

Spokane Public Schools
excellence for everyone

INTERIM FINANCIAL STATEMENTS

UNAUDITED

January 31, 2022

**Spokane Public Schools
Comparative Financial Statements
As of January 31, 2021 and 2022**

2021-2022			
	BUDGET	YTD ACTUAL	PERCENT ACT TO BUD
General Fund			
Revenues & Other Sources	\$ 526,334,327	\$ 190,162,902	36.13%
Expenditures & Other Uses	533,888,239	202,352,854	37.90%
Capital Projects Fund			
Revenues & Other Sources	28,772,000	(19,884,624)	(69.11%)
Expenditures & Other Uses	157,079,000	38,435,140	24.47%
Debt Service Fund			
Revenues & Other Sources	65,809,000	28,111,548	42.72%
Expenditures & Other Uses	69,000,000	55,856,352	80.95%
Associated Student Body Fund			
Revenues & Other Sources	2,498,000	628,748	25.17%
Expenditures & Other Uses	2,583,000	492,781	19.08%

2020-2021			
	BUDGET	YTD ACTUAL	PERCENT ACT TO BUD
General Fund			
Revenues & Other Sources	\$ 470,437,168	\$ 172,914,089	36.76%
Expenditures & Other Uses	482,137,168	177,966,180	36.91%
Capital Projects Fund			
Revenues & Other Sources	162,782,000	2,106,436	1.29%
Expenditures & Other Uses	195,002,000	34,702,654	17.80%
Debt Service Fund			
Revenues & Other Sources	57,826,000	25,634,959	44.33%
Expenditures & Other Uses	59,002,000	44,542,281	75.49%
Associated Student Body Fund			
Revenues & Other Sources	2,702,000	156,930	5.81%
Expenditures & Other Uses	2,596,000	111,284	4.29%

**Spokane Public Schools
Balance Sheet
January 31, 2022**

	General Fund	Capital Projects Fund	Debt Service Fund	ASB & Trust Funds	Total All Funds
Assets					
Imprest Fund	\$ 150,000.00	\$ -	\$ -	\$ -	\$ 150,000.00
Warrants Outstanding	(34,311,181.53)	(124,371.10)	-	(34,781.23)	(34,470,333.86)
Cash with Fiscal Agent	50,000.00	-	-	-	50,000.00
Taxes Receivable	65,983,870.73	-	58,930,848.44	-	124,914,719.17
Accounts Receivable	1,406,096.69	26,747.85	-	445.00	1,433,289.54
Due from Other Funds	258,995.33	3,793,847.47	-	-	4,052,842.80
Inventory - Supplies and Materials	1,411,849.94	-	-	-	1,411,849.94
Inventory - Lunchrooms	131,153.99	-	-	-	131,153.99
Inventory - USDA Commodities	283,032.50	-	-	-	283,032.50
Prepaid Expenditures	3,642,350.96	-	-	-	3,642,350.96
Investments	76,577,552.56	144,122,825.28	6,067,574.08	2,273,208.67	229,041,160.59
Total Assets	\$ 115,583,721.17	\$ 147,819,049.50	\$ 64,998,422.52	\$ 2,238,872.44	\$ 330,640,065.63
Liabilities					
Accounts Payable	\$ 1,422,229.09	\$ 4,340,295.85	\$ -	\$ (4,846.44)	\$ 5,757,678.50
Accrued Salaries and Adjustments	(171,000.00)	(700.00)	-	-	(171,700.00)
Payroll Deductions and Taxes Payable	6,196,461.84	10,000.00	-	-	6,206,461.84
Due to Other Funds	3,775,339.39	240,014.10	-	37,489.31	4,052,842.80
Deferred Revenues - Grants	-	-	-	-	-
Deferred Revenues - Property Taxes	65,044,700.32	-	57,324,149.94	-	122,368,850.26
Total Liabilities	76,267,730.64	4,589,609.95	57,324,149.94	32,642.87	138,214,133.40
Fund Balance and Reserves					
Non-spendable Inventory and Prepays	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
Total Beginning Fund Balance	51,505,942.81	201,549,204.06	35,419,076.75	2,034,396.77	290,508,620.39
Revenues	190,162,902.00	(19,884,624.45)	28,111,547.70	687,341.41	199,077,166.66
Expenditures	202,352,854.28	38,435,140.06	55,856,351.87	515,508.61	297,159,854.82
Revenues Over/(Under) Expenditures	(12,189,952.28)	(58,319,764.51)	(27,744,804.17)	171,832.80	(98,082,688.16)
Total Fund Balance	39,315,990.53	143,229,439.55	7,674,272.58	2,206,229.57	192,425,932.23
Total Liabilities & Interim Fund Balance	\$ 115,583,721.17	\$ 147,819,049.50	\$ 64,998,422.52	\$ 2,238,872.44	\$ 330,640,065.63

