



Spokane Public Schools

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INTERIM FINANCIAL STATEMENTS

UNAUDITED

August 31, 2023

Spokane Public Schools

Comparative Financial Statements

As of August 31, 2022 and 2023

2022-2023				
	BUDGET		YTD ACTUAL	PERCENT ACT TO BUD
General Fund				
Revenues & Other Sources	\$ 558,617,316	\$	558,753,859	100.02%
Expenditures & Other Uses	566,382,960		553,772,333	97.77%
Capital Projects Fund				
Revenues & Other Sources	158,000,000		114,386,743	72.40%
Expenditures & Other Uses	177,300,000		148,161,519	83.57%
Debt Service Fund				
Revenues & Other Sources	58,835,500		58,322,271	99.13%
Expenditures & Other Uses	67,070,000		63,564,713	94.77%
Associated Student Body Fund				
Revenues & Other Sources	2,448,000		2,154,787	88.02%
Expenditures & Other Uses	2,357,000		1,961,377	83.21%

2021-2022				
	BUDGET		YTD ACTUAL	PERCENT ACT TO BUD
General Fund				
Revenues & Other Sources	\$ 526,334,327	\$	516,158,160	98.07%
Expenditures & Other Uses	533,888,239		501,904,094	94.01%
Capital Projects Fund				
Revenues & Other Sources	28,772,000		7,781,219	27.04%
Expenditures & Other Uses	157,079,000		157,030,045	99.97%
Debt Service Fund				
Revenues & Other Sources	65,809,000		60,299,874	91.63%
Expenditures & Other Uses	69,000,000		67,675,508	98.08%
Associated Student Body Fund				
Revenues & Other Sources	2,498,000		1,554,566	62.23%
Expenditures & Other Uses	2,583,000		1,416,269	54.83%

**Spokane Public Schools
Balance Sheet
August 31, 2023**

	General Fund	Capital Projects Fund	Debt Service Fund	ASB & Trust Funds	Total All Funds
Assets					
Imprest Fund	\$ 165,000.00	\$ -	\$ -	\$ -	\$ 165,000.00
Warrants Outstanding	(16,805,894.75)	(61,844.73)	-	(13,154.87)	(16,880,894.35)
Cash with Fiscal Agent	50,000.00	-	-	-	50,000.00
Taxes Receivable	33,291,702.91	-	27,102,209.91	-	60,393,912.82
Accounts Receivable	14,263,745.56	7,235,773.78	-	586.68	21,500,106.02
Due from Other Funds	-	1,675,586.98	-	-	1,675,586.98
Inventory - Supplies and Materials	1,773,889.88	-	-	-	1,773,889.88
Inventory - Lunchrooms	250,265.89	-	-	-	250,265.89
Inventory - USDA Commodities	345,910.15	-	-	-	345,910.15
Prepaid Expenditures	11,691,692.03	-	-	-	11,691,692.03
Investments	86,226,496.89	34,444,918.70	21,794,901.96	2,672,125.62	145,138,443.17
Total Assets	\$ 131,252,808.56	\$ 43,294,434.73	\$ 48,897,111.87	\$ 2,659,557.43	\$ 226,103,912.59
Liabilities					
Accounts Payable	\$ 12,607,732.88	\$ 24,726,279.86	\$ -	\$ 251,843.03	\$ 37,585,855.77
Accrued Salaries and Adjustments	1,650,694.80	17,552.87	-	-	1,668,247.67
Payroll Deductions and Taxes Payable	7,555,578.15	25,000.00	-	-	7,580,578.15
Due to Other Funds	1,656,780.33	-	-	18,806.65	1,675,586.98
Deferred Revenues - Grants	4,990,723.21	-	-	-	4,990,723.21
Deferred Revenues - Property Taxes	32,049,764.05	-	26,096,111.04	-	58,145,875.09
Total Liabilities	60,511,273.42	24,768,832.73	26,096,111.04	270,649.68	111,646,866.87
Fund Balance and Reserves					
Non-spendable Inventory and Prepaids	14,061,757.95	-	-	-	14,061,757.95
Non-Spendable Trust Principal	-	-	-	75,000.00	75,000.00
Restricted for Fund Purpose	-	52,118,171.01	-	2,086,979.52	54,205,150.53
Restricted for Debt Service	7,100,000.00	45,000.00	28,043,443.05	-	35,188,443.05
Restricted for Skills Center	2,115,511.00	-	-	-	2,115,511.00
Restricted for Self-insurance	275,000.00	-	-	-	275,000.00
Restricted for Food Services	2,675,294.49	-	-	-	2,675,294.49
Restricted for Bond Proceeds	-	137,207.76	-	-	137,207.76
Assigned to Other Items	8,302,482.53	-	-	-	8,302,482.53
Unassigned Fund Balance	14,391,427.84	-	-	-	14,391,427.84
Assigned Minimum Fund Balance	16,838,535.12	-	-	-	16,838,535.12
Total Beginning Fund Balance	65,760,008.93	52,300,378.77	28,043,443.05	2,161,979.52	148,265,810.27
Revenues	558,753,858.97	114,386,742.55	58,322,270.73	2,319,465.85	733,782,338.10
Expenditures	553,772,332.76	148,161,519.32	63,564,712.95	2,092,537.62	767,591,102.65
Revenues Over/(Under) Expenditures	4,981,526.21	(33,774,776.77)	(5,242,442.22)	226,928.23	(33,808,764.55)
Total Fund Balance	70,741,535.14	18,525,602.00	22,801,000.83	2,388,907.75	114,457,045.72
Total Liabilities & Interim Fund Balance	\$ 131,252,808.56	\$ 43,294,434.73	\$ 48,897,111.87	\$ 2,659,557.43	\$ 226,103,912.59

