



Spokane Public Schools

excellence for everyone

INTERIM FINANCIAL STATEMENTS

UNAUDITED

March 31, 2023

Spokane Public Schools

Comparative Financial Statements

As of March, 2022 and 2023

2022-2023				
	BUDGET		YTD ACTUAL	PERCENT ACT TO BUD
General Fund				
Revenues & Other Sources	\$ 541,617,316	\$	292,123,151	53.94%
Expenditures & Other Uses	549,382,960		305,674,919	55.64%
Capital Projects Fund				
Revenues & Other Sources	158,000,000		99,647,175	63.07%
Expenditures & Other Uses	177,300,000		70,685,553	39.87%
Debt Service Fund				
Revenues & Other Sources	58,835,500		29,175,943	49.59%
Expenditures & Other Uses	67,070,000		42,852,156	63.89%
Associated Student Body Fund				
Revenues & Other Sources	2,448,000		1,386,874	56.65%
Expenditures & Other Uses	2,357,000		962,428	40.83%

2021-2022				
	BUDGET		YTD ACTUAL	PERCENT ACT TO BUD
General Fund				
Revenues & Other Sources	\$ 526,334,327	\$	269,400,671	51.18%
Expenditures & Other Uses	533,888,239		283,903,211	53.18%
Capital Projects Fund				
Revenues & Other Sources	28,772,000		(19,748,461)	(68.64%)
Expenditures & Other Uses	157,079,000		58,175,643	37.04%
Debt Service Fund				
Revenues & Other Sources	65,809,000		31,935,399	48.53%
Expenditures & Other Uses	69,000,000		55,856,352	80.95%
Associated Student Body Fund				
Revenues & Other Sources	2,498,000		877,636	35.13%
Expenditures & Other Uses	2,583,000		801,561	31.03%

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

	General Fund	Capital Projects Fund	Debt Service Fund	ASB & Trust Funds	Total All Funds
Assets					
Imprest Fund	\$ 150,550.00	\$ -	\$ -	\$ -	\$ 150,550.00
Warrants Outstanding	(39,772,189.20)	(5,511,352.10)	-	(27,059.23)	(45,310,600.53)
Cash with Fiscal Agent	50,000.00	-	-	-	50,000.00
Taxes Receivable	69,518,081.94	-	56,558,189.62	-	126,076,271.56
Accounts Receivable	481,331.23	115,899.00	-	586.68	597,816.91
Due from Other Funds	150,988.61	-	-	-	150,988.61
Inventory - Supplies and Materials	1,000,643.78	-	-	-	1,000,643.78
Inventory - Lunchrooms	210,796.51	-	-	-	210,796.51
Inventory - USDA Commodities	283,032.50	-	-	-	283,032.50
Prepaid Expenditures	3,027,799.35	-	-	-	3,027,799.35
Investments	93,614,341.08	91,201,930.96	13,117,229.75	2,747,819.27	200,681,321.06
Total Assets	\$ 128,715,375.80	\$ 85,806,477.86	\$ 69,675,419.37	\$ 2,721,346.72	\$ 286,918,619.75
Liabilities					
Accounts Payable	\$ 377,443.21	\$ 4,436,221.09	\$ -	\$ 7,081.55	\$ 4,820,745.85
Accrued Salaries and Adjustments	9,622.19	-	-	-	9,622.19
Payroll Deductions and Taxes Payable	7,769,276.18	9,300.00	-	-	7,778,576.18
Due to Other Funds	-	98,956.11	-	52,032.50	150,988.61
Deferred Revenues - Grants	247,821.33	-	-	-	247,821.33
Deferred Revenues - Property Taxes	68,102,971.42	-	55,308,190.05	-	123,411,161.47
Total Liabilities	76,507,134.33	4,544,477.20	55,308,190.05	59,114.05	136,418,915.63
Fund Balance and Reserves					
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
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	292,123,151.47	99,647,175.15	29,175,942.52	1,493,432.26	422,439,701.40
Expenditures	305,674,918.93	70,685,553.26	42,852,156.25	993,179.11	420,205,807.55
Revenues Over/(Under) Expenditures	(13,551,767.46)	28,961,621.89	(13,676,213.73)	500,253.15	2,233,893.85
Total Fund Balance	52,208,241.47	81,262,000.66	14,367,229.32	2,662,232.67	150,499,704.12
Total Liabilities & Interim Fund Balance	\$ 128,715,375.80	\$ 85,806,477.86	\$ 69,675,419.37	\$ 2,721,346.72	\$ 286,918,619.75

