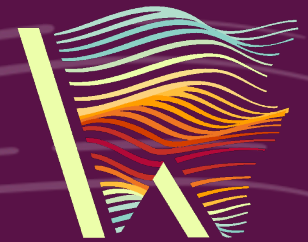


# November 2022 Financial Report

January 24, 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 November 30, 2022

- The district reported \$27.7M in revenues, an increase of \$805K from prior year at this time
- The district reported state revenues of \$20.5M or approximately 74% of all district revenues, comparable to prior year.

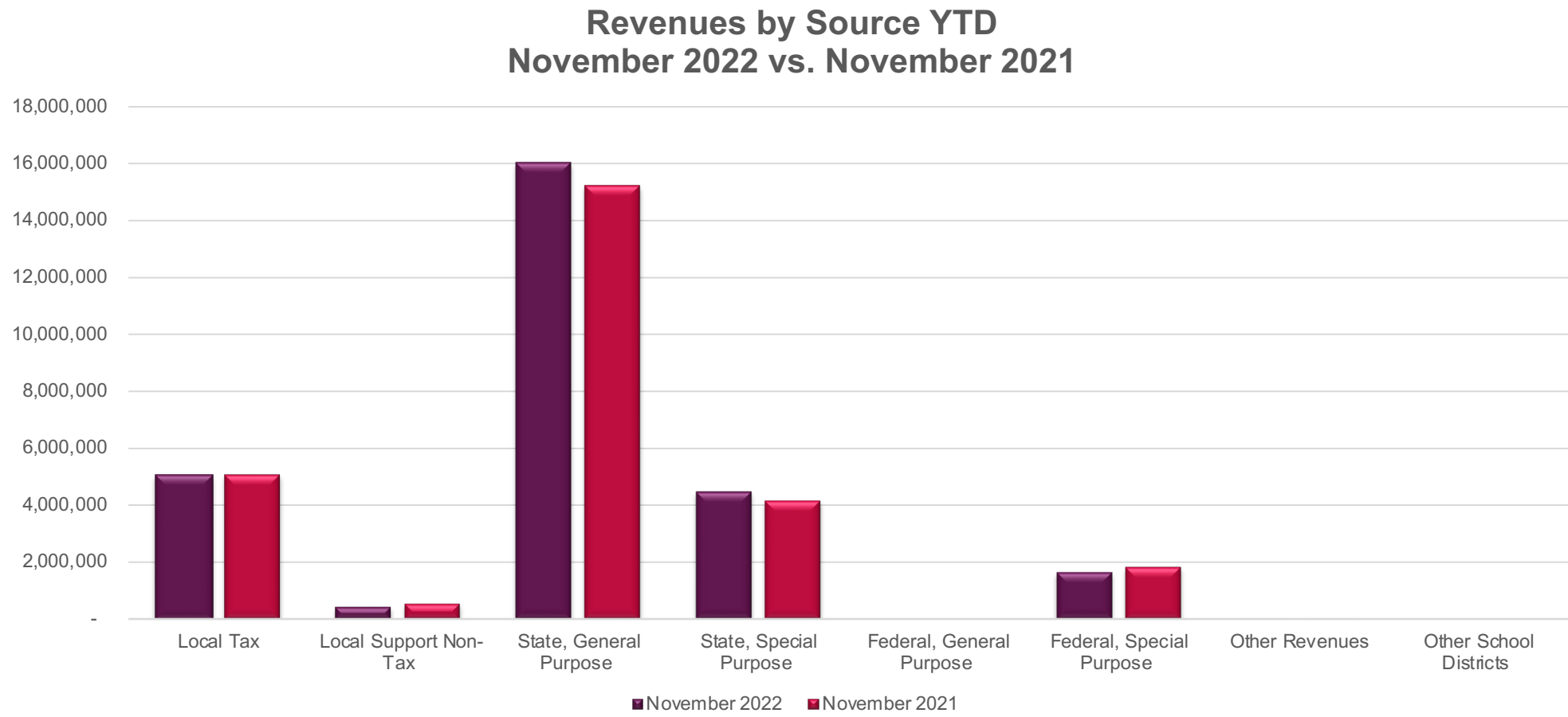
REVENUES	As of November 30, 2022		
	Current YTD	Annual Budget	YTD % of Budget
Local Tax	5,028,503	12,186,999	41.26%
Local Support Non-Tax	435,398	1,526,300	28.53%
State, General Purpose	16,038,938	72,874,731	22.01%
State, Special Purpose	4,495,193	23,405,372	19.21%
Federal, General Purpose	-	300,000	0.00%
Federal, Special Purpose	1,657,429	28,743,116	5.77%
Other School Districts	15,893	115,000	13.82%
Other Revenues	-	2,000	0.00%
<b>Total Revenues</b>	<b>27,671,354</b>	<b>139,153,518</b>	<b>19.89%</b>

	As of November 30, 2021		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	5,081,931	11,861,464	42.84%
	542,088	1,141,141	47.50%
	15,218,301	69,232,841	21.98%
	4,167,754	21,050,205	19.80%
	-	348,740	0.00%
	1,842,092	23,573,339	7.81%
	13,935	86,704	16.07%
	-	715	0.00%
	<b>26,866,101</b>	<b>127,295,149</b>	<b>21.11%</b>



# General Fund

## Revenues by Source YTD – As of November 30, 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 November 30, 2022

- The district reported expenditures of \$29.9M an increase of almost \$2.0M from prior year
- The district's largest expenditures by program were:

