

Spokane Public Schools  
*excellence for everyone*

**INTERIM FINANCIAL STATEMENTS**

**UNAUDITED**

**April 30, 2024**

**Spokane Public Schools  
Comparative Financial Statements  
As of April 30, 2024 and 2023**

<b>2023-2024</b>			
	BUDGET	YTD ACTUAL	PERCENT ACT TO BUD
<b>General Fund</b>			
Revenues & Other Sources	\$ 561,529,141	\$ 374,995,547	66.78%
Expenditures & Other Uses	566,505,714	363,374,533	64.14%
<b>Capital Projects Fund</b>			
Revenues & Other Sources	157,200,000	57,813,497	36.78%
Expenditures & Other Uses	130,300,000	13,443,335	10.32%
<b>Debt Service Fund</b>			
Revenues & Other Sources	58,894,980	81,420,970	138.25%
Expenditures & Other Uses	68,745,375	61,053,583	88.81%
<b>Associated Student Body Fund</b>			
Revenues & Other Sources	2,501,000	1,754,173	70.14%
Expenditures & Other Uses	2,596,000	1,075,434	41.43%

<b>2022-2023</b>			
	BUDGET	YTD ACTUAL	PERCENT ACT TO BUD
<b>General Fund</b>			
Revenues & Other Sources	\$ 541,617,316	\$ 363,489,086	67.11%
Expenditures & Other Uses	549,382,960	350,809,725	63.86%
<b>Capital Projects Fund</b>			
Revenues & Other Sources	158,000,000	100,241,866	63.44%
Expenditures & Other Uses	177,300,000	85,208,923	48.06%
<b>Debt Service Fund</b>			
Revenues & Other Sources	58,835,500	52,408,683	89.08%
Expenditures & Other Uses	67,070,000	42,852,156	63.89%
<b>Associated Student Body Fund</b>			
Revenues & Other Sources	2,448,000	1,541,727	62.98%
Expenditures & Other Uses	2,357,000	1,157,713	49.12%

**Spokane Public Schools  
Balance Sheet  
April 30, 2024**

	General Fund	Capital Projects Fund	Debt Service Fund	ASB & Trust Funds	Total All Funds
<b>Assets</b>					
Imprest Fund	\$ 164,950.00	\$ -	\$ -	\$ -	\$ 164,950.00
Warrants Outstanding	(39,461,447.66)	(11,496.94)	-	(79,469.74)	(39,552,414.34)
Cash with Fiscal Agent	50,000.00	-	-	-	50,000.00
Taxes Receivable	55,916,598.66	-	22,467,862.82	-	78,384,461.48
Accounts Receivable	1,556,387.66	3,811,265.99	-	-	5,367,653.65
Due from Other Funds	142,655.71	-	-	-	142,655.71
Inventory - Supplies and Materials	1,106,427.50	-	-	-	1,106,427.50
Inventory - Lunchrooms	250,265.89	-	-	-	250,265.89
Inventory - USDA Commodities	345,910.15	-	-	-	345,910.15
Prepaid Expenditures	8,099,731.23	-	-	-	8,099,731.23
Investments	118,249,675.95	61,805,874.31	42,162,288.92	3,252,937.96	225,470,777.14
<b>Total Assets</b>	<b>\$ 146,421,155.09</b>	<b>\$ 65,605,643.36</b>	<b>\$ 64,630,151.74</b>	<b>\$ 3,173,468.22</b>	<b>\$ 279,830,418.41</b>
<b>Liabilities</b>					
Accounts Payable	\$ 1,266,270.50	\$ 2,576,028.12	-	\$ 7,397.77	\$ 3,849,696.39
Payroll Deductions and Taxes Payable	7,433,455.42	25,000.00	-	-	7,458,455.42
Due to Other Funds	-	108,851.14	-	33,804.57	142,655.71
Deferred Revenues - Grants	684,220.11	-	-	-	684,220.11
Deferred Revenues - Property Taxes	54,674,659.80	-	21,461,763.95	-	76,136,423.75
<b>Total Liabilities</b>	<b>64,058,605.83</b>	<b>2,709,879.26</b>	<b>21,461,763.95</b>	<b>41,202.34</b>	<b>88,271,451.38</b>
<b>Fund Balance and Reserves</b>					
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
<b>Total Beginning Fund Balance</b>	<b>70,741,535.14</b>	<b>18,525,602.00</b>	<b>22,801,000.83</b>	<b>2,388,907.75</b>	<b>114,457,045.72</b>
Revenues	374,995,547.37	57,813,496.66	81,420,970.20	1,899,324.95	516,129,339.18
Expenditures	363,374,533.25	13,443,334.56	61,053,583.24	1,155,966.82	439,027,417.87
<b>Revenues Over/(Under) Expenditures</b>	<b>11,621,014.12</b>	<b>44,370,162.10</b>	<b>20,367,386.96</b>	<b>743,358.13</b>	<b>77,101,921.31</b>
<b>Total Fund Balance</b>	<b>82,362,549.26</b>	<b>62,895,764.10</b>	<b>43,168,387.79</b>	<b>3,132,265.88</b>	<b>191,558,967.03</b>
<b>Total Liabilities &amp; Interim Fund Balance</b>	<b>\$ 146,421,155.09</b>	<b>\$ 65,605,643.36</b>	<b>\$ 64,630,151.74</b>	<b>\$ 3,173,468.22</b>	<b>\$ 279,830,418.41</b>

