



# Spokane Public Schools

*excellence for everyone*

## **INTERIM FINANCIAL STATEMENTS**

### **UNAUDITED**

**July 31, 2023**

# Spokane Public Schools

## Comparative Financial Statements

### As of July, 2022 and 2023

2022-2023			
	BUDGET	YTD ACTUAL	PERCENT ACT TO BUD
<b>General Fund</b>			
Revenues & Other Sources	\$ 541,617,316	\$ 495,234,625	91.44%
Expenditures & Other Uses	549,382,960	491,684,102	89.50%
<b>Capital Projects Fund</b>			
Revenues & Other Sources	158,000,000	103,671,020	65.61%
Expenditures & Other Uses	177,300,000	115,965,117	65.41%
<b>Debt Service Fund</b>			
Revenues & Other Sources	58,835,500	57,980,539	98.55%
Expenditures & Other Uses	67,070,000	63,560,694	94.77%
<b>Associated Student Body Fund</b>			
Revenues & Other Sources	2,448,000	2,026,753	82.79%
Expenditures & Other Uses	2,357,000	1,614,049	68.48%

2021-2022			
	BUDGET	YTD ACTUAL	PERCENT ACT TO BUD
<b>General Fund</b>			
Revenues & Other Sources	\$ 526,334,327	\$ 459,951,810	87.39%
Expenditures & Other Uses	533,888,239	448,594,059	84.02%
<b>Capital Projects Fund</b>			
Revenues & Other Sources	28,772,000	5,501,696	19.12%
Expenditures & Other Uses	157,079,000	104,721,555	66.67%
<b>Debt Service Fund</b>			
Revenues & Other Sources	65,809,000	60,130,735	91.37%
Expenditures & Other Uses	69,000,000	67,675,508	98.08%
<b>Associated Student Body Fund</b>			
Revenues & Other Sources	2,498,000	1,467,863	58.76%
Expenditures & Other Uses	2,583,000	1,456,993	56.41%

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

	General Fund	Capital Projects Fund	Debt Service Fund	ASB & Trust Funds	Total All Funds
<b>Assets</b>					
Imprest Fund	\$ 165,456.60	\$ -	\$ -	\$ -	\$ 165,456.60
Warrants Outstanding	(39,678,478.26)	(5,600,990.56)	-	(137,537.02)	(45,417,005.84)
Cash with Fiscal Agent	50,000.00	-	-	-	50,000.00
Taxes Receivable	34,047,666.11	-	27,731,520.57	-	61,779,186.68
Accounts Receivable	763,159.63	20.00	-	898.14	764,077.77
Due from Other Funds	180,463.35	-	-	-	180,463.35
Inventory - Supplies and Materials	1,292,341.82	-	-	-	1,292,341.82
Inventory - Lunchrooms	210,796.51	-	-	-	210,796.51
Inventory - USDA Commodities	283,032.50	-	-	-	283,032.50
Prepaid Expenditures	4,843,296.34	-	-	-	4,843,296.34
Investments	108,904,366.70	48,363,082.72	21,213,288.13	2,803,078.03	181,283,815.58
<b>Total Assets</b>	<b>\$ 111,062,101.30</b>	<b>\$ 42,762,112.16</b>	<b>\$ 48,944,808.70</b>	<b>\$ 2,666,439.15</b>	<b>\$ 205,435,461.31</b>
<b>Liabilities</b>					
Accounts Payable	\$ 674,363.99	\$ 2,588,332.09	\$ -	\$ 6,718.23	\$ 3,269,414.31
Accrued Salaries and Adjustments	466,728.42	-	-	-	466,728.42
Payroll Deductions and Taxes Payable	7,710,867.35	9,300.00	-	-	7,720,167.35
Due to Other Funds	-	158,197.82	-	22,265.53	180,463.35
Deferred Revenues - Grants	267,053.83	-	-	-	267,053.83
Deferred Revenues - Property Taxes	32,632,555.59	-	26,481,521.00	-	59,114,076.59
<b>Total Liabilities</b>	<b>41,751,569.18</b>	<b>2,755,829.91</b>	<b>26,481,521.00</b>	<b>28,983.76</b>	<b>71,017,903.85</b>
<b>Fund Balance and Reserves</b>					
Non-spendable Inventory and Prepaids	5,670,456.27	-	-	3,000.00	5,673,456.27
Non-Spendable Trust Principal	-	-	-	75,000.00	75,000.00
Restricted for Fund Purpose	-	16,766,048.40	-	2,083,979.52	18,850,027.92
Restricted for Debt Service	5,900,000.00	101,000.00	28,043,443.05	-	34,044,443.05
Restricted for Skills Center	2,347,487.00	-	-	-	2,347,487.00
Restricted for Self-insurance	800,000.00	-	-	-	800,000.00
Restricted for Food Services	428,542.65	-	-	-	428,542.65
Restricted for State Match	-	35,433,330.37	-	-	35,433,330.37
Assigned to Other Items	11,831,705.92	-	-	-	11,831,705.92
Unassigned Fund Balance	18,282,539.71	-	-	-	18,282,539.71
Assigned Minimum Fund Balance	20,499,277.38	-	-	-	20,499,277.38
<b>Total Beginning Fund Balance</b>	<b>65,760,008.93</b>	<b>52,300,378.77</b>	<b>28,043,443.05</b>	<b>2,161,979.52</b>	<b>148,265,810.27</b>
Revenues	495,234,624.85	103,671,020.38	57,980,539.11	2,184,138.17	659,070,322.51
Expenditures	491,684,101.66	115,965,116.90	63,560,694.46	1,708,662.30	672,918,575.32
<b>Revenues Over/(Under) Expenditures</b>	<b>3,550,523.19</b>	<b>(12,294,096.52)</b>	<b>(5,580,155.35)</b>	<b>475,475.87</b>	<b>(13,848,252.81)</b>
<b>Total Fund Balance</b>	<b>69,310,532.12</b>	<b>40,006,282.25</b>	<b>22,463,287.70</b>	<b>2,637,455.39</b>	<b>134,417,557.46</b>
<b>Total Liabilities &amp; Interim Fund Balance</b>	<b>\$ 111,062,101.30</b>	<b>\$ 42,762,112.16</b>	<b>\$ 48,944,808.70</b>	<b>\$ 2,666,439.15</b>	<b>\$ 205,435,461.31</b>

