



Spokane Public Schools

excellence for everyone

INTERIM FINANCIAL STATEMENTS

UNAUDITED

September 30, 2023

Spokane Public Schools

Comparative Financial Statements

As of September 30, 2022 and 2023

2023-2024				
	BUDGET		YTD ACTUAL	PERCENT ACT TO BUD
General Fund				
Revenues & Other Sources	\$ 561,529,141	\$	27,605,930	4.92%
Expenditures & Other Uses	566,505,714		44,221,458	7.81%
Capital Projects Fund				
Revenues & Other Sources	157,200,000		(1,170,284)	(0.74%)
Expenditures & Other Uses	130,300,000		(4,494,169)	(3.45%)
Debt Service Fund				
Revenues & Other Sources	58,894,980		1,052,706	1.79%
Expenditures & Other Uses	68,745,375		-	0.00%
Associated Student Body Fund				
Revenues & Other Sources	2,501,000		230,424	9.21%
Expenditures & Other Uses	2,596,000		19,533	0.75%

2022-2023				
	BUDGET		YTD ACTUAL	PERCENT ACT TO BUD
General Fund				
Revenues & Other Sources	\$ 541,617,316	\$	26,809,882	4.95%
Expenditures & Other Uses	549,382,960		42,331,056	7.71%
Capital Projects Fund				
Revenues & Other Sources	158,000,000		(1,847,066)	(1.17%)
Expenditures & Other Uses	177,300,000		114,135	0.06%
Debt Service Fund				
Revenues & Other Sources	58,835,500		1,280,177	2.18%
Expenditures & Other Uses	67,070,000		-	0.00%
Associated Student Body Fund				
Revenues & Other Sources	2,448,000		259,499	10.60%
Expenditures & Other Uses	2,357,000		65,725	2.79%

Spokane Public Schools
Balance Sheet
September 30, 2023

	General Fund	Capital Projects Fund	Debt Service Fund	ASB & Trust Funds	Total All Funds
Assets					
Imprest Fund	\$ 164,681.78	\$ -	\$ -	\$ -	\$ 164,681.78
Warrants Outstanding	(46,370,325.49)	(3,743,367.00)	-	(53,250.22)	(50,166,942.71)
Cash with Fiscal Agent	50,000.00	-	-	-	50,000.00
Taxes Receivable	32,049,764.05	-	26,096,111.04	-	58,145,875.09
Accounts Receivable	1,054,775.64	148,483.45	-	-	1,203,259.09
Due from Other Funds	(1,662,031.02)	-	-	-	(1,662,031.02)
Inventory - Supplies and Materials	989,145.90	-	-	-	989,145.90
Inventory - Lunchrooms	250,265.89	-	-	-	250,265.89
Inventory - USDA Commodities	345,910.15	-	-	-	345,910.15
Prepaid Expenditures	7,796,112.07	-	-	-	7,796,112.07
Investments	100,291,345.82	26,411,657.68	22,847,607.55	2,793,869.56	152,344,480.61
Total Assets	\$ 94,959,644.79	\$ 22,816,774.13	\$ 48,943,718.59	\$ 2,740,619.34	\$ 169,460,756.85
Liabilities					
Accounts Payable	\$ 1,148,910.98	\$ 2,638,589.87	\$ -	\$ 90,055.35	\$ 3,877,556.20
Accrued Salaries and Adjustments	-	-	-	-	-
Payroll Deductions and Taxes Payable	8,192,680.70	25,000.00	-	-	8,217,680.70
Due to Other Funds	-	(1,696,302.97)	-	34,271.95	(1,662,031.02)
Deferred Revenues - Grants	684,220.11	-	-	-	684,220.11
Deferred Revenues - Property Taxes	30,807,825.19	-	25,090,012.17	-	55,897,837.36
Total Liabilities	40,833,636.98	967,286.90	25,090,012.17	124,327.30	67,015,263.35
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	-	18,343,394.24	-	2,313,907.75	20,657,301.99
Restricted for Debt Service	7,100,000.00	45,000.00	22,801,000.83	-	29,946,000.83
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	19,372,954.05	-	-	-	19,372,954.05
Assigned Minimum Fund Balance	16,838,535.12	-	-	-	16,838,535.12
Total Beginning Fund Balance	70,741,535.14	18,525,602.00	22,801,000.83	2,388,907.75	114,457,045.72
Revenues	27,605,930.22	(1,170,283.98)	1,052,705.59	250,813.95	27,739,165.78
Expenditures	44,221,457.55	(4,494,169.21)	-	23,429.66	39,750,718.00
Revenues Over/(Under) Expenditures	(16,615,527.33)	3,323,885.23	1,052,705.59	227,384.29	(12,011,552.22)
Total Fund Balance	54,126,007.81	21,849,487.23	23,853,706.42	2,616,292.04	102,445,493.50
Total Liabilities & Interim Fund Balance	\$ 94,959,644.79	\$ 22,816,774.13	\$ 48,943,718.59	\$ 2,740,619.34	\$ 169,460,756.85