**Spokane Public Schools**  
**Statement of Revenues, Expenditures and Fund Balance**  
**April 30, 2024**

	General Fund	Capital Projects Fund	Debt Service Fund	ASB & Trust Funds	Total All Funds
<b>Revenues</b>					
Local Taxes	\$ 59,204,373.49	\$ -	\$ 62,025,693.17	\$ -	\$ 121,230,066.66
Local Non-Tax	9,135,200.48	1,099,816.40	277,666.83	1,895,324.95	12,408,008.66
State Funds - General	187,263,267.38	-	-	-	187,263,267.38
State Funds - Special	69,197,101.64	6,490,653.11	-	-	75,687,754.75
Federal Funds	48,419,048.62	-	-	-	48,419,048.62
Other School Districts	896,864.89	-	-	-	896,864.89
Other Agencies/Associations	817,339.86	-	-	4,000.00	821,339.86
Other Financing Sources	62,351.01	50,223,027.15	19,117,610.20	-	69,402,988.36
<b>Total Revenues and Other Financing Sources</b>	<b>374,995,547.37</b>	<b>57,813,496.66</b>	<b>81,420,970.20</b>	<b>1,899,324.95</b>	<b>516,129,339.18</b>
<b>Expenditures</b>					
Basic Instruction	180,930,400.21	-	-	-	180,930,400.21
Federal Special Purpose	19,066,185.99	-	-	-	19,066,185.99
Special Education	49,779,470.65	-	-	-	49,779,470.65
Pro-Tech Education	9,171,432.02	-	-	-	9,171,432.02
Skills Center	2,878,133.51	-	-	-	2,878,133.51
Compensatory Education	26,415,519.11	-	-	-	26,415,519.11
Other Instructional Programs	2,437,166.99	-	-	-	2,437,166.99
Community Services	10,245,933.49	-	-	-	10,245,933.49
Support Services	62,450,291.28	-	-	-	62,450,291.28
Other Expenditures	-	13,443,334.56	42,024,407.77	1,155,966.82	56,623,709.15
<b>Total Expenditures</b>	<b>363,374,533.25</b>	<b>13,443,334.56</b>	<b>61,053,583.24</b>	<b>1,155,966.82</b>	<b>439,027,417.87</b>
<b>Total Beginning Fund Balance</b>	<b>70,741,535.14</b>	<b>18,525,602.00</b>	<b>22,801,000.83</b>	<b>2,388,907.75</b>	<b>114,457,045.72</b>
<b>Excess Revenues/Other Financing Sources Over/under Expenditures and Other Uses</b>	<b>11,621,014.12</b>	<b>44,370,162.10</b>	<b>20,367,386.96</b>	<b>743,358.13</b>	<b>77,101,921.31</b>
<b>Ending Interim Fund Balance</b>	<b>\$ 82,362,549.26</b>	<b>\$ 62,895,764.10</b>	<b>\$ 43,168,387.79</b>	<b>\$ 3,132,265.88</b>	<b>\$ 191,558,967.03</b>

**Spokane Public Schools  
Budget Status Report  
General Fund Revenues and Other Financing Sources  
April 30, 2024**

	Revised Budget	Actual For Month	Actual For Year	Balance	%
1100 Local Property Taxes	\$ 78,167,460.00	\$ 23,661,040.85	\$ 59,204,116.51	\$ 18,963,343.49	75.7
<b>1000 Total Local Taxes</b>	<b>78,167,460.00</b>	<b>23,661,040.85</b>	<b>59,204,373.49</b>	<b>18,963,086.51</b>	<b>75.7</b>
2100 Tuitions and Fees, Unassigned	2,357,768.00	209,036.00	1,850,594.82	507,173.18	78.5
2200 Sale of Goods, Supplies and Services	6,164,088.00	651,214.41	4,789,794.86	1,374,293.14	77.7
2300 Investment Earnings	430,115.00	141,282.47	1,174,728.29	(744,613.29)	273.1
2500 Gifts and Donations	878,179.00	99,226.49	889,430.74	(11,251.74)	101.3
2600 Fines and Damages	47,637.00	51,512.27	76,900.68	(29,263.68)	161.4
2700 Rentals	1,127,157.00	50,653.29	136,454.98	990,702.02	12.1
2800 Insurance Recoveries	2,024.00	22,890.76	26,986.82	(24,962.82)	1,333.3
2900 Local Nontax, Unassigned	180,530.00	5,636.47	190,309.29	(9,779.29)	105.4
<b>2000 Total Local Nontax</b>	<b>11,187,498.00</b>	<b>1,231,452.16</b>	<b>9,135,200.48</b>	<b>2,052,297.52</b>	<b>81.7</b>
3100 Apportionment	281,040,455.00	26,082,134.01	186,965,577.02	94,074,877.98	66.5
3300 Local Effort Assistance	727,956.00	297,690.36	297,690.36	430,265.64	40.9
<b>3000 Total State, General Purpose</b>	<b>281,768,411.00</b>	<b>26,379,824.37</b>	<b>187,263,267.38</b>	<b>94,505,143.62</b>	<b>66.5</b>
4100 Special Purpose, Unassigned	94,122,952.00	8,539,061.80	61,560,825.51	32,562,126.49	65.4
4300 Other State Agencies, Unassigned	11,953,344.00	71,762.90	7,636,276.13	4,317,067.87	63.9
<b>4000 Total State, Special Purpose</b>	<b>106,076,296.00</b>	<b>8,610,824.70</b>	<b>69,197,101.64</b>	<b>36,879,194.36</b>	<b>65.2</b>
6100 Special Purpose, OSPI, Unassigned	73,272,846.00	6,642,729.12	46,081,580.96	119,354,426.96	62.9
6200 Direct Special Purpose Grants	713,218.00	22,457.86	194,668.05	518,549.95	27.3
6300 Fed Other Agency Grants	1,941,599.00	111,302.15	1,377,433.61	564,165.39	70.9
6900 Federal Noncash Items	1,200,000.00	185,359.75	765,366.00	434,634.00	63.8
<b>6000 Total Federal, Special Purpose</b>	<b>77,127,663.00</b>	<b>6,961,848.88</b>	<b>48,419,048.62</b>	<b>120,871,776.30</b>	<b>62.8</b>
7100 Other School District Program Participation	1,106,148.00	498,426.28	896,864.89	209,283.11	81.1
7300 Nonhigh Participation	6,705.00	-	-	6,705.00	-
<b>7000 Total Revenues, Other School Districts</b>	<b>1,112,853.00</b>	<b>498,426.28</b>	<b>896,864.89</b>	<b>215,988.11</b>	<b>80.6</b>
8100 Other Agency & Association Grants	626,380.00	1,741.43	264,495.43	626,380.00	42.2
8200 Private Foundations	427,580.00	46,599.20	541,898.90	427,580.00	126.7
<b>8000 Total Revenue, Other Agencies/Associations</b>	<b>1,053,960.00</b>	<b>51,940.63</b>	<b>817,339.86</b>	<b>1,043,014.47</b>	<b>77.5</b>
9300 Sale of Equipment	35,000.00	-	62,351.01	(27,351.01)	178.1
<b>9000 Total Other Financing Sources</b>	<b>5,035,000.00</b>	<b>-</b>	<b>62,351.01</b>	<b>4,972,648.99</b>	<b>1.2</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 561,529,141.00</b>	<b>\$ 67,395,357.87</b>	<b>\$ 374,995,547.37</b>	<b>\$ 186,533,593.63</b>	<b>66.8</b>