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

	General Fund	Capital Projects Fund	Debt Service Fund	ASB & Trust Funds	Total All Funds
<b>Revenues</b>					
Local Taxes	\$ 68,700,375.14	\$ -	\$ 57,588,027.70	\$ -	\$ 126,288,402.84
Local Non-Tax	10,244,898.94	1,447,574.03	390,818.56	2,183,908.27	14,267,199.80
State Funds - General	253,556,832.25	-	-	-	253,556,832.25
State Funds - Special	83,986,955.37	1,844,065.85	-	-	85,831,021.22
Federal Funds	76,735,220.44	-	-	-	76,735,220.44
Other School Districts	906,165.88	-	-	-	906,165.88
Other Agencies/Associations	1,064,733.04	-	-	229.90	1,064,962.94
Other Financing Sources	39,443.79	100,379,380.50	1,692.85	-	100,420,517.14
<b>Total Revenues and Other Financing Sources</b>	<b>495,234,624.85</b>	<b>103,671,020.38</b>	<b>57,980,539.11</b>	<b>2,184,138.17</b>	<b>659,070,322.51</b>
<b>Expenditures</b>					
Basic Instruction	241,951,786.68	-	-	-	241,951,786.68
Federal Special Purpose	34,949,670.56	-	-	-	34,949,670.56
Special Education	63,250,544.52	-	-	-	63,250,544.52
Pro-Tech Education	12,757,775.67	-	-	-	12,757,775.67
Skills Center	3,750,787.48	-	-	-	3,750,787.48
Compensatory Education	42,215,477.51	-	-	-	42,215,477.51
Other Instructional Programs	2,668,353.93	-	-	-	2,668,353.93
Community Services	13,507,291.86	-	-	-	13,507,291.86
Support Services	76,632,413.45	-	-	-	76,632,413.45
Other Expenditures	-	115,965,116.90	63,560,694.46	1,708,662.30	181,234,473.66
<b>Total Expenditures</b>	<b>491,684,101.66</b>	<b>115,965,116.90</b>	<b>63,560,694.46</b>	<b>1,708,662.30</b>	<b>672,918,575.32</b>
<b>Total Beginning Fund Balance</b>	<b>65,760,008.93</b>	<b>52,300,378.77</b>	<b>28,043,443.05</b>	<b>2,161,979.52</b>	<b>148,265,810.27</b>
<b>Excess Revenues/Other Financing Sources Over/under Expenditures and Other Uses</b>	<b>3,550,523.19</b>	<b>(12,294,096.52)</b>	<b>(5,580,155.35)</b>	<b>475,475.87</b>	<b>(13,848,252.81)</b>
<b>Ending Interim Fund Balance</b>	<b>\$ 69,310,532.12</b>	<b>\$ 40,006,282.25</b>	<b>\$ 22,463,287.70</b>	<b>\$ 2,637,455.39</b>	<b>\$ 134,417,557.46</b>

