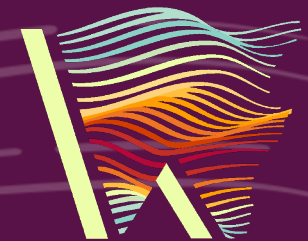


October 2022 Financial Report

January 10, 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 October 31, 2022

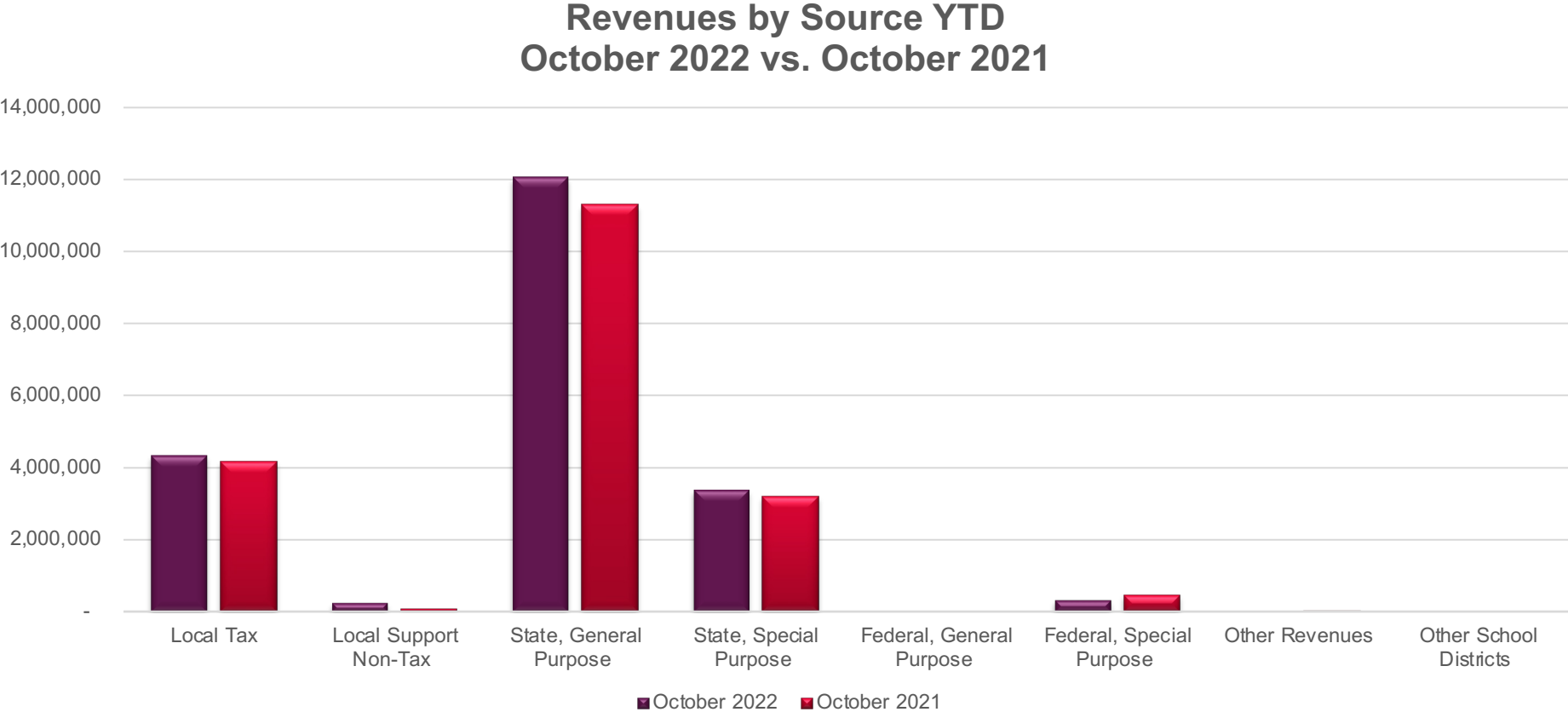
- The district reported \$20.4M in revenues, an increase of \$1.2M from prior year at this time
- The district reported state revenues of \$15.4M or approximately 75.8% of all district revenues, an increase of \$938K from prior year

REVENUES	As of October 31, 2022		
	Current YTD	Annual Budget	YTD % of Budget
Local Tax	4,341,543	12,186,999	35.62%
Local Support Non-Tax	251,904	1,526,300	16.50%
State, General Purpose	12,042,830	72,874,731	16.53%
State, Special Purpose	3,386,500	23,405,372	14.47%
Federal, General Purpose	-	300,000	0.00%
Federal, Special Purpose	334,574	28,743,116	1.16%
Other School Districts	-	115,000	0.00%
Other Revenues	-	2,000	0.00%
Total Revenues	20,357,351	139,153,518	14.63%