Regular instruction: \$14.4M, comparable to prior year

Support Services: \$5.3M, an increase of \$414K from prior year

Special Education: \$3.7M, an increase of \$177K from prior year

EXPENDITURES	As of November 30, 2022		
	Current YTD	Annual Budget	YTD % of Budget
Regular Instruction	14,367,322	62,461,887	23.00%
Federal Special Purpose	975,461	5,244,722	18.60%
Special Education	3,651,691	16,024,901	22.79%
Vocational Education	1,976,035	8,282,946	23.86%
Skills Center	517,150	2,033,571	25.43%
Compensatory Education	2,740,241	15,672,849	17.48%
Other Instructional Programs	326,777	11,298,509	2.89%
Community Services	-	46,591	0.00%
Support Services	5,345,378	20,408,612	26.19%
<b>Total Expenditures by Program</b>	<b>29,900,055</b>	<b>141,474,588</b>	<b>21.13%</b>

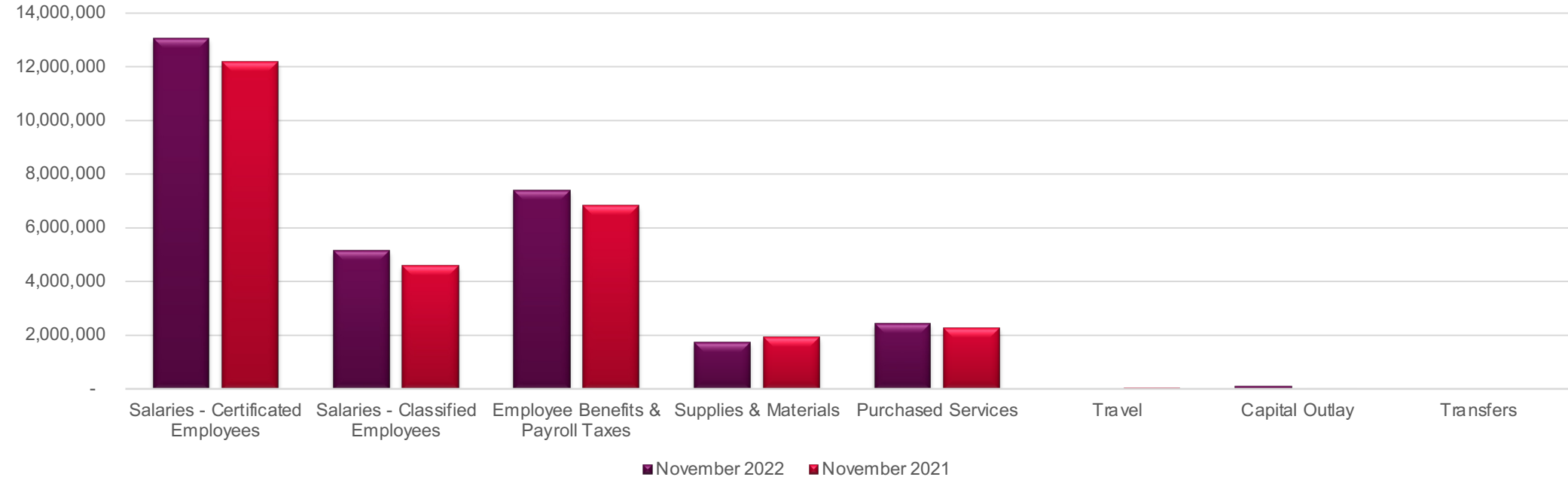
As of November 30, 2021		
Prior YTD	Prior Year Actual	YTD % of PY Actual
14,353,288	57,351,091	25.03%
514,158	9,582,539	5.37%
3,474,842	13,965,325	24.88%
1,235,860	6,407,425	19.29%
461,258	1,914,085	24.10%
2,639,983	13,438,576	19.64%
293,600	1,316,450	22.30%
-	15,888	0.00%
4,931,872	19,361,179	25.47%
<b>27,904,861</b>	<b>123,352,556</b>	<b>22.62%</b>



# General Fund

## Expenditures by Program YTD – As of November 30, 2022

Expenditures by Object  
November 2022 vs. November 2021



# General Fund

## Expenditures by Object YTD – As of November 30, 2022

- The district reported expenditures of \$29.9M an increase of almost \$2.0M from prior year
- The district's largest expenditures by object were:

Salaries and Benefits: \$25.6M or 85.6% of total monthly expenditures, an increase of \$2.0M from prior year

Purchased Services: \$2.4M or 8.2% of total monthly expenditures, an increase of \$155K from prior year