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

	Revised Budget	Actual For Month	Actual For Year	Balance	%
1100 Local Property Taxes	\$ 69,962,220.00	\$ 184,855.47	\$ 68,700,181.15	\$ 1,262,038.85	98.2
<b>1000 Total Local Taxes</b>	<b>69,962,220.00</b>	<b>184,855.47</b>	<b>68,700,375.14</b>	<b>1,261,844.86</b>	<b>98.2</b>
2100 Tuitions and Fees, Unassigned	2,873,132.00	75,614.85	2,065,345.29	807,786.71	71.9
2200 Sale of Goods, Supplies and Services	6,164,563.00	493,398.59	6,095,044.97	69,518.03	98.9
2300 Investment Earnings	427,550.00	88,979.32	1,133,296.71	(705,746.71)	265.1
2500 Gifts and Donations	393,258.00	13,759.49	412,388.53	(19,130.53)	104.9
2600 Fines and Damages	47,393.00	787.02	59,010.64	(11,617.64)	124.5
2700 Rentals	639,516.00	13,527.98	314,291.91	325,224.09	49.1
2800 Insurance Recoveries	2,012.00	-	-	2,012.00	-
2900 Local Nontax, Unassigned	179,642.00	44,468.57	165,520.89	14,121.11	92.1
<b>2000 Total Local Nontax</b>	<b>10,727,066.00</b>	<b>730,535.82</b>	<b>10,244,898.94</b>	<b>482,167.06</b>	<b>95.5</b>
3100 Apportionment	271,100,525.00	34,499,465.12	248,412,899.83	22,687,625.17	91.6
3300 Local Effort Assistance	4,158,817.00	-	5,143,932.42	(985,115.42)	123.7
<b>3000 Total State, General Purpose</b>	<b>275,259,342.00</b>	<b>34,499,465.12</b>	<b>253,556,832.25</b>	<b>21,702,509.75</b>	<b>92.1</b>
4100 Special Purpose, Unassigned	83,521,193.00	13,531,415.89	75,485,835.25	8,035,357.75	90.4
4300 Other State Agencies, Unassigned	7,536,324.00	488,326.07	8,501,120.12	(964,796.12)	112.8
<b>4000 Total State, Special Purpose</b>	<b>91,057,517.00</b>	<b>14,019,741.96</b>	<b>83,986,955.37</b>	<b>7,070,561.63</b>	<b>92.2</b>
6100 Special Purpose, OSPI, Unassigned	87,603,137.00	13,566,371.61	73,930,225.09	161,533,362.09	84.4
6200 Direct Special Purpose Grants	342,457.00	28,006.60	284,295.35	58,161.65	83.0
6300 Fed Other Agency Grants	1,982,457.00	58,100.91	1,276,197.59	706,259.41	64.4
6900 Federal Noncash Items	1,100,000.00	115,276.09	1,244,502.41	(144,502.41)	113.1
<b>6000 Total Federal, Special Purpose</b>	<b>91,028,051.00</b>	<b>13,767,755.21</b>	<b>76,735,220.44</b>	<b>162,153,280.74</b>	<b>84.3</b>
7100 Other School District Program Participation	2,243,266.00	99,813.00	906,165.88	1,337,100.12	40.4
7300 Nonhigh Participation	6,665.00	-	-	6,665.00	-
<b>7000 Total Revenues, Other School Districts</b>	<b>2,249,931.00</b>	<b>99,813.00</b>	<b>906,165.88</b>	<b>1,343,765.12</b>	<b>40.3</b>
8100 Other Agency & Association Grants	579,163.00	117,343.45	357,329.99	579,163.00	61.7
8200 Private Foundations	719,026.00	4,606.00	705,307.09	719,026.00	98.1
<b>8000 Total Revenue, Other Agencies/Associations</b>	<b>1,298,189.00</b>	<b>123,229.23</b>	<b>1,064,733.04</b>	<b>1,296,093.04</b>	<b>82.0</b>
9300 Sale of Equipment	35,000.00	-	39,443.79	(4,443.79)	112.7
<b>9000 Total Other Financing Sources</b>	<b>35,000.00</b>	<b>-</b>	<b>39,443.79</b>	<b>(4,443.79)</b>	<b>112.7</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 541,617,316.00</b>	<b>\$ 63,425,395.81</b>	<b>\$ 495,234,624.85</b>	<b>\$ 46,382,691.15</b>	<b>91.4</b>

