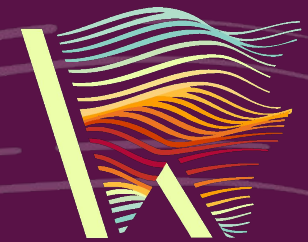


September 2022 Financial Report

December 13, 2022

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

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

- **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 non federal resources provided local agencies.
- **Other Financing Sources** – Revenue from leases

General Fund

Revenues - September 2022 v. September 2021

- For September 2022, the district reported \$8.1M in revenues, an increase of \$400K from prior year at this time
- The district reported state revenues of \$7.9M or approximately 97% of all district revenues, comparable to prior year

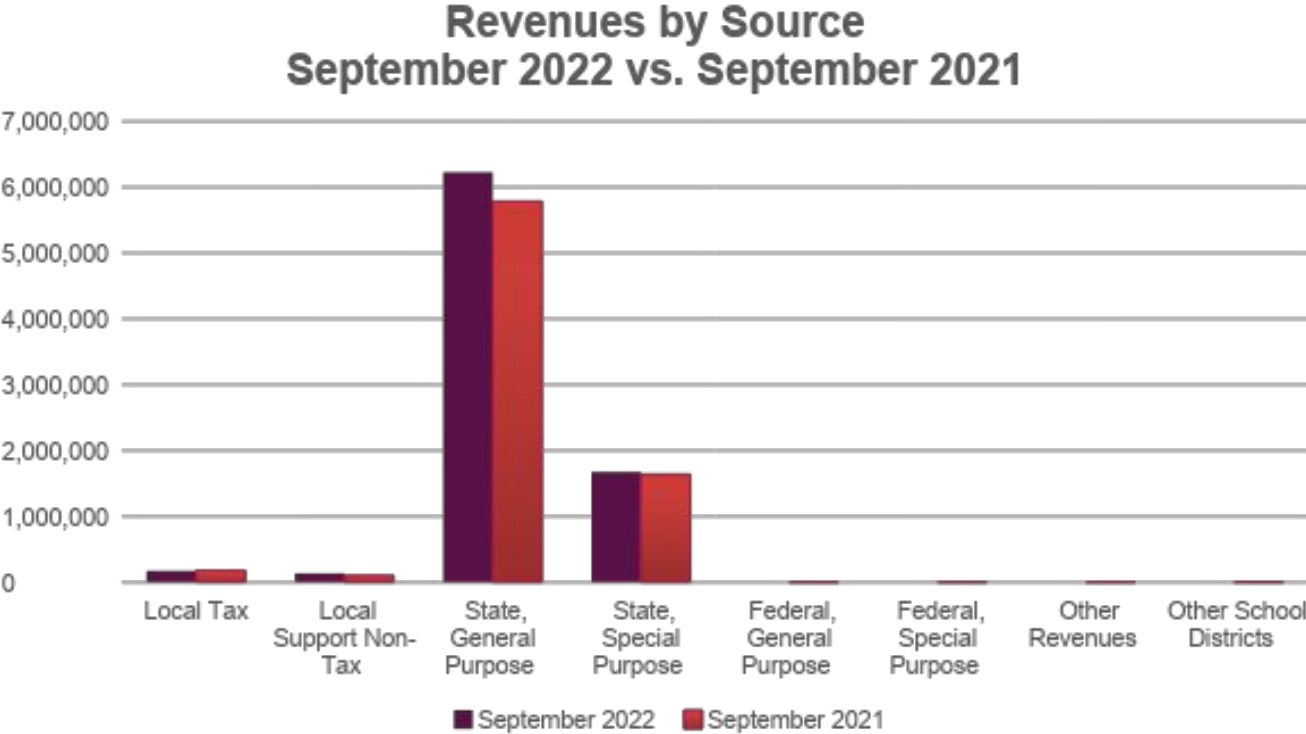
REVENUES	As of September 30, 2022		
	Current YTD	Annual Budget	YTD % of Budget
Local Tax	172,659	12,186,999	1.42%
Local Support Non-Tax	134,831	1,526,300	8.83%
State, General Purpose	6,228,091	72,874,731	8.55%
State, Special Purpose	1,676,393	23,405,372	7.16%
Federal, General Purpose	-	300,000	0.00%
Federal, Special Purpose	(97,817)	28,743,116	-0.34%
Other Revenues	-	2,000	0.00%
Other School Districts	-	115,000	0.00%
Total Revenues	\$ 8,114,156	\$ 139,153,518	5.83%

