

Spokane Public Schools  
*excellence for everyone*

**INTERIM FINANCIAL STATEMENTS**

**UNAUDITED**

**December 31, 2021**

**Spokane Public Schools  
Comparative Financial Statements  
As of December 31, 2020 and 2021**

<b>2021-2022</b>			
	BUDGET	YTD ACTUAL	PERCENT ACT TO BUD
<b>General Fund</b>			
Revenues & Other Sources	\$ 526,334,327	\$ 160,474,363	30.49%
Expenditures & Other Uses	533,888,239	163,364,901	30.60%
<b>Capital Projects Fund</b>			
Revenues & Other Sources	28,772,000	(20,100,825)	(69.86%)
Expenditures & Other Uses	157,079,000	31,887,890	20.30%
<b>Debt Service Fund</b>			
Revenues & Other Sources	65,809,000	28,445,866	43.22%
Expenditures & Other Uses	69,000,000	55,856,352	80.95%
<b>Associated Student Body Fund</b>			
Revenues & Other Sources	2,498,000	511,282	20.47%
Expenditures & Other Uses	2,583,000	391,973	15.18%

<b>2020-2021</b>			
	BUDGET	YTD ACTUAL	PERCENT ACT TO BUD
<b>General Fund</b>			
Revenues & Other Sources	\$ 470,437,168	\$ 144,477,440	30.71%
Expenditures & Other Uses	482,137,168	143,193,173	29.70%
<b>Capital Projects Fund</b>			
Revenues & Other Sources	162,782,000	1,998,098	1.23%
Expenditures & Other Uses	195,002,000	22,863,082	11.72%
<b>Debt Service Fund</b>			
Revenues & Other Sources	57,826,000	23,781,167	41.13%
Expenditures & Other Uses	59,002,000	44,542,281	75.49%
<b>Associated Student Body Fund</b>			
Revenues & Other Sources	2,702,000	115,332	4.27%
Expenditures & Other Uses	2,596,000	75,994	2.93%

**Spokane Public Schools  
Balance Sheet  
December 31, 2021**

	General Fund	Capital Projects Fund	Debt Service Fund	ASB & Trust Funds	Total All Funds
<b>Assets</b>					
Imprest Fund	\$ 149,947.20	\$ -	\$ -	\$ -	\$ 149,947.20
Warrants Outstanding	(35,784,924.25)	(79,158.34)	-	(13,080.27)	(35,877,162.86)
Cash with Fiscal Agent	50,000.00	-	-	-	50,000.00
Taxes Receivable	381,365.23	-	1,750,039.13	-	2,131,404.36
Accounts Receivable	693,145.30	26,747.85	-	445.00	720,338.15
Due from Other Funds	153,818.97	3,793,847.47	-	-	3,947,666.44
Inventory - Supplies and Materials	1,435,736.76	-	-	-	1,435,736.76
Inventory - Lunchrooms	131,153.99	-	-	-	131,153.99
Inventory - USDA Commodities	283,032.50	-	-	-	283,032.50
Prepaid Expenditures	3,715,062.10	-	-	-	3,715,062.10
Investments	88,555,122.15	150,157,966.52	6,401,892.79	2,242,458.57	247,357,440.03
<b>Total Assets</b>	<b>\$ 59,763,459.95</b>	<b>\$ 153,899,403.50</b>	<b>\$ 8,151,931.92</b>	<b>\$ 2,229,823.30</b>	<b>\$ 224,044,618.67</b>
<b>Liabilities</b>					
Accounts Payable	\$ 2,122,534.79	\$ 4,200,585.16	\$ -	\$ 5,183.33	\$ 6,328,303.28
Accrued Salaries and Adjustments	(171,000.00)	-	-	-	(171,000.00)
Payroll Deductions and Taxes Payable	5,978,986.36	9,300.00	-	-	5,988,286.36
Due to Other Funds	3,775,339.39	129,029.13	-	43,297.92	3,947,666.44
Deferred Revenues - Grants	-	-	-	-	-
Deferred Revenues - Property Taxes	(557,805.18)	-	143,340.63	-	(414,464.55)
<b>Total Liabilities</b>	<b>11,148,055.36</b>	<b>4,338,914.29</b>	<b>143,340.63</b>	<b>48,481.25</b>	<b>15,678,791.53</b>
<b>Fund Balance and Reserves</b>					
Non-spendable Inventory and Prepaids	6,361,034.82	-	-	-	6,361,034.82
Non-Spendable Trust Principal	-	-	-	75,000.00	75,000.00
Restricted for Fund Purpose	-	16,668,984.98	-	2,078,018.37	18,747,003.35
Restricted for Debt Service	6,400,000.00	144,000.00	35,419,076.75	-	41,963,076.75
Restricted for Skills Center	1,827,737.00	-	-	-	1,827,737.00
Restricted for Self-insurance	1,863,600.00	-	-	-	1,863,600.00
Restricted for Bond Proceeds	-	132,824,482.29	-	-	132,824,482.29
Restricted for State Match	-	51,911,736.79	-	-	51,911,736.79
Assigned to Other Items	7,680,813.92	-	-	-	7,680,813.92
Unassigned Fund Balance	4,837,461.70	-	-	(118,621.60)	4,718,840.10
Assigned Minimum Fund Balance	22,535,295.37	-	-	-	22,535,295.37
<b>Total Beginning Fund Balance</b>	<b>51,505,942.81</b>	<b>201,549,204.06</b>	<b>35,419,076.75</b>	<b>2,034,396.77</b>	<b>290,508,620.39</b>
Revenues	160,474,362.59	(20,100,824.51)	28,445,866.41	557,645.43	169,377,049.92
Expenditures	163,364,900.81	31,887,890.34	55,856,351.87	410,700.15	251,519,843.17
<b>Revenues Over/(Under) Expenditures</b>	<b>(2,890,538.22)</b>	<b>(51,988,714.85)</b>	<b>(27,410,485.46)</b>	<b>146,945.28</b>	<b>(82,142,793.25)</b>
<b>Total Fund Balance</b>	<b>48,615,404.59</b>	<b>149,560,489.21</b>	<b>8,008,591.29</b>	<b>2,181,342.05</b>	<b>208,365,827.14</b>
<b>Total Liabilities &amp; Interim Fund Balance</b>	<b>\$ 59,763,459.95</b>	<b>\$ 153,899,403.50</b>	<b>\$ 8,151,931.92</b>	<b>\$ 2,229,823.30</b>	<b>\$ 224,044,618.67</b>

