs, the district expended almost \$114K, an increase of \$62K from prior year
- For private moneys, the district expended \$15K, an increase of \$8K from prior year

EXPENDITURES	As of December 31, 2022		
	Current YTD	Annual Budget	YTD % of Budget
General Student Body	10,627	261,535	4.06%
Athletics	104,360	346,810	30.09%
Classes	313	3,500	8.95%
Clubs	113,755	622,237	18.28%
Private Moneys	14,811	74,850	19.79%
Total Expenditures	243,867	1,308,932	18.63%

As of December 31, 2021		
Prior YTD	Prior Year Actual	YTD % of PY Actual
8,224	37,928	21.68%
73,527	261,158	28.15%
1,484	3,577	41.50%
52,243	282,106	18.52%
7,039	61,994	11.35%
142,518	646,764	22.04%

Associated Student Body

Expenditures YTD Comparison – As of December 31, 2022



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 December 31, 2022

- December 2022 Revenues – Limited activity
- December 2022 Expenditures – Limited activity

REVENUES

As of December 31, 2022		
Current YTD	Annual Budget	YTD % of Budget
Local Tax	-	0.00%
Local Support Non-Tax	16,373	0.41%
State, General Purpose	-	0.00%
State, Special Purpose	-	0.00%
Federal, General Purpose	-	0.00%
Federal, Special Purpose	-	0.00%
Other Revenues	-	0.00%
Other School Districts	-	0.00%
Total Revenues	16,373	0.41%

As of December 31, 2021		
Prior YTD	Prior Year Actual	YTD % of PY Actual
-	-	0.00%
687	11,184	6.14%
-	-	0.00%
-	393,857	0.00%
-	-	0.00%
-	-	0.00%
-	-	0.00%
-	-	0.00%
687	405,042	6.14%

EXPENDITURES

As of December 31, 2022		
Current YTD	Annual Budget	YTD % of Budget
Sites	315	0.03%
Buildings	154,418	5.32%
Equipment	-	0.00%
Energy	-	0.00%
Sales and Leases	-	0.00%
Bond Issuance	-	0.00%
Total Expenditures	154,733	3.52%

As of December 31, 2021		
Prior YTD	Prior Year Actual	YTD % of PY Actual
-	-	0.00%
275,860	865,157	31.89%
-	-	0.00%
-	-	0.00%
-	-	0.00%
-	-	0.00%
275,860	865,157	31.89%

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 December 31, 2022

- 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.

REVENUES

Local Tax
Local Support Non-Tax
Total Revenues

As of December 31, 2022		
Current YTD	Annual Budget	YTD % of Budget
2,646,195	6,149,848	43.03%
33,896	15,000	225.97%
2,680,090	6,164,848	43.47%

EXPENDITURES

Matured Bonds
Interest on Bonds
Bond Transfer Fees
Total Expenditures

As of December 31, 2022		
Current YTD	Annual Budget	YTD % of Budget
3,265,000	3,265,000	0.00%
1,409,706	2,737,788	51.49%
300	50,000	0.60%
4,675,006	6,052,788	77.24%

As of December 31, 2021

Prior YTD	Prior Year Actual	YTD % of PY Actual
2,596,092	6,007,334	43.22%
839	15,849	5.29%
2,596,931	6,023,183	43.12%

As of December 31, 2021

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 December 31, 2022

- December 2022 Revenues – Limited activity
- December 2022 Expenditures – No activity to report

	As of December 31, 2022		
REVENUES	Current YTD	Annual Budget	YTD % of Budget
Local Tax	-	-	0.00%
Local Support Non-Tax	9,822	2,000	491.12%
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	9,822	257,807	3.81%

	As of December 31, 2021		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	-	-	0.00%
	172	3,415	5.04%
	-	-	0.00%
	-	263,544	0.00%
	-	-	0.00%
	-	-	0.00%
	-	-	0.00%
	-	-	0.00%
	2,352	-	0.00%
	2,524	266,959	0.95%