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

Program	Revised Budget	Actual For Month	Actual For Year	Encumb.	Balance	%
01 Basic Education	\$ 254,895,343.00	\$ 19,397,473.84	\$ 231,416,000.33	\$ 6,524,568.82	\$ 16,954,773.85	93.4
02 Alternative Learning Experience	10,169,339.00	798,615.88	9,856,067.71	44,726.16	268,545.13	97.4
03 Open Doors Program	755,257.00	161,292.34	679,718.64	633,781.36	(558,243.00)	173.9
<b>01 Total</b>	265,819,939.00	20,357,382.06	241,951,786.68	7,203,076.34	16,665,075.98	93.7
11 Federal Stimulus, Title I	-	52,108.82	370,383.83	-	(370,383.83)	-
42 Fed Stimulus, School Improvement	14,749,626.00	1,061,167.11	14,078,252.74	6,521,694.07	(5,850,320.81)	139.7
13 State Fiscal Stabilization Funds	22,716,534.00	2,403,547.46	20,187,127.77	1,974,150.41	555,255.82	97.6
14 Federal Stimulus, IDEA	183,680.00	22,874.50	313,895.63	-	(130,215.63)	170.9
19 Federal Stimulus, Other Monies	-	-	10.59	-	(10.59)	-
<b>10 Total</b>	37,649,840.00	3,539,697.89	34,949,670.56	8,495,844.48	(5,795,675.04)	115.4
21 Special Ed, Basic, State	60,289,675.00	5,086,434.52	58,005,039.95	2,047,996.78	236,638.27	99.6
23 Special Ed, ARP, Federal	-	16.52	82.60	-	(82.60)	-
24 Special Ed, Supp, Federal	6,566,651.00	484,162.14	5,245,421.97	-	1,321,229.03	79.9
<b>20 Total</b>	66,856,326.00	5,570,613.18	63,250,544.52	2,047,996.78	1,557,784.70	97.7
31 CTE, Basic, State	12,236,773.00	859,673.04	10,434,669.64	65,213.59	1,736,889.77	85.8
34 CTE, MS Basic, State	2,586,551.00	172,988.73	2,170,091.68	7,913.21	408,546.11	84.2
38 CTE, Federal	291,655.00	13,866.63	150,309.35	94,118.81	47,226.84	83.8
39 CTE, Other Categories	1,500.00	-	2,705.00	-	(1,205.00)	180.3
<b>30 Total</b>	15,116,479.00	1,046,528.40	12,757,775.67	167,245.61	2,191,457.72	85.5
45 Skills Center, Basic, State	4,477,744.00	382,730.97	3,679,394.06	285,559.31	512,790.63	88.6
46 Skills Center, Federal	79,335.00	1,161.00	71,393.42	4,400.28	3,541.30	95.5
47 Skill Center, Facility Upgrades	60,300.00	-	-	-	60,300.00	-
<b>40 Total</b>	4,617,379.00	383,891.97	3,750,787.48	289,959.59	576,631.93	87.5
51 Disadvantaged, Federal	15,228,332.00	1,163,511.40	13,090,017.96	66,453.34	2,071,860.70	86.4
52 School Improvement, Federal	2,715,742.00	199,072.09	1,692,354.65	119,194.25	904,193.10	66.7
55 Learning Assistance, State	17,170,914.00	1,290,303.57	14,699,906.73	16,069.16	2,454,938.11	85.7
58 Special and Pilot Programs	8,268,128.00	94,556.95	5,217,421.64	10,605.69	3,040,100.67	63.2
<b>50 Total</b>	43,383,116.00	2,747,444.01	34,699,700.98	212,322.44	8,471,092.58	80.5
64 Language Enhancement Program	292,514.00	18,378.56	189,912.75	14,358.99	88,242.26	69.8
65 English Language Learners, State	7,270,927.00	561,225.74	6,718,291.26	28,713.73	523,922.01	92.8
68 Indian Ed, Federal DOE	270,981.00	26,650.28	240,747.42	-	30,233.58	88.8
69 Compensatory, Other	801,178.00	29,476.80	366,825.10	20,393.00	413,959.90	48.3
<b>60 Total</b>	8,635,600.00	635,731.38	7,515,776.53	63,465.72	1,056,357.75	87.8
73 Summer School	64,629.00	7,089.16	6,338.81	-	58,290.19	9.8
74 Highly Capable	2,067,538.00	164,030.70	1,828,540.64	387.78	238,609.58	88.5
79 Instructional Programs, Other	865,470.00	115,739.93	833,474.48	11,783.93	20,211.59	97.7
<b>70 Total</b>	2,997,637.00	286,859.79	2,668,353.93	12,171.71	317,111.36	89.4
86 Community Schools	11,776.00	-	-	-	11,776.00	-
88 Childcare Programs	9,382,872.00	201,290.14	8,458,432.73	71,949.55	852,489.72	90.9
89 Other Community Services	7,014,996.00	501,087.58	5,048,859.13	19,818.65	1,946,318.22	72.3
<b>80 Total</b>	16,409,644.00	702,377.72	13,507,291.86	91,768.20	2,810,583.94	82.9
97 District Wide Support	56,074,380.00	3,501,825.72	48,790,253.46	2,798,452.71	4,485,673.83	92.0
98 Nutrition Services	17,726,457.00	1,889,473.49	18,751,976.18	2,874,082.68	(3,899,601.86)	122.0
99 Transportation	14,096,163.00	1,205,011.00	9,090,183.81	1,562,964.00	3,443,015.19	75.6
<b>90 Total</b>	87,897,000.00	6,596,310.21	76,632,413.45	7,235,499.39	4,029,087.16	95.4
<b>Total Program Expenditures</b>	<b>\$ 549,382,960.00</b>	<b>\$ 41,866,836.61</b>	<b>\$ 491,684,101.66</b>	<b>\$ 25,819,350.26</b>	<b>\$ 31,879,508.08</b>	<b>94.2</b>