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

	General Fund	Capital Projects Fund	Debt Service Fund	ASB & Trust Funds	Total All Funds
Revenues					
Local Taxes	\$ 33,466,753.49	\$ -	\$ 28,964,298.55	\$ -	\$ 62,431,052.04
Local Non-Tax	6,289,567.65	922,916.16	209,951.12	1,493,432.26	8,915,867.19
State Funds - General	160,997,364.98	-	-	-	160,997,364.98
State Funds - Special	52,257,257.22	(1,655,121.51)	-	-	50,602,135.71
Federal Funds	37,849,706.25	-	-	-	37,849,706.25
Other School Districts	381,250.00	-	-	-	381,250.00
Other Agencies/Associations	859,265.11	-	-	-	859,265.11
Other Financing Sources	21,986.77	100,379,380.50	1,692.85	-	100,403,060.12
Total Revenues and Other Financing Sources	292,123,151.47	99,647,175.15	29,175,942.52	1,493,432.26	422,439,701.40
Expenditures					
Basic Instruction	153,956,408.07	-	-	-	153,956,408.07
Federal Special Purpose	17,956,066.36	-	-	-	17,956,066.36
Special Education	39,945,136.99	-	-	-	39,945,136.99
Pro-Tech Education	8,054,149.94	-	-	-	8,054,149.94
Skills Center	2,356,041.28	-	-	-	2,356,041.28
Compensatory Education	23,969,766.60	-	-	-	23,969,766.60
Other Instructional Programs	1,575,166.56	-	-	-	1,575,166.56
Community Services	8,576,264.16	-	-	-	8,576,264.16
Support Services	49,285,918.97	-	-	-	49,285,918.97
Other Expenditures	-	70,685,553.26	42,852,156.25	993,179.11	114,530,888.62
Total Expenditures	305,674,918.93	70,685,553.26	42,852,156.25	993,179.11	420,205,807.55
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	(13,551,767.46)	28,961,621.89	(13,676,213.73)	500,253.15	2,233,893.85
Ending Interim Fund Balance	\$ 52,208,241.47	\$ 81,262,000.66	\$ 14,367,229.32	\$ 2,662,232.67	\$ 150,499,704.12

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

	Revised Budget	Actual For Month	Actual For Year	Balance	%
1100 Local Property Taxes	\$ 69,962,220.00	\$ 5,088,135.18	\$ 33,466,559.50	\$ 36,495,660.50	47.8
1000 Total Local Taxes	69,962,220.00	5,088,135.18	33,466,753.49	36,495,466.51	47.8
2100 Tuitions and Fees, Unassigned	2,873,132.00	205,670.13	1,419,761.47	1,453,370.53	49.4
2200 Sale of Goods, Supplies and Services	6,164,563.00	548,313.15	3,684,952.60	2,479,610.40	59.8
2300 Investment Earnings	427,550.00	59,720.04	633,236.61	(205,686.61)	148.1
2500 Gifts and Donations	390,058.00	73,210.47	252,607.10	137,450.90	64.8
2600 Fines and Damages	47,393.00	2,904.83	20,324.04	27,068.96	42.9
2700 Rentals	639,516.00	53,051.72	194,701.57	444,814.43	30.4
2800 Insurance Recoveries	2,012.00	-	-	2,012.00	-
2900 Local Nontax, Unassigned	179,642.00	2,423.16	83,984.26	95,657.74	46.8
2000 Total Local Nontax	10,723,866.00	945,293.50	6,289,567.65	4,434,298.35	58.7
3100 Apportionment	271,100,525.00	25,043,829.45	159,020,871.90	112,079,653.10	58.7
3300 Local Effort Assistance	4,158,817.00	-	1,976,493.08	2,182,323.92	47.5
3000 Total State, General Purpose	275,259,342.00	25,043,829.45	160,997,364.98	114,261,977.02	58.5
4100 Special Purpose, Unassigned	83,524,393.00	7,139,877.35	46,694,322.30	36,830,070.70	55.9
4300 Other State Agencies, Unassigned	7,536,324.00	1,565,696.57	5,562,934.92	1,973,389.08	73.8
4000 Total State, Special Purpose	91,060,717.00	8,705,573.92	52,257,257.22	38,803,459.78	57.4
6100 Special Purpose, OSPI, Unassigned	87,034,638.00	14,047,608.26	36,080,414.27	123,115,052.27	41.5
6200 Direct Special Purpose Grants	342,457.00	29,142.27	168,210.72	174,246.28	49.1
6300 Fed Other Agency Grants	2,550,956.00	155,958.90	820,491.93	1,730,464.07	32.2
6900 Federal Noncash Items	1,100,000.00	111,302.47	780,589.33	319,410.67	71.0
6000 Total Federal, Special Purpose	91,028,051.00	14,344,011.90	37,849,706.25	125,339,173.29	41.6
7100 Other School District Program Participation	2,243,266.00	22,667.50	381,250.00	1,862,016.00	17.0
7300 Nonhigh Participation	6,665.00	-	-	6,665.00	-
7000 Total Revenues, Other School Districts	2,249,931.00	22,667.50	381,250.00	1,868,681.00	16.9
8100 Other Agency & Association Grants	579,163.00	37,669.31	225,973.73	579,163.00	39.0
8200 Private Foundations	719,026.00	(55.00)	632,475.20	719,026.00	88.0
8000 Total Revenue, Other Agencies/Associations	1,298,189.00	38,430.49	859,265.11	1,297,372.82	66.2
9300 Sale of Equipment	35,000.00	-	21,986.77	13,013.23	62.8
9000 Total Other Financing Sources	35,000.00	-	21,986.77	13,013.23	62.8
Total Revenues and Other Financing Sources	\$ 541,617,316.00	\$ 54,187,941.94	\$ 292,123,151.47	\$ 249,494,164.53	53.9