**Spokane Public Schools  
Budget Status Report  
General Fund Expenditures by Program  
April 30, 2024**

Program	Revised Budget	Actual For Month	Actual For Year	Encumb.	Balance	%
01 Basic Education	\$ 260,325,073.00	\$ 21,906,176.69	\$ 171,989,006.17	\$ 4,491,615.24	\$ 83,844,451.59	67.8
02 Alternative Learning Experience	11,414,387.00	974,210.91	8,082,812.43	54,304.25	3,277,270.32	71.3
03 Open Doors Program	1,047,302.00	437,651.82	856,046.00	265,062.60	(73,806.60)	107.1
09 Transition to Kindergarten	-	265.64	2,535.61	-	(2,535.61)	-
<b>01 Total</b>	<b>272,786,762.00</b>	<b>23,318,305.06</b>	<b>180,930,400.21</b>	<b>4,810,982.09</b>	<b>87,045,379.70</b>	<b>68.1</b>
42 Fed Stimulus, School Improvement	-	-	-	6,000.00	(6,000.00)	-
13 State Fiscal Stabilization Funds	28,282,779.00	2,820,129.42	19,066,185.99	6,727,778.08	2,488,814.93	91.2
<b>10 Total</b>	<b>28,282,779.00</b>	<b>2,820,129.42</b>	<b>19,066,185.99</b>	<b>6,733,778.08</b>	<b>2,482,814.93</b>	<b>91.2</b>
21 Special Ed, Basic, State	69,442,199.00	5,562,339.98	45,066,157.28	1,860,687.79	22,515,353.93	67.6
24 Special Ed, Supp, Federal	7,091,558.00	558,844.86	4,713,313.37	-	2,378,244.63	66.5
<b>20 Total</b>	<b>76,533,757.00</b>	<b>6,121,184.84</b>	<b>49,779,470.65</b>	<b>1,860,687.79</b>	<b>24,893,598.56</b>	<b>67.5</b>
31 CTE, Basic, State	11,990,343.00	987,836.05	7,400,849.19	91,942.58	4,497,551.23	62.5
34 CTE, MS Basic, State	2,507,650.00	172,520.85	1,511,519.24	25,261.39	970,869.37	61.3
38 CTE, Federal	360,958.00	35,824.53	257,763.59	77,367.69	25,826.72	92.8
39 CTE, Other Categories	2,799.00	-	1,300.00	-	1,499.00	46.5
<b>30 Total</b>	<b>14,861,750.00</b>	<b>1,196,181.43</b>	<b>9,171,432.02</b>	<b>194,571.66</b>	<b>5,495,746.32</b>	<b>63.0</b>
45 Skills Center, Basic, State	4,236,901.00	285,006.08	2,822,358.29	68,649.06	1,345,893.65	68.2
46 Skills Center, Federal	103,962.00	7,184.51	55,775.22	22,418.62	25,768.16	75.2
47 Skill Center, Facility Upgrades	60,600.00	-	-	-	60,600.00	-
<b>40 Total</b>	<b>4,401,463.00</b>	<b>292,190.59</b>	<b>2,878,133.51</b>	<b>91,067.68</b>	<b>1,432,261.81</b>	<b>67.5</b>
51 Disadvantaged, Federal	14,315,788.00	1,235,815.64	8,909,442.42	51,160.18	5,355,185.40	62.6
52 School Improvement, Federal	2,607,636.00	190,252.93	1,471,870.46	254,836.10	880,929.44	66.2
55 Learning Assistance, State	16,558,672.00	1,300,283.75	10,676,754.73	43,292.08	5,838,625.19	64.7
58 Special and Pilot Programs	5,257,075.00	94,097.73	651,550.05	91,525.00	4,513,999.95	14.1
<b>50 Total</b>	<b>38,739,171.00</b>	<b>2,820,450.05</b>	<b>21,709,617.66</b>	<b>440,813.36</b>	<b>16,588,739.98</b>	<b>57.2</b>
64 Language Enhancement Program	280,181.00	21,101.65	168,659.92	-	111,521.08	60.2
65 English Language Learners, State	5,826,241.00	563,717.97	4,211,076.21	35,744.65	1,579,420.14	72.9
68 Indian Ed, Federal DOE	383,018.00	16,460.14	144,358.31	1,100.00	237,559.69	38.0
69 Compensatory, Other	541,949.00	44,281.10	181,807.01	17,631.43	342,510.56	36.8
<b>60 Total</b>	<b>7,031,389.00</b>	<b>645,560.86</b>	<b>4,705,901.45</b>	<b>54,476.08</b>	<b>2,271,011.47</b>	<b>67.7</b>
73 Summer School	68,232.00	-	827.22	-	67,404.78	1.2
74 Highly Capable	2,104,440.00	160,492.69	1,286,096.32	518.99	817,824.69	61.1
79 Instructional Programs, Other	2,061,789.00	255,496.74	1,150,243.45	15,120.00	896,425.55	56.5
<b>70 Total</b>	<b>4,234,461.00</b>	<b>415,989.43</b>	<b>2,437,166.99</b>	<b>15,638.99</b>	<b>1,781,655.02</b>	<b>57.9</b>
88 Childcare Programs	12,906,173.00	789,848.40	6,528,557.24	53,835.22	6,323,780.54	51.0
89 Other Community Services	7,117,852.00	420,781.70	3,717,376.25	106,848.30	3,293,627.45	53.7
<b>80 Total</b>	<b>20,024,025.00</b>	<b>1,210,630.10</b>	<b>10,245,933.49</b>	<b>160,683.52</b>	<b>9,617,407.99</b>	<b>52.0</b>
97 District Wide Support	64,272,646.00	5,539,965.07	39,795,701.21	3,766,440.18	20,710,504.61	67.8
98 Nutrition Services	20,516,220.00	1,634,850.61	13,963,690.63	4,503,023.52	2,049,505.85	90.0
99 Transportation	14,821,291.00	136,437.73	8,690,899.44	9,553,079.33	(3,422,687.77)	123.1
<b>90 Total</b>	<b>99,610,157.00</b>	<b>7,311,253.41</b>	<b>62,450,291.28</b>	<b>17,822,543.03</b>	<b>19,337,322.69</b>	<b>80.6</b>
<b>Total Program Expenditures</b>	<b>\$ 566,505,714.00</b>	<b>\$ 46,151,875.19</b>	<b>\$ 363,374,533.25</b>	<b>\$ 32,185,242.28</b>	<b>\$ 170,945,938.47</b>	<b>69.8</b>