	As of October 31, 2021		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	4,167,141	11,861,464	35.13%
	70,154	1,141,141	6.15%
	11,296,016	69,232,841	16.32%
	3,195,620	21,050,205	15.18%
	-	348,740	0.00%
	458,892	23,573,339	1.95%
	13,452	86,704	15.52%
	-	715	0.00%
	19,201,275	127,295,149	15.08%

General Fund

Revenues by Source YTD – As of October 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 Skill 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 October 31, 2022

- The district reported expenditures of \$20.1M, an increase of \$1.85M from prior year
- The district's largest expenditures by program were:

Regular instruction (\$9.53M), an increase of \$100K from prior year

Support Services (\$3.97M), an increase of \$500K from prior year

Special Education (\$2.31M), an increase of \$140K from prior year

EXPENDITURES	As of October 31, 2022		
	Current YTD	Annual Budget	YTD % of Budget
Regular Instruction	9,533,375	62,461,887	15.26%
Federal Special Purpose	587,342	5,244,722	11.20%
Special Education	2,311,785	16,024,901	14.43%
Vocational Education	1,361,312	8,282,946	16.44%
Skills Center	356,496	2,033,571	17.53%
Compensatory Education	1,807,131	15,672,849	11.53%
Other Instructional Programs	215,679	11,298,509	1.91%
Community Services	-	46,591	0.00%
Support Services	3,972,115	20,408,612	19.46%
Total Expenditures by Program	20,145,233	141,474,588	14.24%

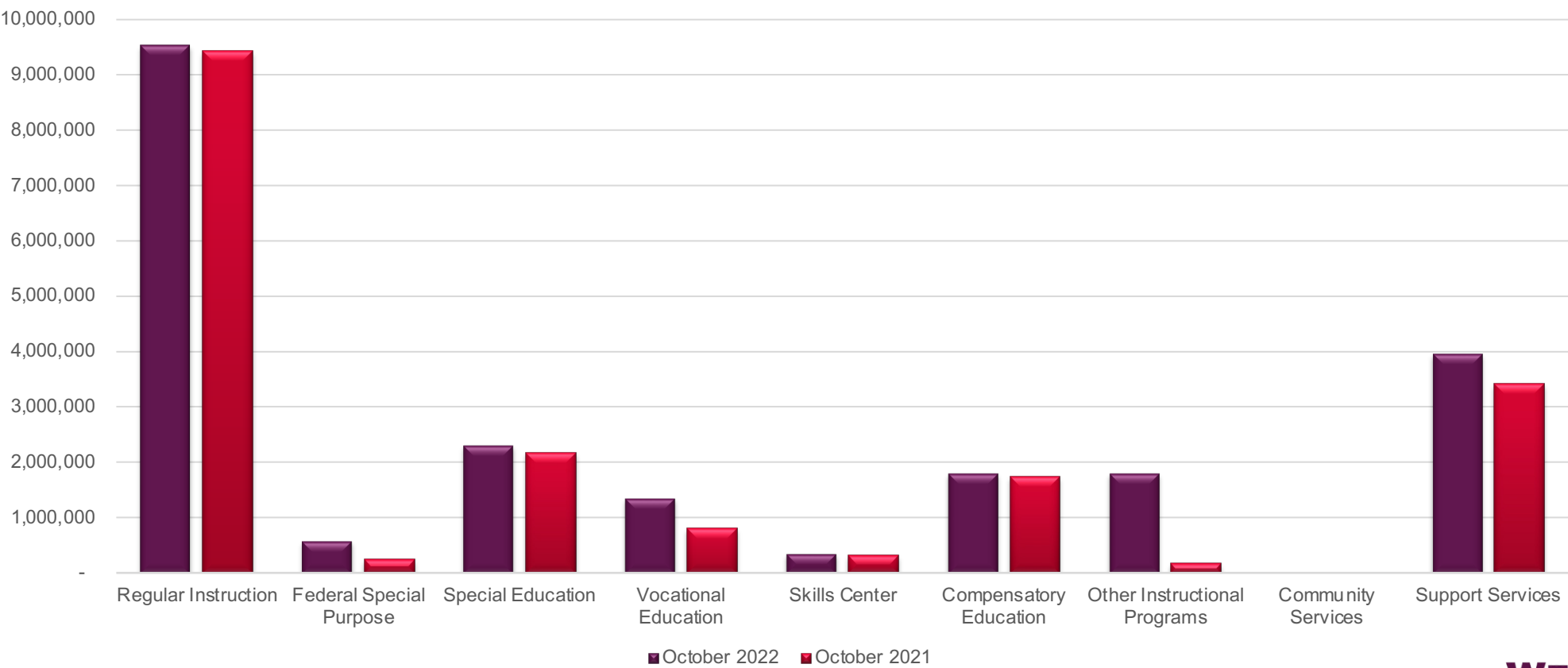
As of October 31, 2021		
Prior YTD	Prior Year Actual	YTD % of PY Actual
9,434,354	57,351,091	16.45%
242,841	9,582,539	2.53%
2,173,309	13,965,325	15.56%
801,381	6,407,425	12.51%
317,672	1,914,085	16.60%
1,740,480	13,438,576	12.95%
173,683	1,316,450	13.19%
-	15,888	0.00%
3,413,578	19,361,179	17.63%
18,297,299	123,352,556	14.83%