Spokane Public Schools
Statement of Revenues, Expenditures and Fund Balance
August 31, 2023

	General Fund	Capital Projects Fund	Debt Service Fund	ASB & Trust Funds	Total All Funds
Revenues					
Local Taxes	\$ 69,176,001.02	\$ -	\$ 57,884,640.22	\$ -	\$ 127,060,641.24
Local Non-Tax	11,919,551.52	1,536,925.31	435,937.66	2,319,235.95	16,211,650.44
State Funds - General	281,424,511.38	-	-	-	281,424,511.38
State Funds - Special	91,976,605.31	12,470,436.74	-	-	104,447,042.05
Federal Funds	92,689,949.01	-	-	-	92,689,949.01
Other School Districts	922,740.88	-	-	-	922,740.88
Other Agencies/Associations	614,639.70	-	-	229.90	614,869.60
Other Financing Sources	10,029,860.15	100,379,380.50	1,692.85	-	110,410,933.50
Total Revenues and Other Financing Sources	558,753,858.97	114,386,742.55	58,322,270.73	2,319,465.85	733,782,338.10
Expenditures					
Basic Instruction	266,768,328.91	-	-	-	266,768,328.91
Federal Special Purpose	39,888,818.11	-	-	-	39,888,818.11
Special Education	64,733,719.77	-	-	-	64,733,719.77
Pro-Tech Education	14,417,919.57	-	-	-	14,417,919.57
Skills Center	4,916,956.63	-	-	-	4,916,956.63
Compensatory Education	46,235,166.22	-	-	-	46,235,166.22
Other Instructional Programs	3,241,335.83	-	-	-	3,241,335.83
Community Services	14,528,732.15	-	-	-	14,528,732.15
Support Services	99,041,355.57	-	-	-	99,041,355.57
Other Expenditures	-	148,161,519.32	63,564,712.95	2,092,537.62	213,818,769.89
Total Expenditures	553,772,332.76	148,161,519.32	63,564,712.95	2,092,537.62	767,591,102.65
Total Beginning Fund Balance	65,760,008.93	52,300,378.77	28,043,443.05	2,161,979.52	148,265,810.27
Excess Revenues/Other Financing Sources Over/under Expenditures and Other Uses	4,981,526.21	(33,774,776.77)	(5,242,442.22)	226,928.23	(33,808,764.55)
Ending Interim Fund Balance	\$ 70,741,535.14	\$ 18,525,602.00	\$ 22,801,000.83	\$ 2,388,907.75	\$ 114,457,045.72

Spokane Public Schools
Budget Status Report
General Fund Revenues and Other Financing Sources
August 31, 2023