**Spokane Public Schools**  
**Statement of Revenues, Expenditures and Fund Balance**  
**December 31, 2021**

	General Fund	Capital Projects Fund	Debt Service Fund	ASB & Trust Funds	Total All Funds
<b>Revenues</b>					
Local Taxes	\$ 16,290,113.85	\$ -	\$ 27,939,549.28	\$ -	\$ 44,229,663.13
Local Non-Tax	2,861,850.47	399,009.83	72,629.13	557,645.43	3,891,134.86
State Funds - General	88,519,396.12	-	-	-	88,519,396.12
State Funds - Special	26,591,778.50	(20,361,834.34)	-	-	6,229,944.16
Federal Funds	23,813,904.17	(138,000.00)	433,688.00	-	24,109,592.17
Other School Districts	1,666,366.88	-	-	-	1,666,366.88
Other Agencies/Associations	728,481.98	-	-	-	728,481.98
Other Financing Sources	2,470.62	-	-	-	2,470.62
<b>Total Revenues and Other Financing Sources</b>	<b>160,474,362.59</b>	<b>(20,100,824.51)</b>	<b>28,445,866.41</b>	<b>557,645.43</b>	<b>169,377,049.92</b>
<b>Expenditures</b>					
Basic Instruction	82,109,918.65	-	-	-	82,109,918.65
Federal Special Purpose	13,469,629.64	-	-	-	13,469,629.64
Special Education	22,003,230.69	-	-	-	22,003,230.69
Pro-Tech Education	4,319,332.48	-	-	-	4,319,332.48
Skills Center	1,127,760.45	-	-	-	1,127,760.45
Compensatory Education	11,677,484.85	-	-	-	11,677,484.85
Other Instructional Programs	878,011.74	-	-	-	878,011.74
Community Services	3,334,849.03	-	-	-	3,334,849.03
Support Services	24,444,683.28	-	-	-	24,444,683.28
Other Expenditures	-	31,887,890.34	55,856,351.87	410,700.15	88,154,942.36
<b>Total Expenditures</b>	<b>163,364,900.81</b>	<b>31,887,890.34</b>	<b>55,856,351.87</b>	<b>410,700.15</b>	<b>251,519,843.17</b>
<b>Total Beginning Fund Balance</b>	<b>51,505,942.81</b>	<b>201,549,204.06</b>	<b>35,419,076.75</b>	<b>2,034,396.77</b>	<b>290,508,620.39</b>
<b>Excess Revenues/Other Financing Sources Over/under Expenditures and Other Uses</b>	<b>(2,890,538.22)</b>	<b>(51,988,714.85)</b>	<b>(27,410,485.46)</b>	<b>146,945.28</b>	<b>(82,142,793.25)</b>
<b>Ending Interim Fund Balance</b>	<b>\$ 48,615,404.59</b>	<b>\$ 149,560,489.21</b>	<b>\$ 8,008,591.29</b>	<b>\$ 2,181,342.05</b>	<b>\$ 208,365,827.14</b>

**Spokane Public Schools  
Budget Status Report  
General Fund Revenues and Other Financing Sources  
December 31, 2021**