Spokane Public Schools
Statement of Revenues, Expenditures and Fund Balance
September 30, 2023

	General Fund	Capital Projects Fund	Debt Service Fund	ASB & Trust Funds	Total All Funds
Revenues					
Local Taxes	\$ 1,241,938.86	\$ -	\$ 1,006,098.87	\$ -	\$ 2,248,037.73
Local Non-Tax	578,641.65	58,114.86	46,606.72	250,813.95	934,177.18
State Funds - General	25,481,176.20	-	-	-	25,481,176.20
State Funds - Special	7,158,830.70	(1,728,398.84)	-	-	5,430,431.86
Federal Funds	(7,324,519.07)	-	-	-	(7,324,519.07)
Other School Districts	-	-	-	-	-
Other Agencies/Associations	469,861.88	-	-	-	469,861.88
Other Financing Sources	-	500,000.00	-	-	500,000.00
Total Revenues and Other Financing Sources	27,605,930.22	(1,170,283.98)	1,052,705.59	250,813.95	27,739,165.78
Expenditures					
Basic Instruction	21,727,396.61	-	-	-	21,727,396.61
Federal Special Purpose	4,122,147.31	-	-	-	4,122,147.31
Special Education	6,244,063.12	-	-	-	6,244,063.12
Pro-Tech Education	1,019,473.70	-	-	-	1,019,473.70
Skills Center	271,980.40	-	-	-	271,980.40
Compensatory Education	3,130,580.82	-	-	-	3,130,580.82
Other Instructional Programs	229,254.68	-	-	-	229,254.68
Community Services	1,283,794.47	-	-	-	1,283,794.47
Support Services	6,192,766.44	-	-	-	6,192,766.44
Other Expenditures	-	(4,494,169.21)	-	23,429.66	(4,470,739.55)
Total Expenditures	44,221,457.55	(4,494,169.21)	-	23,429.66	39,750,718.00
Total Beginning Fund Balance	70,741,535.14	18,525,602.00	22,801,000.83	2,388,907.75	114,457,045.72
Excess Revenues/Other Financing Sources Over/under Expenditures and Other Uses	(16,615,527.33)	3,323,885.23	1,052,705.59	227,384.29	(12,011,552.22)
Ending Interim Fund Balance	\$ 54,126,007.81	\$ 21,849,487.23	\$ 23,853,706.42	\$ 2,616,292.04	\$ 102,445,493.50

Spokane Public Schools
Budget Status Report
General Fund Revenues and Other Financing Sources
September 30, 2023

	Revised Budget	Actual For Month	Actual For Year	Balance	%
1100 Local Property Taxes	\$ 78,167,460.00	\$ 1,241,938.86	\$ 1,241,938.86	\$ 76,925,521.14	1.6
1000 Total Local Taxes	78,167,460.00	1,241,938.86	1,241,938.86	76,925,521.14	1.6
2100 Tuitions and Fees, Unassigned	2,357,768.00	386,941.08	386,941.08	1,970,826.92	16.4
2200 Sale of Goods, Supplies and Services	6,164,088.00	561,109.52	561,109.52	5,602,978.48	9.1
2300 Investment Earnings	430,115.00	144,852.64	144,852.64	285,262.36	33.7
2500 Gifts and Donations	387,469.00	50,829.93	50,829.93	336,639.07	13.1
2600 Fines and Damages	47,637.00	8,488.69	8,488.69	39,148.31	17.8
2700 Rentals	1,127,157.00	9,770.19	9,770.19	1,117,386.81	0.9
2800 Insurance Recoveries	2,024.00	-	-	2,024.00	-
2900 Local Nontax, Unassigned	180,530.00	(583,350.40)	(583,350.40)	763,880.40	(323.1)
2000 Total Local Nontax	10,696,788.00	578,641.65	578,641.65	10,118,146.35	5.4
3100 Apportionment	281,040,455.00	25,481,176.20	25,481,176.20	255,559,278.80	9.1
3300 Local Effort Assistance	727,956.00	-	-	727,956.00	-
3000 Total State, General Purpose	281,768,411.00	25,481,176.20	25,481,176.20	256,287,234.80	9.0
4100 Special Purpose, Unassigned	93,189,533.00	7,498,262.50	7,498,262.50	85,691,270.50	8.0
4300 Other State Agencies, Unassigned	11,957,904.00	(339,431.80)	(339,431.80)	12,297,335.80	(2.8)
4000 Total State, Special Purpose	105,147,437.00	7,158,830.70	7,158,830.70	97,988,606.30	6.8
6100 Special Purpose, OSPI, Unassigned	73,188,339.00	(7,298,775.26)	(7,298,775.26)	65,889,563.74	(10.0)
6200 Direct Special Purpose Grants	713,218.00	(67,584.93)	(67,584.93)	780,802.93	(9.5)
6300 Fed Other Agency Grants	3,511,816.00	296,723.57	296,723.57	3,215,092.43	8.4
6900 Federal Noncash Items	1,200,000.00	(254,882.45)	(254,882.45)	1,454,882.45	(21.2)
6000 Total Federal, Special Purpose	78,613,373.00	(7,324,519.07)	(7,324,519.07)	71,340,341.55	(9.3)
7100 Other School District Program Participation	1,106,148.00	-	-	1,106,148.00	-
7300 Nonhigh Participation	6,705.00	-	-	6,705.00	-
7000 Total Revenues, Other School Districts	1,112,853.00	-	-	1,112,853.00	-
8100 Other Agency & Association Grants	621,380.00	232,067.05	232,067.05	621,380.00	37.3
8200 Private Foundations	366,439.00	237,794.83	237,794.83	366,439.00	64.9
8000 Total Revenue, Other Agencies/Associations	987,819.00	469,861.88	469,861.88	987,819.00	47.6
9300 Sale of Equipment	35,000.00	-	-	35,000.00	-
9000 Total Other Financing Sources	5,035,000.00	-	-	5,035,000.00	-
Total Revenues and Other Financing Sources	\$ 561,529,141.00	\$ 27,605,930.22	\$ 27,605,930.22	\$ 533,923,210.78	4.9