As of September 30, 2021		
Prior YTD	Prior Year Actual	YTD % of PY Actual
176,675	11,861,464	1.49%
103,014	1,141,141	9.03%
5,784,816	69,232,841	8.36%
1,639,679	21,050,205	7.79%
-	348,740	0.00%
(14,971)	23,573,339	-0.06%
-	715	0.00%
3,110	86,704	3.59%
\$ 7,692,322	\$ 127,295,149	6.04%



General Fund

Revenues - September 2022 v. September 2021



General Fund

Expenditures – Program Terms

- **Regular Instruction** – Basic Education, Alternative Learning Experience (ALE), Dropout Reengagement
- **Support Services** – Districtwide support, schools food services, and pupil transportation
- **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**
- **Other Instructional Programs** – Highly Capable, Targeted Assistance
- **Capital Outlay**
- **Debt Service**
- **Community Services** – Child-care and other community services

General Fund

Expenditures by Program - September 2022 v. September 2021

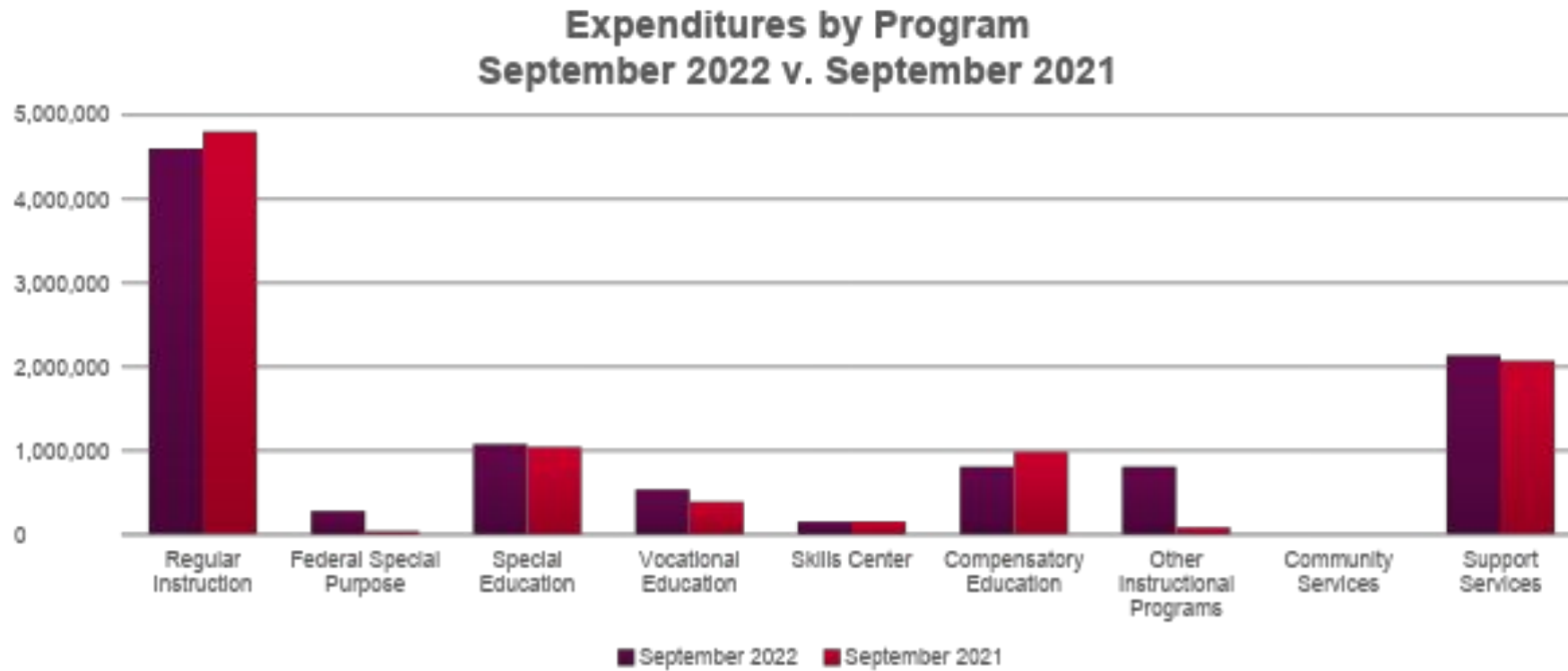
- The district reported expenditures of \$9.7M an increase of approximately \$100K from prior year
- The district's largest expenditures by program were regular instruction (\$4.6M), Support Services (\$2.1M) and Special Education (\$1.08M), comparable to prior year