	Revised Budget	Actual For Month	Actual For Year	Balance	%
1100 Local Property Taxes	\$ 52,575,740.00	\$ 145,034.33	\$ 16,290,023.64	\$ 36,285,716.36	31.0
<b>1000 Total Local Taxes</b>	<b>52,575,740.00</b>	<b>145,124.54</b>	<b>16,290,113.85</b>	<b>36,285,626.15</b>	<b>31.0</b>
2100 Tuitions and Fees, Unassigned	2,975,800.00	166,355.89	867,674.25	2,108,125.75	29.2
2200 Sale of Goods, Supplies and Services	8,596,911.00	536,649.48	1,696,124.96	6,900,786.04	19.7
2300 Investment Earnings	427,550.00	21,389.95	107,666.64	319,883.36	25.2
2500 Gifts and Donations	395,184.00	22,801.72	91,190.44	303,993.56	23.1
2600 Fines and Damages	47,383.00	1,981.24	10,834.27	36,548.73	22.9
2700 Rentals	639,516.00	14,056.46	58,172.54	581,343.46	9.1
2800 Insurance Recoveries	2,012.00	-	-	2,012.00	-
2900 Local Nontax, Unassigned	270,211.00	4,611.57	30,187.37	240,023.63	11.2
<b>2000 Total Local Nontax</b>	<b>13,354,567.00</b>	<b>767,846.31</b>	<b>2,861,850.47</b>	<b>10,492,716.53</b>	<b>21.4</b>
3100 Apportionment	272,764,154.00	24,551,610.59	85,327,066.20	187,437,087.80	31.3
3300 Local Effort Assistance	9,145,073.00	227,932.36	3,192,329.92	5,952,743.08	34.9
<b>3000 Total State, General Purpose</b>	<b>281,909,227.00</b>	<b>24,779,542.95</b>	<b>88,519,396.12</b>	<b>193,389,830.88</b>	<b>31.4</b>
4100 Special Purpose, Unassigned	82,451,212.00	6,581,149.20	24,841,276.55	57,609,935.45	30.1
4300 Other State Agencies, Unassigned	4,506,992.00	584,737.26	1,750,501.95	2,756,490.05	38.8
<b>4000 Total State, Special Purpose</b>	<b>86,958,204.00</b>	<b>7,165,886.46</b>	<b>26,591,778.50</b>	<b>60,366,425.50</b>	<b>30.6</b>
6100 Special Purpose, OSPI, Unassigned	82,082,926.00	16,286,028.15	22,670,976.79	104,753,902.79	27.6
6200 Direct Special Purpose Grants	286,970.00	13,044.20	19,903.46	267,066.54	6.9
6300 Fed Other Agency Grants	5,998,440.00	305,042.13	660,790.90	5,337,649.10	11.0
6900 Federal Noncash Items	1,083,131.00	94,100.19	462,233.02	620,897.98	42.7
<b>6000 Total Federal, Special Purpose</b>	<b>89,451,467.00</b>	<b>16,698,214.67</b>	<b>23,813,904.17</b>	<b>110,979,516.41</b>	<b>26.6</b>
7100 Other School District Program Participation	1,295,247.00	-	1,666,366.88	(371,119.88)	128.7
7300 Nonhigh Participation	6,665.00	-	-	6,665.00	-
<b>7000 Total Revenues, Other School Districts</b>	<b>1,301,912.00</b>	<b>-</b>	<b>1,666,366.88</b>	<b>(364,454.88)</b>	<b>128.0</b>
8100 Other Agency & Association Grants	753,030.00	122,625.00	728,481.98	24,548.02	96.7
<b>8000 Total Revenue, Other Agencies/Associations</b>	<b>753,030.00</b>	<b>122,625.00</b>	<b>728,481.98</b>	<b>24,548.02</b>	<b>96.7</b>
9300 Sale of Equipment	30,180.00	-	2,470.62	27,709.38	8.2
<b>9000 Total Other Financing Sources</b>	<b>30,180.00</b>	<b>-</b>	<b>2,470.62</b>	<b>27,709.38</b>	<b>8.2</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 526,334,327.00</b>	<b>\$ 49,679,239.93</b>	<b>\$ 160,474,362.59</b>	<b>\$ 365,859,964.41</b>	<b>30.5</b>