**Spokane Public Schools  
Budget Status Report  
General Fund Expenditures by Activity  
April 30, 2024**

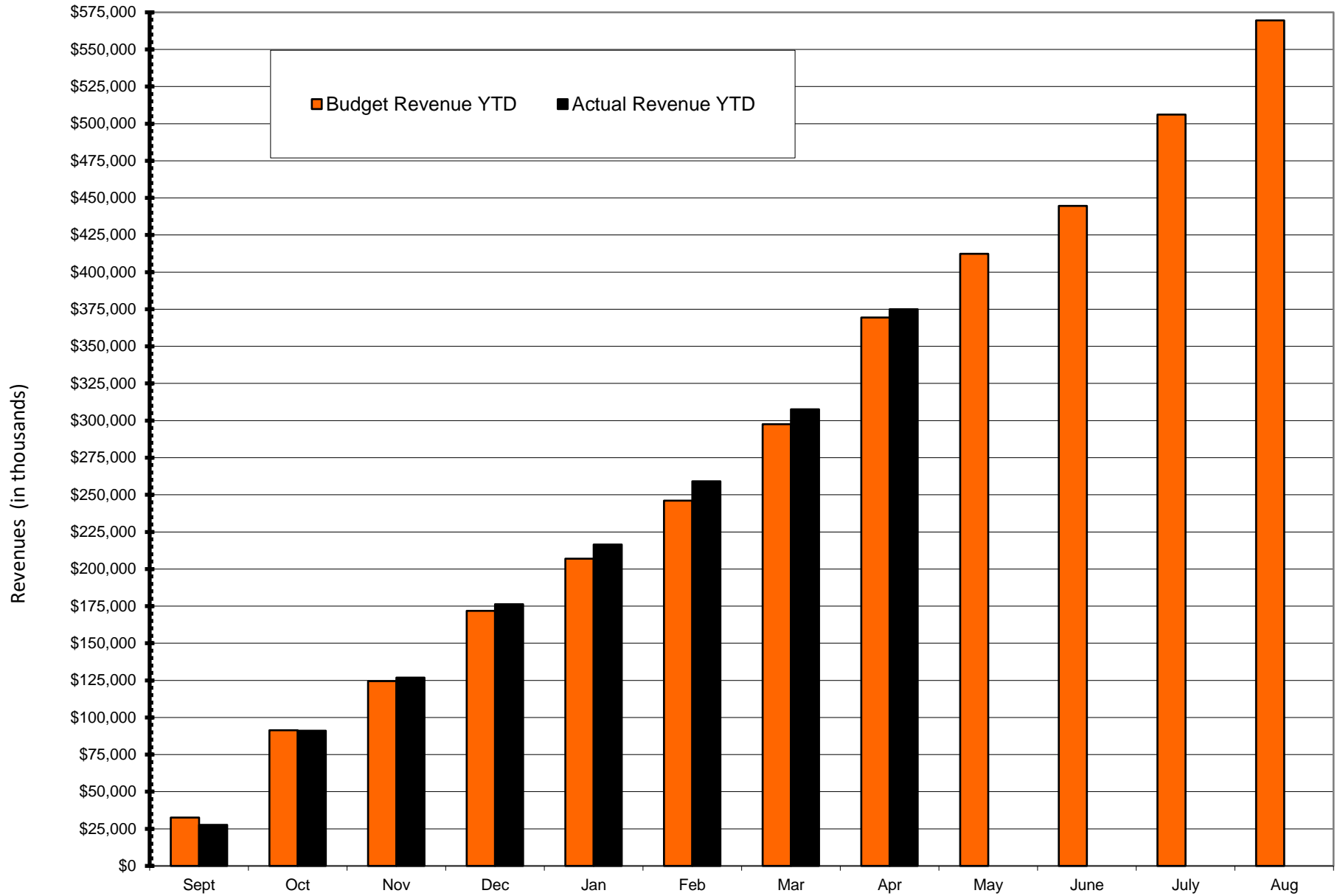
Activity	Revised Budget	Actual For Month	Actual For Year	Encumb.	Balance	%
11 Board of Directors	\$ 1,908,215.00	\$ 87,859.78	\$ 96,210.71	\$ 190,108.47	\$ 1,621,895.82	15.0
12 Superintendent's Office	769,781.00	40,346.48	330,187.84	-	439,593.16	42.9
13 Business Office	3,619,635.00	292,842.79	2,234,574.04	67,778.18	1,317,282.78	63.6
14 Human Resources	5,526,563.00	307,558.39	2,942,882.11	148,629.31	2,435,051.58	55.9
15 Public Relations	1,493,075.00	82,708.42	754,093.73	83,479.62	655,501.65	56.1
21 Supervision	12,239,219.00	962,797.97	7,646,044.39	70,662.36	4,522,512.25	63.1
22 Learning Resources	1,531,225.00	118,516.52	1,006,330.66	1,066.97	523,827.37	65.8
23 Principal's Office	37,176,505.00	2,841,772.47	23,743,942.94	2,880.39	13,429,681.67	63.9
24 Guidance and Counseling	23,099,438.00	1,748,341.35	14,157,293.03	345,618.95	8,596,526.02	62.8
25 Pupil Management and Safety	3,602,356.00	308,756.13	2,723,287.20	6,591.01	872,477.79	75.8
26 Health and Related Services	20,771,579.00	1,671,957.03	13,840,060.51	233,797.63	6,697,720.86	67.8
27 Teaching	303,895,993.00	26,361,981.76	202,802,286.65	4,972,234.01	96,121,472.34	68.4
28 Extra Curricular	9,864,110.00	1,026,713.01	6,889,787.43	513,484.80	2,460,837.77	75.1
31 Instructional Professional Development	21,203,674.00	1,371,333.15	11,484,480.28	527,026.03	9,192,167.69	56.7
32 Instructional Technology	5,612,577.00	249,753.63	3,706,800.15	5,399,009.09	(3,493,232.24)	162.2
33 Curriculum	14,826,169.00	1,266,820.13	5,646,607.58	1,798,103.69	7,381,457.73	50.2
84 State Prof Development	3,075,054.00	294,456.53	1,915,363.43	-	1,159,690.57	62.3