EXPENDITURES	As of September 30, 2022		
	Current YTD	Annual Budget	YTD % of Budget
Regular Instruction	4,603,859	62,461,887	7.37%
Federal Special Purpose	280,822	5,244,722	5.35%
Special Education	1,078,052	16,024,901	6.73%
Vocational Education	537,502	8,282,946	6.49%
Skills Center	154,212	2,033,571	7.58%
Compensatory Education	809,143	15,672,849	5.16%
Other Instructional Programs	99,372	11,298,509	0.88%
Community Services	-	46,591	0.00%
Support Services	2,140,689	20,408,612	10.49%
Total Expenditures by Program	\$ 9,703,651	\$ 141,474,588	6.86%

	As of September 30, 2021		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	4,804,390	57,351,091	8.38%
	40,709	9,582,539	0.42%
	1,044,173	13,965,325	7.48%
	391,438	6,407,425	6.11%
	156,250	1,914,085	8.16%
	986,149	13,438,576	7.34%
	84,902	1,316,450	6.45%
	-	15,888	0.00%
	2,075,940	19,361,179	10.72%
	\$ 9,583,950	\$ 123,352,556	7.77%

General Fund

Expenditures by Program - September 2022 v. September 2021



General Fund

Expenditures by Object - September 2022 v. September 2021

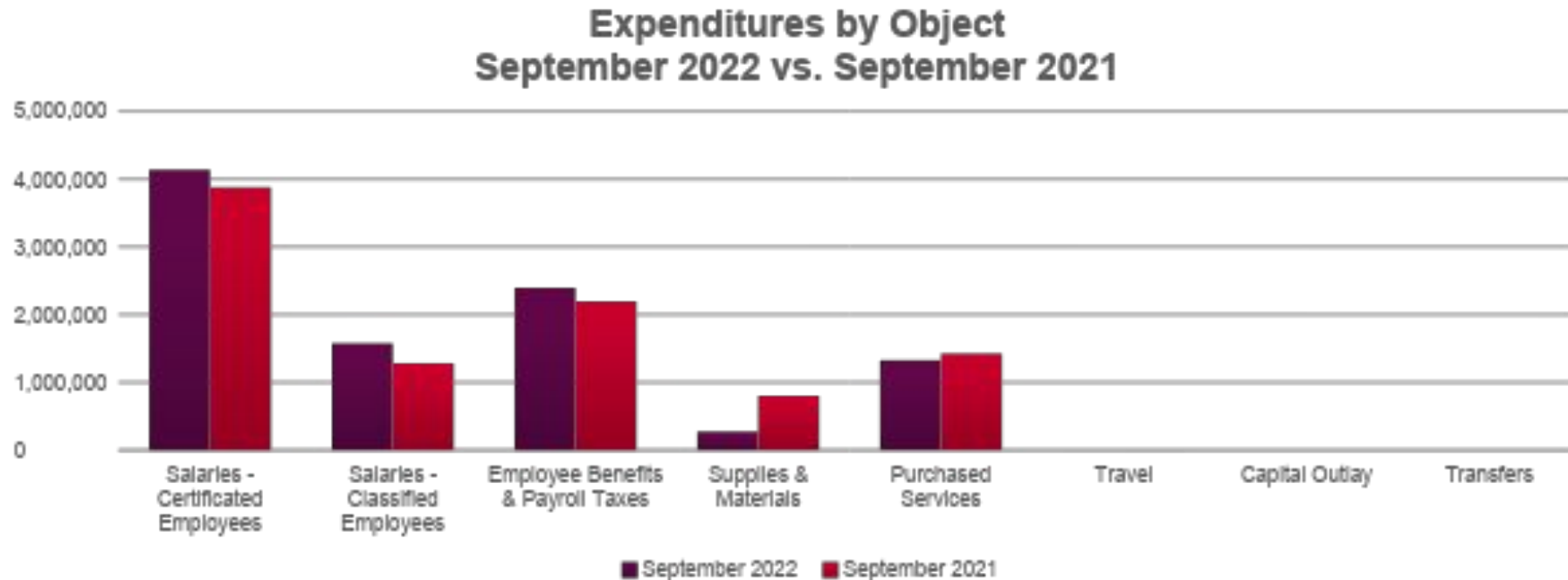
- The district reported expenditures of \$9.7M an increase of approximately \$100K from prior year
- The district's largest expenditures by object were salaries and benefits (\$8.1M) or 83.5% of total district monthly expenditures, an increase of \$700K from prior year.
- The district reported \$274K in supplies and materials, a decrease of \$529K from prior year. A substantial amount of technology related supplies, including software licenses were purchased in September 2021 (\$582K out of \$803K).
- The district reported \$1.3M in purchased services, a decrease of \$100K from prior year