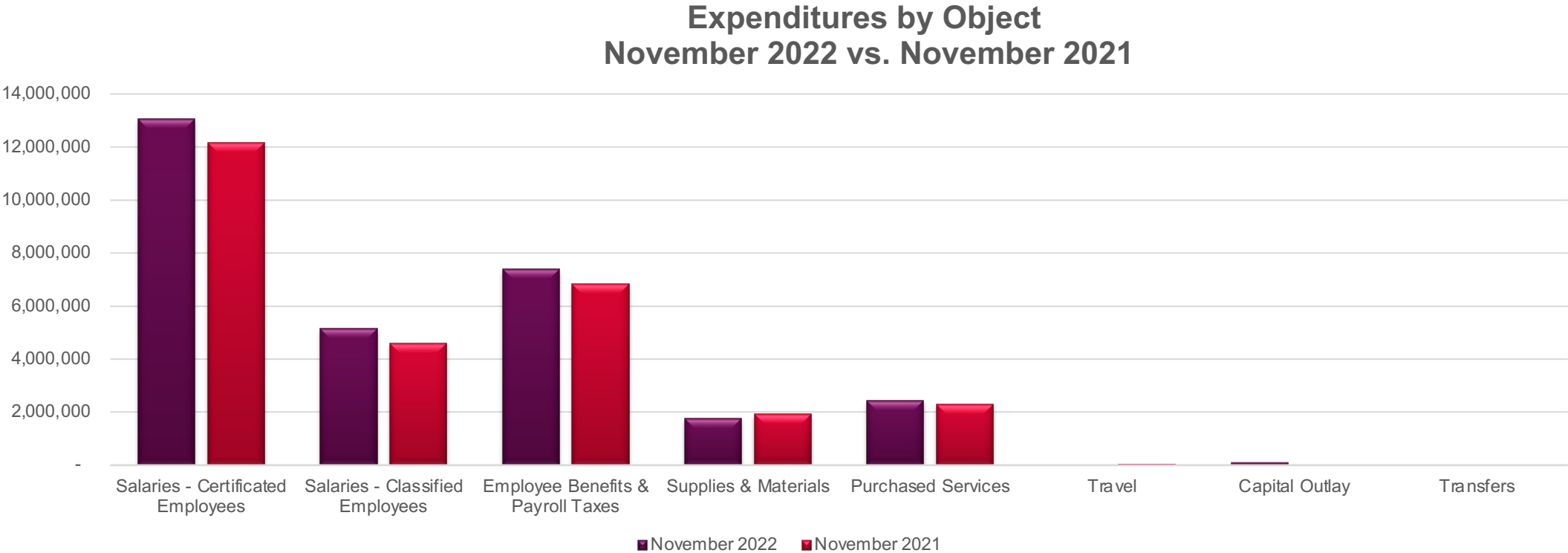
Supplies & Materials: \$1.7M or 6% of total monthly expenditures, a decrease of \$186K from prior year

EXPENDITURES	As of November 30, 2022		
	Current YTD	Annual Budget	YTD % of Budget
Salaries - Certificated Employees	13,052,238	57,985,190	22.51%
Salaries - Classified Employees	5,149,138	20,812,114	24.74%
Employee Benefits & Payroll Taxes	7,395,444	31,351,631	23.59%
Supplies & Materials	1,743,694	7,867,377	22.16%
Purchased Services	2,435,622	22,848,729	10.66%
Travel	27,373	319,547	8.57%
Capital Outlay	96,547	290,000	33.29%
Transfers	-	-	0.00%
<b>Total Expenditures by Object</b>	<b>29,900,055</b>	<b>141,474,588</b>	<b>21.13%</b>

	As of November 30, 2021		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	12,181,010	54,196,404	22.48%
	4,605,586	18,886,425	24.39%
	6,823,794	28,466,462	23.97%
	1,930,137	10,486,444	18.41%
	2,280,935	10,373,809	21.99%
	49,821	309,487	16.10%
	33,579	633,526	5.30%
	-	-	0.00%
	<b>27,904,861</b>	<b>123,352,557</b>	<b>22.62%</b>

# General Fund

## Expenditures by Object YTD – As of November 30, 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 November 30, 2022

- The district reported revenues of \$222K, an increase of \$50K from prior year
- For athletics, the district reported almost \$59K, comparable to prior year
- For clubs, the district reported \$104K, an increase of \$44K from prior year
- For private moneys, the district reported \$15K, an increase of \$8K from prior year

### REVENUES

As of November 30, 2022		
	Current YTD	Annual Budget
		YTD % of Budget
General Student Body	43,699	229,280
Athletics	59,537	340,175
Classes	-	5,000
Clubs	104,164	665,846
Private Moneys	15,317	73,232
<b>Total Revenues</b>	<b>222,717</b>	<b>1,313,533</b>