Spokane Public Schools
Statement of Revenues, Expenditures and Fund Balance
January 31, 2022

	General Fund	Capital Projects Fund	Debt Service Fund	ASB & Trust Funds	Total All Funds
Revenues					
Local Taxes	\$ 16,347,163.38	\$ -	\$ 28,035,696.89	\$ -	\$ 44,382,860.27
Local Non-Tax	3,683,708.16	476,497.23	75,850.81	686,367.41	4,922,423.61
State Funds - General	105,158,124.09	-	-	-	105,158,124.09
State Funds - Special	32,752,741.00	(20,361,834.34)	-	-	12,390,906.66
Federal Funds	29,379,578.26	712.66	-	-	29,380,290.92
Other School Districts	2,011,103.26	-	-	-	2,011,103.26
Other Agencies/Associations	823,861.98	-	-	974.00	824,835.98
Other Financing Sources	6,621.87	-	-	-	6,621.87
Total Revenues and Other Financing Sources	190,162,902.00	(19,884,624.45)	28,111,547.70	687,341.41	199,077,166.66
Expenditures					
Basic Instruction	102,712,332.55	-	-	-	102,712,332.55
Federal Special Purpose	15,253,621.61	-	-	-	15,253,621.61
Special Education	27,271,703.50	-	-	-	27,271,703.50
Pro-Tech Education	5,394,287.92	-	-	-	5,394,287.92
Skills Center	1,411,057.15	-	-	-	1,411,057.15
Compensatory Education	14,508,529.77	-	-	-	14,508,529.77
Other Instructional Programs	1,106,011.01	-	-	-	1,106,011.01
Community Services	4,137,571.60	-	-	-	4,137,571.60
Support Services	30,557,739.17	-	-	-	30,557,739.17
Other Expenditures	-	38,435,140.06	55,856,351.87	515,508.61	94,807,000.54
Total Expenditures	202,352,854.28	38,435,140.06	55,856,351.87	515,508.61	297,159,854.82
Total Beginning Fund Balance	51,505,942.81	201,549,204.06	35,419,076.75	2,034,396.77	290,508,620.39
Excess Revenues/Other Financing Sources Over/under Expenditures and Other Uses	(12,189,952.28)	(58,319,764.51)	(27,744,804.17)	171,832.80	(98,082,688.16)
Ending Interim Fund Balance	\$ 39,315,990.53	\$ 143,229,439.55	\$ 7,674,272.58	\$ 2,206,229.57	\$ 192,425,932.23

**Spokane Public Schools
Budget Status Report
General Fund Revenues and Other Financing Sources
January 31, 2022**

	Revised Budget	Actual For Month	Actual For Year	Balance	%
1100 Local Property Taxes	\$ 52,575,740.00	\$ 57,049.53	\$ 16,347,073.17	\$ 36,228,666.83	31.1
1000 Total Local Taxes	52,575,740.00	57,049.53	16,347,163.38	36,228,576.62	31.1
2100 Tuitions and Fees, Unassigned	2,975,800.00	211,500.19	1,079,174.44	1,896,625.56	36.3
2200 Sale of Goods, Supplies and Services	8,596,911.00	568,437.85	2,264,562.81	6,332,348.19	26.3
2300 Investment Earnings	427,550.00	25,890.36	133,557.00	293,993.00	31.2
2500 Gifts and Donations	410,366.00	4,318.02	95,508.46	314,857.54	23.3
2600 Fines and Damages	47,383.00	2,104.21	12,938.48	34,444.52	27.3
2700 Rentals	639,516.00	9,496.99	67,669.53	571,846.47	10.6
2800 Insurance Recoveries	2,012.00	-	-	2,012.00	-
2900 Local Nontax, Unassigned	270,211.00	110.07	30,297.44	239,913.56	11.2
2000 Total Local Nontax	13,369,749.00	821,857.69	3,683,708.16	9,686,040.84	27.6
3100 Apportionment	272,764,154.00	16,638,727.97	101,965,794.17	170,798,359.83	37.4
3300 Local Effort Assistance	9,145,073.00	-	3,192,329.92	5,952,743.08	34.9
3000 Total State, General Purpose	281,909,227.00	16,638,727.97	105,158,124.09	176,751,102.91	37.3
4100 Special Purpose, Unassigned	82,389,302.00	5,383,009.95	30,224,286.50	52,165,015.50	36.7
4300 Other State Agencies, Unassigned	4,506,992.00	777,952.55	2,528,454.50	1,978,537.50	56.1
4000 Total State, Special Purpose	86,896,294.00	6,160,962.50	32,752,741.00	54,143,553.00	37.7
6100 Special Purpose, OSPI, Unassigned	82,433,939.00	5,088,500.85	27,759,477.64	110,193,416.64	33.7
6200 Direct Special Purpose Grants	286,970.00	15,295.30	35,198.76	251,771.24	12.3
6300 Fed Other Agency Grants	5,634,751.00	373,841.70	1,034,632.60	4,600,118.40	18.4
6900 Federal Noncash Items	1,083,131.00	88,036.24	550,269.26	532,861.74	50.8
6000 Total Federal, Special Purpose	89,438,791.00	5,565,674.09	29,379,578.26	115,578,168.02	32.8
7100 Other School District Program Participation	1,295,247.00	344,736.38	2,011,103.26	(715,856.26)	155.3
7300 Nonhigh Participation	6,665.00	-	-	6,665.00	-
7000 Total Revenues, Other School Districts	1,301,912.00	344,736.38	2,011,103.26	(709,191.26)	154.5
8100 Other Agency & Association Grants	812,434.00	95,380.00	823,861.98	(11,427.98)	101.4
8000 Total Revenue, Other Agencies/Associations	812,434.00	95,380.00	823,861.98	(11,427.98)	101.4
9300 Sale of Equipment	30,180.00	4,151.25	6,621.87	23,558.13	21.9
9000 Total Other Financing Sources	30,180.00	4,151.25	6,621.87	23,558.13	21.9
Total Revenues and Other Financing Sources	\$ 526,334,327.00	\$ 29,688,539.41	\$ 190,162,902.00	\$ 336,171,425.00	36.1