EXPENDITURES	As of September 30, 2022			As of September 30, 2021		
	Current YTD	Annual Budget	YTD % of Budget	Prior YTD	Prior Year Actual	YTD % of PY Actual
Salaries - Certificated Employees	4,134,563	57,985,190	7.13%	3,877,425	54,196,404	7.15%
Salaries - Classified Employees	1,576,145	20,812,114	7.57%	1,282,569	18,886,425	6.79%
Employee Benefits & Payroll Taxes	2,390,474	31,351,631	7.62%	2,193,052	28,466,462	7.70%
Supplies & Materials	273,948	7,867,377	3.48%	803,025	10,486,444	7.66%
Purchased Services	1,327,268	22,848,729	5.81%	1,425,480	10,373,809	13.74%
Travel	1,253	319,547	0.39%	2,398	309,487	0.77%
Capital Outlay	-	290,000	0.00%	-	633,526	0.00%
Transfers	-	-	0.00%	-	-	0.00%
Total Expenditures by Object	\$ 9,703,651	\$ 141,474,588	6.86%	\$ 9,583,950	\$ 123,352,556	7.77%



General Fund

Expenditures by Object - September 2022 v. September 2021



Associated Student Body

Associated Student Body

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

ASB Revenues – September 2022 vs. September 2021

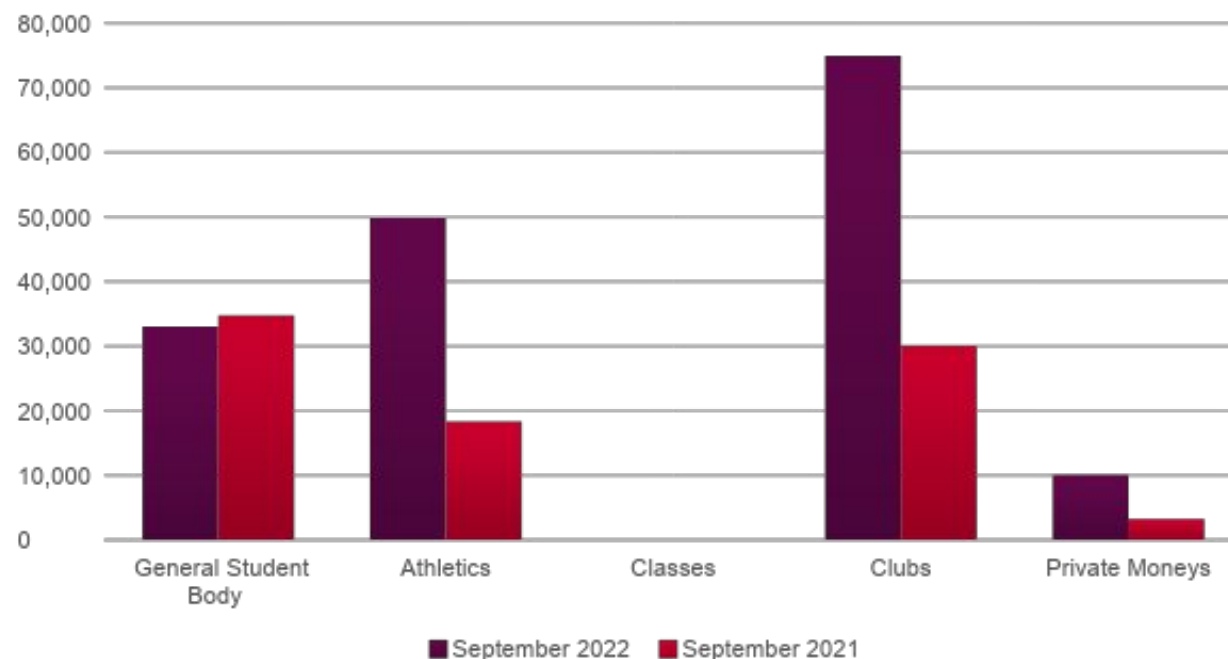
- The district reported revenues of \$168K, almost twice as much as prior year
- For athletics, the district reported almost \$50K, an increase of \$32K from prior year
- For clubs, the district reported \$75K, an increase of \$35K from prior year
- For private moneys, the district reported \$10K, an increase of \$7K from prior year