	Revised Budget	Actual For Month	Actual For Year	Balance	%
1100 Local Property Taxes	\$ 69,962,220.00	\$ 475,625.88	\$ 69,175,807.03	\$ 786,412.97	98.9
1500 Timber Excise Tax	-	-	193.99	(193.99)	-
1000 Total Local Taxes	69,962,220.00	475,625.88	69,176,001.02	786,218.98	98.9
2100 Tuitions and Fees, Unassigned	2,873,132.00	37,986.43	2,103,331.72	769,800.28	73.2
2200 Sale of Goods, Supplies and Services	6,164,563.00	477,030.52	6,572,075.49	(407,512.49)	106.6
2300 Investment Earnings	427,550.00	153,268.76	1,286,565.47	(859,015.47)	300.9
2500 Gifts and Donations	393,258.00	99,972.73	512,361.26	(119,103.26)	130.3
2600 Fines and Damages	47,393.00	76,154.06	135,164.70	(87,771.70)	285.2
2700 Rentals	639,516.00	247,357.95	561,649.86	77,866.14	87.8
2800 Insurance Recoveries	2,012.00	-	-	2,012.00	-
2900 Local Nontax, Unassigned	179,642.00	582,882.13	748,403.02	(568,761.02)	416.6
2000 Total Local Nontax	10,727,066.00	1,674,652.58	11,919,551.52	(1,192,485.52)	111.1
3100 Apportionment	271,100,525.00	27,867,679.13	276,280,578.96	(5,180,053.96)	101.9
3300 Local Effort Assistance	4,158,817.00	-	5,143,932.42	(985,115.42)	123.7
3000 Total State, General Purpose	275,259,342.00	27,867,679.13	281,424,511.38	(6,165,169.38)	102.2
4100 Special Purpose, Unassigned	83,521,193.00	7,360,834.74	82,846,669.99	674,523.01	99.2
4300 Other State Agencies, Unassigned	7,536,324.00	628,815.20	9,129,935.32	(1,593,611.32)	121.1
4000 Total State, Special Purpose	91,057,517.00	7,989,649.94	91,976,605.31	(919,088.31)	101.0
6100 Special Purpose, OSPI, Unassigned	87,603,137.00	15,146,185.82	89,076,410.91	(1,473,273.91)	101.7
6200 Direct Special Purpose Grants	342,457.00	74,600.77	358,896.12	(16,439.12)	104.8
6300 Fed Other Agency Grants	1,982,457.00	323,543.77	1,599,741.36	382,715.64	80.7
6900 Federal Noncash Items	1,100,000.00	410,398.21	1,654,900.62	(554,900.62)	150.4
6000 Total Federal, Special Purpose	91,028,051.00	15,954,728.57	92,689,949.01	(1,661,898.01)	101.8
7100 Other School District Program Participation	2,243,266.00	16,575.00	922,740.88	1,320,525.12	41.1
7300 Nonhigh Participation	6,665.00	-	-	6,665.00	-
7000 Total Revenues, Other School Districts	2,249,931.00	16,575.00	922,740.88	1,327,190.12	41.0
8100 Other Agency & Association Grants	579,163.00	(209,339.53)	147,990.46	579,163.00	25.6
8200 Private Foundations	719,026.00	(244,372.53)	460,934.56	719,026.00	64.1
8000 Total Revenue, Other Agencies/Associations	1,298,189.00	(450,093.34)	614,639.70	1,292,474.32	47.3
9300 Sale of Equipment	35,000.00	-	39,443.79	(4,443.79)	112.7
9650 Other Financing Sources	17,000,000.00	9,990,416.36	9,990,416.36	7,009,583.64	58.8
9000 Total Other Financing Sources	17,035,000.00	9,990,416.36	10,029,860.15	7,005,139.85	58.9
Total Revenues and Other Financing Sources	\$ 558,617,316.00	\$ 63,519,234.12	\$ 558,753,858.97	\$ (136,542.97)	100.0

**Spokane Public Schools
Budget Status Report
General Fund Expenditures by Program
August 31, 2023**

Program	Revised Budget	Actual For Month	Actual For Year	Encumb.	Balance	%
01 Basic Education	\$ 254,798,534.00	\$ 24,005,060.56	\$ 255,143,791.63	\$ -	\$ (345,257.63)	100.1
02 Alternative Learning Experience	10,169,339.00	909,984.87	10,766,052.58	-	(596,713.58)	105.9
03 Open Doors Program	755,257.00	178,766.06	858,484.70	-	(103,227.70)	113.7
01 Total	265,723,130.00	25,093,811.49	266,768,328.91	-	(1,045,198.91)	100.4
11 Federal Stimulus, Title I	-	(4,491.57)	493,550.06	-	(493,550.06)	-
42 Fed Stimulus, School Improvement	16,519,712.00	1,302,546.11	15,380,798.85	-	1,138,913.15	93.1
13 State Fiscal Stabilization Funds	24,662,386.00	3,478,555.42	23,815,294.65	-	847,091.35	96.6
14 Federal Stimulus, IDEA	183,680.00	(121,631.67)	192,263.96	-	(8,583.96)	104.7
19 Federal Stimulus, Other Monies	-	6,900.00	6,910.59	-	(6,910.59)	-
10 Total	41,365,778.00	4,661,878.29	39,888,818.11	-	1,476,959.89	96.4
21 Special Ed, Basic, State	60,289,675.00	76,798.20	58,081,838.15	-	2,207,836.85	96.3
23 Special Ed, ARP, Federal	-	(82.60)	-	-	-	-
24 Special Ed, Supp, Federal	6,566,651.00	1,406,459.65	6,651,881.62	-	(85,230.62)	101.3
20 Total	66,856,326.00	1,483,175.25	64,733,719.77	-	2,122,606.23	96.8
31 CTE, Basic, State	12,236,773.00	1,068,906.63	11,503,576.27	-	733,196.73	94.0
34 CTE, MS Basic, State	2,586,551.00	449,891.60	2,619,983.28	-	(33,432.28)	101.3
38 CTE, Federal	291,655.00	141,345.67	291,655.02	-	(0.02)	100.0
39 CTE, Other Categories	1,500.00	-	2,705.00	-	(1,205.00)	180.3
30 Total	15,116,479.00	1,660,143.90	14,417,919.57	-	698,559.43	95.4
45 Skills Center, Basic, State	4,477,744.00	1,161,146.57	4,840,540.63	-	(362,796.63)	108.1
46 Skills Center, Federal	79,335.00	5,022.58	76,416.00	-	2,919.00	96.3
47 Skill Center, Facility Upgrades	60,300.00	-	-	-	60,300.00	-
40 Total	4,617,379.00	1,166,169.15	4,916,956.63	-	(299,577.63)	106.5
51 Disadvantaged, Federal	15,228,332.00	1,348,589.10	14,438,607.06	-	789,724.94	94.8
52 School Improvement, Federal	2,715,742.00	238,804.51	1,931,159.16	-	784,582.84	71.1
55 Learning Assistance, State	17,170,914.00	1,455,719.99	16,155,626.72	-	1,015,287.28	94.1
58 Special and Pilot Programs	4,727,191.00	150,902.43	5,368,324.07	-	(641,133.07)	113.6
50 Total	39,842,179.00	3,194,016.03	37,893,717.01	-	1,948,461.99	95.1
64 Language Enhancement Program	292,514.00	43,719.26	233,632.01	-	58,881.99	79.9
65 English Language Learners, State	7,270,927.00	637,082.94	7,355,374.20	-	(84,447.20)	101.2
68 Indian Ed, Federal DOE	270,981.00	47,773.06	288,520.48	-	(17,539.48)	106.5
69 Compensatory, Other	801,178.00	97,097.42	463,922.52	-	337,255.48	57.9
60 Total	8,635,600.00	825,672.68	8,341,449.21	-	294,150.79	96.6
73 Summer School	64,629.00	56,274.46	62,613.27	-	2,015.73	96.9
74 Highly Capable	2,067,538.00	174,007.44	2,002,548.08	-	64,989.92	96.9
79 Instructional Programs, Other	865,470.00	342,700.00	1,176,174.48	-	(310,704.48)	135.9
70 Total	2,997,637.00	572,981.90	3,241,335.83	-	(243,698.83)	108.1
86 Community Schools	11,776.00	-	-	-	11,776.00	-
88 Childcare Programs	9,382,872.00	458,339.73	8,916,772.46	-	466,099.54	95.0
89 Other Community Services	7,014,996.00	563,100.56	5,611,959.69	-	1,403,036.31	80.0
80 Total	16,409,644.00	1,021,440.29	14,528,732.15	-	1,880,911.85	88.5
97 District Wide Support	72,996,188.00	17,377,242.96	66,167,496.42	-	6,828,691.58	90.7
98 Nutrition Services	17,726,457.00	1,355,596.40	20,107,572.58	-	(2,381,115.58)	113.4
99 Transportation	14,096,163.00	3,676,102.76	12,766,286.57	-	1,329,876.43	90.6
90 Total	104,818,808.00	22,408,942.12	99,041,355.57	-	5,777,452.43	94.5
Total Program Expenditures	\$ 566,382,960.00	\$ 62,088,231.10	\$ 553,772,332.76	\$ -	\$ 12,610,627.24	97.8