**Spokane Public Schools
Budget Status Report
General Fund Expenditures by Program
January 31, 2022**

Program	Revised Budget	Actual For Month	Actual For Year	Encumb.	Balance	%
01 Basic Education	\$ 250,520,144.00	\$ 19,631,870.65	\$ 97,766,930.95	\$ 5,245,343.57	\$ 147,507,869.48	41.1
02 Alternative Learning Experience	10,038,856.00	888,473.24	4,807,789.26	20,878.52	5,210,188.22	48.1
03 Open Doors Program	726,259.00	82,070.01	137,612.34	1,778,298.95	(1,189,652.29)	263.8
01 Total	261,285,259.00	20,602,413.90	102,712,332.55	7,044,521.04	151,528,405.41	42.0
12 Fed Stimulus, School Improvement	20,175,252.00	452,633.90	8,475,208.08	4,352,585.89	7,347,458.03	63.6
13 State Fiscal Stabilization Funds	6,920,774.00	171,136.29	871,010.83	-	6,049,763.17	12.59
14 Federal Stimulus, IDEA	14,245,576.00	1,150,014.07	5,888,850.24	4,950.00	8,351,775.76	41.4
19 Federal Stimulus, Other Monies	351,870.00	10,207.71	18,552.46	-	333,317.54	5.3
10 Total	41,693,472.00	1,783,991.97	15,253,621.61	4,357,535.89	22,082,314.50	47.04
21 Special Ed, Basic, State	60,849,408.00	4,601,262.97	23,895,263.76	2,274,411.58	34,679,732.66	43.0
23 Special Ed, ARP, Federal	1,611,643.00	133,693.58	694,636.07	-	917,006.93	43.1
24 Special Ed, Supp, Federal	6,353,462.00	533,516.26	2,681,803.67	-	3,671,658.33	42.2
20 Total	68,814,513.00	5,268,472.81	27,271,703.50	2,274,411.58	39,268,397.92	42.9
31 CTE, Basic, State	10,483,099.00	863,744.28	4,486,188.76	12,020.85	5,984,889.39	42.9
34 CTE, MS Basic, State	2,136,648.00	194,588.89	850,546.32	16,353.15	1,269,748.53	40.6
38 CTE, Federal	240,680.00	16,622.27	56,896.84	50,012.02	133,771.14	44.4
39 CTE, Other Categories	10,060.00	-	656.00	-	9,404.00	6.5
30 Total	12,870,487.00	1,074,955.44	5,394,287.92	78,386.02	7,397,813.06	42.5
45 Skills Center, Basic, State	4,328,237.00	270,068.33	1,395,111.72	53,035.79	2,880,089.49	33.5
46 Skills Center, Federal	67,231.00	13,228.37	15,945.43	1,848.64	49,436.93	26.5
47 Skill Center, Facility Upgrades	60,600.00	-	-	-	60,600.00	-
40 Total	4,456,068.00	283,296.70	1,411,057.15	54,884.43	2,990,126.42	32.9
51 Disadvantaged, Federal	12,572,385.00	900,928.54	4,702,051.87	22,476.74	7,847,856.39	37.6
52 School Improvement, Federal	1,882,783.00	118,430.71	564,441.31	17,815.00	1,300,526.69	30.9
55 Learning Assistance, State	16,594,603.00	1,233,055.26	6,143,021.13	44,802.00	10,406,779.87	37.3
58 Special and Pilot Programs	5,055,357.00	41,829.27	226,374.76	4,814.00	4,824,168.24	4.6
50 Total	36,105,128.00	2,294,243.78	11,635,889.07	89,907.74	24,379,331.19	32.5
64 Language Enhancement Program	286,269.00	17,491.90	85,844.09	-	200,424.91	30.0
65 English Language Learners, State	6,749,902.00	482,696.58	2,600,715.45	44,268.14	4,104,918.41	39.2
68 Indian Ed, Federal DOE	236,825.00	11,036.00	63,892.49	-	172,932.51	27.0
69 Compensatory, Other	989,111.00	25,576.66	122,188.67	28,675.54	838,246.79	15.3
60 Total	8,262,107.00	536,801.14	2,872,640.70	72,943.68	5,316,522.62	35.7
73 Summer School	263,015.00	1,615.55	1,005.59	-	262,009.41	0.4
74 Highly Capable	1,903,004.00	158,028.25	771,462.18	907.22	1,130,634.60	40.6
79 Instructional Programs, Other	1,846,270.00	68,355.47	333,543.24	800.00	1,511,926.76	18.1
70 Total	4,012,289.00	227,999.27	1,106,011.01	1,707.22	2,904,570.77	27.6
86 Community Schools	8,018.00	-	-	-	8,018.00	-
88 Childcare Programs	6,677,210.00	403,484.91	2,120,892.66	117,347.24	4,438,970.10	33.5
89 Other Community Services	7,074,586.00	399,237.66	2,016,678.94	99,439.03	4,958,468.03	29.9
80 Total	13,759,814.00	802,722.57	4,137,571.60	216,786.27	9,405,456.13	31.7
97 District Wide Support	52,307,928.00	3,945,465.86	19,372,081.57	4,027,026.82	28,908,819.61	44.7
98 Nutrition Services	15,749,330.00	1,296,230.47	6,773,655.00	4,726,008.98	4,249,666.02	73.0
99 Transportation	14,571,844.00	871,359.56	4,412,002.60	10,786,402.10	(626,560.70)	104.3
90 Total	82,629,102.00	6,113,055.89	30,557,739.17	19,539,437.90	32,531,924.93	60.6
Total Program Expenditures	\$ 533,888,239.00	\$ 38,987,953.47	\$ 202,352,854.28	\$ 33,730,521.77	\$ 297,804,862.95	44.2