General Fund

Expenditures by Program YTD – As of October 31, 2022

Expenditures by Program YTD
October 2022 v. October 2021



General Fund

Expenditures by Object YTD – As of October 31, 2022

- The district reported expenditures of \$20.1M, an increase of \$1.8M from prior year
- The district's largest expenditures by object were:

Salaries and Benefits (\$16.6M) or 82.3% of total monthly expenditures, an increase of \$1.4M from prior year.

Purchased Services (\$1.9M) or 9.5% of total monthly expenditures, an increase of \$268K from prior year

Supplies & Materials (\$1.47M) or 7.3% of total monthly expenditures, an increase of \$124K from prior year

EXPENDITURES	As of October 31, 2022		
	Current YTD	Annual Budget	YTD % of Budget
Salaries - Certificated Employees	8,465,954	57,985,190	14.60%
Salaries - Classified Employees	3,320,123	20,812,114	15.95%
Employee Benefits & Payroll Taxes	4,853,086	31,351,631	15.48%
Supplies & Materials	1,465,635	7,867,377	18.63%
Purchased Services	1,922,913	22,848,729	8.42%
Travel	20,976	319,547	6.56%
Capital Outlay	96,547	290,000	33.29%
Transfers	-	-	0.00%
Total Expenditures by Object	20,145,234	141,474,588	14.24%

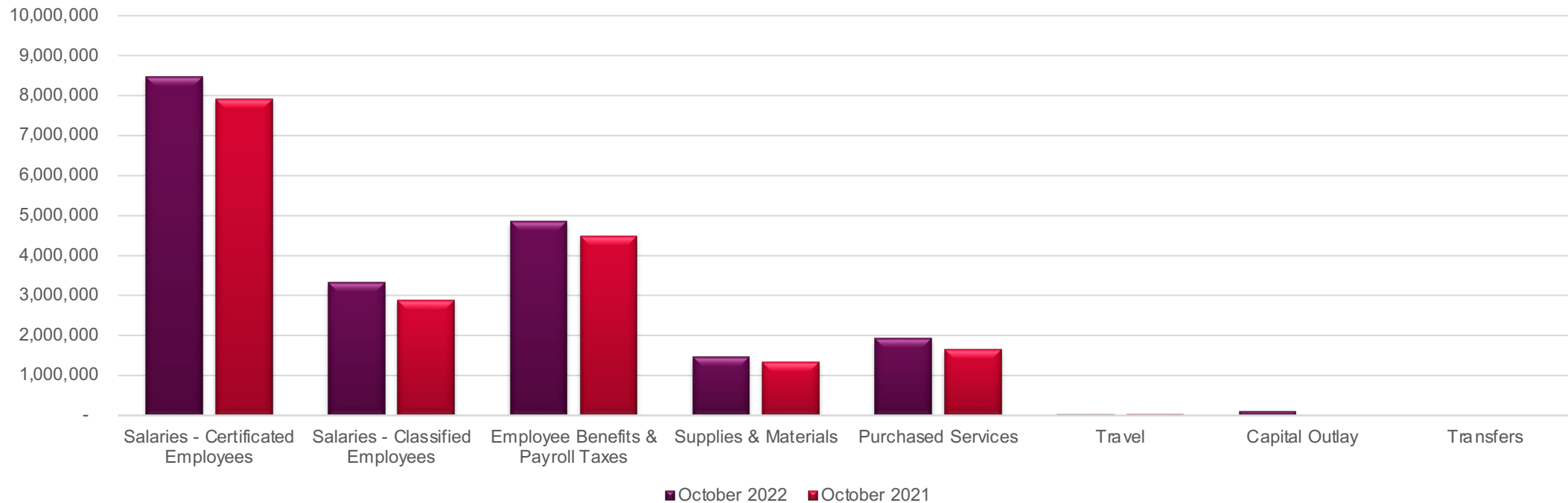
As of October 31, 2021		
Prior YTD	Prior Year Actual	YTD % of PY Actual
7,917,300	54,196,404	14.61%
2,883,278	18,886,425	15.27%
4,474,171	28,466,462	15.72%
1,342,106	10,486,444	12.80%
1,655,014	10,373,809	15.95%
25,430	309,487	8.22%
-	633,526	0.00%
-	-	0.00%
18,297,299	123,352,556	14.83%