**Spokane Public Schools  
Budget Status Report  
General Fund Expenditures by Program  
December 31, 2021**

Program	Revised Budget	Actual For Month	Actual For Year	Encumb.	Balance	%
01 Basic Education	\$ 250,528,736.00	\$ 14,421,599.90	\$ 78,135,060.30	\$ 7,021,311.37	\$ 165,372,364.33	34.0
02 Alternative Learning Experience	10,038,856.00	911,538.06	3,919,316.02	47,236.22	6,072,303.76	39.5
03 Open Doors Program	726,259.00	52,226.37	55,542.33	1,860,368.96	(1,189,652.29)	263.8
<b>01 Total</b>	<b>261,293,851.00</b>	<b>15,385,364.33</b>	<b>82,109,918.65</b>	<b>8,928,916.55</b>	<b>170,255,015.80</b>	<b>34.8</b>
12 Fed Stimulus, School Improvement	20,163,049.00	6,464,650.62	8,022,574.18	107,557.33	12,032,917.49	40.3
13 State Fiscal Stabilization Funds	6,920,774.00	179,906.41	699,874.54	-	6,220,899.46	10.11
14 Federal Stimulus, IDEA	14,245,576.00	1,173,983.06	4,738,836.17	-	9,506,739.83	33.3
19 Federal Stimulus, Other Monies	351,870.00	8,299.66	8,344.75	-	343,525.25	2.4
<b>10 Total</b>	<b>41,681,269.00</b>	<b>7,826,839.75</b>	<b>13,469,629.64</b>	<b>107,557.33</b>	<b>28,104,082.03</b>	<b>32.57</b>
21 Special Ed, Basic, State	60,840,816.00	5,136,899.38	19,294,000.79	2,594,595.00	38,952,220.21	36.0
23 Special Ed, ARP, Federal	1,611,643.00	141,547.60	560,942.49	-	1,050,700.51	34.8
24 Special Ed, Supp, Federal	6,333,938.00	537,560.98	2,148,287.41	-	4,185,650.59	33.9
<b>20 Total</b>	<b>68,786,397.00</b>	<b>5,816,007.96</b>	<b>22,003,230.69</b>	<b>2,594,595.00</b>	<b>44,188,571.31</b>	<b>35.8</b>
31 CTE, Basic, State	10,483,099.00	888,769.25	3,622,444.48	51,460.08	6,809,194.44	35.1
34 CTE, MS Basic, State	2,136,648.00	181,320.74	655,957.43	73,665.94	1,407,024.63	34.2
38 CTE, Federal	240,680.00	730.30	40,274.57	66,628.65	133,776.78	44.4
39 CTE, Other Categories	10,060.00	-	656.00	-	9,404.00	6.5
<b>30 Total</b>	<b>12,870,487.00</b>	<b>1,070,820.29</b>	<b>4,319,332.48</b>	<b>191,754.67</b>	<b>8,359,399.85</b>	<b>35.1</b>
45 Skills Center, Basic, State	4,328,237.00	286,692.39	1,125,043.39	62,039.05	3,141,154.56	27.4
46 Skills Center, Federal	67,231.00	-	2,717.06	-	64,513.94	4.0
47 Skill Center, Facility Upgrades	60,600.00	-	-	-	60,600.00	-
<b>40 Total</b>	<b>4,456,068.00</b>	<b>286,692.39</b>	<b>1,127,760.45</b>	<b>62,039.05</b>	<b>3,266,268.50</b>	<b>26.7</b>
51 Disadvantaged, Federal	12,572,385.00	931,750.17	3,801,123.33	26,534.83	8,744,726.84	30.4
52 School Improvement, Federal	1,882,783.00	91,969.85	446,010.60	34,741.63	1,402,030.77	25.5
55 Learning Assistance, State	16,594,603.00	1,218,898.58	4,909,965.87	54,151.00	11,630,486.13	29.9
58 Special and Pilot Programs	5,129,943.00	72,217.78	184,545.49	12,062.93	4,933,334.58	3.8
<b>50 Total</b>	<b>36,179,714.00</b>	<b>2,314,836.38</b>	<b>9,341,645.29</b>	<b>127,490.39</b>	<b>26,710,578.32</b>	<b>26.2</b>
64 Language Enhancement Program	286,269.00	17,591.70	68,352.19	3,705.52	214,211.29	25.2
65 English Language Learners, State	6,749,902.00	552,233.83	2,118,018.87	75,499.87	4,556,383.26	32.5
68 Indian Ed, Federal DOE	236,825.00	11,429.71	52,856.49	-	183,968.51	22.3
69 Compensatory, Other	1,014,525.00	26,271.70	96,612.01	6,048.00	911,864.99	10.1
<b>60 Total</b>	<b>8,287,521.00</b>	<b>607,526.94</b>	<b>2,335,839.56</b>	<b>85,253.39</b>	<b>5,866,428.05</b>	<b>29.2</b>
73 Summer School	263,015.00	-	(609.96)	-	263,624.96	(0.2)
74 Highly Capable	1,903,004.00	151,839.94	613,433.93	1,533.83	1,288,036.24	32.3
79 Instructional Programs, Other	2,209,186.00	78,035.35	265,187.77	800.78	1,943,197.45	12.0
<b>70 Total</b>	<b>4,375,205.00</b>	<b>229,875.29</b>	<b>878,011.74</b>	<b>2,334.61</b>	<b>3,494,858.65</b>	<b>20.1</b>
86 Community Schools	8,018.00	-	-	-	8,018.00	-
88 Childcare Programs	6,677,210.00	459,242.88	1,717,407.75	80,916.15	4,878,886.10	26.9
89 Other Community Services	6,974,586.00	415,988.04	1,617,441.28	118,146.85	5,238,997.87	24.9
<b>80 Total</b>	<b>13,659,814.00</b>	<b>875,230.92</b>	<b>3,334,849.03</b>	<b>199,063.00</b>	<b>10,125,901.97</b>	<b>25.9</b>
97 District Wide Support	52,307,928.00	3,574,506.25	15,426,615.71	4,980,089.32	31,901,222.97	39.0
98 Nutrition Services	15,418,141.00	1,526,576.09	5,477,424.53	6,043,190.47	3,897,526.00	74.7
99 Transportation	14,571,844.00	1,099,251.70	3,540,643.04	16,595,690.63	(5,564,489.67)	138.2
<b>90 Total</b>	<b>82,297,913.00</b>	<b>6,200,334.04</b>	<b>24,444,683.28</b>	<b>27,618,970.42</b>	<b>30,234,259.30</b>	<b>63.3</b>
<b>Total Program Expenditures</b>	<b>\$ 533,888,239.00</b>	<b>\$ 40,613,528.29</b>	<b>\$ 163,364,900.81</b>	<b>\$ 39,917,974.41</b>	<b>\$ 330,605,363.78</b>	<b>38.1</b>

