



Spokane Public Schools

excellence for everyone

INTERIM FINANCIAL STATEMENTS

UNAUDITED

July 31, 2022

Spokane Public Schools

Comparative Financial Statements

As of July 31, 2021 and 2022

2021-2022				
	BUDGET		YTD ACTUAL	PERCENT ACT TO BUD
General Fund				
Revenues & Other Sources	\$ 526,334,327	\$	459,951,810	87.39%
Expenditures & Other Uses	533,888,239		448,594,059	84.02%
Capital Projects Fund				
Revenues & Other Sources	28,772,000		5,501,696	19.12%
Expenditures & Other Uses	157,079,000		104,721,555	66.67%
Debt Service Fund				
Revenues & Other Sources	65,809,000		60,130,735	91.37%
Expenditures & Other Uses	69,000,000		67,675,508	98.08%
Associated Student Body Fund				
Revenues & Other Sources	2,498,000		1,467,863	58.76%
Expenditures & Other Uses	2,583,000		1,456,993	56.41%

2020-2021				
	BUDGET		YTD ACTUAL	PERCENT ACT TO BUD
General Fund				
Revenues & Other Sources	\$ 470,437,168	\$	400,001,276	85.03%
Expenditures & Other Uses	482,137,168		405,737,129	84.15%
Capital Projects Fund				
Revenues & Other Sources	162,782,000		209,183,998	128.51%
Expenditures & Other Uses	195,002,000		99,274,551	50.91%
Debt Service Fund				
Revenues & Other Sources	57,826,000		128,629,511	222.44%
Expenditures & Other Uses	59,002,000		120,122,664	203.59%
Associated Student Body Fund				
Revenues & Other Sources	2,702,000		374,541	13.86%
Expenditures & Other Uses	2,596,000		452,507	17.43%

**Spokane Public Schools
Balance Sheet
July 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	(39,654,713.75)	(241,304.68)	-	(127,666.91)	(40,023,685.34)
Cash with Fiscal Agent	50,000.00	-	-	-	50,000.00
Taxes Receivable	29,579,558.98	-	26,812,470.07	-	56,392,029.05
Accounts Receivable	1,104,041.10	10,861.64	-	445.00	1,115,347.74
Due from Other Funds	157,436.19	-	-	-	157,436.19
Inventory - Supplies and Materials	1,294,847.69	-	-	-	1,294,847.69
Inventory - Lunchrooms	131,153.99	-	-	-	131,153.99
Inventory - USDA Commodities	283,032.50	-	-	-	283,032.50
Prepaid Expenditures	3,969,875.51	86,405.89	-	3,000.00	4,059,281.40
Investments	101,570,202.06	107,736,855.89	26,267,605.15	2,187,158.83	237,761,821.93
Total Assets	\$ 98,635,434.27	\$ 107,592,818.74	\$ 53,080,075.22	\$ 2,062,936.92	\$ 261,371,265.15
Liabilities					
Accounts Payable	\$ 349,190.17	\$ 5,128,791.82	\$ -	\$ (3,771.69)	\$ 5,474,210.30
Accrued Salaries and Adjustments	264,471.73	-	-	-	264,471.73
Payroll Deductions and Taxes Payable	6,517,640.32	9,300.00	-	-	6,526,940.32
Due to Other Funds	-	125,381.63	-	32,054.56	157,436.19
Deferred Revenues - Grants	50.00	-	-	-	50.00
Deferred Revenues - Property Taxes	28,640,388.57	-	25,205,771.57	-	53,846,160.14
Total Liabilities	35,771,740.79	5,263,473.45	25,205,771.57	28,282.87	66,269,268.68
Fund Balance and Reserves					
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	-	1,959,396.77	18,628,381.75
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	-	-	-	4,837,461.70
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	459,951,809.71	5,501,696.11	60,130,735.02	1,572,424.94	527,156,665.78
Expenditures	448,594,059.04	104,721,554.88	67,675,508.12	1,572,167.66	622,563,289.70
Revenues Over/(Under) Expenditures	11,357,750.67	(99,219,858.77)	(7,544,773.10)	257.28	(95,406,623.92)
Total Fund Balance	62,863,693.48	102,329,345.29	27,874,303.65	2,034,654.05	195,101,996.47
Total Liabilities & Interim Fund Balance	\$ 98,635,434.27	\$ 107,592,818.74	\$ 53,080,075.22	\$ 2,062,936.92	\$ 261,371,265.15

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

	General Fund	Capital Projects Fund	Debt Service Fund	ASB & Trust Funds	Total All Funds
Revenues					
Local Taxes	\$ 52,584,709.26	\$ -	\$ 59,975,357.20	\$ -	\$ 112,560,066.46
Local Non-Tax	8,373,048.91	918,399.98	155,377.82	1,572,424.94	11,019,251.65
State Funds - General	238,279,334.39	-	-	-	238,279,334.39
State Funds - Special	76,055,639.41	4,582,583.47	-	-	80,638,222.88
Federal Funds	80,429,399.70	712.66	-	-	80,430,112.36
Other School Districts	3,143,682.10	-	-	-	3,143,682.10
Other Agencies/Associations	1,062,865.95	-	-	-	1,062,865.95
Other Financing Sources	23,129.99	-	-	-	23,129.99
Total Revenues and Other Financing Sources	459,951,809.71	5,501,696.11	60,130,735.02	1,572,424.94	527,156,665.78
Expenditures					
Basic Instruction	228,827,979.02	-	-	-	228,827,979.02
Federal Special Purpose	27,680,439.04	-	-	-	27,680,439.04
Special Education	59,334,740.94	-	-	-	59,334,740.94
Pro-Tech Education	12,845,660.40	-	-	-	12,845,660.40
Skills Center	3,079,093.46	-	-	-	3,079,093.46
Compensatory Education	37,159,635.86	-	-	-	37,159,635.86
Other Instructional Programs	2,519,257.89	-	-	-	2,519,257.89
Community Services	9,813,659.79	-	-	-	9,813,659.79
Support Services	67,333,592.64	-	-	-	67,333,592.64
Other Expenditures	-	104,721,554.88	67,675,508.12	1,572,167.66	173,969,230.66
Total Expenditures	448,594,059.04	104,721,554.88	67,675,508.12	1,572,167.66	622,563,289.70
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	11,357,750.67	(99,219,858.77)	(7,544,773.10)	257.28	(95,406,623.92)
Ending Interim Fund Balance	\$ 62,863,693.48	\$ 102,329,345.29	\$ 27,874,303.65	\$ 2,034,654.05	\$ 195,101,996.47