General Fund

Expenditures by Object YTD – As of October 31, 2022

Expenditures by Object YTD
October 2022 vs. October 2021



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 October 31, 2022

- The district reported revenues of \$223K, an increase of \$75K from prior year
- For athletics, the district reported \$60K, an increase of \$7K from prior year
- For clubs, the district reported \$104K, an increase of \$59K from prior year
- For private moneys, the district reported \$15K, an increase of \$11K from prior year

REVENUES

	As of October 31, 2022		
	Current YTD	Annual Budget	YTD % of Budget
General Student Body	43,699	229,280	19.06%
Athletics	59,537	340,175	17.50%
Classes	-	5,000	0.00%
Clubs	104,164	665,846	15.64%
Private Moneys	15,317	73,232	20.92%
Total Revenues	222,717	1,313,533	16.96%

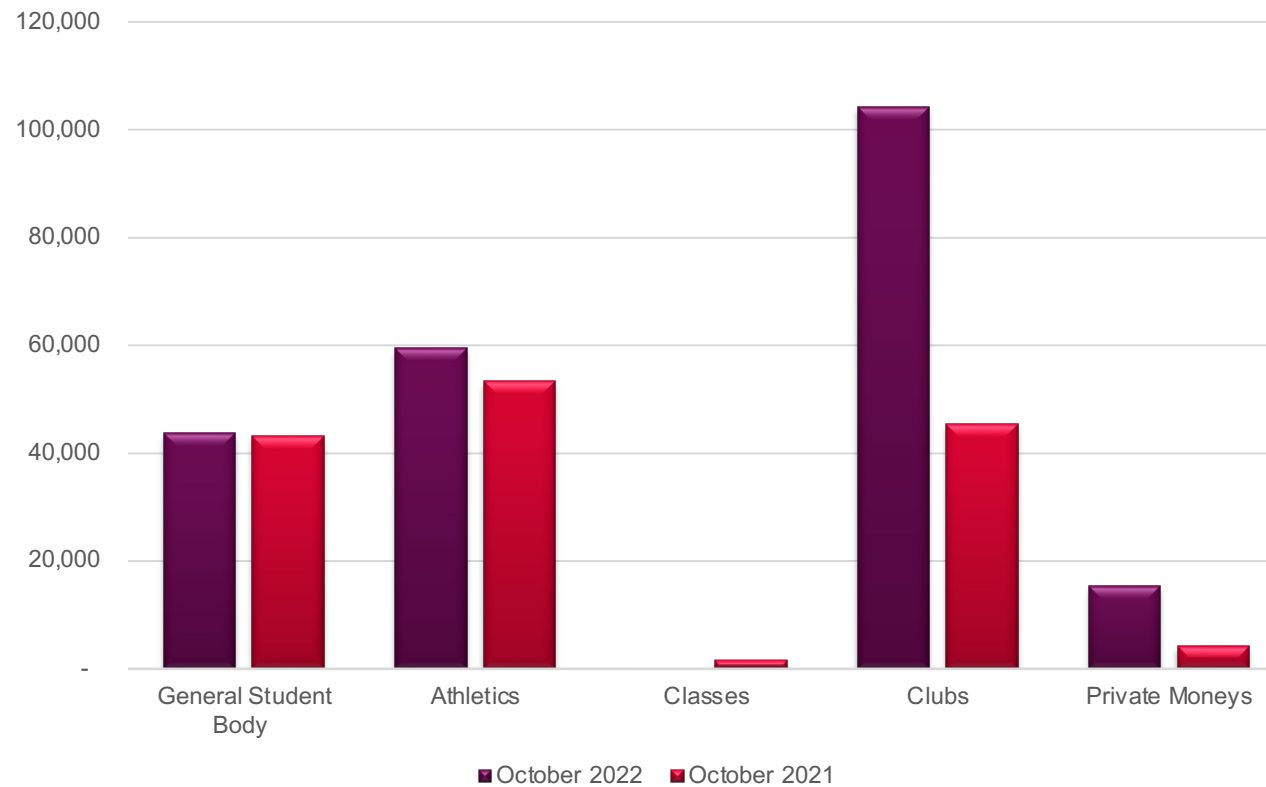
	As of October 31, 2021		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	43,189	79,941	54.03%
	53,365	226,156	23.60%
	1,530	7,215	21.21%
	45,370	284,813	15.93%
	4,124	55,654	7.41%
	147,577	653,778	22.57%



Associated Student Body

Revenues YTD Comparison – As of October 31, 2022

ASB Revenues by Source YTD
October 2022 vs. October 2021



Associated Student Body

Expenditures YTD – As of October 31, 2022

- The district reported expenditures of almost \$154K, an increase of \$76K from prior year
- For athletics, the district expended \$58K, an increase of \$20K from prior year
- For clubs, the district expended \$83K, an increase of \$47K from prior year
- For private moneys, the district expended \$6K, an increase of \$4K from prior year