**Spokane Public Schools
Budget Status Report
General Fund Expenditures by Program
September 30, 2023**

Program	Revised Budget	Actual For Month	Actual For Year	Encumb.	Balance	%
01 Basic Education	\$ 260,217,815.00	\$ 20,735,879.65	\$ 20,735,879.65	\$ 8,681,727.99	\$ 230,800,207.36	11.3
02 Alternative Learning Experience	11,414,387.00	964,700.95	964,700.95	235,705.57	10,213,980.48	10.5
03 Open Doors Program	1,047,302.00	26,159.02	26,159.02	1,347,397.88	(326,254.90)	131.2
09 Transition to Kindergarten	-	656.99	656.99	-	(656.99)	-
01 Total	272,679,504.00	21,727,396.61	21,727,396.61	10,264,831.44	240,687,275.95	11.7
11 Federal Stimulus, Title I	-	(20.25)	(20.25)	-	20.25	-
42 Fed Stimulus, School Improvement	-	34,953.42	34,953.42	771,811.79	(806,765.21)	-
13 State Fiscal Stabilization Funds	28,251,209.00	4,087,255.46	4,087,255.46	396,696.53	23,767,257.01	15.9
14 Federal Stimulus, IDEA	-	(41.32)	(41.32)	-	41.32	-
10 Total	28,251,209.00	4,122,147.31	4,122,147.31	1,168,508.32	22,960,553.37	18.7
21 Special Ed, Basic, State	69,418,892.00	5,759,447.21	5,759,447.21	2,272,717.32	61,386,727.47	11.6
24 Special Ed, Supp, Federal	7,091,698.00	484,615.91	484,615.91	-	6,607,082.09	6.8
20 Total	76,510,590.00	6,244,063.12	6,244,063.12	2,272,717.32	67,993,809.56	11.1
31 CTE, Basic, State	11,990,343.00	865,942.63	865,942.63	169,102.90	10,955,297.47	8.6
34 CTE, MS Basic, State	2,507,650.00	153,531.07	153,531.07	83,826.51	2,270,292.42	9.5
38 CTE, Federal	255,636.00	-	-	117,971.23	137,664.77	46.2
39 CTE, Other Categories	2,799.00	-	-	-	2,799.00	-
30 Total	14,756,428.00	1,019,473.70	1,019,473.70	370,900.64	13,366,053.66	9.4
45 Skills Center, Basic, State	4,236,901.00	271,980.40	271,980.40	266,335.10	3,698,585.50	12.7
46 Skills Center, Federal	80,359.00	-	-	-	80,359.00	-
47 Skill Center, Facility Upgrades	60,600.00	-	-	-	60,600.00	-
40 Total	4,377,860.00	271,980.40	271,980.40	266,335.10	3,839,544.50	12.3
51 Disadvantaged, Federal	14,315,788.00	1,000,959.40	1,000,959.40	89,435.26	13,225,393.34	7.6
52 School Improvement, Federal	2,607,636.00	166,141.35	166,141.35	154,123.60	2,287,371.05	12.3
55 Learning Assistance, State	16,558,672.00	1,351,785.13	1,351,785.13	104,824.64	15,102,062.23	8.8
58 Special and Pilot Programs	5,728,034.00	53,144.15	53,144.15	15,573.69	5,659,316.16	1.2
50 Total	39,210,130.00	2,572,030.03	2,572,030.03	363,957.19	36,274,142.78	7.5
64 Language Enhancement Program	280,181.00	44,829.83	44,829.83	-	235,351.17	16.0
65 English Language Learners, State	5,826,241.00	487,455.80	487,455.80	83,204.87	5,255,580.33	9.8
68 Indian Ed, Federal DOE	383,018.00	22,640.09	22,640.09	-	360,377.91	5.9
69 Compensatory, Other	548,146.00	3,625.07	3,625.07	9,774.41	534,746.52	2.4
60 Total	7,037,586.00	558,550.79	558,550.79	92,979.28	6,386,055.93	9.3
73 Summer School	68,232.00	(102.93)	(102.93)	-	68,334.93	(0.2)
74 Highly Capable	2,104,440.00	164,954.75	164,954.75	1,426.61	1,938,058.64	7.9
79 Instructional Programs, Other	3,241,721.00	64,402.86	64,402.86	23,622.73	3,153,695.41	2.7
70 Total	5,414,393.00	229,254.68	229,254.68	25,049.34	5,160,088.98	4.7
86 Community Schools	-	-	-	-	-	-
88 Childcare Programs	12,906,173.00	751,893.28	751,893.28	122,165.51	12,032,114.21	6.8
89 Other Community Services	7,069,390.00	531,901.19	531,901.19	100,855.82	6,436,632.99	9.0
80 Total	19,975,563.00	1,283,794.47	1,283,794.47	223,021.33	18,468,747.20	7.5
97 District Wide Support	63,024,940.00	4,698,503.09	4,698,503.09	6,562,647.53	51,763,789.38	17.9
98 Nutrition Services	20,446,220.00	1,434,782.33	1,434,782.33	10,712,828.28	8,298,609.39	59.4
99 Transportation	14,821,291.00	59,481.02	59,481.02	15,753,087.71	(991,277.73)	106.7
90 Total	98,292,451.00	6,192,766.44	6,192,766.44	33,028,563.52	59,071,121.04	39.9
Total Program Expenditures	\$ 566,505,714.00	\$ 44,221,457.55	\$ 44,221,457.55	\$ 48,076,863.48	\$ 474,207,392.97	16.3