REVENUES	As of September 30, 2022			As of September 30, 2021		
	Current YTD	Annual Budget	YTD % of Budget	Prior YTD	Prior Year Actual	YTD % of PY Actual
	Current YTD	Annual Budget	YTD % of Budget	Prior YTD	Prior Year Actual	YTD % of PY Actual
General Student Body	33,060	229,280	14.42%	34,746	79,941	43.46%
Athletics	49,882	340,175	14.66%	18,311	226,156	8.10%
Classes	-	5,000	0.00%	-	-	0.00%
Clubs	74,961	665,846	11.26%	30,096	292,028	10.31%
Private Moneys	10,110	73,232	13.81%	3,217	55,654	5.78%
Total Revenues	\$ 168,012	\$ 1,313,533	12.79%	\$ 86,370	\$ 653,778	13.21%

Associated Student Body

ASB Revenues – September 2022 vs. September 2021

ASB Revenues by Source
September 2022 vs. September 2021



Associated Student Body

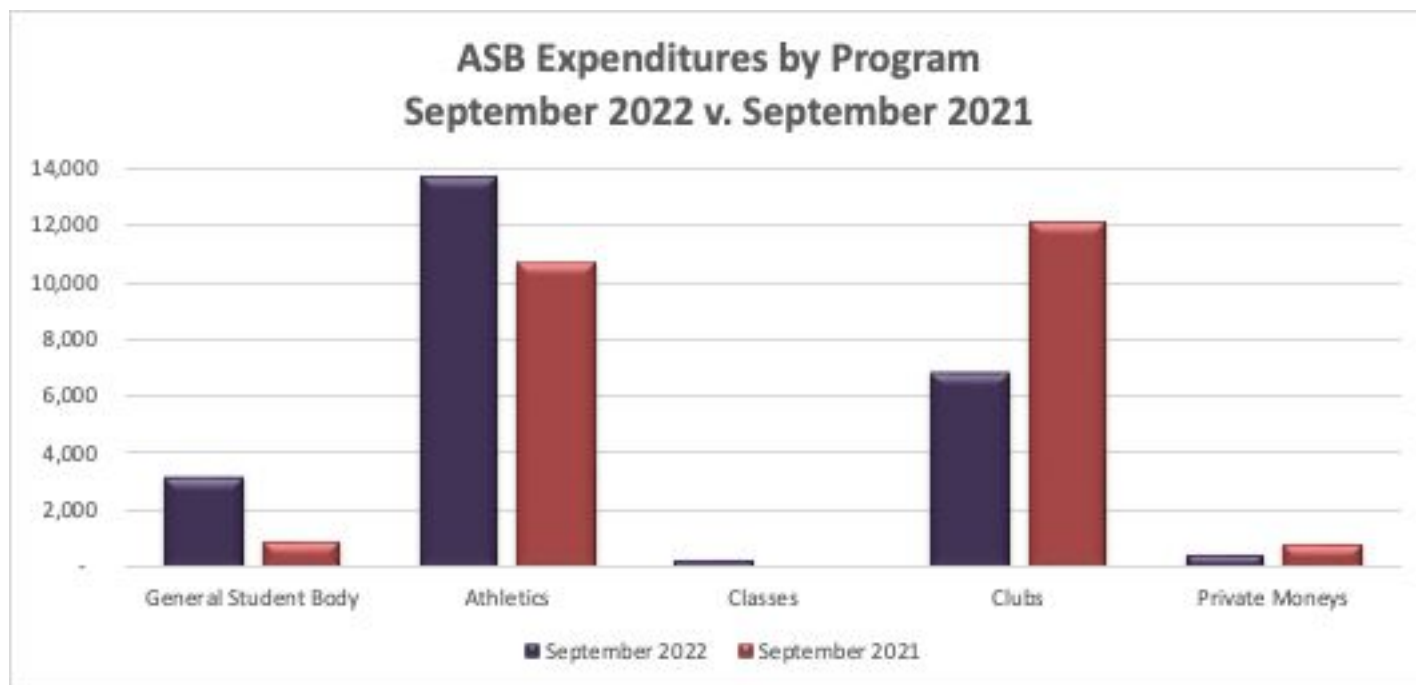
ASB Revenues – September 2022 vs. September 2021

- The district reported expenditures of almost \$25K, comparable to prior year
- For athletics, the district expended almost \$13.7K, an increase of \$3K from prior year
- For clubs, the district expended almost \$7K, a decrease of \$12K from prior year
- For private moneys, the district expended less than \$1K, comparable to prior year

EXPENDITURES	As of September 30, 2022			As of September 30, 2021		
	Current YTD	Annual Budget	YTD % of Budget	Prior YTD	Prior Year Actual	YTD % of PY Actual
General Student Body	3,252	261,535	1.24%	984	37,928	2.59%
Athletics	13,724	346,810	3.96%	10,761	261,158	4.12%
Classes	313	3,500	8.95%	-	3,577	0.00%
Clubs	6,937	622,237	1.11%	12,164	282,106	4.31%
Private Moneys	530	74,850	0.71%	855	61,994	1.38%
Total Expenditures	\$ 24,756	\$ 1,308,932	1.89%	\$ 24,764	\$ 646,764	3.83%