**Spokane Public Schools  
Budget Status Report  
General Fund Expenditures by Activity  
December 31, 2021**

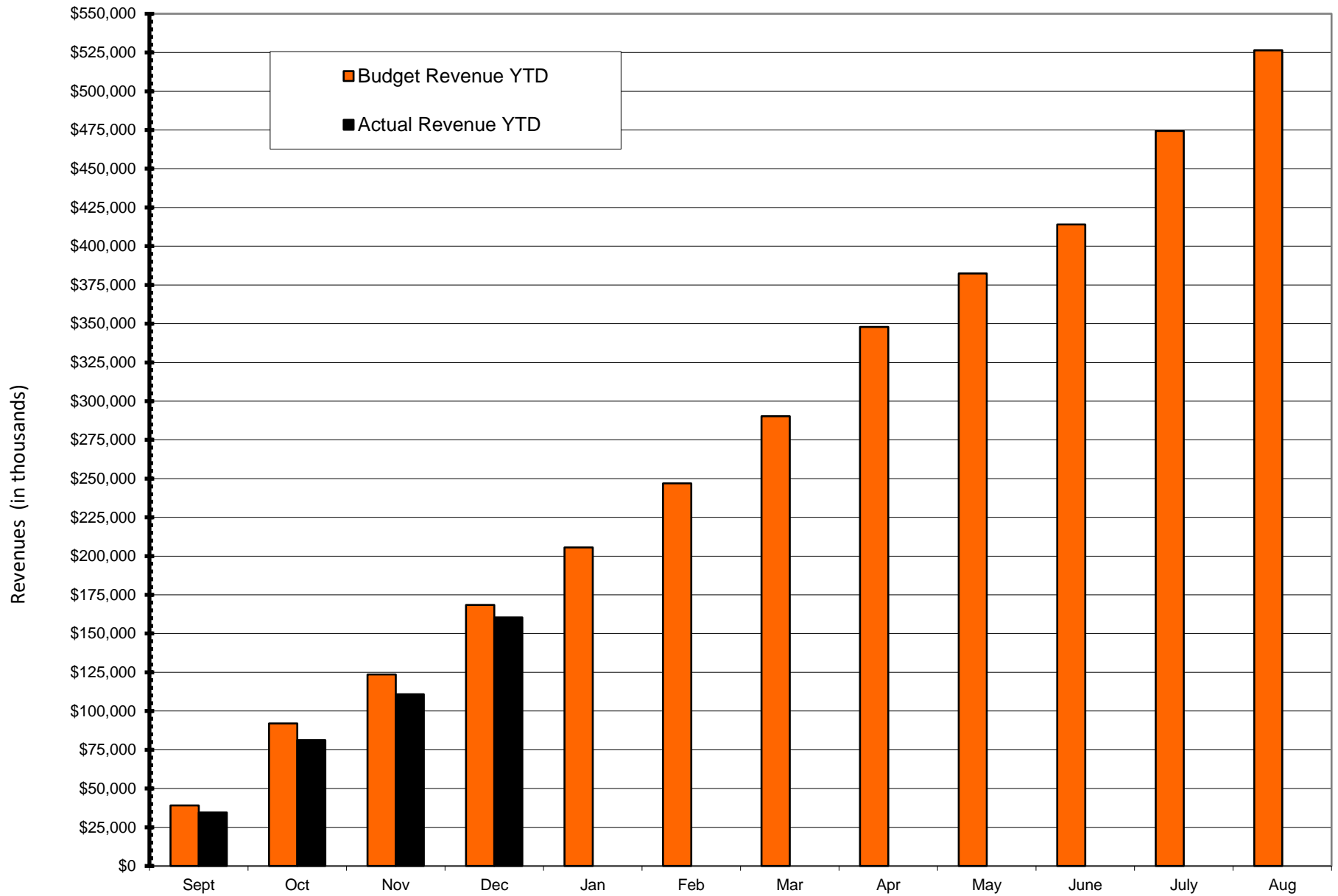
Activity	Revised Budget	Actual For Month	Actual For Year	Encumb.	Balance	%
11 Board of Directors	\$ 1,773,396.00	\$ 18,171.90	\$ 160,386.40	\$ 719,616.16	\$ 893,393.44	49.6
12 Superintendent's Office	638,170.00	36,040.37	179,967.45	-	458,202.55	28.2
13 Business Office	3,389,890.00	237,310.87	943,172.92	56,300.13	2,390,416.95	29.5
14 Human Resources	4,447,388.00	317,456.27	1,309,833.95	203,357.41	2,934,196.64	34.0
15 Public Relations	884,338.00	42,804.09	184,920.72	100,137.29	599,279.99	32.2
21 Supervision	9,779,573.00	701,278.40	2,822,659.17	49,404.78	6,907,509.05	29.4
22 Learning Resources	5,425,013.00	125,790.92	382,637.61	50,012.57	4,992,362.82	8.0
23 Principal's Office	28,767,076.00	2,675,187.43	9,643,877.69	26,480.72	19,096,717.59	33.6
24 Guidance and Counseling	17,501,579.00	1,502,230.00	5,930,873.30	414,093.62	11,156,612.08	36.3
25 Pupil Management and Safety	2,564,700.00	207,624.17	729,628.03	6,948.75	1,828,123.22	28.7
26 Health and Related Services	18,934,647.00	1,560,253.47	5,966,647.60	596,063.61	12,371,935.79	34.7
27 Teaching	310,415,441.00	23,745,215.97	94,863,309.49	9,333,181.26	206,218,950.25	33.6
28 Extra Curricular	7,974,540.00	484,847.97	2,502,028.30	424,501.12	5,048,010.58	36.7
31 Instructional Professional Development	18,594,415.00	1,012,273.92	3,805,110.49	262,237.33	14,527,067.18	21.9
32 Instructional Technology	12,597,150.00	1,347,046.47	6,768,425.14	724,062.15	5,104,662.71	59.5
33 Curriculum	6,269,164.00	7,450.45	2,092,244.12	238,424.34	3,938,495.54	37.2
34 State Prof Development	3,670,693.00	276,073.06	1,113,038.66	-	2,557,654.34	30.3
41 Nutrition Services Supervision	1,125,233.00	95,830.34	375,242.38	109.40	749,881.22	33.4
42 Food	6,239,925.00	583,428.08	2,450,906.01	4,826,915.00	(1,037,896.01)	116.6
44 Operations	8,840,975.00	847,317.67	2,679,178.67	1,216,166.07	4,945,630.26	44.1
49 Food Services Transfers	(787,992.00)	-	(27,902.53)	-	(760,089.47)	3.5
51 Transportation Supervision	428,770.00	35,382.89	132,838.93	126,000.92	169,930.15	60.4
52 Operation of Buses	12,961,395.00	993,538.12	3,174,647.25	16,469,689.71	(6,682,941.96)	151.6
61 Maintenance Supervision	1,170,641.00	85,642.32	329,556.36	35,843.75	805,240.89	31.2
62 Grounds Maintenance	1,051,565.00	55,476.84	202,427.73	39,337.91	809,799.36	23.0
63 Operation of Plant	15,224,021.00	1,245,615.20	4,505,695.52	447,601.27	10,270,724.21	32.5
64 Maintenance of Plant and Equipment	8,622,430.00	540,686.89	2,305,440.78	713,451.56	5,603,537.66	35.0
65 Utilities	6,677,331.00	572,136.04	1,646,954.36	525,739.90	4,504,636.74	32.5
67 Plant Security	948,802.00	59,913.68	275,716.77	160,005.11	513,080.12	45.9
68 Insurance	2,365,061.00	147,844.00	1,158,951.89	1,028,216.00	177,893.11	92.5
72 Information Systems	4,656,825.00	306,817.96	1,856,040.86	457,407.42	2,343,376.72	49.7
73 Printing	365,603.00	48,146.74	167,452.06	358,438.73	(160,287.79)	143.8
74 Warehousing and Distributing	1,002,445.00	62,926.56	266,613.37	20,370.18	715,461.45	28.6
75 District Motor Pool	(88,819.00)	29,184.83	105,094.90	169,400.33	(363,314.23)	(309.1)
91 Public Activities	9,456,855.00	606,584.40	2,361,284.46	118,459.91	6,977,110.63	26.2
<b>Total All Activities</b>	<b>\$ 533,888,239.00</b>	<b>\$ 40,613,528.29</b>	<b>\$ 163,364,900.81</b>	<b>\$ 39,917,974.41</b>	<b>\$ 330,605,363.78</b>	<b>38.1</b>