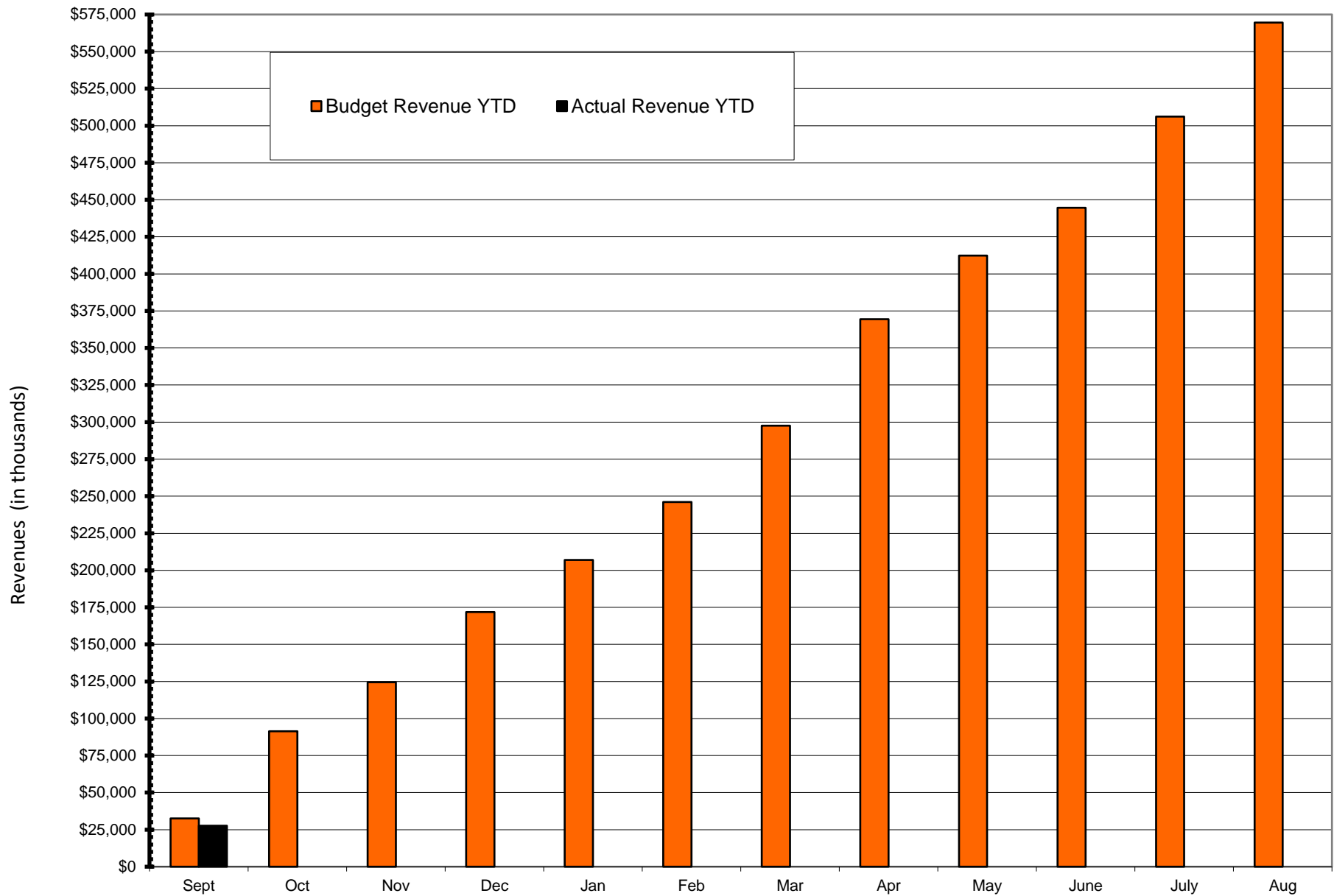
**Spokane Public Schools
Budget Status Report
General Fund Expenditures by Activity
September 30, 2023**