Associated Student Body

ASB Expenditures – September 2022 vs. September 2021



Capital Projects

Capital Projects

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

- September 2022 Revenues – Limited revenue activity

REVENUES	As of September 30, 2022		
	Current YTD	Annual Budget	YTD % of Budget
Local Tax	-	-	0.00%
Local Support Non-Tax	3,396	4,005,000	0.08%
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	3,396	4,005,000	0.08%

	As of September 30, 2021		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	-	-	0.00%
	179	11,184	1.60%
	-	-	0.00%
	-	393,857	0.00%
	-	-	0.00%
	-	-	0.00%
	-	-	0.00%
	-	-	0.00%
	179	405,042	1.60%

- September 2022 Expenditures – No activity to report

EXPENDITURES	As of September 30, 2022		
	Current YTD	Annual Budget	YTD % of Budget
Sites	-	1,000,000	0.34%
Buildings	-	2,900,000	0.00%
Equipment	-	500,000	0.00%
Energy	-	-	0.00%
Sales and Leases	-	-	0.00%
Bond Issuance	-	-	0.00%
Total Expenditures	-	4,400,000	0.08%

	As of September 30, 2021		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	-	-	0.00%
	23,585	865,157	2.73%
	-	-	0.00%
	-	-	0.00%
	-	-	0.00%
	-	-	0.00%
	23,585	865,157	2.73%

Debt Service

Debt Service

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

Debt Service Revenues & Expenditures

- The district reported \$94K in debt service revenue, comparable to prior year.

REVENUES	As of September 30, 2022			As of September 30, 2021		
	Current YTD	Annual Budget	YTD % of Budget	Prior YTD	Prior Year Actual	YTD % of PY Actual
Local Tax	87,827	6,149,848	1.43%	91,792	6,007,334	1.53%
Local Support Non-Tax	6,230	15,000	41.53%	194	15,849	1.23%
Total Revenues	94,057	6,164,848	1.53%	91,986	6,023,183	1.53%

- The district did not report any debt service expenditures, comparable to prior year.

EXPENDITURES	As of September 30, 2022			As of September 30, 2021		
	Current YTD	Annual Budget	YTD % of Budget	Prior YTD	Prior Year Actual	YTD % of PY Actual
Matured Bonds	-	3,265,000	0.00%	-	3,000,000	0.00%
Interest on Bonds	-	2,737,788	0.00%	-	2,892,077	0.00%
Bond Transfer Fees	-	-	0.00%	427	-	0.00%
Total Expenditures	-	6,002,788	0.00%	427	5,892,077	0.01%

Transportation Vehicle

Transportation Vehicle Fund – Purpose

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 – Purpose

- September 2022 Revenues – Limited revenue activity

REVENUES	As of September 30, 2022		
	Current YTD	Annual Budget	YTD % of Budget
Local Tax	-	-	0.00%
Local Support Non-Tax	1,821	2,000	91.06%
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	1,821	257,807	0.71%

	As of September 30, 2021		
	Prior YTD	Prior Year Actual	YTD % of PY Actual
	-	-	0.00%
	41	3,415	1.20%
	-	263,544	0.00%
	-	-	0.00%
	-	-	0.00%
	-	-	0.00%
	-	-	0.00%
	-	-	0.00%
	41	266,959	0.02%

- September 2022 Expenditures – No activity to report

EXPENDITURES	As of September 30, 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 September 30, 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 September 30, 2022

General Fund	Adopted Budget	Actual Thru September	Budget Less Actual	Percent Received/Expended	Percent of Year Completed
Balance - September 1	16,250,000	19,111,949	(2,861,949)		
Revenues	139,153,518	8,114,156	131,039,362	5.8%	8.3%
Expenditures	141,474,588	9,703,651	131,770,937	6.9%	8.3%
Balance - September 30	13,928,930	17,522,454	(3,593,524)		

Capital Projects Fund	Adopted Budget	Actual Thru September	Budget Less Actual	Percent Received/Expended	Percent of Year Completed
Balance September 1	1,560,500	1,460,927	99,573		
Revenues	4,005,000	3,396	4,001,604	0.1%	8.3%
Expenditures	4,400,000	-	4,400,000	0.0%	8.3%
Balance September 30	1,165,500	1,464,323	(298,823)		