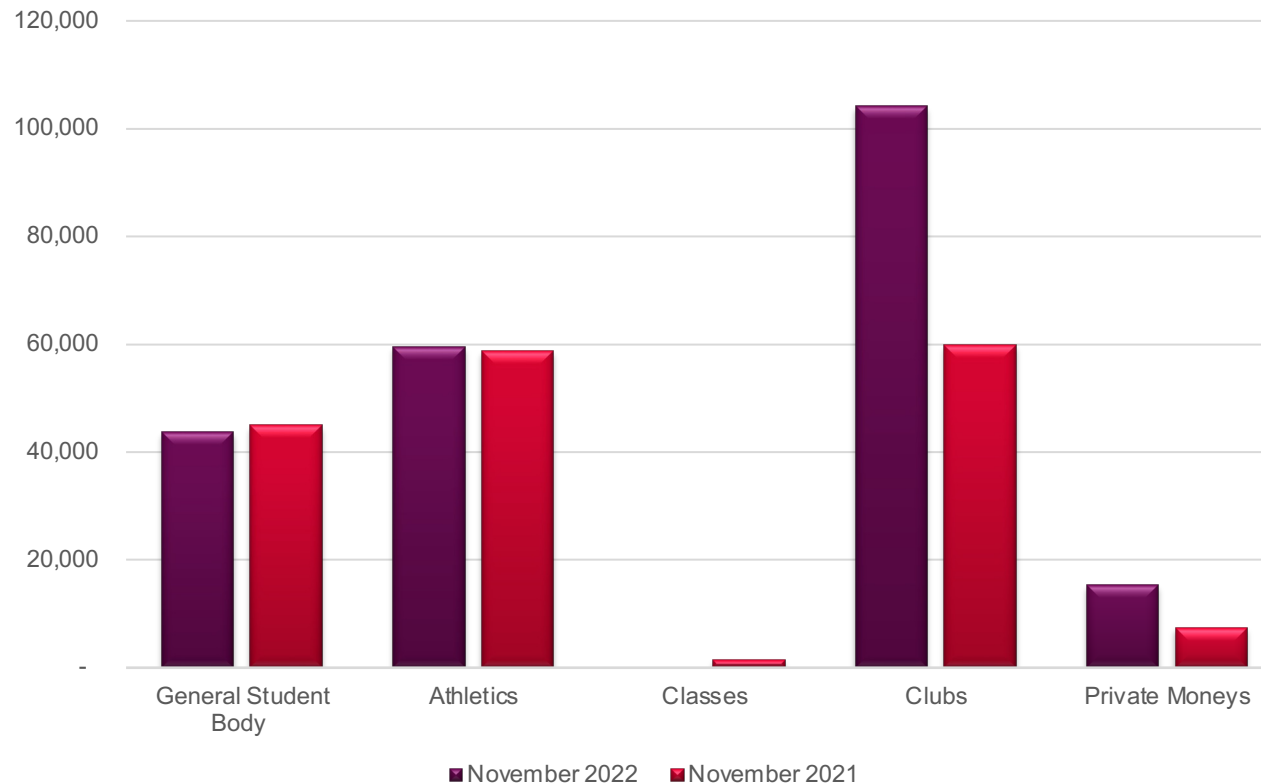
As of November 30, 2021		
Prior YTD	Prior Year Actual	YTD % of PY Actual
44,870	79,941	56.13%
58,672	226,156	25.94%
1,530	7,215	21.21%
59,852	284,813	21.01%
7,442	55,654	13.37%
<b>172,365</b>	<b>653,778</b>	<b>26.36%</b>



# Associated Student Body

## Revenues YTD Comparison – As of November 30, 2022

ASB Revenues YTD  
November 2022 vs. November 2021





# Associated Student Body

## Expenditures YTD – As of November 30, 2022

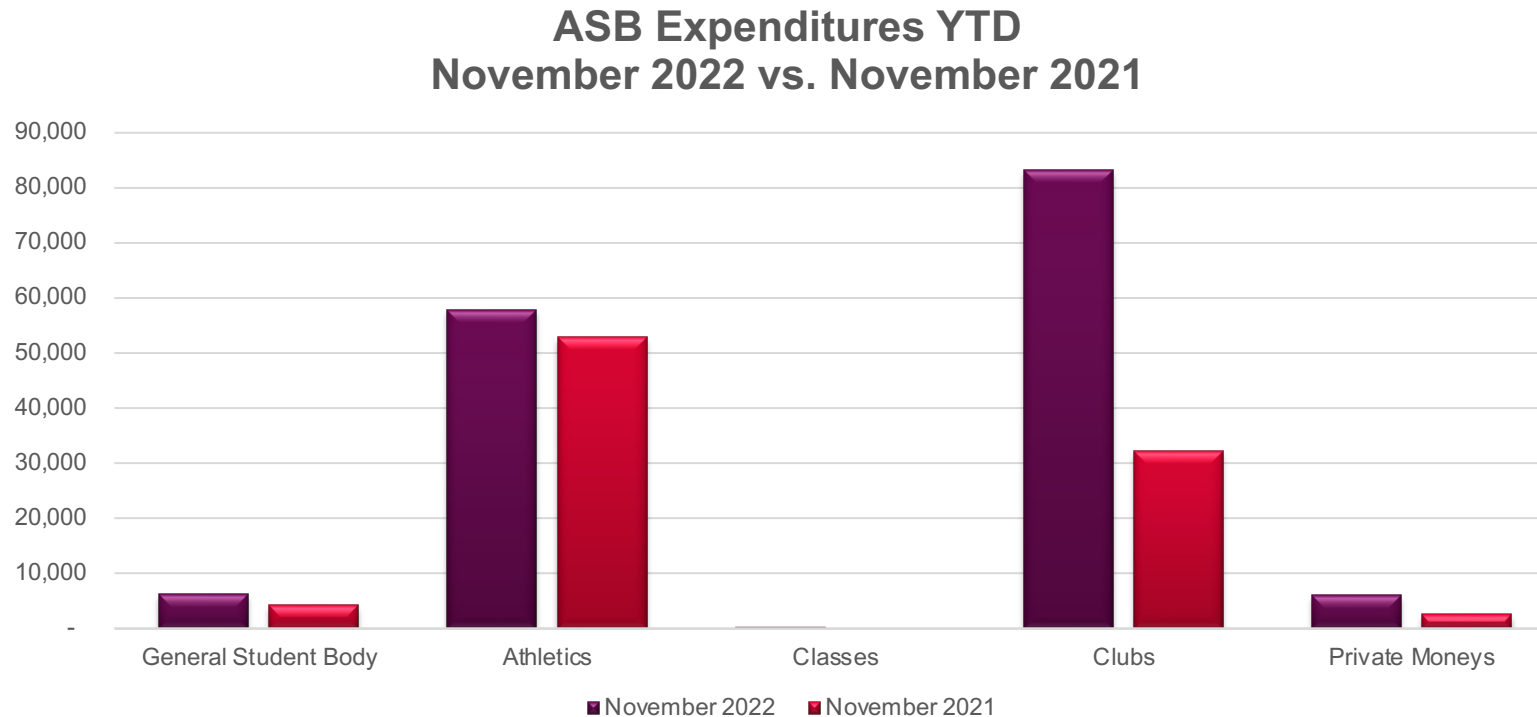
- The district reported expenditures of almost \$154K, an increase of \$62K
- For athletics, the district expended almost \$58K, an increase of \$5K from prior year
- For clubs, the district expended almost \$83K, a decrease of \$51K from prior year
- For private moneys, the district expended less than \$6K, an increase of \$3.5K from prior year