Activity	Revised Budget	Actual For Month	Actual For Year	Encumb.	Balance	%
11 Board of Directors	\$ 1,908,215.00	\$ (698,838.43)	\$ (698,838.43)	\$ 363,983.42	\$ 2,243,070.01	(17.6)
12 Superintendent's Office	769,781.00	37,031.32	37,031.32	-	732,749.68	4.8
13 Business Office	3,619,635.00	175,935.24	175,935.24	105,256.17	3,338,443.59	7.8
14 Human Resources	5,526,563.00	508,068.91	508,068.91	416,067.41	4,602,426.68	16.7
15 Public Relations	1,493,075.00	97,361.24	97,361.24	32,016.74	1,363,697.02	8.7
21 Supervision	12,239,219.00	981,480.96	981,480.96	63,619.36	11,194,118.68	8.5
22 Learning Resources	1,402,692.00	(471,212.58)	(471,212.58)	536.49	1,873,368.09	(33.6)
23 Principal's Office	36,279,588.00	2,912,141.21	2,912,141.21	203,192.71	33,164,254.08	8.6
24 Guidance and Counseling	22,964,164.00	1,909,847.04	1,909,847.04	398,149.92	20,656,167.04	10.1
25 Pupil Management and Safety	3,576,839.00	419,278.89	419,278.89	5,872.63	3,151,687.48	11.9
26 Health and Related Services	20,755,040.00	1,742,719.06	1,742,719.06	399,599.79	18,612,721.15	10.3
27 Teaching	308,467,427.00	24,542,281.67	24,542,281.67	9,653,131.27	274,272,014.06	11.1
28 Extra Curricular	8,852,827.00	499,432.98	499,432.98	496,880.97	7,856,513.05	11.3
31 Instructional Professional Development	20,816,422.00	1,689,108.29	1,689,108.29	512,797.23	18,614,516.48	10.6
32 Instructional Technology	5,417,559.00	605,176.58	605,176.58	1,747,302.94	3,065,079.48	43.4
33 Curriculum	14,779,940.00	2,077,455.23	2,077,455.23	1,126,540.55	11,575,944.22	21.7
84 State Prof Development	3,075,054.00	294,268.95	294,268.95	-	2,780,785.05	9.6
41 Nutrition Services Supervision	1,313,267.00	103,613.80	103,613.80	20,390.32	1,189,262.88	9.4
42 Food	9,397,825.00	625,503.58	625,503.58	9,148,657.63	(376,336.21)	104.0
44 Operations	9,887,782.00	713,927.49	713,927.49	1,543,780.33	7,630,074.18	22.8
49 Food Services Transfers	(152,654.00)	(8,262.54)	(8,262.54)	-	(144,391.46)	5.4
51 Transportation Supervision	829,423.00	44,803.66	44,803.66	287.76	784,331.58	5.4
52 Operation of Buses	13,423,864.00	156.43	156.43	16,019,189.20	(2,595,481.63)	119.3
61 Maintenance Supervision	1,102,385.00	101,736.44	101,736.44	182,494.25	818,154.31	25.8
62 Grounds Maintenance	1,167,763.00	57,777.76	57,777.76	31,989.74	1,077,995.50	7.7
63 Operation of Plant	17,092,536.00	1,224,230.84	1,224,230.84	463,872.19	15,404,432.97	9.9
64 Maintenance of Plant and Equipment	8,705,350.00	606,954.54	606,954.54	698,783.47	7,399,611.99	15.0
65 Utilities	8,170,639.00	266,211.25	266,211.25	346,518.13	7,557,909.62	7.5
67 Plant Security	1,292,552.00	66,470.79	66,470.79	329,234.57	896,846.64	30.6
68 Insurance	3,020,784.00	1,426,450.50	1,426,450.50	1,901,045.20	(306,711.70)	110.2
72 Information Systems	8,521,427.00	796,383.05	796,383.05	781,361.93	6,943,682.02	18.5
73 Printing	313,975.00	41,534.25	41,534.25	352,029.62	(79,588.87)	125.4
74 Warehousing and Distributing	895,634.00	70,571.33	70,571.33	59,039.13	766,023.54	14.5
75 District Motor Pool	350,953.00	21,534.26	21,534.26	532,250.91	(202,832.17)	157.8
91 Public Activities	9,228,169.00	740,323.56	740,323.56	140,991.50	8,346,853.94	9.6
Total All Activities	\$ 566,505,714.00	\$ 44,221,457.55	\$ 44,221,457.55	\$ 48,076,863.48	\$ 474,207,392.97	16.3