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

Program	Revised Budget	Actual For Month	Actual For Year	Encumb.	Balance	%
01 Basic Education	\$ 254,895,343.00	\$ 21,668,885.23	\$ 147,318,970.49	\$ 6,627,492.46	\$ 100,948,880.05	60.4
02 Alternative Learning Experience	10,169,339.00	876,242.11	6,352,418.52	36,082.01	3,780,838.47	62.8
03 Open Doors Program	755,257.00	285,019.06	285,019.06	1,556,869.60	(1,086,631.66)	243.9
01 Total	265,819,939.00	22,830,146.40	153,956,408.07	8,220,444.07	103,643,086.86	61.0
11 Federal Stimulus, Title I	-	-	74.93	-	(74.93)	-
42 Fed Stimulus, School Improvement	14,749,626.00	782,642.39	5,630,366.02	5,265,394.54	3,853,865.44	73.9
13 State Fiscal Stabilization Funds	22,716,534.00	2,473,176.47	12,102,799.85	1,722,938.24	8,890,795.91	60.9
14 Federal Stimulus, IDEA	183,680.00	(40,277.05)	222,814.97	-	(39,134.97)	121.3
19 Federal Stimulus, Other Monies	-	-	10.59	-	(10.59)	-
10 Total	37,649,840.00	3,215,541.81	17,956,066.36	6,988,332.78	12,705,440.86	66.3
21 Special Ed, Basic, State	60,289,675.00	5,481,519.59	36,616,494.76	2,640,027.08	21,033,153.16	65.1
23 Special Ed, ARP, Federal	-	(749,667.62)	-	-	-	-
24 Special Ed, Supp, Federal	6,576,960.00	532,394.53	3,328,642.23	-	3,248,317.77	50.6
20 Total	66,866,635.00	5,264,246.50	39,945,136.99	2,640,027.08	24,281,470.93	63.7
31 CTE, Basic, State	12,236,773.00	998,639.73	6,510,901.31	82,679.74	5,643,191.95	53.9
34 CTE, MS Basic, State	2,586,551.00	172,013.26	1,433,627.90	10,929.44	1,141,993.66	55.9
38 CTE, Federal	291,655.00	28,868.07	108,570.73	25,845.00	157,239.27	46.1
39 CTE, Other Categories	1,500.00	-	1,050.00	-	450.00	70.0
30 Total	15,116,479.00	1,199,521.06	8,054,149.94	119,454.18	6,942,874.88	54.1
45 Skills Center, Basic, State	4,477,744.00	343,156.92	2,295,310.84	259,080.03	1,923,353.13	57.1
46 Skills Center, Federal	79,335.00	1,607.75	60,730.44	-	18,604.56	76.6
47 Skill Center, Facility Upgrades	60,300.00	-	-	-	60,300.00	-
40 Total	4,617,379.00	344,764.67	2,356,041.28	259,080.03	2,002,257.69	56.6
51 Disadvantaged, Federal	15,228,332.00	1,223,996.92	8,309,824.14	87,768.82	6,830,739.04	55.1
52 School Improvement, Federal	2,172,481.00	209,307.86	999,009.19	24,406.61	1,149,065.20	47.1
55 Learning Assistance, State	17,170,914.00	1,362,842.01	9,445,440.28	36,244.10	7,689,229.62	55.2
58 Special and Pilot Programs	8,271,328.00	56,641.05	402,791.98	44,320.00	7,824,216.02	5.4
50 Total	42,843,055.00	2,852,787.84	19,157,065.59	192,739.53	23,493,249.88	45.2
64 Language Enhancement Program	292,514.00	18,383.94	118,124.48	17,145.95	157,243.57	46.2
65 English Language Learners, State	7,270,927.00	599,365.97	4,333,797.04	29,854.90	2,907,275.06	60.0
68 Indian Ed, Federal DOE	270,981.00	23,365.76	145,045.08	1,517.46	124,418.46	54.1
69 Compensatory, Other	797,978.00	48,590.82	215,734.41	35,106.87	547,136.72	31.4
60 Total	8,632,400.00	689,706.49	4,812,701.01	83,625.18	3,736,073.81	56.7
73 Summer School	64,629.00	-	(490.46)	-	65,119.46	(0.8)
74 Highly Capable	2,067,538.00	160,367.22	1,164,650.23	907.22	901,980.55	56.4
79 Instructional Programs, Other	1,398,422.00	72,196.99	411,006.79	48,542.50	938,872.71	32.9
70 Total	3,530,589.00	232,564.21	1,575,166.56	49,449.72	1,905,972.72	46.0
86 Community Schools	11,776.00	-	-	-	11,776.00	-
88 Childcare Programs	9,382,872.00	753,903.81	5,069,801.31	29,816.77	4,283,253.92	54.4
89 Other Community Services	7,014,996.00	443,641.40	3,506,462.85	70,940.45	3,437,592.70	51.0
80 Total	16,409,644.00	1,197,545.21	8,576,264.16	100,757.22	7,732,622.62	52.9
97 District Wide Support	56,074,380.00	5,692,205.12	32,551,511.68	3,705,183.52	19,817,684.80	64.7
98 Nutrition Services	17,726,457.00	1,855,356.43	12,066,137.09	5,774,648.24	(114,328.33)	100.6
99 Transportation	14,096,163.00	1,141,725.74	4,668,270.20	7,099,643.47	2,328,249.33	83.5
90 Total	87,897,000.00	8,689,287.29	49,285,918.97	16,579,475.23	22,031,605.80	74.9
Total Program Expenditures	\$ 549,382,960.00	\$ 46,516,111.48	\$ 305,674,918.93	\$ 35,233,385.02	\$ 208,474,656.05	62.1