	As of November 30, 2022		
EXPENDITURES	Current YTD	Annual Budget	YTD % of Budget
General Student Body	6,266	261,535	2.40%
Athletics	57,913	346,810	16.70%
Classes	313	3,500	8.95%
Clubs	83,231	622,237	13.38%
Private Moneys	6,060	74,850	8.10%
<b>Total Expenditures</b>	<b>153,783</b>	<b>1,308,932</b>	<b>11.75%</b>

	As of November 30, 2021		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	4,282	37,928	11.29%
	52,856	261,158	20.24%
	-	3,577	0.00%
	32,191	282,106	11.41%
	2,525	61,994	4.07%
	<b>91,855</b>	<b>646,764</b>	<b>14.20%</b>

# Associated Student Body

## Expenditures YTD Comparison – As of November 30, 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 November 30, 2022

- November 2022 Revenues – Limited activity
- November 2022 Expenditures – Limited activity

### REVENUES

As of November 30, 2022			
Current YTD	Annual Budget	YTD % of Budget	
-	-	0.00%	
11,597	4,005,000	0.29%	
-	-	0.00%	
-	-	0.00%	
-	-	0.00%	
-	-	0.00%	
-	-	0.00%	
-	-	0.00%	
<b>Total Revenues</b>	<b>11,597</b>	<b>4,005,000</b>	<b>0.29%</b>

As of November 30, 2021			
Prior YTD	Prior Year Actual	YTD % of PY Actual	
-	-	0.00%	
521	-	0.00%	
-	-	0.00%	
-	-	0.00%	
-	-	0.00%	
559,612	-	0.00%	
-	-	0.00%	
-	-	0.00%	
<b>560,133</b>	<b>-</b>	<b>0.00%</b>	

### EXPENDITURES

As of November 30, 2022			
Current YTD	Annual Budget	YTD % of Budget	
-	1,000,000	0.00%	
146,918	2,900,000	5.07%	
-	500,000	0.00%	
-	-	0.00%	
-	-	0.00%	
-	-	0.00%	
<b>Total Expenditures</b>	<b>146,918</b>	<b>4,400,000</b>	<b>3.34%</b>

As of November 30, 2021			
Prior YTD	Prior Year Actual	YTD % of PY Actual	
-	-	0.00%	
265,486	865,157	30.69%	
-	-	0.00%	
-	-	0.00%	
-	-	0.00%	
-	-	0.00%	
<b>265,486</b>	<b>-</b>	<b>30.69%</b>	



# 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.



# Debt Service

## Revenues & Expenditures YTD – As of November 30, 2022

- The district reported \$2.7M in debt service revenue, an increase in \$73K from prior year.
- The district reported limited expenditure activity, comparable to prior year.

### REVENUES

	As of November 30, 2022		
	Current YTD	Annual Budget	YTD % of Budget
Local Tax	2,623,309	6,149,848	42.66%
Local Support Non-Tax	30,534	15,000	203.56%
<b>Total Revenues</b>	<b>2,653,843</b>	<b>6,164,848</b>	<b>43.05%</b>

### EXPENDITURES

	As of November 30, 2022		
	Current YTD	Annual Budget	YTD % of Budget
Matured Bonds	-	3,265,000	0.00%
Interest on Bonds	-	2,737,788	0.00%
Bond Transfer Fees	300	50,000	0.60%
<b>Total Expenditures</b>	<b>300</b>	<b>6,052,788</b>	<b>0.00%</b>

### As of November 30, 2021

	Prior YTD	Prior Year Actual	YTD % of PY Actual
	2,580,268	6,007,334	42.95%
	769	15,849	4.85%
<b>Total</b>	<b>2,581,037</b>	<b>6,023,183</b>	<b>42.85%</b>

### As of November 30, 2021

	Prior YTD	Prior Year Actual	YTD % of PY Actual
	-	3,000,000	0.00%
	-	2,892,077	0.00%
	427	-	0.00%
<b>Total</b>	<b>427</b>	<b>5,892,077</b>	<b>0.01%</b>



# 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 November 30, 2022

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

	As of November 30, 2022			As of November 30, 2021		
	Current YTD	Annual Budget	YTD % of Budget	Prior YTD	Prior Year Actual	YTD % of PY Actual
<b>REVENUES</b>						
Local Tax	-	-	0.00%	-	-	0.00%
Local Support Non-Tax	6,761	2,000	338.05%	128	3,415	3.75%
State, General Purpose	-	-	0.00%	-	-	0.00%
State, Special Purpose	-	255,807	0.00%	-	263,544	0.00%
Federal, General Purpose	-	-	0.00%	-	-	0.00%
Federal, Special Purpose	-	-	0.00%	-	-	0.00%
Other Revenues	-	-	0.00%	-	-	0.00%
Other School Districts	-	-	0.00%	-	-	0.00%
<b>Total Revenues</b>	<b>6,761</b>	<b>257,807</b>	<b>2.62%</b>	<b>128</b>	<b>266,959</b>	<b>0.05%</b>
	As of November 30, 2022			As of November 30, 2021		
	Current YTD	Annual Budget	YTD % of Budget	Prior YTD	Prior Year Actual	YTD % of PY Actual
<b>EXPENDITURES</b>						
Equipment	-	605,000	0.00%	-	-	0.00%
Major Repairs	-	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>-</b>	<b>605,000</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>