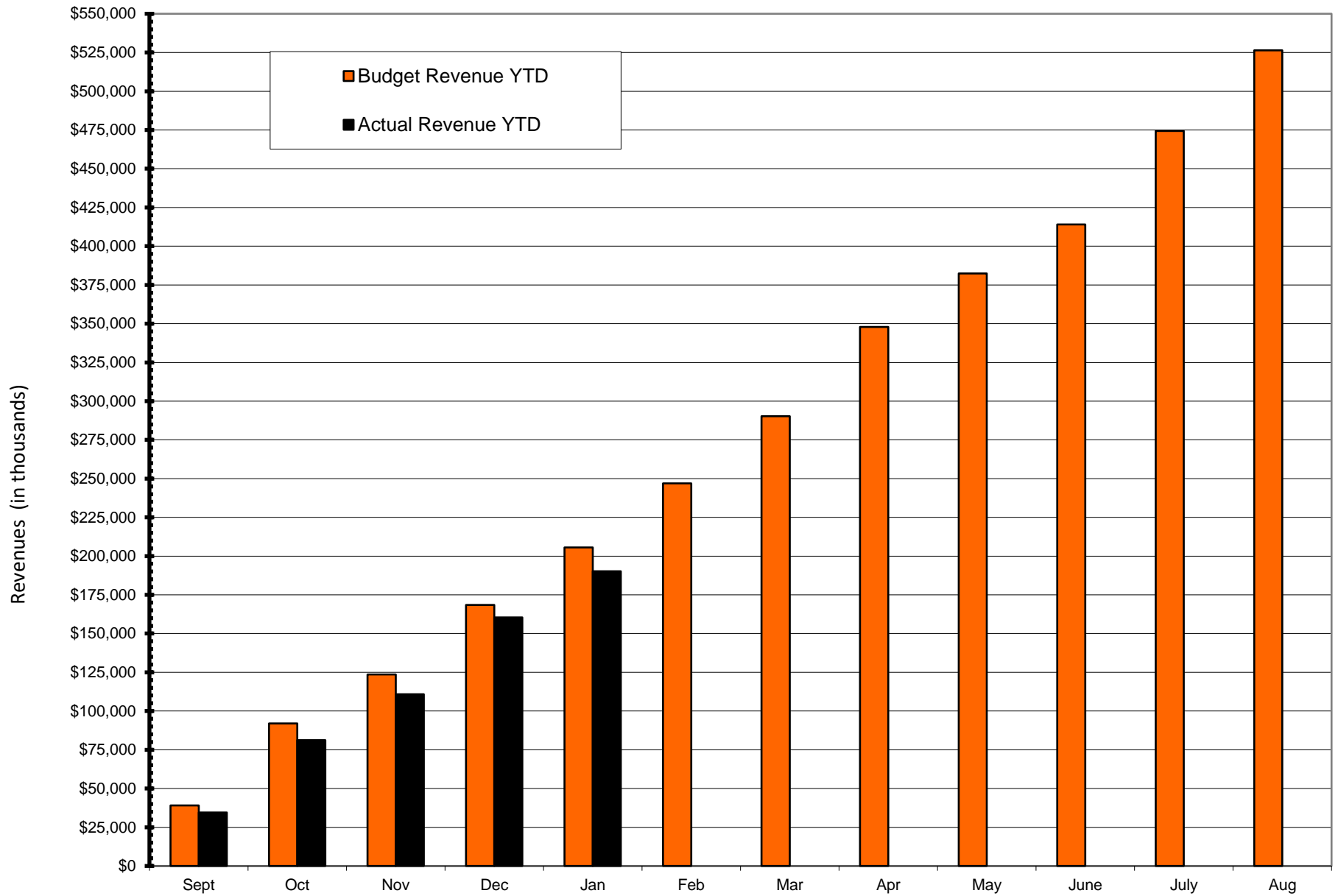
**Spokane Public Schools
Budget Status Report
General Fund Expenditures by Activity
January 31, 2022**