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

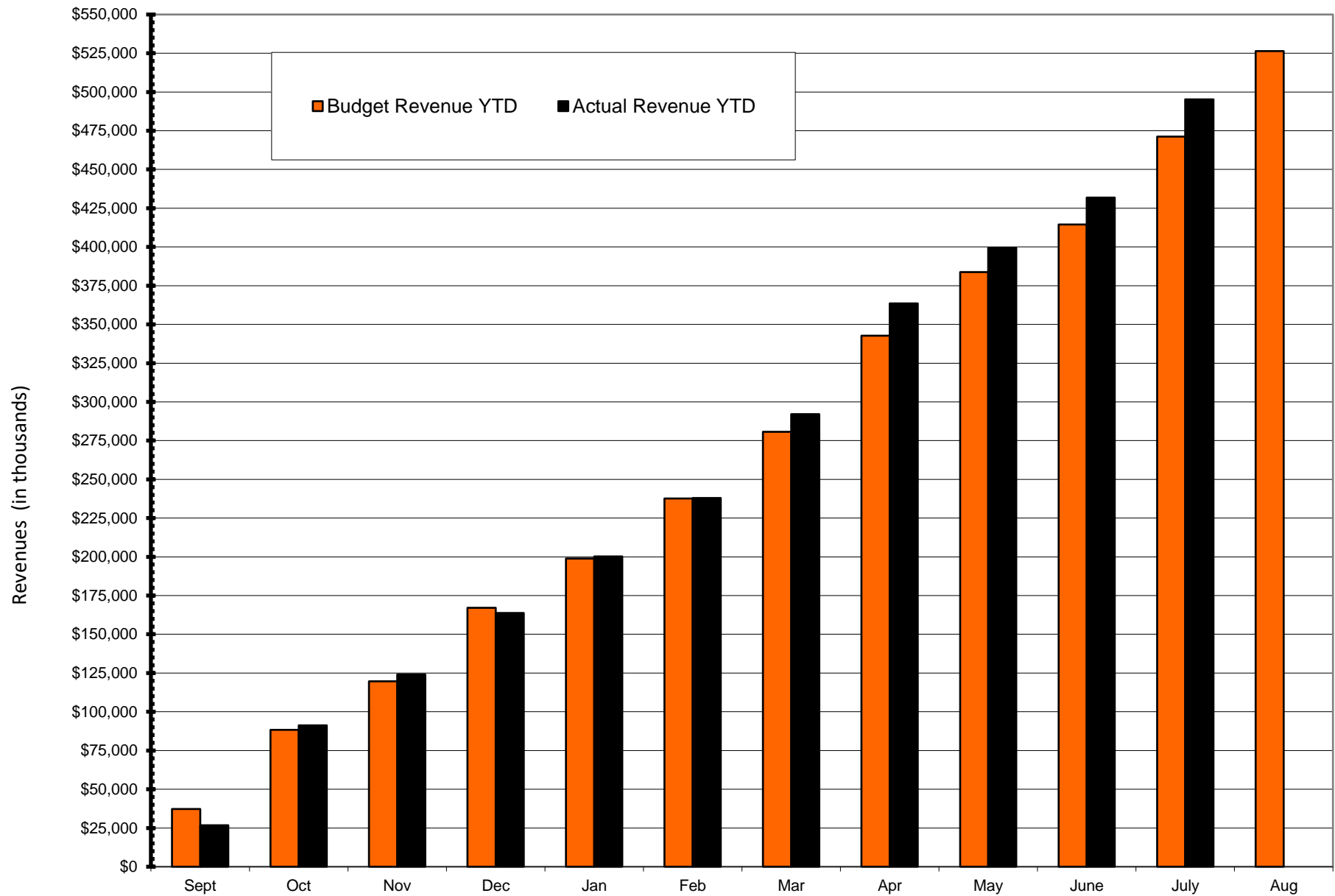
Activity	Revised Budget	Actual For Month	Actual For Year	Encumb.	Balance	%
11 Board of Directors	\$ 1,687,226.00	\$ 91,706.75	\$ 246,134.41	\$ 194,030.45	\$ 1,247,061.14	26.1
12 Superintendent's Office	560,795.00	38,398.39	441,701.10	-	119,093.90	78.8
13 Business Office	3,785,043.00	284,382.05	3,121,980.01	26,129.64	636,933.35	83.2
14 Human Resources	5,102,491.00	341,877.05	3,630,010.07	139,674.40	1,332,806.53	73.9
15 Public Relations	868,037.00	78,306.45	837,965.77	19,279.30	10,791.93	98.8
21 Supervision	9,771,927.00	816,083.18	10,020,936.54	48,692.06	(297,701.60)	103.1
22 Learning Resources	2,330,676.00	118,150.17	1,374,074.11	15.47	956,586.42	59.0
23 Principal's Office	33,141,121.00	2,009,573.19	29,184,094.26	15,044.67	3,941,982.07	88.1
24 Guidance and Counseling	20,770,973.00	1,563,228.55	18,328,735.43	277,877.31	2,164,360.26	89.6
25 Pupil Management and Safety	2,707,801.00	321,130.38	3,427,110.47	6,414.45	(725,723.92)	126.8
26 Health and Related Services	20,353,136.00	1,633,938.30	18,020,412.07	228,291.52	2,104,432.41	89.7
27 Teaching	306,124,111.00	24,261,649.35	282,682,326.63	6,614,339.06	16,827,445.31	94.5
28 Extra Curricular	9,069,705.00	352,940.18	8,430,078.28	506,904.25	132,722.47	98.5
31 Instructional Professional Development	21,741,443.00	1,290,668.14	15,350,486.06	2,201,764.45	4,189,192.49	80.7
32 Instructional Technology	9,172,291.00	334,431.62	9,045,050.78	1,470,511.22	(1,343,271.00)	114.6
33 Curriculum	9,824,224.00	782,197.17	5,198,258.39	6,958,311.29	(2,332,345.68)	123.7
34 State Prof Development	2,931,401.00	249,082.09	3,168,647.47	-	(237,246.47)	108.1
41 Nutrition Services Supervision	1,218,222.00	118,235.07	1,092,156.44	27,957.64	98,107.92	92.0
42 Food	7,342,738.00	326,396.28	8,386,229.45	1,982,926.40	(3,026,417.85)	141.2
44 Operations	9,365,244.00	1,445,081.65	9,327,024.64	863,198.64	(824,979.28)	108.8
49 Food Services Transfers	(199,747.00)	(239.51)	(53,434.35)	-	(146,312.65)	26.8
51 Transportation Supervision	564,980.00	52,863.03	468,976.55	7,132.48	88,870.97	84.3
52 Operation of Buses	15,099,471.00	1,955,181.74	11,128,430.25	1,822,220.77	2,148,819.98	85.8
61 Maintenance Supervision	848,920.00	114,305.84	1,095,237.34	127,161.75	(373,479.09)	144.0
62 Grounds Maintenance	1,187,619.00	72,594.92	832,772.43	60,562.81	294,283.76	75.2
63 Operation of Plant	17,478,617.00	1,255,549.23	14,467,565.22	234,015.05	2,777,036.73	84.1
64 Maintenance of Plant and Equipment	8,446,905.00	636,526.67	8,175,090.60	762,807.74	(490,993.34)	105.8
65 Utilities	7,186,139.00	48,156.27	6,749,781.99	87,090.27	349,266.74	95.1
67 Plant Security	1,067,622.00	83,848.65	890,976.07	114,447.26	62,198.67	94.2
68 Insurance	2,437,607.00	80,561.23	2,261,031.31	300,000.00	(123,424.31)	105.1
72 Information Systems	6,418,320.00	227,099.75	5,658,456.97	338,105.25	421,757.78	93.4
73 Printing	329,575.00	102,453.13	411,169.39	201,682.57	(283,276.96)	186.0
74 Warehousing and Distributing	1,001,410.00	68,712.27	748,201.94	9,025.67	244,182.39	75.6
75 District Motor Pool	172,970.00	25,855.13	429,258.60	153,775.86	(410,064.46)	337.1
91 Public Activities	9,473,947.00	685,912.25	7,107,174.97	19,960.56	2,346,811.47	75.2
<b>Total All Activities</b>	<b>\$ 549,382,960.00</b>	<b>\$ 41,866,836.61</b>	<b>\$ 491,684,101.66</b>	<b>\$ 25,819,350.26</b>	<b>\$ 31,879,508.08</b>	<b>94.2</b>