# **Summary & Budget Status Reports**

**Wenatchee School District No. 246**  
**Monthly Budget Status Report**  
**As of November 30, 2022**

<b>General Fund</b>	<b>Adopted Budget</b>	<b>Actual Thru November</b>	<b>Budget Less Actual</b>	<b>Percent Received/Expended</b>	<b>Percent of Year Completed</b>
Balance - November 1	16,250,000	19,111,949	(2,861,949)		
Revenues	139,153,518	27,671,354	111,482,164	19.9%	25.0%
Expenditures	141,474,588	29,900,055	111,574,533	21.1%	25.0%
Balance - November 30	13,928,930	16,883,248	(2,954,318)		

<b>Capital Projects Fund</b>	<b>Adopted Budget</b>	<b>Actual Thru November</b>	<b>Budget Less Actual</b>	<b>Percent Received/Expended</b>	
Balance - November 1	1,560,500	1,460,927	99,573		
Revenues	4,005,000	11,597	3,993,403	0.3%	25.0%
Expenditures	4,400,000	147,112	4,252,888	3.3%	25.0%
Balance - November 30	1,165,500	1,325,412	(159,912)		

<b>Debt Service Fund</b>	<b>Adopted Budget</b>	<b>Actual Thru November</b>	<b>Budget Less Actual</b>	<b>Percent Received/Expended</b>	<b>Percent of Year Completed</b>
Balance - November 1	2,907,306	2,987,845	(80,539)		
Revenues	6,164,848	2,653,843	3,511,005	43.0%	25.0%
Expenditures	6,052,788	300	6,052,488	0.0%	25.0%
Balance - November 30	3,019,366	5,641,388	(2,622,022)		

<b>ASB Fund</b>	<b>Adopted Budget</b>	<b>Actual Thru November</b>	<b>Budget Less Actual</b>	<b>Percent Received/Expended</b>	<b>Percent of Year Completed</b>
Balance - November 1	650,000	646,490	3,510		
Revenues	1,313,533	319,011	994,522	24.3%	25.0%
Expenditures	1,308,932	190,780	1,118,152	14.6%	25.0%
Balance - November 30	654,601	774,720	(120,119)		

<b>Transportation Vehicle Fund</b>	<b>Adopted Budget</b>	<b>Actual Thru November</b>	<b>Budget Less Actual</b>	<b>Percent Received/Expended</b>	<b>Percent of Year Completed</b>
Balance - November 1	870,000	874,266	(4,266)		
Revenues	257,807	6,761	251,046	2.6%	25.0%
Expenditures	605,000	-	605,000	0.0%	25.0%
Balance - November 30	522,807	881,027	(358,220)		

# Wenatchee School District No. 246

## Budget Status Report

November 2022 - As of 11/30/2022

### General Fund

<b>A. REVENUES/OTHER FIN. SOURCES</b>	<b><u>Annual Budget</u></b>	<b><u>Actual For Month</u></b>	<b><u>Actual For Year</u></b>	<b><u>Encumbrances</u></b>	<b><u>Balance</u></b>	<b><u>Percent</u></b>
1000 LOCAL TAXES	12,186,999	686,960	5,028,503	-	7,158,496	41.26%
2000 LOCAL SUPPORT NONTAX	1,526,300	183,494	435,398	-	1,090,902	28.53%
3000 STATE, GENERAL PURPOSE	72,874,731	3,996,108	16,038,938	-	56,835,793	22.01%
4000 STATE, SPECIAL PURPOSE	23,405,372	1,108,693	4,495,193	-	18,910,179	19.21%
5000 FEDERAL, GENERAL PURPOSE	300,000	-	-	-	300,000	0.00%
6000 FEDERAL, SPECIAL PURPOSE	28,743,116	1,322,855	1,657,429	-	27,085,687	5.77%
7000 REVENUES FR OTH SCH DIST	115,000	15,893	15,893	-	99,107	13.82%
8000 OTHER AGENCIES AND ASSOCIATES	2,000	-	-	-	2,000	0.00%
9000 OTHER FINANCING SOURCES	-	-	-	-	-	0.00%
<b>Total REVENUES/OTHER FIN. SOURCES</b>	<b>139,153,518</b>	<b>7,314,003</b>	<b>27,671,354</b>	<b>-</b>	<b>111,482,164</b>	<b>19.89%</b>
<b>B. EXPENDITURES</b>						
00 Regular Instruction	62,461,887	4,833,947	14,367,322	42,890,908	5,203,657	23.00%
10 Federal Stimulus	5,244,722	388,120	975,461	3,829,555	439,706	18.60%
20 Special Ed Instruction	16,024,901	1,339,906	3,651,691	11,559,015	814,195	22.79%
30 Voc. Ed Instruction	8,282,946	614,723	1,976,035	5,513,123	793,788	23.86%
40 Skills Center Instruction	2,033,571	160,655	517,150	1,182,084	334,337	25.43%
50+60 Compensatory Ed Instruct.	15,672,849	933,110	2,740,241	7,958,754	4,973,854	17.48%
70 Other Instructional Pgms	11,298,509	111,098	326,777	923,545	10,048,188	2.89%
80 Community Services	46,591	-	-	-	46,591	0.00%
90 Support Services	20,408,612	1,373,263	5,345,378	12,237,308	2,825,926	26.19%
<b>Total EXPENDITURES</b>	<b>141,474,588</b>	<b>9,754,822</b>	<b>29,900,055</b>	<b>86,094,291</b>	<b>25,480,242</b>	<b>21.13%</b>
<b>C. OTHER FIN. USES TRANS. OUT (GL 536)</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>D. OTHER FINANCING USES (GL 535)</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>E. EXCESS OF REVENUES/OTHER FIN.SOURCES</b>	<b>(2,321,070)</b>	<b>(2,440,819)</b>	<b>(2,228,701)</b>			
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>16,250,000</b>		<b>19,111,949</b>			
<b>G. G/L 898 PRIOR YEAR ADJUSTMENTS</b>	<b>-</b>		<b>-</b>			
<b>H. TOTAL ENDING FUND BALANCE</b>	<b>13,928,930</b>		<b>16,883,248</b>			
<b>I. ENDING FUND BALANCE ACCOUNTS:</b>						
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		8,136,061			
G/L 891 Unassigned Min Fnd Bal Policy	6,200,000		6,167,628			
<b>TOTAL</b>	<b>13,928,930</b>		<b>16,883,248</b>			