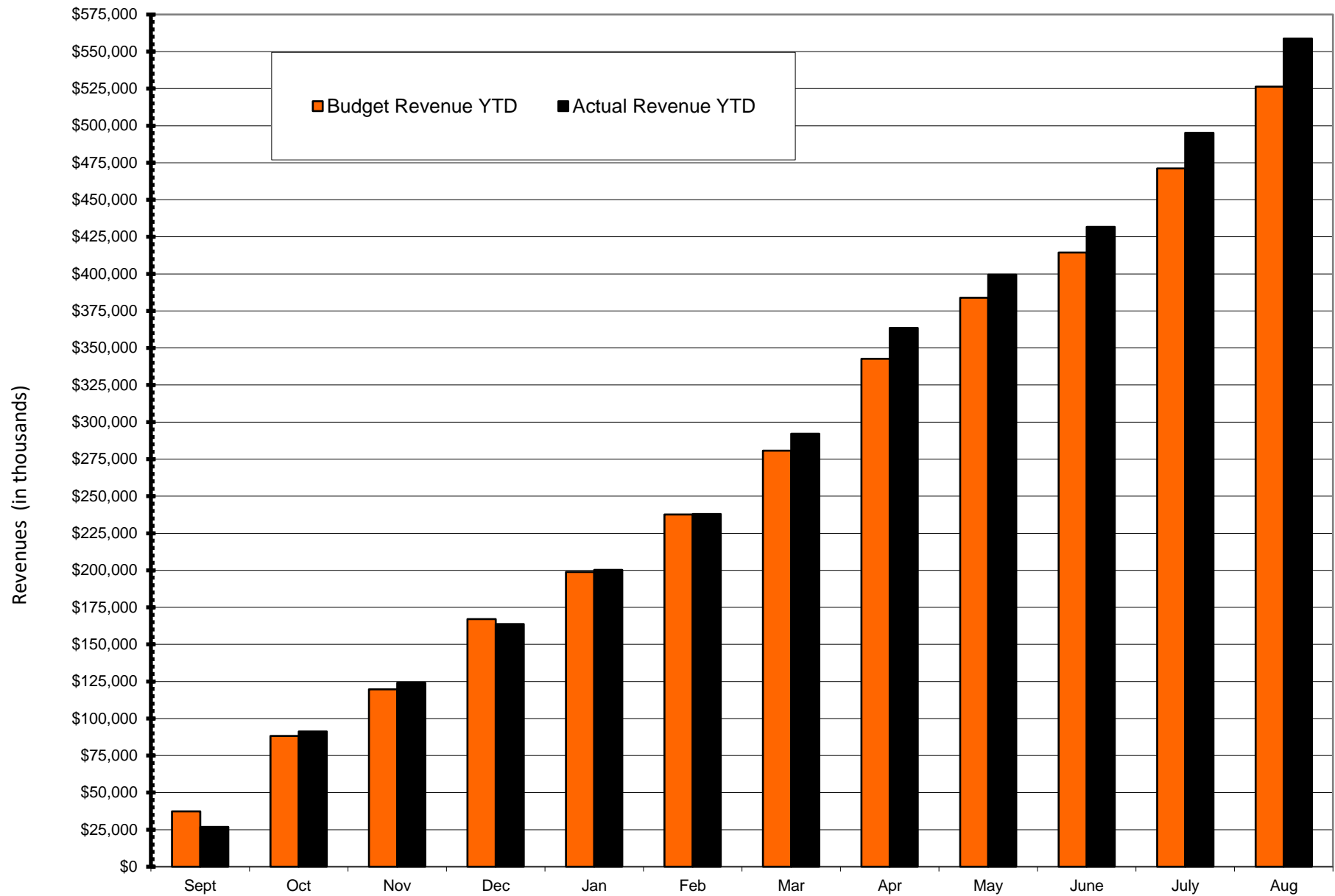
**Spokane Public Schools
Budget Status Report
General Fund Expenditures by Activity
August 31, 2023**