Activity	Revised Budget	Actual For Month	Actual For Year	Encumb.	Balance	%
11 Board of Directors	\$ 1,773,396.00	\$ 258,031.03	\$ 418,417.43	\$ 497,306.58	\$ 857,671.99	51.6
12 Superintendent's Office	638,170.00	34,099.08	214,066.53	-	424,103.47	33.5
13 Business Office	3,389,890.00	229,707.99	1,172,880.91	61,621.31	2,155,387.78	36.4
14 Human Resources	4,447,388.00	280,329.52	1,590,163.47	153,672.91	2,703,551.62	39.2
15 Public Relations	884,338.00	72,892.65	257,813.37	73,142.14	553,382.49	37.4
21 Supervision	9,779,573.00	675,509.43	3,498,168.60	25,956.64	6,255,447.76	36.0
22 Learning Resources	5,491,946.00	84,606.75	467,244.36	1,066.97	5,023,634.67	8.5
23 Principal's Office	29,067,155.00	2,224,435.23	11,868,312.92	20,687.54	17,178,154.54	40.9
24 Guidance and Counseling	17,521,885.00	1,581,342.20	7,512,215.50	209,798.49	9,799,871.01	44.1
25 Pupil Management and Safety	2,588,258.00	223,008.66	952,636.69	6,948.75	1,628,672.56	37.1
26 Health and Related Services	18,945,125.00	1,490,671.25	7,457,318.85	463,190.12	11,024,616.03	41.8
27 Teaching	309,322,397.00	23,955,854.19	118,819,163.68	7,691,274.77	182,811,958.55	40.9
28 Extra Curricular	8,040,789.00	521,706.18	3,023,734.48	358,577.85	4,658,476.67	42.1
31 Instructional Professional Development	18,728,174.00	902,816.08	4,707,926.57	254,935.45	13,765,311.98	26.5
32 Instructional Technology	12,641,269.00	247,527.97	7,015,953.11	4,910,708.00	714,607.89	94.4
33 Curriculum	6,365,538.00	151,604.16	2,243,848.28	135,804.70	3,985,885.02	37.4
34 State Prof Development	3,670,693.00	276,436.55	1,389,475.21	-	2,281,217.79	37.9
41 Nutrition Services Supervision	1,125,233.00	87,992.53	463,234.91	79.88	661,918.21	41.2
42 Food	6,474,907.00	609,974.78	3,060,880.79	4,070,513.75	(656,487.54)	110.1
44 Operations	8,937,182.00	604,012.16	3,283,190.83	655,415.35	4,998,575.82	44.1
49 Food Services Transfers	(787,992.00)	(5,749.00)	(33,651.53)	-	(754,340.47)	4.3
51 Transportation Supervision	428,770.00	35,946.46	168,785.39	87,200.00	172,784.61	59.7
52 Operation of Buses	12,961,395.00	763,897.82	3,938,545.07	10,699,202.10	(1,676,352.17)	112.9
61 Maintenance Supervision	1,170,641.00	92,024.46	421,580.82	35,843.75	713,216.43	39.1
62 Grounds Maintenance	1,051,565.00	72,445.14	274,872.87	13,542.07	763,150.06	27.4
63 Operation of Plant	15,224,021.00	1,192,582.16	5,698,277.68	274,499.74	9,251,243.58	39.2
64 Maintenance of Plant and Equipment	8,622,430.00	622,356.02	2,927,796.80	613,713.71	5,080,919.49	41.1
65 Utilities	6,677,331.00	611,723.55	2,258,677.91	455,999.67	3,962,653.42	40.7
67 Plant Security	948,802.00	70,049.88	345,766.65	106,225.49	496,809.86	47.6
68 Insurance	2,365,061.00	250.00	1,159,201.89	1,028,216.00	177,643.11	92.5
72 Information Systems	4,656,825.00	307,756.72	2,163,797.58	370,609.78	2,122,417.64	54.4
73 Printing	365,603.00	33,823.83	201,275.89	228,043.79	(63,716.68)	117.4
74 Warehousing and Distributing	1,002,445.00	65,452.96	332,066.33	11,043.80	659,334.87	34.2
75 District Motor Pool	(88,819.00)	51,070.38	156,165.28	116,080.34	(361,064.62)	(306.5)
91 Public Activities	9,456,855.00	561,764.70	2,923,049.16	99,600.33	6,434,205.51	32.0
Total All Activities	\$ 533,888,239.00	\$ 38,987,953.47	\$ 202,352,854.28	\$ 33,730,521.77	\$ 297,804,862.95	44.2