41 Nutrition Services Supervision	1,313,267.00	115,928.35	839,220.11	14,074.70	459,972.19	65.0
42 Food	9,467,825.00	799,275.85	6,882,417.29	3,588,239.09	(1,002,831.38)	110.6
44 Operations	9,887,782.00	727,801.57	6,310,543.79	900,709.73	2,676,528.48	72.9
49 Food Services Transfers	(152,654.00)	(8,155.16)	(68,490.56)	-	(84,163.44)	44.9
51 Transportation Supervision	829,423.00	43,728.06	370,895.44	-	458,527.56	44.7
52 Operation of Buses	13,423,864.00	60,883.61	8,069,300.02	9,553,079.33	(4,198,515.35)	131.3
61 Maintenance Supervision	1,102,385.00	211,037.21	935,255.05	484,979.65	(317,849.70)	128.8
62 Grounds Maintenance	1,167,763.00	84,346.99	520,519.67	150,828.75	496,414.58	57.5
63 Operation of Plant	17,359,372.00	1,406,790.94	10,827,225.25	290,579.76	6,241,566.99	64.0
64 Maintenance of Plant and Equipment	10,212,345.00	1,024,434.11	6,483,768.16	552,355.92	3,176,220.92	68.9
65 Utilities	8,053,680.00	766,905.23	5,917,350.73	376,419.29	1,759,909.98	78.2
67 Plant Security	1,292,552.00	84,312.46	680,374.45	106,643.67	505,533.88	60.9
68 Insurance	3,020,784.00	12,046.26	2,799,057.24	266,111.11	(44,384.35)	101.5
72 Information Systems	8,521,427.00	1,017,284.49	4,471,951.06	665,381.09	3,384,094.85	60.3
73 Printing	313,975.00	36,941.53	216,593.66	101,386.71	(4,005.37)	101.3
74 Warehousing and Distributing	895,634.00	78,361.28	542,716.54	284,290.15	68,627.31	92.3
75 District Motor Pool	350,953.00	32,422.11	285,166.29	342,864.18	(277,077.47)	179.0
91 Public Activities	9,230,169.00	623,014.76	5,370,436.38	146,828.64	3,712,903.98	59.8
<b>Total All Activities</b>	<b>\$ 566,505,714.00</b>	<b>\$ 46,151,875.19</b>	<b>\$ 363,374,533.25</b>	<b>\$ 32,185,242.28</b>	<b>\$ 170,945,938.47</b>	<b>69.8</b>