Activity	Revised Budget	Actual For Month	Actual For Year	Encumb.	Balance	%
11 Board of Directors	\$ 1,687,226.00	\$ 880,487.39	\$ 1,126,621.80	\$ -	\$ 560,604.20	66.8
12 Superintendent's Office	560,795.00	38,548.70	480,249.80	-	80,545.20	85.6
13 Business Office	3,437,219.00	482,141.78	3,604,121.79	-	(166,902.79)	104.9
14 Human Resources	5,102,491.00	265,241.35	3,895,251.42	-	1,207,239.58	76.3
15 Public Relations	890,194.00	298,584.27	1,136,550.04	-	(246,356.04)	127.7
21 Supervision	9,693,399.00	953,591.85	10,974,528.39	-	(1,281,129.39)	113.2
22 Learning Resources	2,255,676.00	705,204.51	2,079,278.62	-	176,397.38	92.2
23 Principal's Office	32,578,492.00	2,841,038.17	32,025,132.43	-	553,359.57	98.3
24 Guidance and Counseling	21,005,089.00	1,858,395.30	20,187,130.73	-	817,958.27	96.1
25 Pupil Management and Safety	2,775,871.00	285,145.64	3,712,256.11	-	(936,385.11)	133.7
26 Health and Related Services	20,027,759.00	1,725,690.99	19,746,103.06	-	281,655.94	98.6
27 Teaching	318,022,631.00	26,227,625.51	308,909,952.14	-	9,112,678.86	97.1
28 Extra Curricular	9,484,673.00	651,449.04	9,081,527.32	-	403,145.68	95.8
31 Instructional Professional Development	23,251,579.00	4,004,893.06	19,355,379.12	-	3,896,199.88	83.2
32 Instructional Technology	8,659,519.00	701,409.04	9,746,459.82	-	(1,086,940.82)	112.6
33 Curriculum	8,463,918.00	1,988,335.73	7,186,594.12	-	1,277,323.88	84.9
84 State Prof Development	2,931,401.00	(181,610.01)	2,987,037.46	-	(55,636.46)	101.9
41 Nutrition Services Supervision	1,218,222.00	77,377.02	1,169,533.46	-	48,688.54	96.0
42 Food	7,342,738.00	423,028.59	8,809,258.04	-	(1,466,520.04)	120.0
44 Operations	9,365,244.00	967,172.26	10,294,196.90	-	(928,952.90)	109.9
49 Food Services Transfers	(199,747.00)	(111,981.47)	(165,415.82)	-	(34,331.18)	82.8
51 Transportation Supervision	564,980.00	69,120.49	538,097.04	-	26,882.96	95.2
52 Operation of Buses	12,599,471.00	749,609.54	11,878,039.79	-	721,431.21	94.3
61 Maintenance Supervision	1,146,671.00	116,170.38	1,211,407.72	-	(64,736.72)	105.7
62 Grounds Maintenance	1,187,619.00	458,991.39	1,291,763.82	-	(104,144.82)	108.8
63 Operation of Plant	16,716,960.00	1,265,312.32	15,732,877.54	-	984,082.46	94.1
64 Maintenance of Plant and Equipment	8,464,285.00	1,536,388.76	9,711,479.36	-	(1,247,194.36)	114.7
65 Utilities	7,186,139.00	1,531,305.75	8,281,087.74	-	(1,094,948.74)	115.2
67 Plant Security	1,067,622.00	127,122.34	1,018,098.41	-	49,523.59	95.4
68 Insurance	2,437,607.00	20,879.29	2,281,910.60	-	155,696.40	93.6
72 Information Systems	5,603,715.00	332,376.15	5,990,833.12	-	(387,118.12)	106.9
73 Printing	329,575.00	33,340.77	444,510.16	-	(114,935.16)	134.9
74 Warehousing and Distributing	895,410.00	79,467.02	827,668.96	-	67,741.04	92.4
75 District Motor Pool	172,970.00	(429,258.60)	-	-	172,970.00	-
83 Interest Payment	134,027.00	143,000.93	143,000.93	-	(8,973.93)	106.7
84 Principal Payments	5,918,788.00	6,178,051.75	6,178,051.75	-	(259,263.75)	104.4
85 Debt-Related Expenses	3,928,785.00	3,928,784.43	3,928,784.43	-	0.57	100.0
91 Public Activities	9,473,947.00	865,799.67	7,972,974.64	-	1,500,972.36	84.2
Total All Activities	\$ 566,382,960.00	\$ 62,088,231.10	\$ 553,772,332.76	\$ -	\$ 12,610,627.24	97.8