**Spokane Public Schools  
Budget Status Report  
General Fund Expenditures by Object  
December 31, 2021**

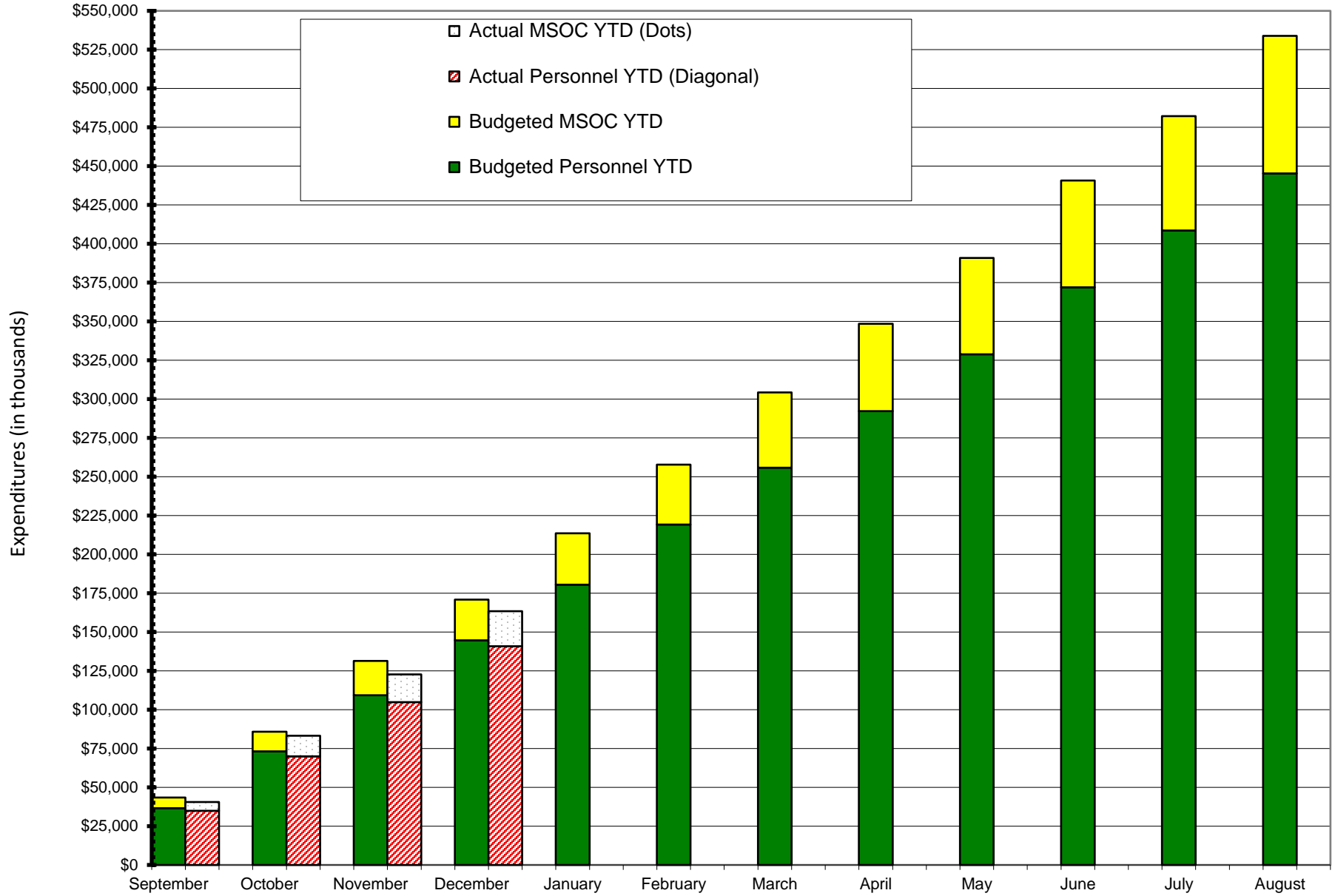
Object	Revised Budget	Actual For Month	Actual For Year	Encumb.	Balance	%
0 Debit Transfer	\$ 2,776,655.00	\$ 21,678.30	\$ 129,902.03	\$ -	\$ 2,646,752.97	4.7
1 Credit Transfer	(2,776,655.00)	(21,678.30)	(129,902.03)	-	(2,646,752.97)	4.7
2 Certificated Salaries	247,688,261.00	19,570,538.93	79,356,633.39	-	168,331,627.61	32.0
3 Classified Salaries	74,732,757.00	6,795,524.51	23,520,425.78	-	51,212,331.22	31.5
4 Employee Benefits	124,075,311.00	9,619,290.31	37,960,222.36	-	86,115,088.64	30.6
5 Supplies and Materials	41,554,121.00	1,391,714.02	11,847,907.33	8,733,359.86	20,972,853.81	49.5
7 Contracted Services	44,437,522.00	3,258,258.01	10,523,942.29	30,975,470.60	2,938,109.11	93.4
8 Travel	694,205.00	9,716.69	45,196.94	-	649,008.06	6.5
9 Capital Outlay	706,062.00	(31,514.18)	110,572.72	209,143.95	386,345.33	45.3
<b>Total All Objects</b>	<b>\$ 533,888,239.00</b>	<b>\$ 40,613,528.29</b>	<b>\$ 163,364,900.81</b>	<b>\$ 39,917,974.41</b>	<b>\$ 330,605,363.78</b>	<b>38.1</b>