**Spokane Public Schools  
Budget Status Report  
General Fund Expenditures by Object  
April 30, 2024**

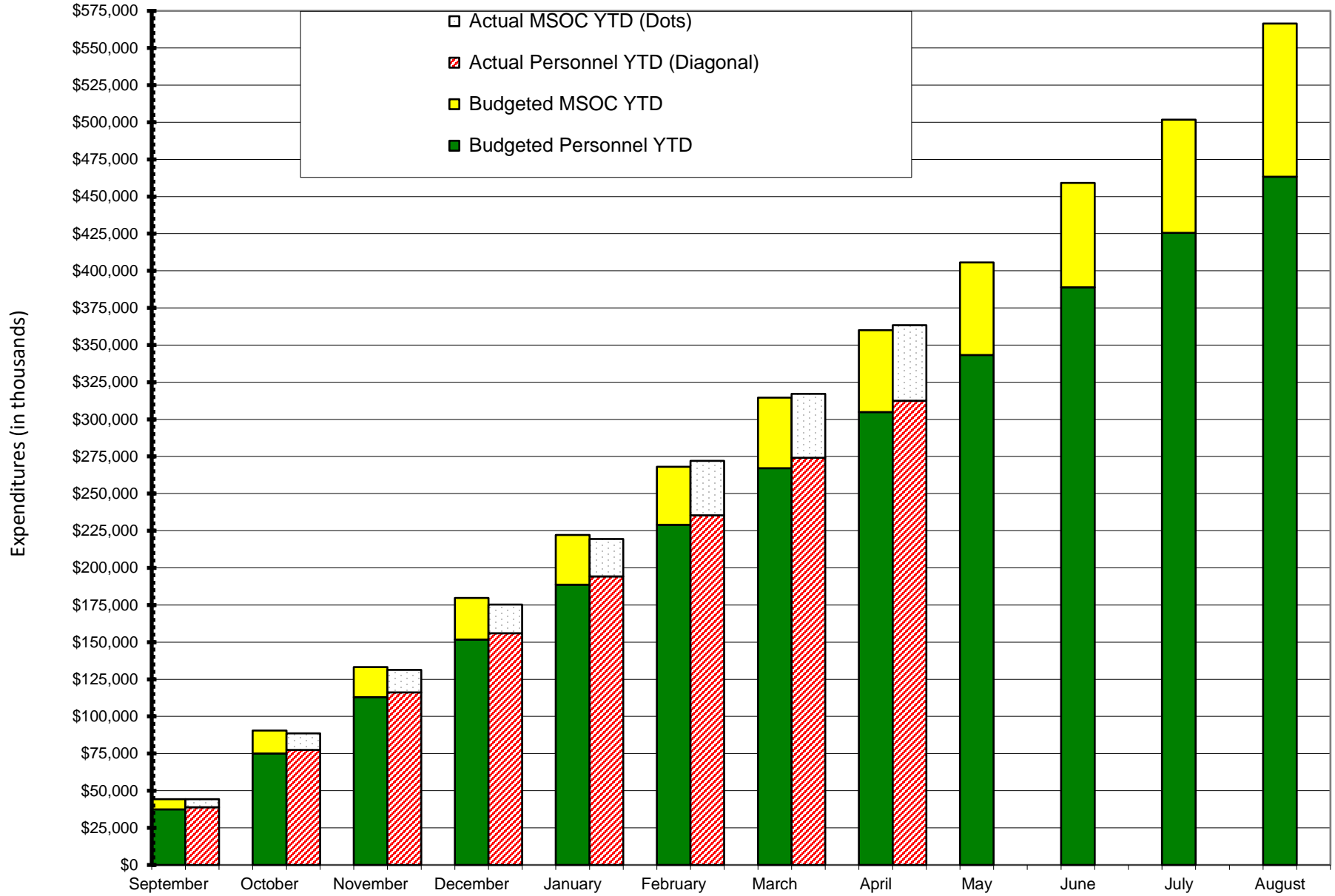
Object	Revised Budget	Actual For Month	Actual For Year	Encumb.	Balance	%
0 Debit Transfer	\$ 2,282,796.00	\$ 105,874.00	\$ 1,027,381.66	\$ -	\$ 1,255,414.34	45.0
1 Credit Transfer	(2,282,796.00)	(105,874.00)	(1,027,381.66)	-	(1,255,414.34)	45.0
2 Certificated Salaries	267,901,818.00	21,686,103.74	176,537,593.76	-	91,364,224.24	65.9
3 Classified Salaries	89,372,904.00	6,880,206.72	56,518,699.91	-	32,854,204.09	63.2
4 Employee Benefits	120,015,652.00	9,833,599.40	79,426,654.40	-	40,588,997.60	66.2
5 Supplies and Materials	36,387,110.00	3,608,126.91	22,917,209.35	13,106,317.81	363,582.84	99.0
7 Contracted Services	45,545,661.00	3,680,823.29	26,379,680.10	18,718,258.35	447,722.55	99.0
8 Travel	1,113,603.00	181,857.68	661,255.33	17,527.00	434,820.67	61.0
9 Capital Outlay	6,168,966.00	281,157.45	933,440.40	343,139.12	4,892,386.48	20.7
<b>Total All Objects</b>	<b>\$ 566,505,714.00</b>	<b>\$ 46,151,875.19</b>	<b>\$ 363,374,533.25</b>	<b>\$ 32,185,242.28</b>	<b>\$ 170,945,938.47</b>	<b>69.8</b>