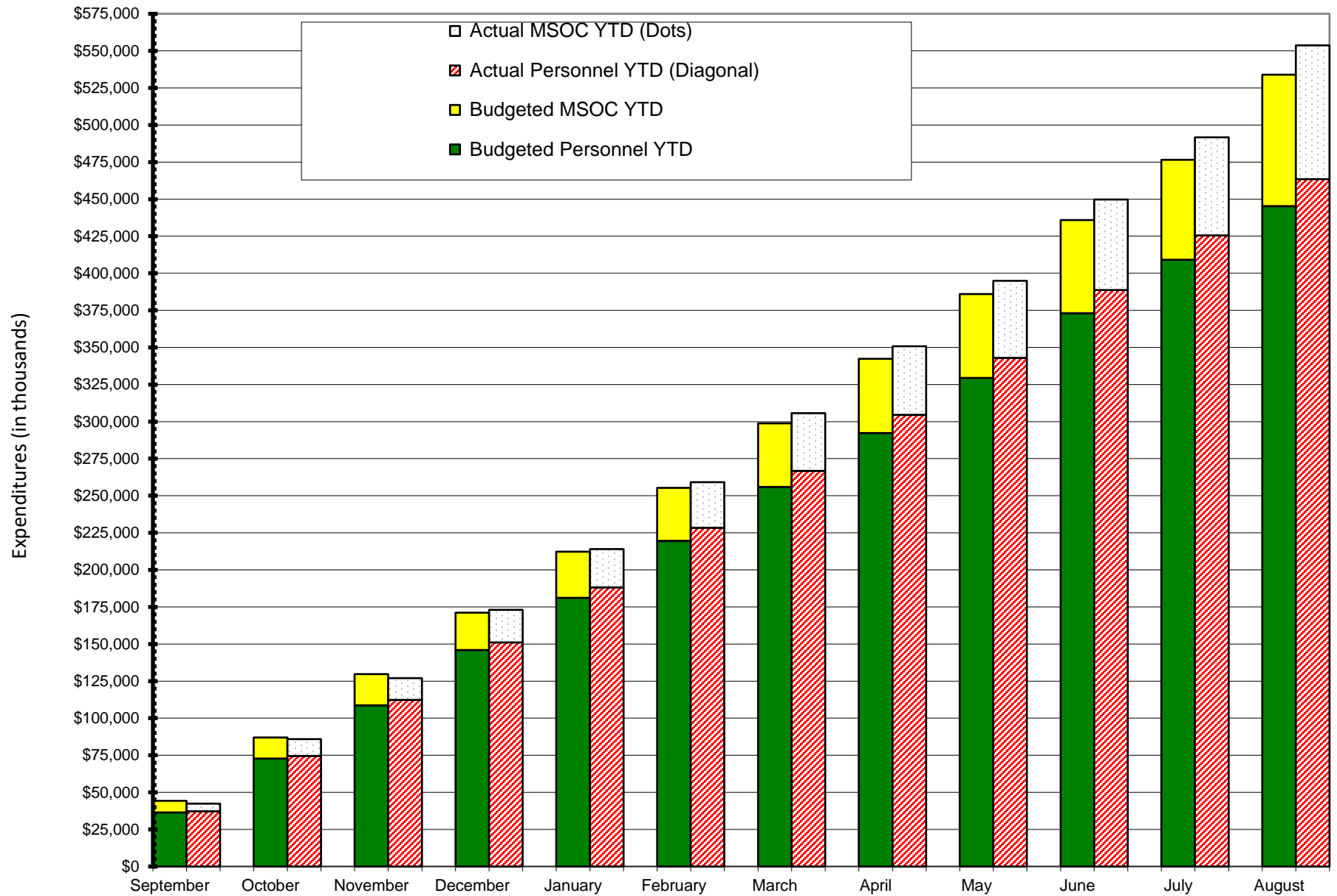
**Spokane Public Schools
Budget Status Report
General Fund Expenditures by Object
August 31, 2023**