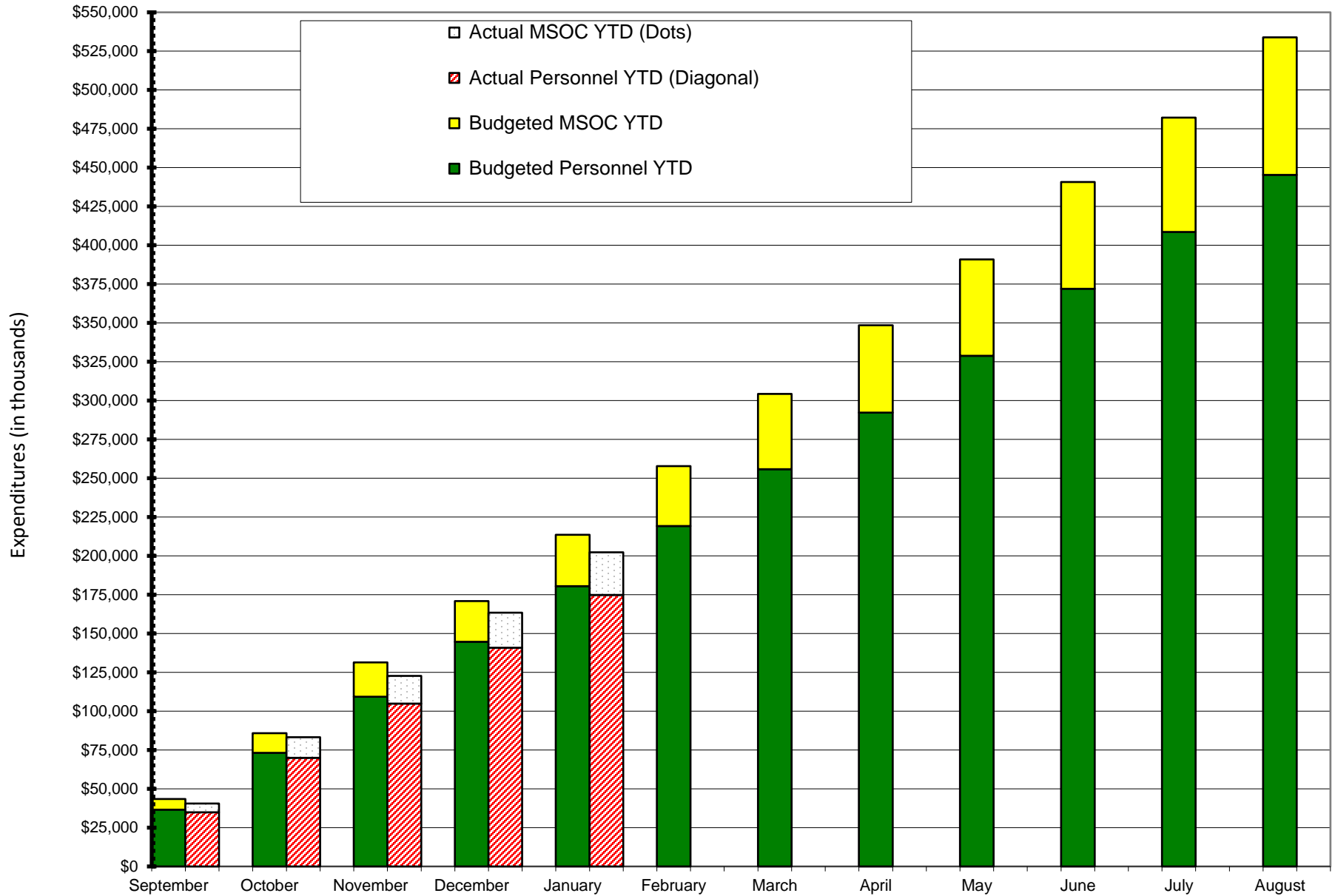
**Spokane Public Schools
Budget Status Report
General Fund Expenditures by Object
January 31, 2022**