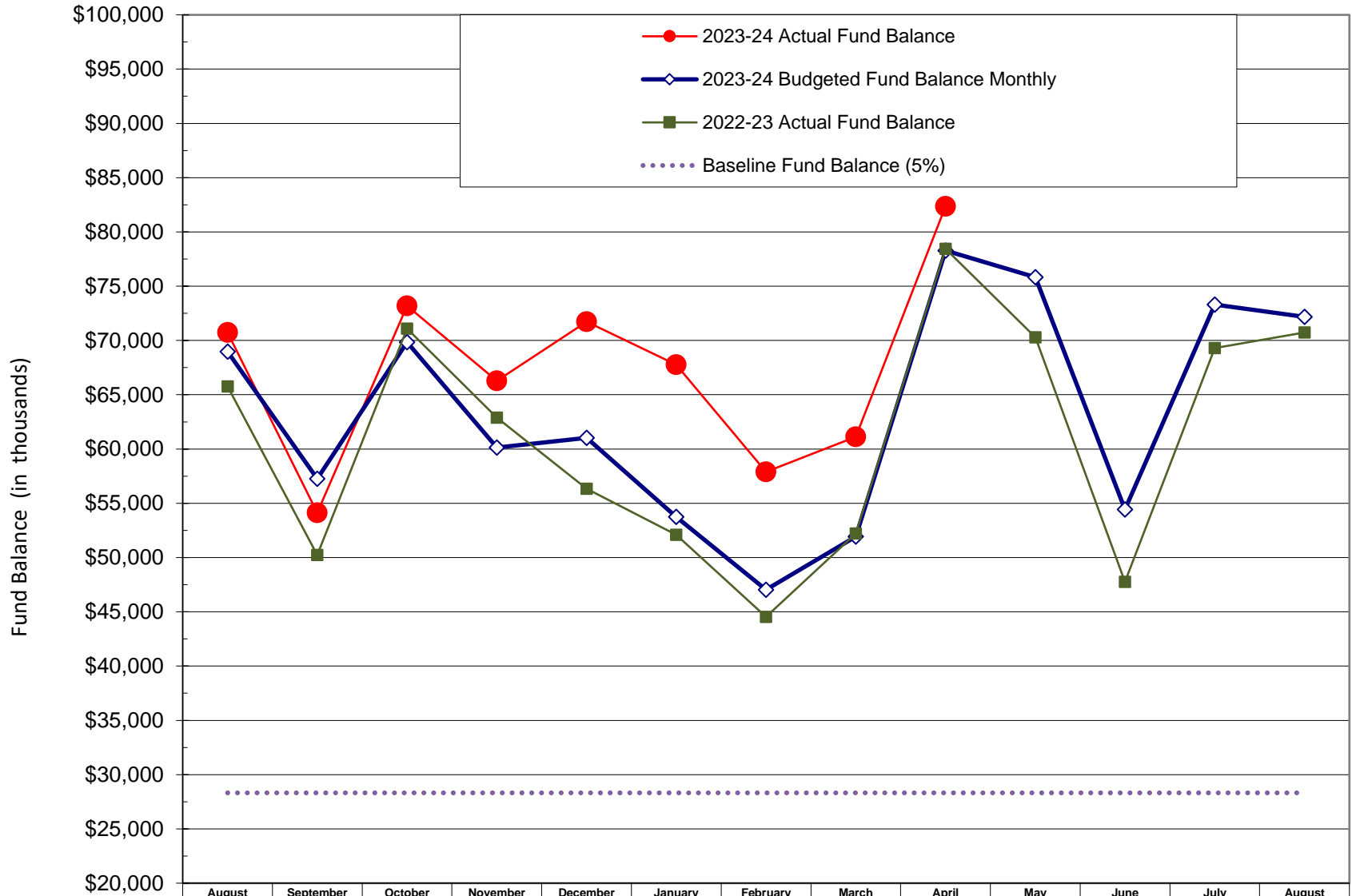
SPOKANE PUBLIC SCHOOLS - 2023-24 Cumulative Revenues  
Budget vs. Actual (Budget based on 2 yr monthly history)



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)