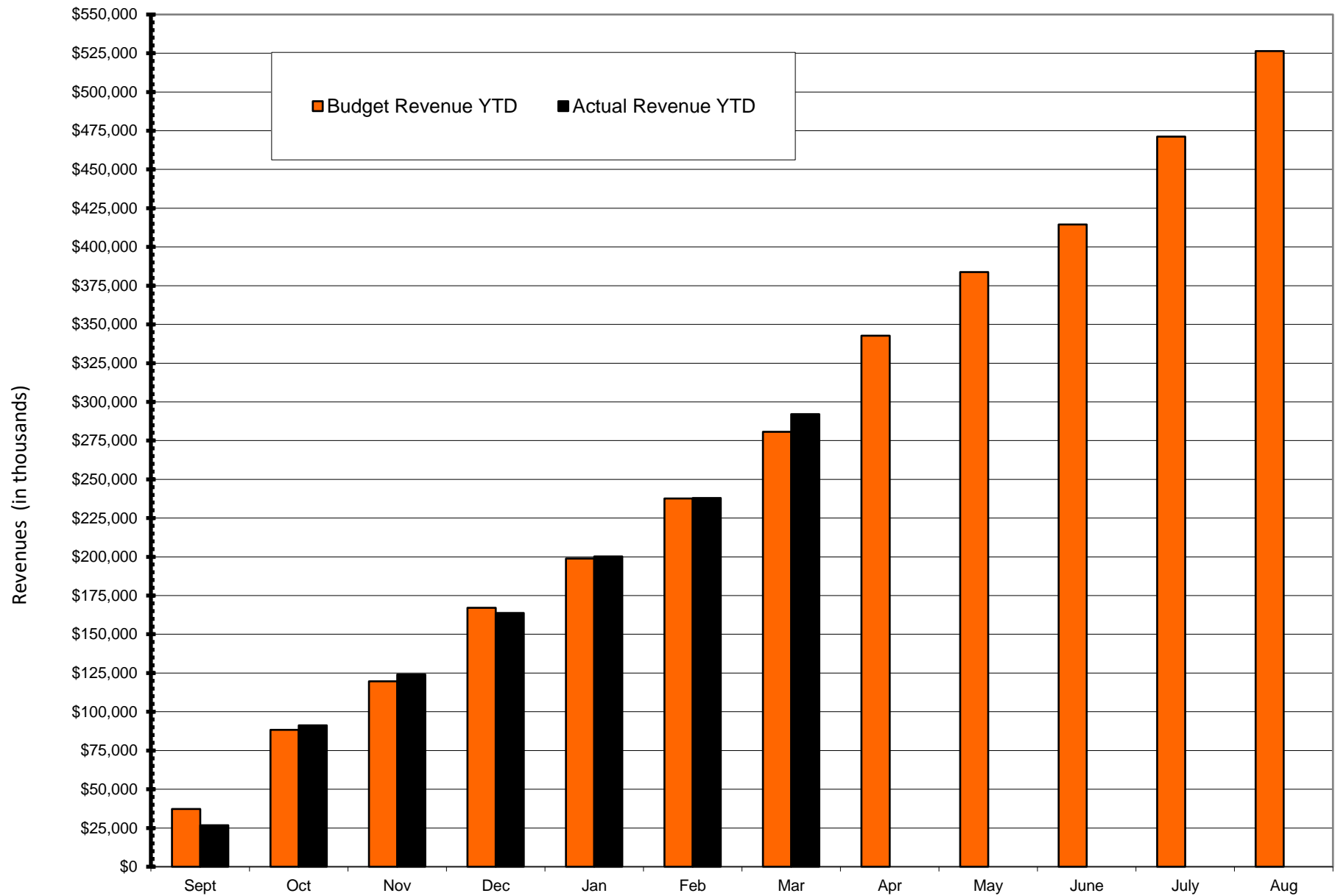
**Spokane Public Schools
Budget Status Report
General Fund Expenditures by Activity
March 31, 2023**