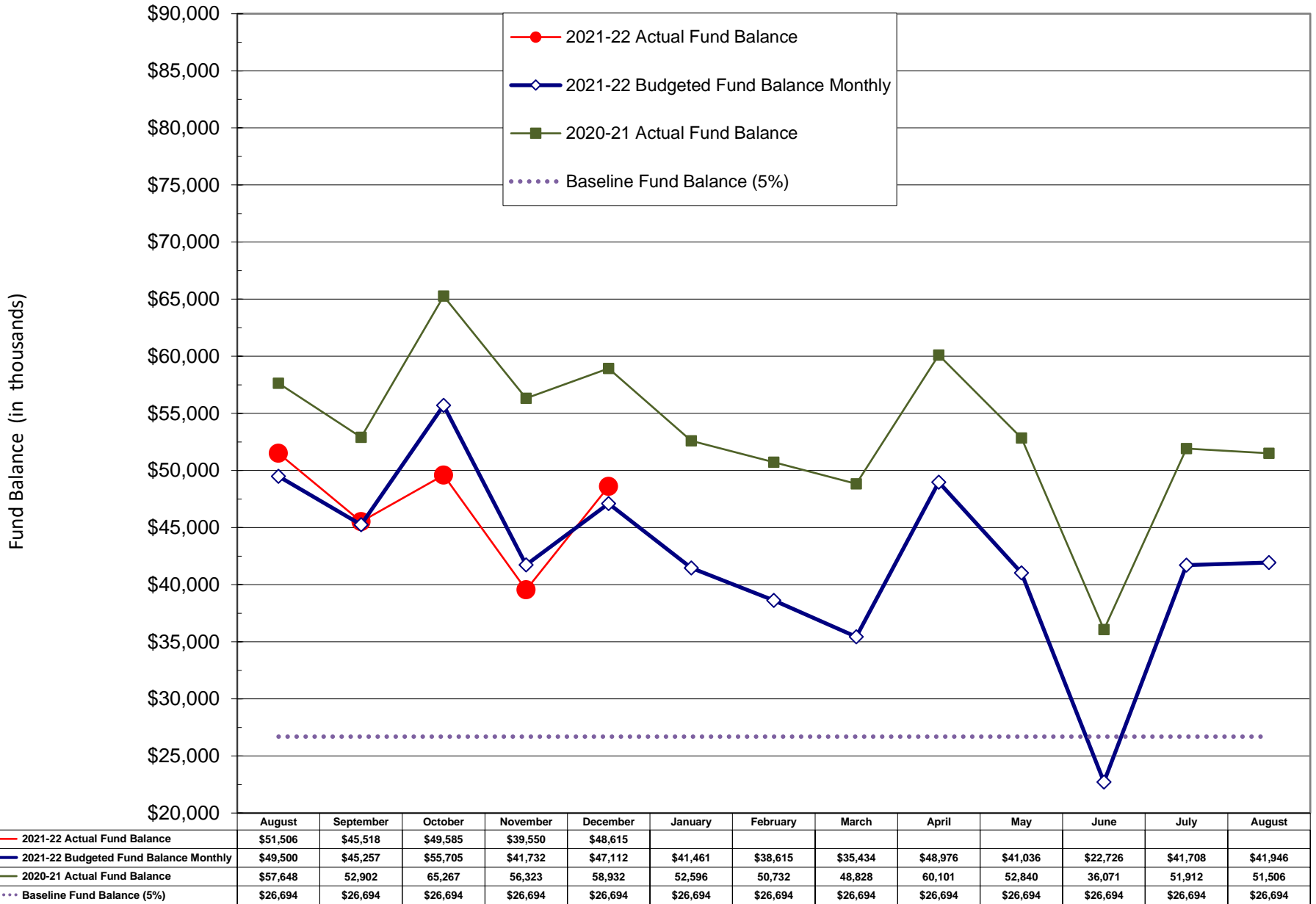
SPOKANE PUBLIC SCHOOLS - 2021-22 Cumulative Revenues  
Budget vs. Actual (Budget based on 2 yr monthly history)