	August	September	October	November	December	January	February	March	April	May	June	July	August
2023-24 Actual Fund Balance	\$70,742	54,126	73,192	66,277	71,727	67,778	57,900	61,119	82,363				
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  
April 30, 2024**

	Revised Budget	Actual For Year	Balance	%
<b>Revenues and Other Financing Sources</b>				
Investment Earnings	\$ 1,500,000.00	\$ 1,099,816.40	\$ 400,183.60	73.3
State Revenues	10,400,000.00	6,490,653.11	3,909,346.89	62.4
Sale of Bonds	145,300,000.00	50,223,027.15	95,076,972.85	34.6
<b>Total Revenues and Other Financing Sources</b>	<b>157,200,000.00</b>	<b>57,813,496.66</b>	<b>99,386,503.34</b>	<b>36.8</b>
<b>Expenditures and Other Financing Uses</b>				
10 Sites	4,600,000.00	(1,934,874.89)	6,534,874.89	(42.1)
20 Buildings	112,100,000.00	13,730,975.82	98,369,024.18	12.2
30 Equipment	12,800,000.00	1,423,010.14	11,376,989.86	11.1
40 Energy	-	2,000.00	(2,000.00)	-
60 Bond Issuance Expenditures	800,000.00	222,223.49	577,776.51	27.8
<b>Total Expenditures and Other Financing Uses</b>	<b>130,300,000.00</b>	<b>13,443,334.56</b>	<b>116,856,665.44</b>	<b>10.3</b>
Beginning Fund Balance	34,800,000.00	18,525,602.00		
<b>Excess Revenues Over/(Under) Expenditures</b>	<b>26,900,000.00</b>	<b>44,370,162.10</b>		
<b>Ending Fund Balance</b>	<b>\$ 61,700,000.00</b>	<b>\$ 62,895,764.10</b>		

**Spokane Public Schools  
Budget Status Report  
Debt Service Fund  
April 30, 2024**

	Budget	Actual For Year	Balance	%
<b>Revenues and Other Financing Sources</b>				
Local Taxes Revenue	\$ 58,694,980.00	\$ 62,025,693.17	\$ (3,330,713.17)	105.7
Local Nontax Revenue	200,000.00	277,666.83	(77,666.83)	138.8
Other Financing Sources	-	19,117,610.20	(19,117,610.20)	-
<b>Total Revenues and Other Financing Sources</b>	<b>58,894,980.00</b>	<b>81,420,970.20</b>	<b>(22,525,990.20)</b>	<b>138.2</b>
<b>Expenditures and Other Financing Uses</b>				
Matured Bond Expenditures	36,590,000.00	28,515,000.00	8,075,000.00	77.9
Interest on Bonds	32,105,375.00	13,420,973.04	18,684,401.96	41.8
Bond Transfer Fees	50,000.00	88,434.73	(38,434.73)	176.9
Other Financing Uses	-	19,029,175.47	(19,029,175.47)	-
<b>Total Expenditures and Other Financing Uses</b>	<b>68,745,375.00</b>	<b>61,053,583.24</b>	<b>7,691,791.76</b>	<b>88.8</b>
Beginning Fund Balance	23,200,000.00	22,801,000.83		
<b>Excess Revenues Over/(Under) Expenditures</b>	<b>(9,850,395.00)</b>	<b>20,367,386.96</b>		
<b>Ending Fund Balance</b>	<b>\$ 13,349,605.00</b>	<b>\$ 43,168,387.79</b>		

**Spokane Public Schools  
Budget Status Report  
Associated Student Body  
April 30, 2024**

	Budget	Actual For Year	Balance	%
<b>Revenues</b>				
100 General ASB	\$ 817,000.00	\$ 578,047.52	\$ 238,952.48	70.8
200 Athletics	817,000.00	592,417.95	224,582.05	72.5
300 Classes	620,000.00	453,643.44	166,356.56	73.2
400 Clubs	247,000.00	130,064.42	116,935.58	52.7
<b>Total Revenues</b>	<b>2,501,000.00</b>	<b>1,754,173.33</b>	<b>746,826.67</b>	<b>70.1</b>
<b>Expenditures</b>				
100 General ASB	729,000.00	275,355.83	453,644.17	37.8
200 Athletics	945,000.00	389,627.54	555,372.46	41.2
300 Classes	676,000.00	284,907.84	391,092.16	42.1
400 Clubs	246,000.00	125,543.02	120,456.98	51.0
<b>Total Expenditures</b>	<b>2,596,000.00</b>	<b>1,075,434.23</b>	<b>1,520,565.77</b>	<b>41.4</b>
Beginning Fund Balance	1,881,000.00	1,947,844.66		
<b>Excess Revenues Over/(Under) Expenditures</b>	<b>(95,000.00)</b>	<b>678,739.10</b>		
<b>Ending Fund Balance</b>	<b>\$ 1,786,000.00</b>	<b>\$ 2,626,583.76</b>		

**Spokane Public Schools  
Trust Fund Status Report  
April 30, 2024**

	Actual
Revenues	\$ 145,151.62
<b>Total Revenues</b>	<b>145,151.62</b>
Expenditures	80,532.59
<b>Total Expenditures</b>	<b>80,532.59</b>
Beginning Fund Balance	441,063.09
<b>Excess Revenues Over/(Under) Expenditures</b>	<b>64,619.03</b>
<b>Ending Fund Balance</b>	<b>\$ 505,682.12</b>

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