Activity	Revised Budget	Actual For Month	Actual For Year	Encumb.	Balance	%
11 Board of Directors	\$ 1,687,226.00	\$ 23,108.60	\$ (191,224.22)	\$ 402,258.13	\$ 1,476,192.09	12.5
12 Superintendent's Office	560,795.00	41,039.15	291,172.85	-	269,622.15	51.9
13 Business Office	3,785,043.00	276,049.41	1,988,995.81	58,451.36	1,737,595.83	54.1
14 Human Resources	5,102,491.00	371,405.83	2,388,931.97	238,565.02	2,474,994.01	51.5
15 Public Relations	868,037.00	106,537.76	518,876.28	17,873.31	331,287.41	61.8
21 Supervision	9,771,927.00	1,296,979.70	5,992,024.68	21,220.87	3,758,681.45	61.5
22 Learning Resources	2,330,676.00	128,757.47	862,619.51	-	1,468,056.49	37.0
23 Principal's Office	33,113,216.00	2,712,887.93	19,017,421.64	12,599.01	14,083,195.35	57.5
24 Guidance and Counseling	20,770,373.00	1,579,304.77	11,402,813.74	258,045.59	9,109,513.67	56.1
25 Pupil Management and Safety	2,707,801.00	313,880.16	2,068,225.30	-	639,575.70	76.4
26 Health and Related Services	20,353,136.00	1,631,945.00	11,450,544.60	274,009.83	8,628,581.57	57.6
27 Teaching	306,134,164.00	25,874,340.84	176,883,443.78	9,476,127.16	119,774,593.06	60.9
28 Extra Curricular	9,629,498.00	936,149.65	5,143,203.75	710,885.28	3,775,408.97	60.8
31 Instructional Professional Development	21,199,708.00	1,576,457.58	9,100,478.32	406,466.65	11,692,763.03	44.8
32 Instructional Technology	9,172,685.00	266,225.34	3,144,717.92	5,079,932.48	948,034.60	89.7
33 Curriculum	9,824,224.00	133,107.94	2,990,016.08	157,534.13	6,676,673.79	32.0
84 State Prof Development	2,931,401.00	295,341.09	2,037,167.10	-	894,233.90	69.5
41 Nutrition Services Supervision	1,218,222.00	90,390.37	670,931.85	26,154.58	521,135.57	57.2
42 Food	7,342,738.00	1,065,374.58	5,603,910.56	4,697,289.97	(2,958,462.53)	140.3
44 Operations	9,365,244.00	705,110.30	5,820,388.94	1,051,203.69	2,493,651.37	73.4
49 Food Services Transfers	(199,747.00)	(5,518.82)	(29,094.26)	-	(170,652.74)	14.6
51 Transportation Supervision	564,980.00	41,018.17	294,265.44	2,411.00	268,303.56	52.5
52 Operation of Buses	15,099,471.00	1,197,559.53	5,170,037.41	8,816,663.20	1,112,770.39	92.6
61 Maintenance Supervision	848,920.00	130,003.65	668,155.11	189,608.25	(8,843.36)	101.0
62 Grounds Maintenance	1,187,619.00	66,494.55	463,015.09	108,948.54	615,655.37	48.2
63 Operation of Plant	17,478,617.00	1,551,570.62	9,112,753.59	627,793.51	7,738,069.90	55.7
64 Maintenance of Plant and Equipment	8,446,905.00	815,769.26	5,334,718.50	593,885.43	2,518,301.07	70.2
65 Utilities	7,186,139.00	992,905.43	4,672,169.77	91,390.41	2,422,578.82	66.3
67 Plant Security	1,067,622.00	75,714.12	540,162.86	185,521.88	341,937.26	68.0
68 Insurance	2,437,607.00	1,053,569.26	2,163,126.37	526,142.73	(251,662.10)	110.3
72 Information Systems	6,418,320.00	452,634.07	4,412,576.01	581,038.89	1,424,705.10	77.8
73 Printing	329,575.00	(17,103.93)	202,594.14	238,740.60	(111,759.74)	133.9
74 Warehousing and Distributing	1,001,410.00	65,420.27	463,017.87	19,890.98	518,501.15	48.2
75 District Motor Pool	172,970.00	30,307.98	244,186.59	289,760.54	(360,977.13)	308.7
91 Public Activities	9,473,947.00	641,373.85	4,778,573.98	72,972.00	4,622,401.02	51.2
Total All Activities	\$ 549,382,960.00	\$ 46,516,111.48	\$ 305,674,918.93	\$ 35,233,385.02	\$ 208,474,656.05	62.1