Object	Revised Budget	Actual For Month	Actual For Year	Encumb.	Balance	%
0 Debit Transfer	\$ 8,715,745.00	\$ 6,849,402.74	\$ 8,127,848.09	\$ -	\$ 587,896.91	93.3
1 Credit Transfer	(8,715,745.00)	(6,849,402.74)	(8,127,848.09)	-	(587,896.91)	93.3
2 Certificated Salaries	259,728,644.00	20,983,480.28	260,839,449.72	-	(1,110,805.72)	100.4
3 Classified Salaries	80,718,361.00	6,216,502.67	76,684,328.32	-	4,034,032.68	95.0
4 Employee Benefits	132,067,932.00	10,647,636.91	125,921,192.72	-	6,146,739.28	95.4
5 Supplies and Materials	30,552,770.00	(1,249,651.42)	29,863,671.34	-	689,098.66	97.7
7 Contracted Services	44,861,705.00	14,409,877.87	46,498,465.77	-	(1,636,760.77)	103.7
8 Travel	640,496.00	180,197.38	854,894.65	-	(214,398.65)	133.5
9 Capital Outlay	17,813,052.00	10,900,187.41	13,110,330.24	-	4,702,721.76	73.6
Total All Objects	\$ 566,382,960.00	\$ 62,088,231.10	\$ 553,772,332.76	\$ -	\$ 12,610,627.24	97.8

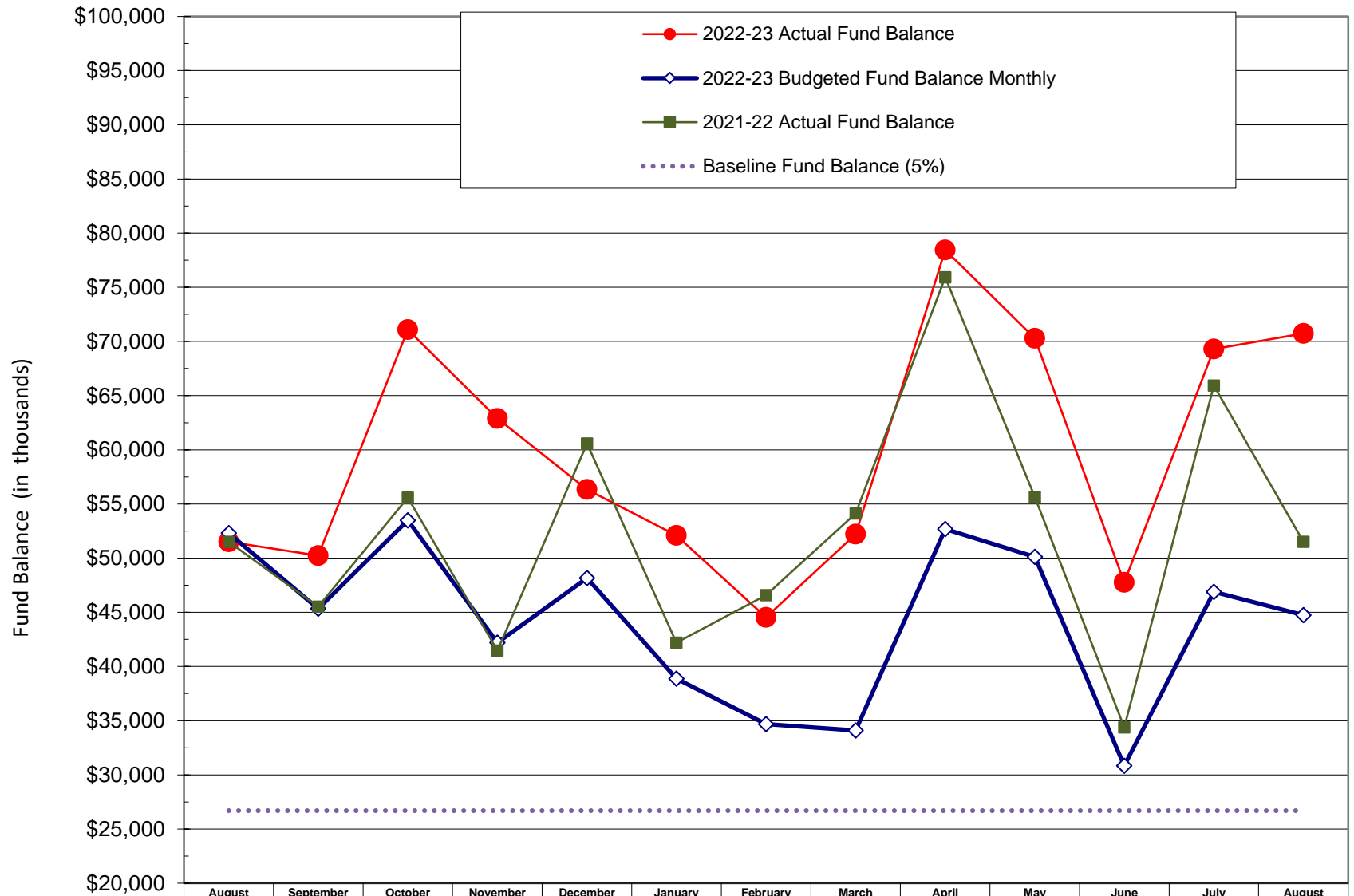
SPOKANE PUBLIC SCHOOLS - 2022-23 Cumulative Revenues
Budget vs. Actual (Budget based on 2 yr monthly history)



SPOKANE PUBLIC SCHOOLS - 2022-23 Cumulative Expenditures
Budget vs. Actual (Budget based on 2 yr monthly history)