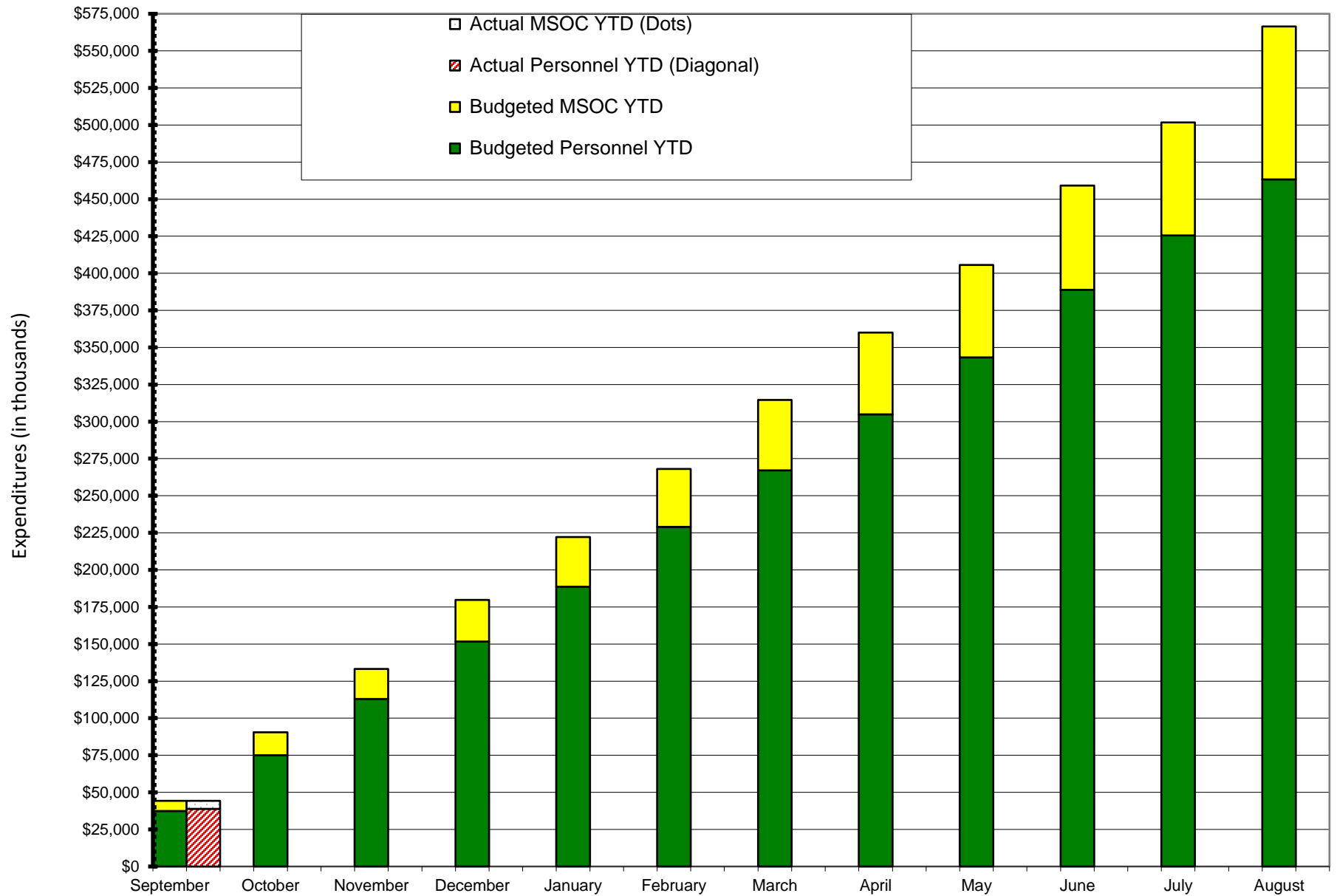
**Spokane Public Schools
Budget Status Report
General Fund Expenditures by Object
September 30, 2023**

Object	Revised Budget	Actual For Month	Actual For Year	Encumb.	Balance	%
0 Debit Transfer	\$ 2,274,484.00	\$ 10,381.24	\$ 10,381.24	\$ -	\$ 2,264,102.76	0.5
1 Credit Transfer	(2,274,484.00)	(10,381.24)	(10,381.24)	-	(2,264,102.76)	0.5
2 Certificated Salaries	267,039,252.00	22,247,077.73	22,247,077.73	-	244,792,174.27	8.3
3 Classified Salaries	89,259,441.00	6,676,731.13	6,676,731.13	-	82,582,709.87	7.5
4 Employee Benefits	119,964,066.00	9,926,065.55	9,926,065.55	-	110,038,000.45	8.3
5 Supplies and Materials	38,395,511.00	4,352,583.10	4,352,583.10	15,755,812.19	18,287,115.71	52.4
7 Contracted Services	45,212,998.00	1,016,729.33	1,016,729.33	32,214,977.48	11,981,291.19	73.5
8 Travel	1,074,306.00	2,270.71	2,270.71	39,845.80	1,032,189.49	3.9
9 Capital Outlay	5,560,140.00	-	-	66,228.01	5,493,911.99	1.2
Total All Objects	\$ 566,505,714.00	\$ 44,221,457.55	\$ 44,221,457.55	\$ 48,076,863.48	\$ 474,207,392.97	16.3