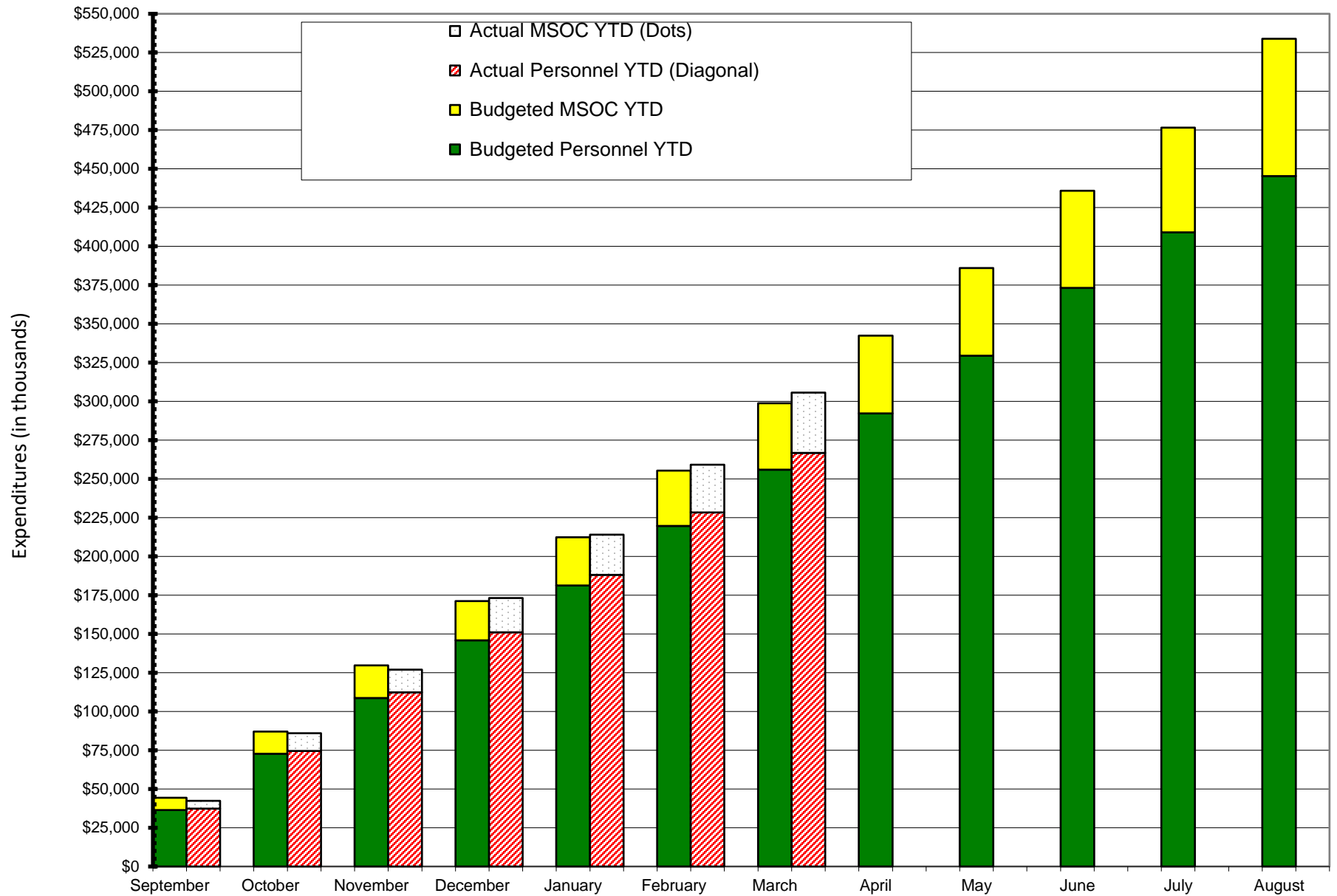
**Spokane Public Schools
Budget Status Report
General Fund Expenditures by Object
March 31, 2023**