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

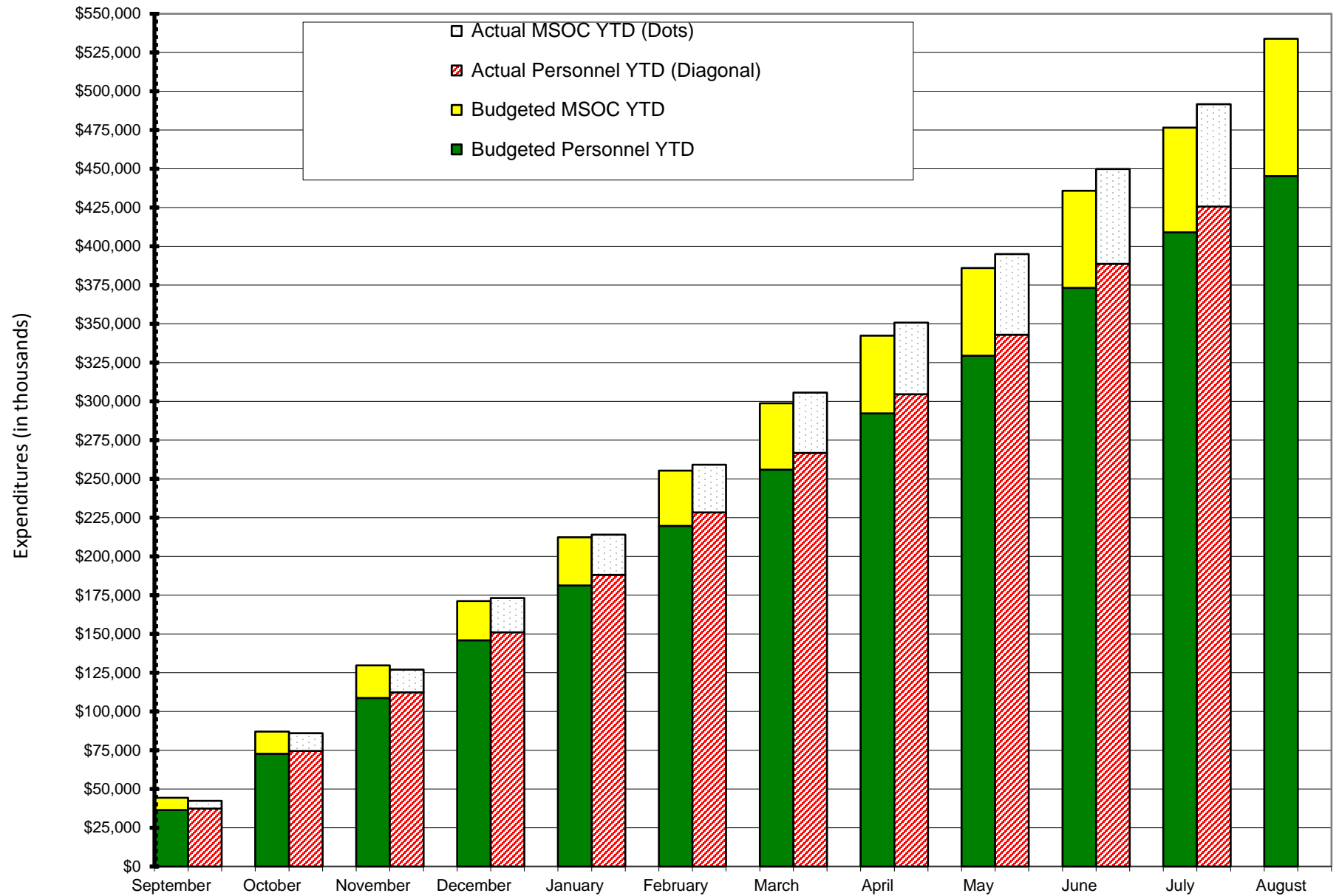
Object	Revised Budget	Actual For Month	Actual For Year	Encumb.	Balance	%
0 Debit Transfer	\$ 2,481,372.00	\$ 82,802.96	\$ 1,278,445.35	\$ -	\$ 1,202,926.65	51.5
1 Credit Transfer	(2,481,372.00)	(82,802.96)	(1,278,445.35)	-	(1,202,926.65)	51.5
2 Certificated Salaries	254,047,802.00	20,825,919.99	239,855,969.44	-	14,191,832.56	94.4
3 Classified Salaries	80,438,017.00	6,042,826.96	70,467,825.65	-	9,970,191.35	87.6
4 Employee Benefits	130,673,000.00	10,032,015.08	115,273,555.81	-	15,399,444.19	88.2
5 Supplies and Materials	40,047,971.00	1,740,203.93	31,113,322.76	12,361,408.32	(3,426,760.08)	108.6
7 Contracted Services	42,057,170.00	2,989,467.02	32,088,587.90	12,807,053.87	(2,838,471.77)	106.8
8 Travel	639,456.00	88,738.80	674,697.27	47,006.52	(82,247.79)	112.9
9 Capital Outlay	1,479,544.00	147,664.83	2,210,142.83	603,881.55	(1,334,480.38)	190.2
<b>Total All Objects</b>	<b>\$ 549,382,960.00</b>	<b>\$ 41,866,836.61</b>	<b>\$ 491,684,101.66</b>	<b>\$ 25,819,350.26</b>	<b>\$ 31,879,508.08</b>	<b>94.2</b>