EXPENDITURES

General Student Body
Athletics
Classes
Clubs
Private Moneys
Total Expenditures

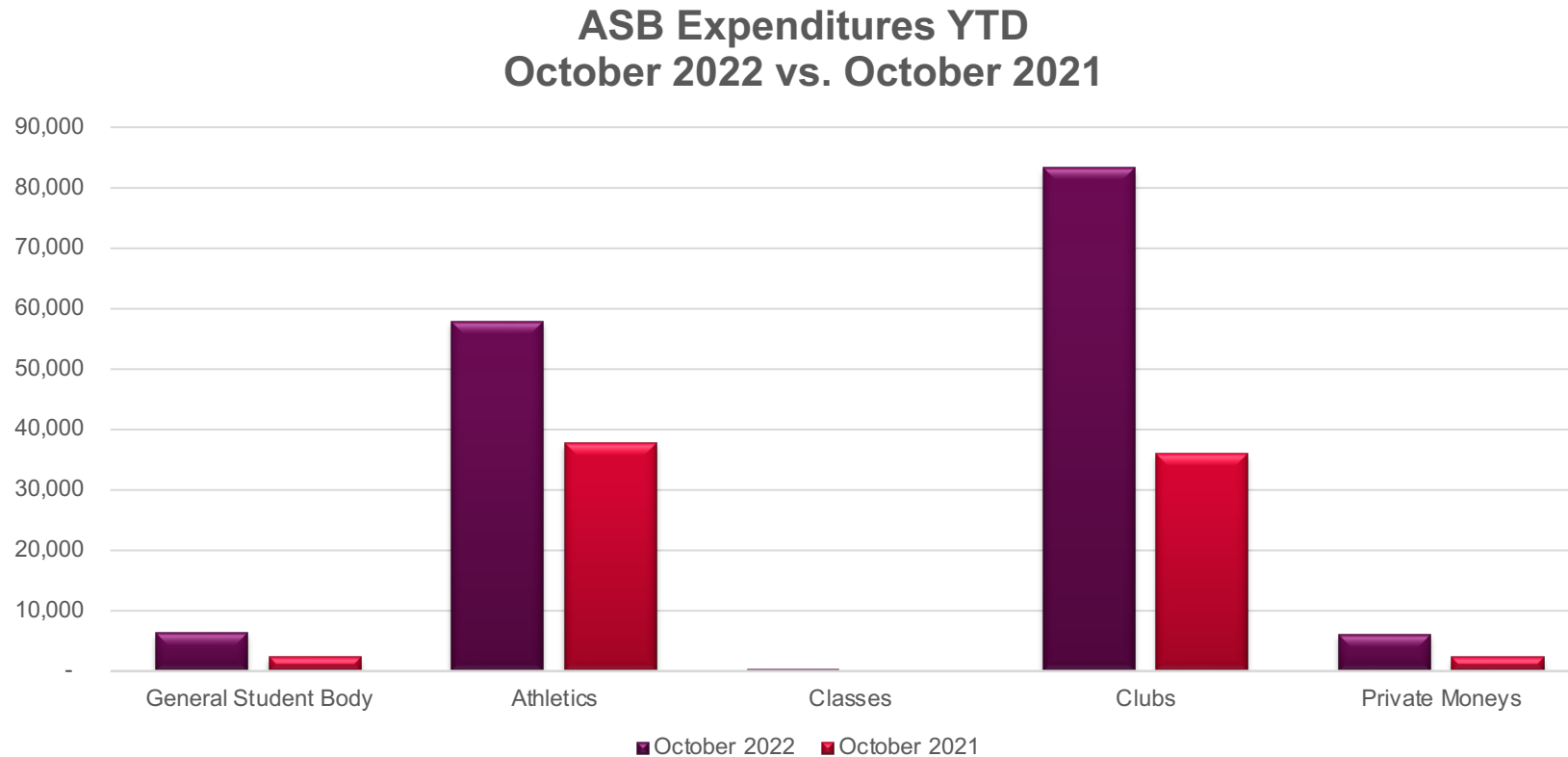
As of October 31, 2022		
Current YTD	Annual Budget	YTD % of Budget
6,266	261,535	2.40%
57,913	346,810	16.70%
313	3,500	8.95%
83,231	622,237	13.38%
6,060	74,850	8.10%
153,783	1,308,932	11.75%

As of October 31, 2021		
Prior YTD	Prior Year Actual	YTD % of PY Actual
2,356	37,928	6.21%
37,649	261,158	14.42%
-	3,577	0.00%
35,975	282,106	12.75%
2,262	61,994	3.65%
78,242	646,764	12.10%



Associated Student Body

Expenditures YTD Comparison – As of October 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 October 31, 2022

- The district reported limited revenue activity
- The district reported \$147K in expenditures related to high school HVAC replacements