Summary & Budget Status Reports

Wenatchee School District No. 246

Monthly Budget Status Report

As of December 31, 2022

General Fund	Adopted Budget	Actual Thru December	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	37,860,806	101,292,712	27.2%	33.3%
Expenditures	141,474,588	40,569,695	100,904,893	28.7%	33.3%
Balance - December 31	13,928,930	16,403,059	(2,474,129)		

Capital Projects Fund	Adopted Budget	Actual Thru December	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	16,373	3,988,627	0.4%	33.3%
Expenditures	4,400,000	154,733	4,245,267	3.5%	33.3%
Balance - December 31	1,165,500	1,322,567	(157,067)		

Debt Service Fund	Adopted Budget	Actual Thru December	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	2,680,090	3,484,758	43.5%	33.3%
Expenditures	6,052,788	4,675,006	1,377,782	77.2%	33.3%
Balance - December 31	3,019,366	992,929	2,026,437		

ASB Fund	Adopted Budget	Actual Thru December	Budget Less Actual	Percent Received/Expended	Percent of Year Completed
Balance - December 1	650,000	646,490	3,510		
Revenues	1,313,533	380,521	933,012	29.0%	33.3%
Expenditures	1,308,932	243,867	1,065,065	18.6%	33.3%
Balance - December 31	654,601	783,144	(128,543)		

Transportation Vehicle Fund	Adopted Budget	Actual Thru December	Budget Less Actual	Percent Received/Expended	Percent of Year Completed
Balance - December 1	870,000	874,266	(4,266)		
Revenues	257,807	9,822	247,985	3.8%	33.3%
Expenditures	605,000	-	605,000	0.0%	33.3%
Balance - December 31	522,807	884,088	(361,281)		

Wenatchee School District No. 246

Budget Status Report

December 2022 - As of December 31, 2022

General Fund

A. REVENUES/OTHER FIN. SOURCES	Annual Budget	Actual For Month	Actual For Year	Encumbrances	Balance	Percent
1000 LOCAL TAXES	12,186,999	45,006	5,073,509	-	7,113,490	41.63%
2000 LOCAL SUPPORT NONTAX	1,526,300	191,766	627,164	-	899,136	41.09%
3000 STATE, GENERAL PURPOSE	72,874,731	6,289,972	22,328,910	-	50,545,821	30.64%
4000 STATE, SPECIAL PURPOSE	23,405,372	1,908,557	6,403,750	-	17,001,622	27.36%
5000 FEDERAL, GENERAL PURPOSE	300,000	-	-	-	300,000	0.00%
6000 FEDERAL, SPECIAL PURPOSE	28,743,116	1,728,967	3,386,397	-	25,356,719	11.78%
7000 REVENUES FR OTH SCH DIST	115,000	25,182	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	10,189,451	37,860,806	-	101,292,712	27.21%
B. EXPENDITURES						
00 Regular Instruction	62,461,887	5,230,911	19,598,232	36,891,346	5,972,309	90.44%
10 Federal Stimulus	5,244,722	465,940	1,441,401	3,203,986	599,334	88.57%
20 Special Ed Instruction	16,024,901	1,343,865	4,995,556	10,041,658	987,687	93.84%
30 Voc. Ed Instruction	8,282,946	753,026	2,729,061	4,710,030	843,855	89.81%
40 Skills Center Instruction	2,033,571	169,544	686,694	1,014,203	332,674	83.64%
50+60 Compensatory Ed Instruct.	15,672,849	952,340	3,692,581	7,123,573	4,856,695	69.01%
70 Other Instructional Pgms	11,298,509	108,356	435,132	797,634	10,065,743	10.91%
80 Community Services	46,591	8,269	8,269	-	38,322	17.75%
90 Support Services	20,408,612	1,637,390	6,982,768	10,513,208	2,912,636	85.73%
Total EXPENDITURES	141,474,588	10,669,640	40,569,695	74,295,638	26,609,254	81.19%
C. OTHER FIN. USES TRANS. OUT (GL 536)						
	-	-	-			