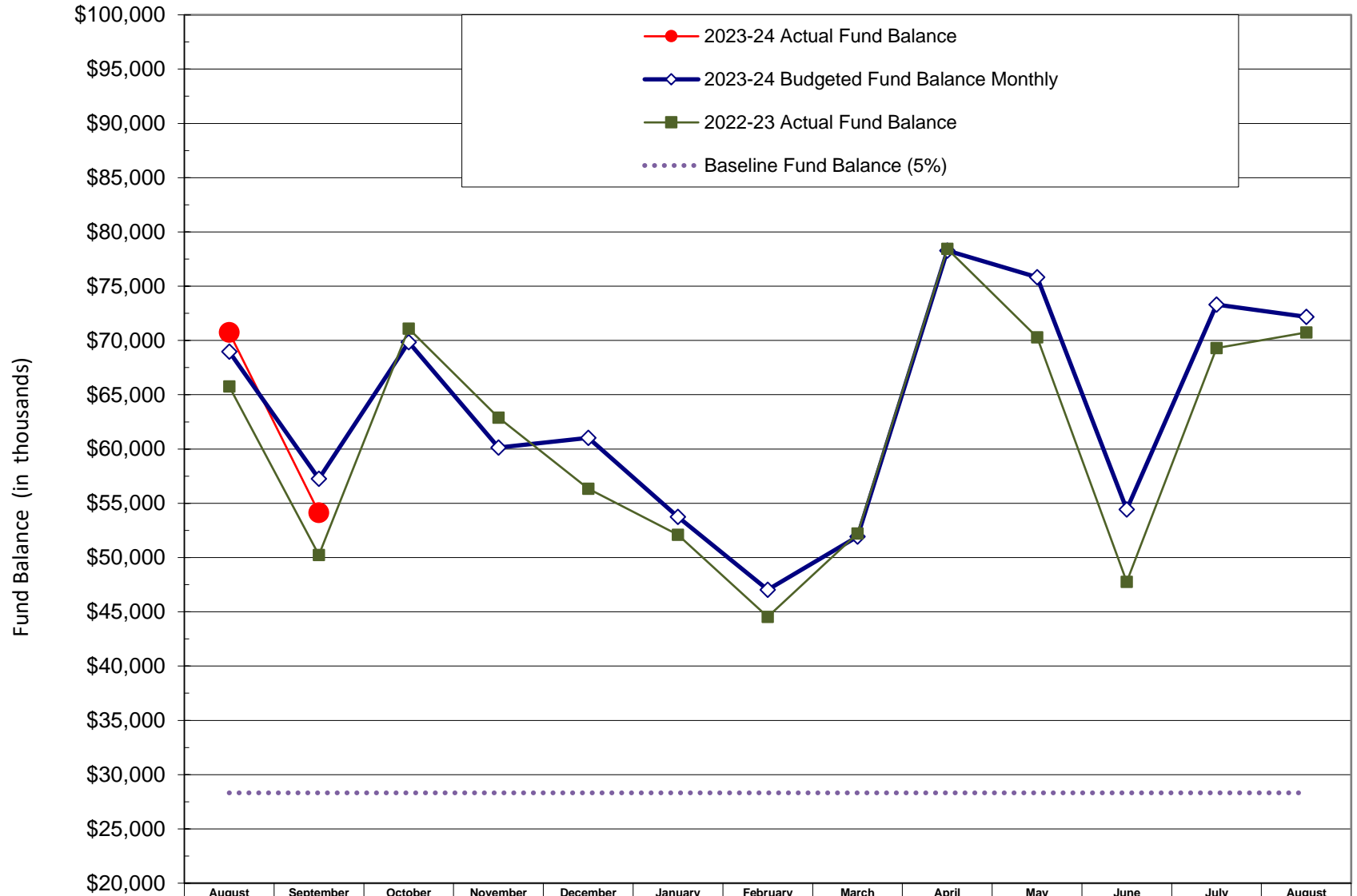
SPOKANE PUBLIC SCHOOLS - 2023-24 Cumulative Revenues
Budget vs. Actual (Budget based on 2 yr monthly history)



SPOKANE PUBLIC SCHOOLS - 2023-24 Cumulative Expenditures
Budget vs. Actual (Budget based on 2 yr monthly history)



SPOKANE PUBLIC SCHOOLS - 2023-24 Cumulative Fund Balance
Budget vs. Actual (Budget based on 2 yr monthly history)