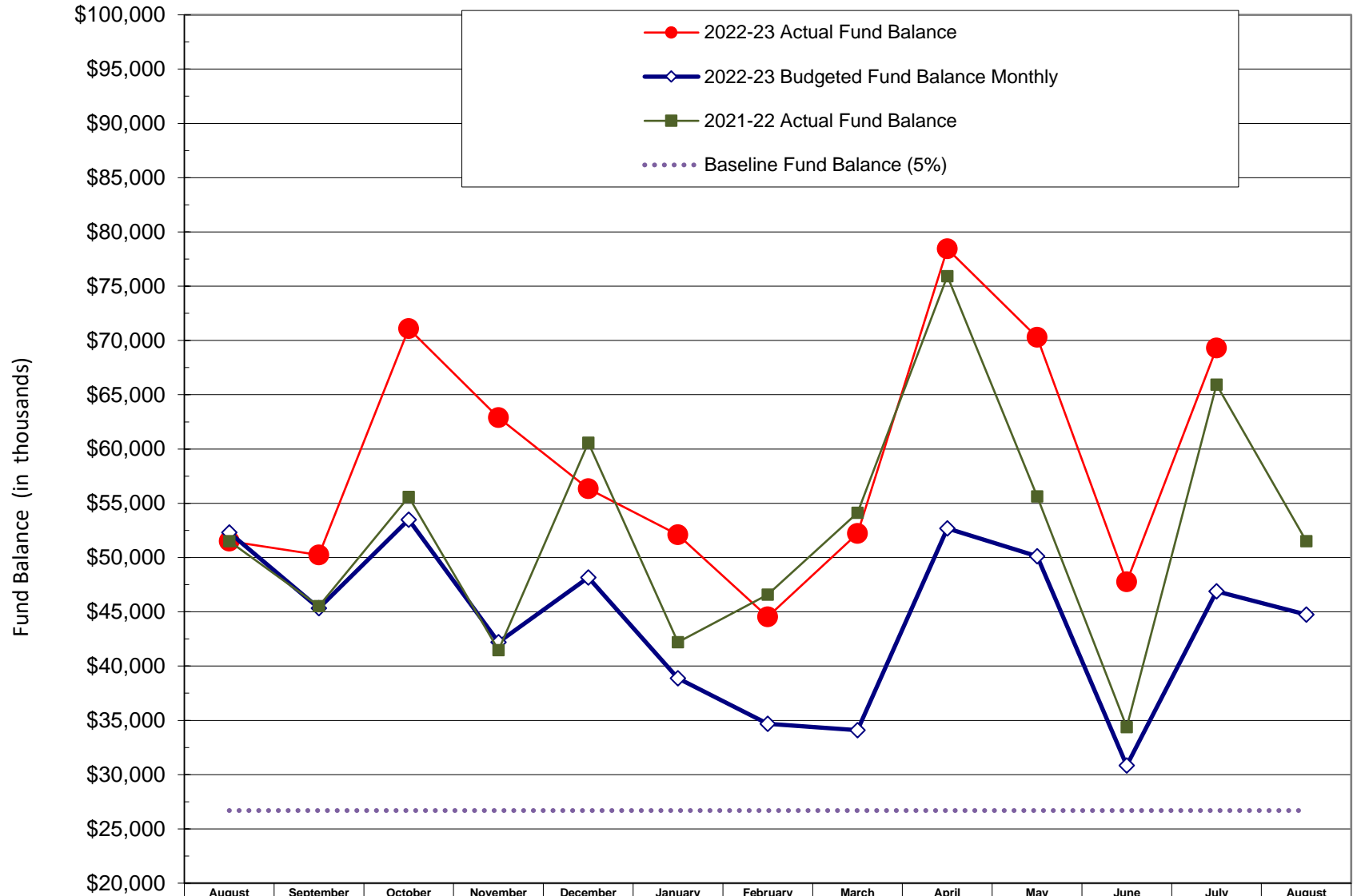
SPOKANE PUBLIC SCHOOLS - 2022-23 Cumulative Revenues  
Budget vs. Actual (Budget based on 2 yr monthly history)