SPOKANE PUBLIC SCHOOLS - 2021-22 Cumulative Expenditures  
 Budget vs. Actual (Budget based on 2 yr monthly history)



SPOKANE PUBLIC SCHOOLS - 2021-22 Cumulative Fund Balance  
Budget vs. Actual (Budget based on 2 yr monthly history)



**Spokane Public Schools  
Budget Status Report  
Capital Projects Fund  
December 31, 2021**

	Revised Budget	Actual For Year	Balance	%
<b>Revenues and Other Financing Sources</b>				
Investment Earnings	\$ 1,731,000.00	\$ 399,009.83	\$ 1,331,990.17	23.1
State Revenues	27,041,000.00	(20,361,834.34)	47,402,834.34	(75.3)
Fed Other Agency Grants	-	(138,000.00)	138,000.00	-
<b>Total Revenues and Other Financing Sources</b>	<b>28,772,000.00</b>	<b>(20,100,824.51)</b>	<b>48,872,824.51</b>	<b>(69.9)</b>
<b>Expenditures and Other Financing Uses</b>				
10 Sites	-	905,031.49	(905,031.49)	-
20 Buildings	151,549,000.00	30,014,434.71	121,534,565.29	19.8
30 Equipment	5,530,000.00	968,424.14	4,561,575.86	17.5
<b>Total Expenditures and Other Financing Uses</b>	<b>157,079,000.00</b>	<b>31,887,890.34</b>	<b>125,191,109.66</b>	<b>20.3</b>
Beginning Fund Balance	153,100,000.00	201,549,204.06		
<b>Excess Revenues Over/(Under) Expenditures</b>	<b>(128,307,000.00)</b>	<b>(51,988,714.85)</b>		
<b>Ending Fund Balance</b>	<b>\$ 24,793,000.00</b>	<b>\$ 149,560,489.21</b>		

**Spokane Public Schools  
Budget Status Report  
Debt Service Fund  
December 31, 2021**

	Budget	Actual For Year	Balance	%
<b>Revenues and Other Financing Sources</b>				
Local Taxes Revenue	\$ 65,600,000.00	\$ 27,939,549.28	\$ 37,660,450.72	42.6
Local Nontax Revenue	209,000.00	72,629.13	136,370.87	34.8
Federal Revenue Revenue	-	433,688.00	(433,688.00)	-
<b>Total Revenues and Other Financing Sources</b>	<b>65,809,000.00</b>	<b>28,445,866.41</b>	<b>37,363,133.59</b>	<b>43.2</b>
<b>Expenditures and Other Financing Uses</b>				
Matured Bond Expenditures	43,900,000.00	42,960,000.00	940,000.00	97.9
Interest on Bonds	25,000,000.00	12,893,156.25	12,106,843.75	51.6
Bond Transfer Fees	100,000.00	3,195.62	96,804.38	3.2
<b>Total Expenditures and Other Financing Uses</b>	<b>69,000,000.00</b>	<b>55,856,351.87</b>	<b>13,143,648.13</b>	<b>81.0</b>
Beginning Fund Balance	30,800,000.00	35,419,076.75		
<b>Excess Revenues Over/(Under) Expenditures</b>	<b>(3,191,000.00)</b>	<b>(27,410,485.46)</b>		
<b>Ending Fund Balance</b>	<b>\$ 27,609,000.00</b>	<b>\$ 8,008,591.29</b>		

**Spokane Public Schools  
Budget Status Report  
Associated Student Body  
December 31, 2021**

	Budget	Actual For Year	Balance	%
<b>Revenues</b>				
100 General ASB	\$ 575,000.00	\$ 131,607.01	\$ 443,392.99	22.9
200 Athletics	940,000.00	218,143.07	721,856.93	23.2
300 Classes	703,000.00	103,136.10	599,863.90	14.7
400 Clubs	280,000.00	58,395.44	221,604.56	20.9
<b>Total Revenues</b>	<b>2,498,000.00</b>	<b>511,281.62</b>	<b>1,986,718.38</b>	<b>20.5</b>
<b>Expenditures</b>				
100 General ASB	529,000.00	95,653.90	433,346.10	18.1
200 Athletics	1,107,000.00	172,028.91	934,971.09	15.5
300 Classes	709,000.00	77,526.80	631,473.20	10.9
400 Clubs	238,000.00	46,763.14	191,236.86	19.6
<b>Total Expenditures</b>	<b>2,583,000.00</b>	<b>391,972.75</b>	<b>2,191,027.25</b>	<b>15.2</b>
Beginning Fund Balance	1,560,000.00	1,616,137.26		
<b>Excess Revenues Over/(Under) Expenditures</b>	<b>(85,000.00)</b>	<b>119,308.87</b>		
<b>Ending Fund Balance</b>	<b>\$ 1,475,000.00</b>	<b>\$ 1,735,446.13</b>		

**Spokane Public Schools  
Trust Fund Status Report  
December 31, 2021**

	Actual
Revenues	\$ 46,363.81
<b>Total Revenues</b>	<b>46,363.81</b>
Expenditures	18,727.40
<b>Total Expenditures</b>	<b>18,727.40</b>
Beginning Fund Balance	418,259.51
<b>Excess Revenues Over/(Under) Expenditures</b>	<b>27,636.41</b>
<b>Ending Fund Balance</b>	<b>\$ 445,895.92</b>

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