Object	Revised Budget	Actual For Month	Actual For Year	Encumb.	Balance	%
0 Debit Transfer	\$ 2,776,580.00	\$ 22,343.64	\$ 152,245.67	\$ -	\$ 2,624,334.33	5.5
1 Credit Transfer	(2,776,655.00)	(22,343.64)	(152,245.67)	-	(2,624,409.33)	5.5
2 Certificated Salaries	247,796,845.00	19,240,055.03	98,596,688.42	-	149,200,156.58	39.8
3 Classified Salaries	74,797,877.00	5,403,162.00	28,923,587.78	-	45,874,289.22	38.7
4 Employee Benefits	124,092,919.00	9,395,197.39	47,355,419.75	-	76,737,499.25	38.2
5 Supplies and Materials	41,052,234.00	1,676,057.16	13,523,964.49	10,871,979.46	16,656,290.05	59.4
7 Contracted Services	44,665,056.00	3,225,823.27	13,749,765.56	22,660,233.65	8,255,056.79	81.5
8 Travel	694,173.00	14,825.53	60,022.47	-	634,150.53	8.7
9 Capital Outlay	789,210.00	32,833.09	143,405.81	198,308.66	447,495.53	43.3
Total All Objects	\$ 533,888,239.00	\$ 38,987,953.47	\$ 202,352,854.28	\$ 33,730,521.77	\$ 297,804,862.95	44.2

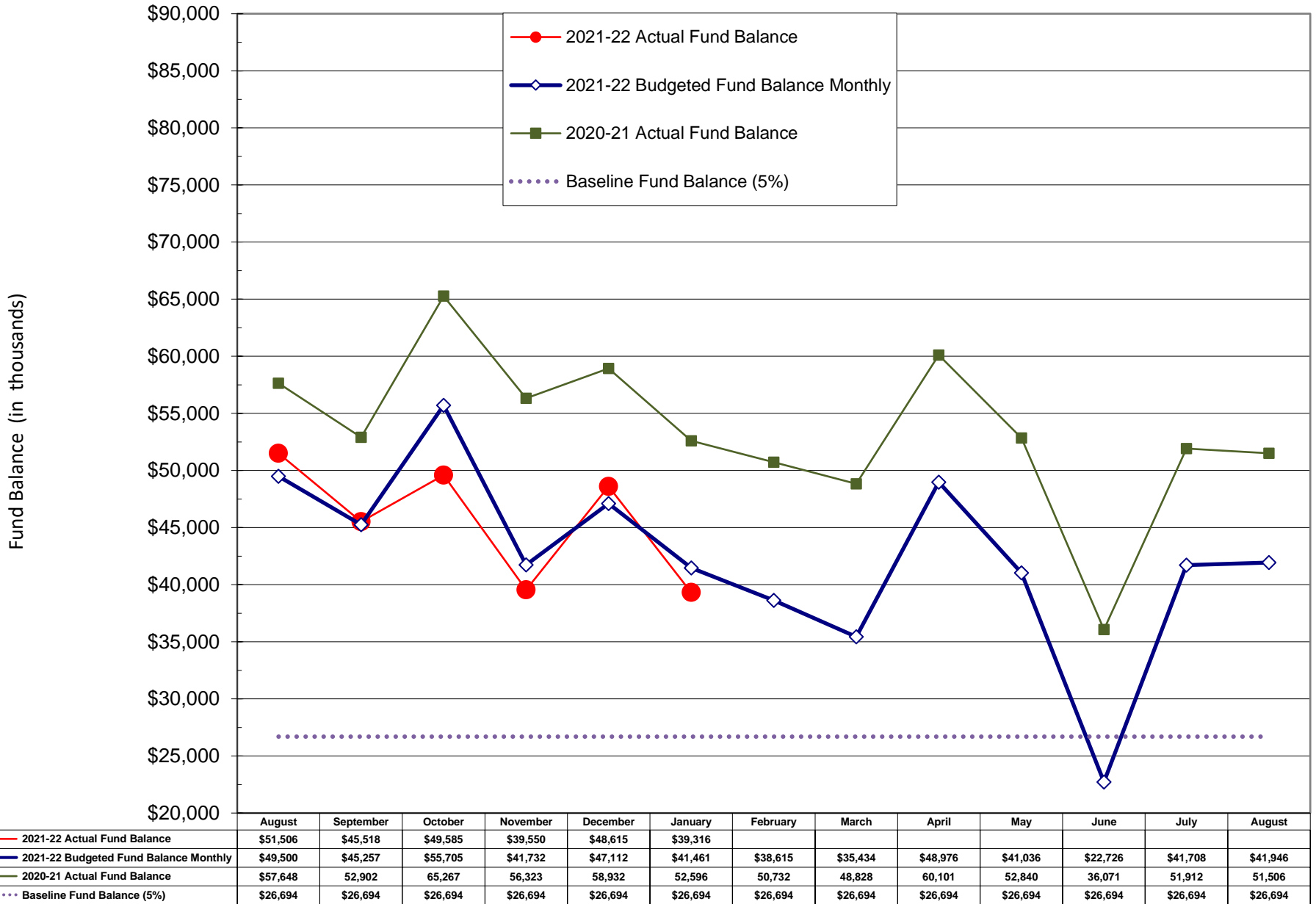
SPOKANE PUBLIC SCHOOLS - 2021-22 Cumulative Revenues
 Budget vs. Actual (Budget based on 2 yr monthly history)