## Wenatchee School District No. 246

### Budget Status Report

November 2022 - As of 11/30/2022

#### Capital Projects Fund

<b>A. REVENUES/OTHER FIN. SOURCES</b>	<b><u>Annual Budget</u></b>	<b><u>Actual For Month</u></b>	<b><u>Actual For Year</u></b>	<b><u>Encumbrances</u></b>	<b><u>Balance</u></b>	<b><u>Percent</u></b>
1000 Local Taxes	-	-	-	-	-	0.00%
2000 Local Support Nontax	4,005,000	4,324	11,597	-	3,993,403	0.29%
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%
<b>Total REVENUES/OTHER FIN. SOURCES</b>	<b>4,005,000</b>	<b>4,324</b>	<b>11,597</b>	<b>-</b>	<b>3,993,403</b>	<b>0.29%</b>
<b>B. EXPENDITURES</b>						
10 Sites	1,000,000	-	-	156,286	843,714	0.00%
20 Buildings	2,900,000	194	147,112	8,691	2,744,197	5.07%
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%
<b>Total EXPENDITURES</b>	<b>4,400,000</b>	<b>194</b>	<b>147,112</b>	<b>164,977</b>	<b>4,087,911</b>	<b>7.09%</b>
<b>C. OTHER FIN. USES TRANS. OUT (GL 536)</b>	-	-	-			
<b>D. OTHER FINANCING USES (GL 535)</b>	-	-	-			
<b>E. EXCESS OF REVENUES/OTHER FIN.SOURCES</b>	<b>(395,000)</b>	<b>4,130</b>	<b>(135,515)</b>			
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>1,560,500</b>		<b>1,460,927</b>			
<b>G. G/L 898 PRIOR YEAR ADJUSTMENTS</b>	-		-			
<b>H. TOTAL ENDING FUND BALANCE</b>	<b>1,165,500</b>		<b>1,325,413</b>			
<b>I. ENDING FUND BALANCE ACCOUNTS:</b>						
G/L 863 Restricted from State Proceeds	601,700		954,076			
G/L 864 Restricted from Fed Proceeds	-		(663,903)			
G/L 889 Assigned to Fund Purposes	563,800		1,035,953			
<b>Total Ending Fund Balance</b>	<b>1,165,500</b>		<b>1,325,413</b>			

# Wenatchee School District No. 246

## Budget Status Report

November 2022 - As of 11/30/2022

### Debt Service Fund

<b>A. REVENUES/OTHER FIN. SOURCES</b>	<b><u>Annual Budget</u></b>	<b><u>Actual For Month</u></b>	<b><u>Actual For Year</u></b>	<b><u>Encumbrances</u></b>	<b><u>Balance</u></b>	<b><u>Percent</u></b>
1000 Local Taxes	6,149,848	348,470	2,623,309		3,526,539	42.66%
2000 Local Support Nontax	15,000	16,227	30,534		(15,534)	203.56%
3000 State, General Purpose	-	-	-		-	0.00%
5000 Federal, General Purpose	-	-	-		-	0.00%
9000 Other Financing Sources	-	-	-		-	0.00%
<b>Total REVENUES/OTHER FIN. SOURCES</b>	<b>6,164,848</b>	<b>364,698</b>	<b>2,653,843</b>		<b>3,511,005</b>	<b>43.05%</b>
<b>B. EXPENDITURES</b>						
Matured Bond Expenditures	3,265,000	-	-	-	3,265,000	0.00%
Interest On Bonds	2,737,788	-	-	-	2,737,788	0.00%
Interfund Loan Interest	-	-	-	-	-	0.00%
Bond Transfer Fees	50,000	-	300	-	49,700	0.60%
Arbitrage Rebate	-	-	-	-	-	0.00%
Underwriter's Fees	-	-	-	-	-	0.00%
<b>Total EXPENDITURES</b>	<b>6,052,788</b>	<b>-</b>	<b>300</b>	<b>-</b>	<b>6,052,488</b>	<b>0.00%</b>
<b>C. OTHER FIN. USES TRANS. OUT (GL 536)</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>D. OTHER FINANCING USES (GL 535)</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>E. EXCESS OF REVENUES/OTHER FIN.SOURCES</b>	<b>112,060</b>	<b>364,698</b>	<b>2,653,543</b>			
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>2,907,306</b>		<b>2,987,845</b>			
<b>G. G/L 898 PRIOR YEAR ADJUSTMENTS</b>	<b>-</b>		<b>-</b>			
<b>H. TOTAL ENDING FUND BALANCE</b>	<b>3,019,366</b>		<b>5,641,388</b>			
<b>I. ENDING FUND BALANCE ACCOUNTS:</b>						
G/L 830 Restricted for Debt Service	3,019,366		5,641,388			
<b>Total Ending Fund Balance</b>	<b>3,019,366</b>		<b>5,641,388</b>			