REVENUES

As of October 31, 2022		
Current YTD	Annual Budget	YTD % of Budget
-	-	0.00%
7,273	4,005,000	0.18%
-	-	0.00%
-	-	0.00%
-	-	0.00%
-	-	0.00%
-	-	0.00%
-	-	0.00%
7,273	4,005,000	0.18%

As of October 31, 2021		
Prior YTD	Prior Year Actual	YTD % of PY Actual
-	-	0.00%
354	11,184	3.17%
-	-	0.00%
-	393,857	0.00%
-	-	0.00%
559,612	-	0.00%
-	-	0.00%
-	-	0.00%
559,966	405,042	3.17%

EXPENDITURES

As of October 31, 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%
146,918	4,400,000	3.34%

As of October 31, 2021		
Prior YTD	Prior Year Actual	YTD % of PY Actual
-	-	0.00%
12,272	865,157	1.42%
-	-	0.00%
-	-	0.00%
-	-	0.00%
-	-	0.00%
12,272	865,157	1.42%

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 October 31, 2022

- The district reported \$2.3M in revenue, an increase of \$1.2M from prior year.
- The district reported less than \$500 in expenditures, comparable to prior year.

REVENUES

	As of October 31, 2022		
	Current YTD	Annual Budget	YTD % of Budget
Local Tax	2,274,838	6,149,848	36.99%
Local Support Non-Tax	14,307	15,000	95.38%
Total Revenues	2,289,145	6,164,848	37.13%

EXPENDITURES

	As of October 31, 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%
Total Expenditures	300	6,052,788	0.00%

As of October 31, 2021

Prior YTD	Prior Year Actual	YTD % of PY Actual
2,165,101	6,007,334	36.04%
426	15,849	2.69%
2,165,527	6,023,183	35.95%

As of October 31, 2021

Prior YTD	Prior Year Actual	YTD % of PY Actual
-	3,000,000	0.00%
-	2,892,077	0.00%
427	-	0.00%
427	5,892,077	0.01%



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 October 31, 2022

- Revenues as of October 31, 2022 – Limited revenue activity
- Expenditures as of October 31, 2022 – No activity to report

REVENUES

	As of October 31, 2022		
	Current YTD	Annual Budget	YTD % of Budget
Local Tax	-	-	0.00%
Local Support Non-Tax	4,066	2,000	203.29%
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%
Total Revenues	4,066	257,807	1.58%

	As of October 31, 2021		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	-	-	0.00%
	87	3,415	2.54%
	-	-	0.00%
	-	263,544	0.00%
	-	-	0.00%
	-	-	0.00%
	-	-	0.00%
	-	-	0.00%
	87	266,959	0.03%

EXPENDITURES

	As of October 31, 2022		
	Current YTD	Annual Budget	YTD % of Budget
Equipment	-	605,000	0.00%
Major Repairs	-	-	0.00%
Total Expenditures	-	605,000	0.00%

	As of October 31, 2021		
	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 October 31, 2022

General Fund	Adopted Budget	Actual Thru October	Budget Less Actual	Percent Received/Expended	Percent of Year Completed
Balance - October 1	16,250,000	19,111,949	(2,861,949)		
Revenues	139,153,518	20,357,351	118,796,167	14.6%	16.7%
Expenditures	141,474,588	20,145,233	121,329,355	14.2%	16.7%
Balance - October 31	13,928,930	19,324,067	(5,395,137)		

Capital Projects Fund	Adopted Budget	Actual Thru October	Budget Less Actual	Percent Received/Expended	Percent of Year Completed
Balance - October 1	1,560,500	1,460,927	99,573		
Revenues	4,005,000	7,273	3,997,727	0.2%	16.7%
Expenditures	4,400,000	146,918	4,253,082	3.3%	16.7%
Balance - October 31	1,165,500	1,321,283	(155,783)		

Debt Service Fund	Adopted Budget	Actual Thru October	Budget Less Actual	Percent Received/Expended	Percent of Year Completed
Balance - October 1	2,907,306	2,987,845	(80,539)		
Revenues	6,164,848	2,289,145	3,875,703	37.1%	16.7%
Expenditures	6,052,788	300	6,052,488	0.0%	16.7%
Balance - October 31	3,019,366	5,276,690	(2,257,324)		

ASB Fund	Adopted Budget	Actual Thru October	Budget Less Actual	Percent Received/Expended	Percent of Year Completed
Balance - October 1	650,000	646,490	3,510		
Revenues	1,313,533	222,717	1,090,816	17.0%	16.7%
Expenditures	1,308,932	153,783	1,155,149	11.7%	16.7%
Balance - October 31	654,601	715,424	(60,823)		

Transportation Vehicle Fund	Adopted Budget	Actual Thru October	Budget Less Actual	Percent Received/Expended	Percent of Year Completed
Balance - October 1	870,000	874,266	(4,266)		
Revenues	257,807	4,066	253,741	1.6%	16.7%
Expenditures	605,000	-	605,000	0.0%	16.7%
Balance - October 31	522,807	878,332	(355,525)		