D. OTHER FINANCING USES (GL 535)	-	-	-
OVER(UNDER) EXP/OTH FIN USES	(2,321,070)	(480,190)	(2,708,890)
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		16,403,060
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

December 2022 - As of December 31, 2022

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	4,775	16,373	-	3,988,627	0.41%
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	4,775	16,373	-	3,988,627	0.41%
B. EXPENDITURES						
10 Sites	1,000,000	315	315	156,286	843,399	0.03%
20 Buildings	2,900,000	7,306	154,418	1,452	2,744,130	5.32%
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	7,621	154,733	157,738	4,087,529	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)	(2,846)	(138,360)			

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	1,322,567
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

December 2022 - As of December 31, 2022

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	22,886	2,646,195		3,503,653	43.03%
2000 Local Support Nontax	15,000	3,362	33,896		(18,896)	225.97%
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	26,248	2,680,090		3,484,758	43.47%
B. EXPENDITURES						
Matured Bond Expenditures	3,265,000	3,265,000	3,265,000	-	-	100.00%
Interest On Bonds	2,737,788	1,409,706	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	4,674,706	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	(4,648,458)	(1,994,916)			
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	992,929
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I. ENDING FUND BALANCE ACCOUNTS:

G/L 830 Restricted for Debt Service	3,019,366	992,929
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Total Ending Fund Balance	3,019,366	992,929
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Wenatchee School District No. 246

Budget Status Report

December 2022 - As of December 31, 2022

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	4,419	55,672		173,608	24.28%
2000 Athletics	340,175	7,896	94,234		245,941	27.70%
3000 Classes	5,000	-	-		5,000	0.00%
4000 Clubs	665,846	46,969	211,634		454,212	31.78%
6000 Private Moneys	73,232	2,227	18,980		54,252	25.92%
Total REVENUES	1,313,533	61,510	380,521		933,012	28.97%
B. EXPENDITURES						
1000 General Student Body	261,535	2,492	10,627	2,907	248,001	4.06%
2000 Athletics	346,810	28,943	104,360	11,247	231,203	30.09%
3000 Classes	3,500	-	313	-	3,187	8.95%
4000 Clubs	622,237	17,942	113,755	105,454	403,027	18.28%
6000 Private Moneys	74,850	3,709	14,811	3,133	56,906	19.79%
Total EXPENDITURES	1,308,932	53,086	243,867	122,742	942,324	18.63%
OVER(UNDER) EXP/OTH FIN USES	4,601	8,424	136,654			
D. TOTAL BEGINNING FUND BALANCE	650,000		646,490			
E. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-			
F. TOTAL ENDING FUND BALANCE	654,601		783,144			
G. ENDING FUND BALANCE ACCOUNTS:	-		-			
G/L 819 Restricted for Fund Purposes	654,601		789,745			

Total Ending Fund Balance

654,601

783,144

Wenatchee School District No. 246

Budget Status Report

December 2022 - As of December 31, 2022

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	3,061	9,822		(7,822)	491.12%
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	3,061	9,822		247,985	3.81%
B. 9900 TRANSFERS IN FROM GF	-	-	-		-	0.00%
C. TOTAL REV./OTHER FIN. SOURCES	257,807	3,061	9,822		247,985	3.81%
D. EXPENDITURES						
Type 30 Equipment	605,000	-	-	868,797	(263,797)	143.60%
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)	3,061	9,822
H. TOTAL BEGINNING FUND BALANCE	870,000		874,266
I. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-
J. TOTAL ENDING FUND BALANCE	522,807		884,089
K. ENDING FUND BALANCE ACCOUNTS:			
G/L 819 Restricted for Fund Purposes	522,807		881,027
Total Ending Fund Balance	522,807		884,089