Debt Service Fund	Adopted Budget	Actual Thru September	Budget Less Actual	Percent Received/Expended	Percent of Year Completed
Balance September 1	2,907,306	2,987,845	(80,539)		
Revenues	6,164,848	94,057	6,070,791	1.5%	8.3%
Expenditures	6,052,788	-	6,052,788	0.0%	8.3%
Balance September 30	3,019,366	3,081,902	(62,536)		

ASB Fund	Adopted Budget	Actual Thru September	Budget Less Actual	Percent Received/Expended	Percent of Year Completed
Balance September 1	650,000	646,490	3,510		
Revenues	1,313,533	168,012	1,145,521	12.8%	8.3%
Expenditures	1,308,932	24,756	1,284,176	1.9%	8.3%
Balance September 30	654,601	789,746	(135,145)		

Transportation Vehicle Fund	Adopted Budget	Actual Thru September	Budget Less Actual	Percent Received/Expended	Percent of Year Completed
Balance September 1	870,000	874,266	(4,266)		
Revenues	257,807	1,821	255,986	0.7%	8.3%
Expenditures	605,000	-	605,000	0.0%	8.3%
Balance September 30	522,807	876,087	(353,280)		

Wenatchee School District No. 246

Budget Status Report

September 2022 - As of 9/30/2022

General Fund

A. REVENUES/OTHER FIN. SOURCES	Annual Budget	Actual For Month	Actual For Year	Encumbrances	Balance	Percent
1000 LOCAL TAXES	12,186,999	172,659	172,659	-	12,014,340	1.42%
2000 LOCAL SUPPORT NONTAX	1,526,300	134,831	134,831	-	1,391,469	8.83%
3000 STATE, GENERAL PURPOSE	72,874,731	6,228,091	6,228,091	-	66,646,640	8.55%
4000 STATE, SPECIAL PURPOSE	23,405,372	1,676,393	1,676,393	-	21,728,979	7.16%
5000 FEDERAL, GENERAL PURPOSE	300,000	-	-	-	300,000	0%
6000 FEDERAL, SPECIAL PURPOSE	28,743,116	(97,817)	(97,817)	-	28,840,933	-0.34%
7000 REVENUES FR OTH SCH DIST	115,000	-	-	-	115,000	0%
8000 OTHER AGENCIES AND ASSOCIATES	2,000	-	-	-	2,000	0%
9000 OTHER FINANCING SOURCES	-	-	-	-	-	0%
Total REVENUES/OTHER FIN. SOURCES	139,153,518	8,114,156	8,114,156	-	131,039,362	5.83%
B. EXPENDITURES						
00 Regular Instruction	62,461,887	4,603,859	4,603,859	49,680,915	8,177,113	86.91%
10 Federal Stimulus	5,244,722	280,822	280,822	3,086,586	1,877,314	64.21%
20 Special Ed Instruction	16,024,901	1,078,052	1,078,052	11,970,769	2,976,080	81.43%
30 Voc. Ed Instruction	8,282,946	537,502	537,502	6,172,777	1,572,667	81.01%
40 Skills Center Instruction	2,033,571	154,212	154,212	1,415,067	464,292	77.17%
50+60 Compensatory Ed Instruct.	15,672,849	809,143	809,143	8,786,097	6,077,608	61.22%
70 Other Instructional Pgms	11,298,509	99,372	99,372	1,110,823	10,088,315	10.71%
80 Community Services	46,591	-	-	-	46,591	0%
90 Support Services	20,408,612	2,140,689	2,140,689	13,736,486	4,531,438	77.80%
Total EXPENDITURES	141,474,588	9,703,651	9,703,651	95,959,519	35,811,418	74.69%
C. OTHER FIN. USES TRANS. OUT (GL 536)						
	-	-	-			
D. OTHER FINANCING USES (GL 535)						
	-	-	-			
E. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER(UNDER) EXP/OTH FIN USES						
	(2,321,070)	(1,589,495)	(1,589,495)		731,575	
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	17,522,454				
I. ENDING FUND BALANCE ACCOUNTS:						
G/L 821 Restricted 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	8,775,267				
G/L 891 Unassigned Min Fnd Bal Policy	6,200,000	6,167,628				
Total Ending Fund Balance	13,928,930	17,522,454				