Object	Revised Budget	Actual For Month	Actual For Year	Encumb.	Balance	%
0 Debit Transfer	\$ 2,481,372.00	\$ 74,725.37	\$ 753,118.70	\$ -	\$ 1,728,253.30	30.4
1 Credit Transfer	(2,481,372.00)	(74,725.37)	(753,118.70)	-	(1,728,253.30)	30.4
2 Certificated Salaries	254,040,489.00	21,534,379.71	149,484,928.46	-	104,555,560.54	58.8
3 Classified Salaries	80,441,423.00	6,380,942.31	44,855,355.75	-	35,586,067.25	55.8
4 Employee Benefits	130,675,972.00	10,503,745.48	72,456,033.77	-	58,219,938.23	55.5
5 Supplies and Materials	34,937,530.00	2,124,766.44	18,235,410.28	12,565,255.21	4,136,864.51	88.2
7 Contracted Services	47,160,233.00	5,488,584.40	18,860,559.87	21,886,652.32	6,413,020.81	86.4
8 Travel	647,769.00	148,410.78	364,396.34	43,990.00	239,382.66	63.1
9 Capital Outlay	1,479,544.00	335,282.36	1,418,234.46	737,487.49	(676,177.95)	145.7
Total All Objects	\$ 549,382,960.00	\$ 46,516,111.48	\$ 305,674,918.93	\$ 35,233,385.02	\$ 208,474,656.05	62.1

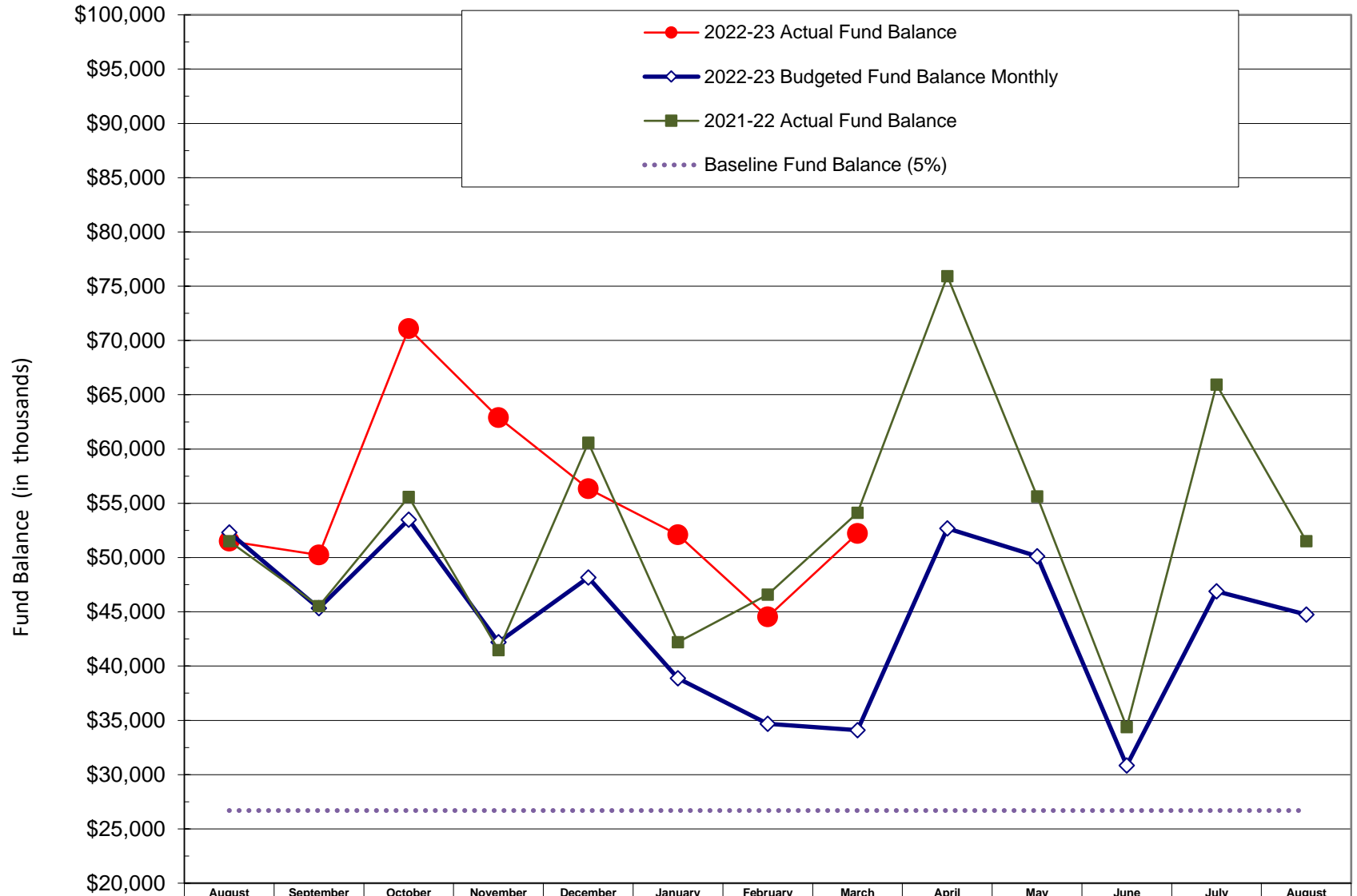
SPOKANE PUBLIC SCHOOLS - 2022-23 Cumulative Revenues
Budget vs. Actual (Budget based on 2 yr monthly history)