Wenatchee School District No. 246

Budget Status Report

October 2022 - As of 10/31/2022

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	4,168,884	4,341,543	-	7,845,456	35.62%
2000 LOCAL SUPPORT NONTAX	1,526,300	117,073	251,904	-	1,274,396	16.50%
3000 STATE, GENERAL PURPOSE	72,874,731	5,814,740	12,042,830	-	60,831,901	16.53%
4000 STATE, SPECIAL PURPOSE	23,405,372	1,710,107	3,386,500	-	20,018,872	14.47%
5000 FEDERAL, GENERAL PURPOSE	300,000	-	-	-	300,000	0.00%
6000 FEDERAL, SPECIAL PURPOSE	28,743,116	432,391	334,574	-	28,408,542	1.16%
7000 REVENUES FR OTH SCH DIST	115,000	-	-	-	115,000	0.00%
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	12,243,195	20,357,351	-	118,796,167	14.63%
B. EXPENDITURES						
00 Regular Instruction	62,461,887	4,929,516	9,533,375	46,029,465	6,899,047	88.95%
10 Federal Stimulus	5,244,722	306,520	587,342	2,531,151	2,126,230	59.46%
20 Special Ed Instruction	16,024,901	1,233,732	2,311,785	11,125,087	2,588,030	83.85%
30 Voc. Ed Instruction	8,282,946	823,810	1,361,312	5,618,337	1,303,297	84.27%
40 Skills Center Instruction	2,033,571	202,283	356,496	1,229,523	447,553	77.99%
50+60 Compensatory Ed Instruct.	15,672,849	997,988	1,807,131	7,934,963	5,930,755	62.16%
70 Other Instructional Pgms	11,298,509	116,307	215,679	931,139	10,151,691	10.15%
80 Community Services	46,591	-	-	-	46,591	0.00%
90 Support Services	20,408,612	1,831,426	3,972,115	12,826,845	3,609,653	82.31%
Total EXPENDITURES	141,474,588	10,441,582	20,145,233	88,226,508	33,102,847	76.60%
C. OTHER FIN. USES TRANS. OUT (GL 536)	-	-	-			
D. OTHER FINANCING USES (GL 535)	-	-	-			
E. EXCESS OF REVENUES OVER (UNDER) EXP	(2,321,070)	1,801,613	212,118			
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		19,324,067			
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		-			
G/L 888 Assigned to Other Purposes	400,000		462,051			
G/L 890 Unassigned Fund Balance	1,298,930		10,576,880			
G/L 891 Unassigned Min Fnd Bal Policy	6,200,000		6,167,628			
TOTAL	13,928,930		19,324,067			

Wenatchee School District No. 246

Budget Status Report

October 2022 - As of 10/31/2022

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	-	-	-	-	-	-
2000 Local Support Nontax	4,005,000	3,878	7,273	-	3,997,727	0.18%
3000 State, General Purpose	-	-	-	-	-	-
4000 State, Special Purpose	-	-	-	-	-	-
5000 Federal, General Purpose	-	-	-	-	-	-
6000 Federal, Special Purpose	-	-	-	-	-	-
7000 Revenues Fr Oth Sch Dist	-	-	-	-	-	-
8000 Other Agencies and Associates	-	-	-	-	-	-
9000 Other Financing Sources	-	-	-	-	-	-
Total REVENUES/OTHER FIN. SOURCES	4,005,000	3,878	7,273	-	3,997,727	0.18%
B. EXPENDITURES						
10 Sites	1,000,000	-	-	-	1,000,000	-
20 Buildings	2,900,000	146,918	146,918	1,837	2,751,246	5.13%
30 Equipment	500,000	-	-	-	500,000	-
40 Energy	-	-	-	-	-	-
50 Sales & Lease Expenditure	-	-	-	-	-	-
60 Bond Issuance Expenditure	-	-	-	-	-	-
90 Debt	-	-	-	-	-	-
Total EXPENDITURES	4,400,000	146,918	146,918	1,837	4,251,246	3.38%
C. OTHER FIN. USES TRANS. OUT (GL 536)	-	-	-			
D. OTHER FINANCING USES (GL 535)	-	-	-			
E. EXCESS OF REVENUES OVER (UNDER) EXP	(395,000)	(143,040)	(139,644)			
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		1,321,283			
I. ENDING FUND BALANCE ACCOUNTS:						
G/L 863 Restricted from State Proceeds	601,700		949,646			
G/L 864 Restricted from Fed Proceeds	-		(663,903)			
G/L 889 Assigned to Fund Purposes	563,800		1,035,952			
Total Ending Fund Balance	1,165,500		1,321,695			