Wenatchee School District No. 246

Budget Status Report

September 2022 - As of 9/30/2022

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	3,396	3,396	-	4,001,604	0.08%
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	3,396	3,396		4,001,604	0.08%
B. EXPENDITURES						
10 Sites	1,000,000	-	-	-	1,000,000	-
20 Buildings	2,900,000	-	-	28,281	2,871,719	0.98%
30 Equipment	500,000	-	-	-	500,000	-
40 Energy	-	-	-	-	-	-
50 Sales & Lease Expenditure	-	-	-	-	-	-
60 Bond Issuance Expenditure	-	-	-	-	-	-
90 Debt	-	-	-	-	-	-
Total EXPENDITURES	4,400,000	-	-	28,281	4,371,719	0.64%
C. OTHER FIN. USES TRANS. OUT (GL 536)	-	-	-			
D. OTHER FINANCING USES (GL 535)	-	-	-			
E. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER(UNDER) EXP/OTH FIN USES	(395,000)	3,396	3,396		398,396	
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	1,464,323				
I. ENDING FUND BALANCE ACCOUNTS:						
G/L 863 Restricted from State Proceeds	601,700	1,092,274				
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	1,464,323				

Wenatchee School District No. 246

Budget Status Report

September 2022 - As of 9/30/2022

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	87,827	87,827		6,062,021	1.43%
2000 Local Support Nontax	15,000	6,230	6,230		8,770	41.53%
3000 State, General Purpose	-	-	-		-	-
5000 Federal, General Purpose	-	-	-		-	-
9000 Other Financing Sources	-	-	-		-	-
Total REVENUES/OTHER FIN. SOURCES	6,164,848	94,057	94,057		6,070,791	1.53%
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	-	-	-	50,000	-
Arbitrage Rebate	-	-	-	-	-	-
Underwriter's Fees	-	-	-	-	-	-
Total EXPENDITURES	6,052,788	-	-	-	6,052,788	-
C. OTHER FIN. USES TRANS. OUT (GL 536)	-	-	-			
D. OTHER FINANCING USES (GL 535)	-	-	-			
E. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER(UNDER) EXP/OTH FIN USES	112,060	94,057	94,057		18,003	
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	3,081,902				
I. ENDING FUND BALANCE ACCOUNTS:						
G/L 830 Restricted for Debt Service	3,019,366	3,081,902				
Total Ending Fund Balance	3,019,366	3,081,902				

Wenatchee School District No. 246

Budget Status Report

September 2022 - As of 9/30/2022

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	33,060	33,060		196,220	14.42%
2000 Athletics	340,175	49,882	49,882		290,293	14.66%
3000 Classes	5,000	-	-		5,000	-
4000 Clubs	665,846	74,961	74,961		590,886	11.26%
6000 Private Moneys	73,232	10,110	10,110		63,122	13.81%
Total REVENUES	1,313,533	168,012	168,012		1,145,521	12.79%
 B. EXPENDITURES						
1000 General Student Body	261,535	3,252	3,252	7,512	250,771	4.12%
2000 Athletics	346,810	13,724	13,724	47,012	286,074	17.51%
3000 Classes	3,500	313	313	-	3,187	8.95%
4000 Clubs	622,237	6,937	6,937	48,120	567,179	8.85%
6000 Private Moneys	74,850	530	530	3,972	70,348	6.01%
Total EXPENDITURES	1,308,932	24,756	24,756	106,616	1,177,559	10.04%
 C. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER(UNDER) EXP/OTH FIN USES	4,601	143,255	143,255		(138,654)	
 D. TOTAL BEGINNING FUND BALANCE	650,000	646,490				
 E. G/L 898 PRIOR YEAR ADJUSTMENTS	-	-				
 F. TOTAL ENDING FUND BALANCE	654,601	789,745				
 G. ENDING FUND BALANCE ACCOUNTS:	-	-				
G/L 819 Restricted for Fund Purposes	654,601	789,745				
 Total Ending Fund Balance	654,601	789,745				

Wenatchee School District No. 246

Budget Status Report

September 2022 - As of 9/30/2022

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	1,821	1,821	-	179	91.06%
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	1,821	1,821		255,986	0.71%
B. 9900 TRANSFERS IN FROM GF	-	-	-		-	-
C. TOTAL REV./OTHER FIN. SOURCES	257,807	1,821	1,821		255,986	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)	-	-	-			
G. EXCESS OF REVENUES/OTHER FIN SOURCES OVER(UNDER) EXP/OTH FIN USES	347,193	1,821	1,821		349,014	
H. TOTAL BEGINNING FUND BALANCE	870,000	874,266				
I. G/L 898 PRIOR YEAR ADJUSTMENTS	-	-				
J. TOTAL ENDING FUND BALANCE	522,807	876,088				
K. ENDING FUND BALANCE ACCOUNTS:						
G/L 819 Restricted for Fund Purposes	522,807	876,088				
Total Ending Fund Balance	522,807	876,088				