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
January 31, 2022**

	Revised Budget	Actual For Year	Balance	%
Revenues and Other Financing Sources				
Investment Earnings	\$ 1,731,000.00	\$ 476,497.23	\$ 1,254,502.77	27.5
State Revenues	27,041,000.00	(20,361,834.34)	47,402,834.34	(75.3)
Fed Other Agency Grants	-	712.66	(712.66)	-
Total Revenues and Other Financing Sources	28,772,000.00	(19,884,624.45)	48,656,624.45	(69.1)
Expenditures and Other Financing Uses				
10 Sites	-	1,416,072.52	(1,416,072.52)	-
20 Buildings	151,549,000.00	35,198,663.71	116,350,336.29	23.2
30 Equipment	5,530,000.00	1,820,403.83	3,709,596.17	32.9
Total Expenditures and Other Financing Uses	157,079,000.00	38,435,140.06	118,643,859.94	24.5
Beginning Fund Balance	153,100,000.00	201,549,204.06		
Excess Revenues Over/(Under) Expenditures	(128,307,000.00)	(58,319,764.51)		
Ending Fund Balance	\$ 24,793,000.00	\$ 143,229,439.55		

**Spokane Public Schools
Budget Status Report
Debt Service Fund
January 31, 2022**

	Budget	Actual For Year	Balance	%
Revenues and Other Financing Sources				
Local Taxes Revenue	\$ 65,600,000.00	\$ 28,035,696.89	\$ 37,564,303.11	42.7
Local Nontax Revenue	209,000.00	75,850.81	133,149.19	36.3
Federal Revenue Revenue	-	-	-	-
Total Revenues and Other Financing Sources	65,809,000.00	28,111,547.70	37,697,452.30	42.7
Expenditures and Other Financing Uses				
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
Total Expenditures and Other Financing Uses	69,000,000.00	55,856,351.87	13,143,648.13	81.0
Beginning Fund Balance	30,800,000.00	35,419,076.75		
Excess Revenues Over/(Under) Expenditures	(3,191,000.00)	(27,744,804.17)		
Ending Fund Balance	\$ 27,609,000.00	\$ 7,674,272.58		

**Spokane Public Schools
Budget Status Report
Associated Student Body
January 31, 2022**

	Budget	Actual For Year	Balance	%
Revenues				
100 General ASB	\$ 575,000.00	\$ 179,209.26	\$ 395,790.74	31.2
200 Athletics	940,000.00	265,061.12	674,938.88	28.2
300 Classes	703,000.00	119,419.44	583,580.56	17.0
400 Clubs	280,000.00	65,058.28	214,941.72	23.2
Total Revenues	2,498,000.00	628,748.10	1,869,251.90	25.2
Expenditures				
100 General ASB	529,000.00	123,226.37	405,773.63	23.3
200 Athletics	1,107,000.00	225,313.81	881,686.19	20.4
300 Classes	709,000.00	89,897.24	619,102.76	12.7
400 Clubs	238,000.00	54,344.03	183,655.97	22.8
Total Expenditures	2,583,000.00	492,781.45	2,090,218.55	19.1
Beginning Fund Balance	1,560,000.00	1,616,137.26		
Excess Revenues Over/(Under) Expenditures	(85,000.00)	135,966.65		
Ending Fund Balance	\$ 1,475,000.00	\$ 1,752,103.91		

**Spokane Public Schools
Trust Fund Status Report
January 31, 2022**

	Actual
Revenues	58,593.31
Total Revenues	58,593.31
Expenditures	22,727.16
Total Expenditures	22,727.16
Beginning Fund Balance	418,259.51
Excess Revenues Over/(Under) Expenditures	35,866.15
Ending Fund Balance	\$ 454,125.66

NOTE: No budgets are adopted for the trust funds.