Wenatchee School District No. 246

Budget Status Report

October 2022 - As of 10/31/2022

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	2,187,011	2,274,838		3,875,010	36.99%
2000 Local Support Nontax	15,000	8,077	14,307		693	95.38%
3000 State, General Purpose	-	-	-		-	-
5000 Federal, General Purpose	-	-	-		-	-
9000 Other Financing Sources	-	-	-		-	-
Total REVENUES/OTHER FIN. SOURCES	6,164,848	2,195,088	2,289,145		3,875,703	37.13%
B. EXPENDITURES						
Matured Bond Expenditures	3,265,000	-	-	-	3,265,000	-
Interest On Bonds	2,737,788	-	-	-	2,737,788	-
Interfund Loan Interest	-	-	-	-	-	-
Bond Transfer Fees	50,000	300	300	-	49,700	-
Arbitrage Rebate	-	-	-	-	-	-
Underwriter's Fees	-	-	-	-	-	-
Total EXPENDITURES	6,052,788	300	300	-	6,052,488	-
C. OTHER FIN. USES TRANS. OUT (GL 536)	-	-	-			
D. OTHER FINANCING USES (GL 535)	-	-	-			
E. EXCESS OF REVENUES OVER (UNDER) EXP	112,060	2,194,788	2,288,845			
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		5,276,690			
I. ENDING FUND BALANCE ACCOUNTS:						
G/L 830 Restricted for Debt Service	3,019,366		5,276,690			
Total Ending Fund Balance	3,019,366		5,276,690			

Wenatchee School District No. 246

Budget Status Report

October 2022 - As of 10/31/2022

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	10,639	43,699		185,581	19.06%
2000 Athletics	340,175	9,656	59,537		280,638	17.50%
3000 Classes	5,000	0	0		5,000	0.00%
4000 Clubs	665,846	29,203	104,164		561,682	15.64%
6000 Private Moneys	73,232	5,207	15,317		57,915	20.92%
Total REVENUES	1,313,533	54,705	222,717		1,090,816	16.96%
B. EXPENDITURES						
1000 General Student Body	261,535	3,014	6,266	4,328	250,940	4.05%
2000 Athletics	346,810	44,189	57,913	26,755	262,142	24.41%
3000 Classes	3,500	0	313	0	3,187	8.95%
4000 Clubs	622,237	76,293	83,231	50,755	488,251	21.53%
6000 Private Moneys	74,850	5,530	6,060	551	68,239	8.83%
Total EXPENDITURES	1,308,932	129,026	153,783	82,389	1,072,760	18.04%
C. EXCESS OF REVENUES OVER (UNDER) EXP	4,601	(74,321)	68,934			
D. TOTAL BEGINNING FUND BALANCE	650,000		646,490			
E. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-			
F. TOTAL ENDING FUND BALANCE	654,601		715,424			
G. ENDING FUND BALANCE ACCOUNTS:	-		-			
G/L 819 Restricted for Fund Purposes	654,601		715,424			
Total Ending Fund Balance	654,601		715,424			

Wenatchee School District No. 246

Budget Status Report

October 2022 - As of 10/31/2022

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	-	-	-	-	-	-
2000 Local Nontax	2,000	2,245	4,066	-	(2,066)	203.29%
3000 State, General Purpose	-	-	-	-	-	-
4000 State, Special Purpose	255,807	-	-	-	255,807	-
5000 Federal, General Purpose	-	-	-	-	-	-
6000 Federal, Special Purpose	-	-	-	-	-	-
8000 Other Agencies and Associates	-	-	-	-	-	-
9000 Other Financing Sources	-	-	-	-	-	-
Total REV./OTHER FIN.SRCS(LESS TRANS)	257,807	2,245	4,066		253,741	1.58%
B. 9900 TRANSFERS IN FROM GF	-	-	-		-	-
C. TOTAL REV./OTHER FIN. SOURCES	257,807	2,245	4,066		253,741	0.71%
D. EXPENDITURES						
Type 30 Equipment	605,000	-	-	434,432	170,568	71.81%
Type 60 Bond Levy Issuance	-	-	-	-	-	-
Type 90 Debt	-	-	-	-	-	-
Total EXPENDITURES	605,000	-	-	434,432	170,568	71.81%
E. OTHER FIN. USES TRANS. OUT (GL 536)	-	-	-			
F. OTHER FINANCING USES (GL 535)	-	-	-			
C. EXCESS OF REVENUES OVER (UNDER) EXP	(347,193)	2,245	4,066			
H. TOTAL BEGINNING FUND BALANCE	870,000		874,266			
I. G/L 898 PRIOR YEAR ADJUSTMENTS	-		-			
J. TOTAL ENDING FUND BALANCE	522,807		878,332			
K. ENDING FUND BALANCE ACCOUNTS:						
G/L 819 Restricted for Fund Purposes	522,807		878,332			
Total Ending Fund Balance	522,807		878,332			