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)



2022-23 Actual Fund Balance	August	September	October	November	December	January	February	March	April	May	June	July	August
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
March 31, 2023**

	Revised Budget	Actual For Year	Balance	%
Revenues and Other Financing Sources				
Investment Earnings	\$ 1,500,000.00	\$ 922,916.16	\$ 577,083.84	61.5
State Revenues	16,500,000.00	(1,655,121.51)	18,155,121.51	(10.0)
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	99,647,175.15	58,352,824.85	63.1
Expenditures and Other Financing Uses				
10 Sites	1,500,000.00	16,700,502.61	(15,200,502.61)	1,113.4
20 Buildings	162,100,000.00	47,333,704.36	114,766,295.64	29.2
30 Equipment	13,200,000.00	6,164,691.74	7,035,308.26	46.7
40 Energy	-	106,071.55	(106,071.55)	-
60 Bond Issuance Expenditures	500,000.00	380,583.00	119,417.00	76.1
Total Expenditures and Other Financing Uses	177,300,000.00	70,685,553.26	106,614,446.74	39.9
Beginning Fund Balance	39,200,000.00	52,300,378.77		
Excess Revenues Over/(Under) Expenditures	(19,300,000.00)	28,961,621.89		
Ending Fund Balance	\$ 19,900,000.00	\$ 81,262,000.66		

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

	Budget	Actual For Year	Balance	%
Revenues and Other Financing Sources				
Local Taxes Revenue	\$ 58,615,500.00	\$ 28,964,298.55	\$ 29,651,201.45	49.4
Local Nontax Revenue	220,000.00	211,643.97	8,356.03	96.2
Total Revenues and Other Financing Sources	58,835,500.00	29,175,942.52	29,659,557.48	49.6
Expenditures and Other Financing Uses				
Matured Bond Expenditures	38,505,000.00	31,030,000.00	7,475,000.00	80.6
Interest on Bonds	28,465,000.00	11,819,156.25	16,645,843.75	41.5
Bond Transfer Fees	100,000.00	3,000.00	97,000.00	3.0
Total Expenditures and Other Financing Uses	67,070,000.00	42,852,156.25	24,217,843.75	63.9
Beginning Fund Balance	35,419,077.00	28,043,443.05		
Excess Revenues Over/(Under) Expenditures	(8,234,500.00)	(13,676,213.73)		
Ending Fund Balance	\$ 27,184,577.00	\$ 14,367,229.32		

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

	Budget	Actual For Year	Balance	%
Revenues				
100 General ASB	\$ 633,000.00	\$ 418,894.73	\$ 214,105.27	66.2
200 Athletics	849,000.00	522,034.79	326,965.21	61.5
300 Classes	665,000.00	362,163.37	302,836.63	54.5
400 Clubs	301,000.00	83,780.64	217,219.36	27.8
Total Revenues	2,448,000.00	1,386,873.53	1,061,126.47	56.7
Expenditures				
100 General ASB	465,000.00	237,431.55	227,568.45	51.1
200 Athletics	966,000.00	369,093.25	596,906.75	38.2
300 Classes	643,000.00	252,721.98	390,278.02	39.3
400 Clubs	283,000.00	103,180.79	179,819.21	36.5
Total Expenditures	2,357,000.00	962,427.57	1,394,572.43	40.8
Beginning Fund Balance	2,000,000.00	1,754,434.28		
Excess Revenues Over/(Under) Expenditures	91,000.00	424,445.96		
Ending Fund Balance	\$ 2,091,000.00	\$ 2,178,880.24		

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

	Actual
Revenues	\$ 106,558.73
Total Revenues	106,558.73
Expenditures	30,751.54
Total Expenditures	30,751.54
Beginning Fund Balance	407,545.24
Excess Revenues Over/(Under) Expenditures	75,807.19
Ending Fund Balance	\$ 483,352.43

NOTE: No budgets are adopted for the trust funds.