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	
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  
July 31, 2023**

	Revised Budget	Actual For Year	Balance	%
<b>Revenues and Other Financing Sources</b>				
Investment Earnings	\$ 1,500,000.00	\$ 1,447,574.03	\$ 52,425.97	96.5
State Revenues	16,500,000.00	1,844,065.85	14,655,934.15	11.2
Sale of Bonds	140,000,000.00	100,379,380.50	39,620,619.50	71.7
<b>Total Revenues and Other Financing Sources</b>	<b>158,000,000.00</b>	<b>103,671,020.38</b>	<b>54,328,979.62</b>	<b>65.6</b>
<b>Expenditures and Other Financing Uses</b>				
10 Sites	1,500,000.00	27,847,117.54	(26,347,117.54)	1,856.5
20 Buildings	162,100,000.00	79,487,380.08	82,612,619.92	49.0
30 Equipment	13,200,000.00	7,793,543.48	5,406,456.52	59.0
40 Energy	-	456,492.80	(456,492.80)	-
60 Bond Issuance Expenditures	500,000.00	380,583.00	119,417.00	76.1
<b>Total Expenditures and Other Financing Uses</b>	<b>177,300,000.00</b>	<b>115,965,116.90</b>	<b>61,334,883.10</b>	<b>65.4</b>
Beginning Fund Balance	39,200,000.00	52,300,378.77		
<b>Excess Revenues Over/(Under) Expenditures</b>	<b>(19,300,000.00)</b>	<b>(12,294,096.52)</b>		
<b>Ending Fund Balance</b>	<b>\$ 19,900,000.00</b>	<b>\$ 40,006,282.25</b>		

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

	Budget	Actual For Year	Balance	%
<b>Revenues and Other Financing Sources</b>				
Local Taxes Revenue	\$ 58,615,500.00	\$ 57,588,027.70	\$ 1,027,472.30	98.2
Local Nontax Revenue	220,000.00	392,511.41	(172,511.41)	178.4
<b>Total Revenues and Other Financing Sources</b>	<b>58,835,500.00</b>	<b>57,980,539.11</b>	<b>854,960.89</b>	<b>98.5</b>
<b>Expenditures and Other Financing Uses</b>				
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	3,000.00	97,000.00	3.0
<b>Total Expenditures and Other Financing Uses</b>	<b>67,070,000.00</b>	<b>63,560,694.46</b>	<b>3,509,305.54</b>	<b>94.8</b>
Beginning Fund Balance	35,419,077.00	28,043,443.05		
<b>Excess Revenues Over/(Under) Expenditures</b>	<b>(8,234,500.00)</b>	<b>(5,580,155.35)</b>		
<b>Ending Fund Balance</b>	<b>\$ 27,184,577.00</b>	<b>\$ 22,463,287.70</b>		

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

	Budget	Actual For Year	Balance	%
<b>Revenues</b>				
100 General ASB	\$ 633,000.00	\$ 605,361.76	\$ 27,638.24	95.6
200 Athletics	849,000.00	725,333.77	123,666.23	85.4
300 Classes	665,000.00	548,896.88	116,103.12	82.5
400 Clubs	301,000.00	147,160.26	153,839.74	48.9
<b>Total Revenues</b>	<b>2,448,000.00</b>	<b>2,026,752.67</b>	<b>421,247.33</b>	<b>82.8</b>
<b>Expenditures</b>				
100 General ASB	465,000.00	460,341.37	4,658.63	99.0
200 Athletics	966,000.00	581,389.51	384,610.49	60.2
300 Classes	643,000.00	429,682.27	213,317.73	66.8
400 Clubs	283,000.00	142,635.51	140,364.49	50.4
<b>Total Expenditures</b>	<b>2,357,000.00</b>	<b>1,614,048.66</b>	<b>742,951.34</b>	<b>68.5</b>
Beginning Fund Balance	2,000,000.00	1,754,434.28		
<b>Excess Revenues Over/(Under) Expenditures</b>	<b>91,000.00</b>	<b>412,704.01</b>		
<b>Ending Fund Balance</b>	<b>\$ 2,091,000.00</b>	<b>\$ 2,167,138.29</b>		

# Spokane Public Schools Trust Fund Status Report July 31, 2023

	Actual
Revenues	\$ 157,385.50
<b>Total Revenues</b>	<b>157,385.50</b>
Expenditures	94,613.64
<b>Total Expenditures</b>	<b>94,613.64</b>
Beginning Fund Balance	407,545.24
<b>Excess Revenues Over/(Under) Expenditures</b>	<b>62,771.86</b>
<b>Ending Fund Balance</b>	<b>\$ 470,317.10</b>

**NOTE: No budgets are adopted for the trust funds.**