# Wenatchee School District No. 246

## Budget Status Report

November 2022 - As of 11/30/2022

### 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	7,555	51,253		178,027	22.35%
2000 Athletics	340,175	26,801	86,338		253,837	25.38%
3000 Classes	5,000	-	-		5,000	0.00%
4000 Clubs	665,846	60,501	164,665		501,181	24.73%
6000 Private Moneys	73,232	1,436	16,754		56,478	22.88%
<b>Total REVENUES</b>	<b>1,313,533</b>	<b>96,293</b>	<b>319,011</b>		<b>994,522</b>	<b>24.29%</b>
<b>B. EXPENDITURES</b>						
1000 General Student Body	261,535	1,869	8,135	5,286	248,113	3.11%
2000 Athletics	346,810	17,504	75,417	34,605	236,789	21.75%
3000 Classes	3,500	-	313	-	3,187	8.95%
4000 Clubs	622,237	12,583	95,814	51,579	474,844	15.40%
6000 Private Moneys	74,850	5,041	11,101	3,664	60,085	14.83%
<b>Total EXPENDITURES</b>	<b>1,308,932</b>	<b>36,997</b>	<b>190,780</b>	<b>95,134</b>	<b>1,023,018</b>	<b>14.58%</b>
<b>C. EXCESS OF REVENUES/OTHER FIN.SOURCES</b>	<b>4,601</b>	<b>59,296</b>	<b>128,230</b>			
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<b>650,000</b>		<b>646,490</b>			
<b>E. G/L 898 PRIOR YEAR ADJUSTMENTS</b>	<b>-</b>		<b>-</b>			
<b>F. TOTAL ENDING FUND BALANCE</b>	<b>654,601</b>		<b>774,720</b>			
<b>G. ENDING FUND BALANCE ACCOUNTS:</b>	<b>-</b>		<b>-</b>			
G/L 819 Restricted for Fund Purposes	654,601		789,745			
<b>Total Ending Fund Balance</b>	<b>654,601</b>		<b>774,720</b>			

# Wenatchee School District No. 246

## Budget Status Report

November 2022 - As of 11/30/2022

### Transportation Vehicle Fund

	<u>Annual Budget</u>	<u>Actual For Month</u>	<u>Actual For Year</u>	<u>Encumbrances</u>	<u>Balance</u>	<u>Percent</u>
<b>A. REVENUES/OTHER FIN. SOURCES</b>						
1000 Local Taxes	-	-	-		-	0.00%
2000 Local Nontax	2,000	2,695	6,761		(4,761)	338.05%
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%
<b>Total REV/OTHER FIN.SRCS(LESS TRANS)</b>	<b>257,807</b>	<b>2,695</b>	<b>6,761</b>		<b>251,046</b>	<b>2.62%</b>
<b>B. 9900 TRANSFERS IN FROM GF</b>	-	-	-		-	0.00%
<b>C. TOTAL REV./OTHER FIN. SOURCES</b>	<b>257,807</b>	<b>2,695</b>	<b>6,761</b>		<b>251,046</b>	<b>2.62%</b>
<b>D. EXPENDITURES</b>						
Type 30 Equipment	605,000	-	-	434,432	170,568	0.00%
Type 60 Bond Levy Issuance	-	-	-	-	-	0.00%
Type 90 Debt	-	-	-	-	-	0.00%
<b>Total EXPENDITURES</b>	<b>605,000</b>	<b>-</b>	<b>-</b>	<b>434,432</b>	<b>170,568</b>	<b>0.00%</b>
<b>E. OTHER FIN. USES TRANS. OUT (GL 536)</b>	-	-	-			
<b>F. OTHER FINANCING USES (GL 535)</b>	-	-	-			
<b>G. EXCESS OF REVENUES/OTHER FIN SOURCES OVER(UNDER) EXP/OTH FIN USES</b>	<b>(347,193)</b>	<b>2,695</b>	<b>6,761</b>			
<b>H. TOTAL BEGINNING FUND BALANCE</b>	<b>870,000</b>		<b>874,266</b>			
<b>I. G/L 898 PRIOR YEAR ADJUSTMENTS</b>	-		-			
<b>J. TOTAL ENDING FUND BALANCE</b>	<b>522,807</b>		<b>881,027</b>			
<b>K. ENDING FUND BALANCE ACCOUNTS:</b>						
G/L 819 Restricted for Fund Purposes	522,807		881,027			
<b>Total Ending Fund Balance</b>	<b>522,807</b>		<b>881,027</b>			