2023-24 Actual Fund Balance	August	September	October	November	December	January	February	March	April	May	June	July	August
2023-24 Budgeted Fund Balance Monthly	\$68,960	\$57,248	\$69,832	\$60,141	\$61,032	\$53,743	\$47,033	\$51,925	\$78,282	\$75,819	\$54,438	\$73,306	\$72,176
2022-23 Actual Fund Balance	\$65,760	\$50,239	\$71,089	\$62,894	\$56,331	\$52,100	\$44,536	\$52,208	\$78,439	\$70,285	\$47,752	\$69,311	\$70,742
Baseline Fund Balance (5%)	\$28,319	\$28,319	\$28,319	\$28,319	\$28,319	\$28,319	\$28,319	\$28,319	\$28,319	\$28,319	\$28,319	\$28,319	\$28,319

**Spokane Public Schools
Budget Status Report
Capital Projects Fund
September 30, 2023**

	Revised Budget	Actual For Year	Balance	%
Revenues and Other Financing Sources				
Investment Earnings	\$ 1,500,000.00	\$ 58,114.86	\$ 1,441,885.14	3.9
State Revenues	10,400,000.00	(1,728,398.84)	12,128,398.84	(16.6)
Sale of Bonds	145,300,000.00	500,000.00	144,800,000.00	0.3
Total Revenues and Other Financing Sources	157,200,000.00	(1,170,283.98)	158,370,283.98	(0.7)
Expenditures and Other Financing Uses				
10 Sites	4,600,000.00	(3,605,716.12)	8,205,716.12	(78.4)
20 Buildings	112,100,000.00	(329,029.19)	112,429,029.19	(0.3)
30 Equipment	12,800,000.00	(559,423.90)	13,359,423.90	(4.4)
60 Bond Issuance Expenditures	800,000.00	-	800,000.00	-
Total Expenditures and Other Financing Uses	130,300,000.00	(4,494,169.21)	134,794,169.21	(3.4)
Beginning Fund Balance	34,800,000.00	18,525,602.00		
Excess Revenues Over/(Under) Expenditures	26,900,000.00	3,323,885.23		
Ending Fund Balance	\$ 61,700,000.00	\$ 21,849,487.23		

**Spokane Public Schools
Budget Status Report
Debt Service Fund
September 30, 2023**

	Budget	Actual For Year	Balance	%
Revenues and Other Financing Sources				
Local Taxes Revenue	\$ 58,694,980.00	\$ 1,006,098.87	\$ 57,688,881.13	1.7
Local Nontax Revenue	200,000.00	46,606.72	153,393.28	23.3
Total Revenues and Other Financing Sources	58,894,980.00	1,052,705.59	57,842,274.41	1.8
Expenditures and Other Financing Uses				
Matured Bond Expenditures	36,590,000.00	-	36,590,000.00	-
Interest on Bonds	32,105,375.00	-	32,105,375.00	-
Bond Transfer Fees	50,000.00	-	50,000.00	-
Total Expenditures and Other Financing Uses	68,745,375.00	-	68,745,375.00	-
Beginning Fund Balance	23,200,000.00	22,801,000.83		
Excess Revenues Over/(Under) Expenditures	(9,850,395.00)	1,052,705.59		
Ending Fund Balance	\$ 13,349,605.00	\$ 23,853,706.42		

**Spokane Public Schools
Budget Status Report
Associated Student Body
September 30, 2023**

	Budget	Actual For Year	Balance	%
Revenues				
100 General ASB	\$ 817,000.00	\$ 79,780.45	\$ 737,219.55	9.8
200 Athletics	817,000.00	97,452.91	719,547.09	11.9
300 Classes	620,000.00	46,160.45	573,839.55	7.4
400 Clubs	247,000.00	7,030.51	239,969.49	2.8
Total Revenues	2,501,000.00	230,424.32	2,270,575.68	9.2
Expenditures				
100 General ASB	729,000.00	27,089.52	701,910.48	3.7
200 Athletics	945,000.00	(15,797.55)	960,797.55	(1.7)
300 Classes	676,000.00	8,499.85	667,500.15	1.3
400 Clubs	246,000.00	(258.48)	246,258.48	(0.1)
Total Expenditures	2,596,000.00	19,533.34	2,576,466.66	0.8
Beginning Fund Balance	1,881,000.00	1,947,844.66		
Excess Revenues Over/(Under) Expenditures	(95,000.00)	210,890.98		
Ending Fund Balance	\$ 1,786,000.00	\$ 2,158,735.64		

**Spokane Public Schools
Trust Fund Status Report
September 30, 2023**

	Actual
Revenues	\$ 20,389.63
Total Revenues	20,389.63
Expenditures	3,896.32
Total Expenditures	3,896.32
Beginning Fund Balance	441,063.09
Excess Revenues Over/(Under) Expenditures	16,493.31
Ending Fund Balance	\$ 457,556.40

NOTE: No budgets are adopted for the trust funds.