SPOKANE PUBLIC SCHOOLS - 2022-23 Cumulative Fund Balance
Budget vs. Actual (Budget based on 2 yr monthly history)



	August	September	October	November	December	January	February	March	April	May	June	July	August
2022-23 Actual Fund Balance	\$51,506	50,239	71,089	62,894	56,331	52,100	44,536	52,208	78,439	70,285	47,752	69,311	70,742
2022-23 Budgeted Fund Balance Monthly	\$52,306	45,329	53,497	42,210	48,169	38,879	34,691	34,090	52,679	50,122	30,839	46,895	44,752
2021-22 Actual Fund Balance	\$51,506	45,518	55,573	41,471	60,572	42,207	46,583	54,116	75,933	55,632	34,381	65,938	51,506
Baseline Fund Balance (5%)	\$26,694	26,694	26,694	26,694	26,694	26,694	26,694	26,694	26,694	26,694	26,694	26,694	26,694

**Spokane Public Schools
Budget Status Report
Capital Projects Fund
August 31, 2023**

	Revised Budget	Actual For Year	Balance	%
Revenues and Other Financing Sources				
Investment Earnings	\$ 1,500,000.00	\$ 1,536,925.31	\$ (36,925.31)	102.5
State Revenues	16,500,000.00	12,470,436.74	4,029,563.26	75.6
Sale of Bonds	140,000,000.00	100,379,380.50	39,620,619.50	71.7
Total Revenues and Other Financing Sources	158,000,000.00	114,386,742.55	43,613,257.45	72.4
Expenditures and Other Financing Uses				
10 Sites	1,500,000.00	42,707,231.22	(41,207,231.22)	2,847.1
20 Buildings	162,100,000.00	93,413,457.22	68,686,542.78	57.6
30 Equipment	13,200,000.00	11,660,147.88	1,539,852.12	88.3
60 Bond Issuance Expenditures	500,000.00	380,683.00	119,317.00	76.1
Total Expenditures and Other Financing Uses	177,300,000.00	148,161,519.32	29,138,480.68	83.6
Beginning Fund Balance	39,200,000.00	52,300,378.77		
Excess Revenues Over/(Under) Expenditures	(19,300,000.00)	(33,774,776.77)		
Ending Fund Balance	\$ 19,900,000.00	\$ 18,525,602.00		

**Spokane Public Schools
Budget Status Report
Debt Service Fund
August 31, 2023**

	Budget	Actual For Year	Balance	%
Revenues and Other Financing Sources				
Local Taxes Revenue	\$ 58,615,500.00	\$ 57,884,640.22	\$ 730,859.78	98.8
Local Nontax Revenue	220,000.00	437,630.51	(217,630.51)	198.9
Total Revenues and Other Financing Sources	58,835,500.00	58,322,270.73	513,229.27	99.1
Expenditures and Other Financing Uses				
Matured Bond Expenditures	38,505,000.00	38,505,000.00	-	100.0
Interest on Bonds	28,465,000.00	25,052,694.46	3,412,305.54	88.0
Bond Transfer Fees	100,000.00	7,018.49	92,981.51	7.0
Total Expenditures and Other Financing Uses	67,070,000.00	63,564,712.95	3,505,287.05	94.8
Beginning Fund Balance	35,419,077.00	28,043,443.05		
Excess Revenues Over/(Under) Expenditures	(8,234,500.00)	(5,242,442.22)		
Ending Fund Balance	\$ 27,184,577.00	\$ 22,801,000.83		

**Spokane Public Schools
Budget Status Report
Associated Student Body
August 31, 2023**

	Budget	Actual For Year	Balance	%
Revenues				
100 General ASB	\$ 633,000.00	\$ 696,619.80	\$ (63,619.80)	110.1
200 Athletics	849,000.00	746,185.43	102,814.57	87.9
300 Classes	665,000.00	552,454.71	112,545.29	83.1
400 Clubs	301,000.00	159,527.20	141,472.80	53.0
Total Revenues	2,448,000.00	2,154,787.14	293,212.86	88.0
Expenditures				
100 General ASB	465,000.00	652,977.20	(187,977.20)	140.4
200 Athletics	966,000.00	634,304.33	331,695.67	65.7
300 Classes	643,000.00	508,888.84	134,111.16	79.1
400 Clubs	283,000.00	165,206.39	117,793.61	58.4
Total Expenditures	2,357,000.00	1,961,376.76	395,623.24	83.2
Beginning Fund Balance	2,000,000.00	1,754,434.28		
Excess Revenues Over/(Under) Expenditures	91,000.00	193,410.38		
Ending Fund Balance	\$ 2,091,000.00	\$ 1,947,844.66		

**Spokane Public Schools
Trust Fund Status Report
August 31, 2023**

	Actual
Revenues	\$ 164,678.71
Total Revenues	164,678.71
Expenditures	131,160.86
Total Expenditures	131,160.86
Beginning Fund Balance	407,545.24
Excess Revenues Over/(Under) Expenditures	33,517.85
Ending Fund Balance	\$ 441,063.09

NOTE: No budgets are adopted for the trust funds.