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

Program	Revised Budget	Actual For Month	Actual For Year	Encumb.	Balance	%
01 Basic Education	\$ 250,517,444.00	\$ 19,510,041.51	\$ 217,751,598.82	\$ 4,900,812.68	\$ 27,865,032.50	88.9
02 Alternative Learning Experience	10,038,856.00	745,911.63	10,468,672.72	35,901.38	(465,718.10)	104.6
03 Open Doors Program	726,259.00	80,193.17	607,707.48	705,792.52	(587,241.00)	180.9
01 Total	261,282,559.00	20,336,146.31	228,827,979.02	5,642,506.58	26,812,073.40	89.7
42 Fed Stimulus, School Improvement	20,175,252.00	591,401.48	12,398,466.52	4,764,223.52	3,012,561.96	85.1
13 State Fiscal Stabilization Funds	6,920,774.00	178,641.49	1,989,125.71	3,507.51	4,928,140.78	28.79
14 Federal Stimulus, IDEA	14,245,576.00	1,168,359.66	13,100,141.77	-	1,145,434.23	92.0
19 Federal Stimulus, Other Monies	351,870.00	22,405.05	192,705.04	-	159,164.96	54.8
10 Total	41,693,472.00	1,960,807.68	27,680,439.04	4,767,731.03	9,245,301.93	77.83
21 Special Ed, Basic, State	60,852,108.00	4,312,509.11	51,798,527.49	1,432,604.07	7,620,976.44	87.5
23 Special Ed, ARP, Federal	1,611,643.00	137,501.33	1,539,839.29	-	71,803.71	95.5
24 Special Ed, Supp, Federal	6,353,462.00	524,963.92	5,996,374.16	-	357,087.84	94.4
20 Total	68,817,213.00	4,974,974.36	59,334,740.94	1,432,604.07	8,049,867.99	88.3
31 CTE, Basic, State	10,483,099.00	1,226,468.38	10,366,955.96	36,185.68	79,957.36	99.2
34 CTE, MS Basic, State	2,136,648.00	200,395.03	2,237,025.17	102,200.77	(202,577.94)	109.5
38 CTE, Federal	240,680.00	123,782.04	240,343.27	50,012.02	(49,675.29)	120.6
39 CTE, Other Categories	10,060.00	-	1,336.00	-	8,724.00	13.3
30 Total	12,870,487.00	1,550,645.45	12,845,660.40	188,398.47	(163,571.87)	101.3
45 Skills Center, Basic, State	4,328,237.00	268,713.80	3,041,090.18	229,523.39	1,057,623.43	75.6
46 Skills Center, Federal	67,231.00	6,342.65	38,003.28	29,959.07	(731.35)	101.1
47 Skill Center, Facility Upgrades	60,600.00	-	-	-	60,600.00	-
40 Total	4,456,068.00	275,056.45	3,079,093.46	259,482.46	1,117,492.08	74.9
51 Disadvantaged, Federal	12,572,385.00	929,948.63	10,679,533.64	57,278.31	1,835,573.05	85.4
52 School Improvement, Federal	1,882,783.00	134,982.47	1,461,587.60	58,672.44	362,522.96	80.8
55 Learning Assistance, State	16,594,603.00	1,217,722.88	13,848,536.77	3,773.87	2,742,292.36	83.5
58 Special and Pilot Programs	5,055,357.00	78,410.52	4,651,521.77	3,350.00	400,485.23	92.1
50 Total	36,105,128.00	2,361,064.50	30,641,179.78	123,074.62	5,340,873.60	85.2
64 Language Enhancement Program	286,269.00	14,847.04	178,018.76	29,186.41	79,063.83	72.4
65 English Language Learners, State	6,749,902.00	492,180.19	5,716,860.99	53,495.54	979,545.47	85.5
68 Indian Ed, Federal DOE	236,825.00	18,829.57	153,185.67	15,650.69	67,988.64	71.3
69 Compensatory, Other	950,185.00	97,664.89	470,390.66	7,544.85	472,249.49	50.3
60 Total	8,223,181.00	623,521.69	6,518,456.08	105,877.49	1,598,847.43	80.6
73 Summer School	263,015.00	10,738.21	13,012.14	-	250,002.86	5.0
74 Highly Capable	1,903,004.00	152,885.43	1,728,251.95	128.55	174,623.50	90.8
79 Instructional Programs, Other	1,885,196.00	81,993.43	777,993.80	28,511.48	1,078,690.72	42.8
70 Total	4,051,215.00	245,617.07	2,519,257.89	28,640.03	1,503,317.08	62.9
86 Community Schools	8,018.00	-	-	-	8,018.00	-
88 Childcare Programs	6,677,210.00	233,023.94	5,523,603.89	333,405.36	820,200.75	87.7
89 Other Community Services	7,074,586.00	381,931.04	4,290,055.90	45,597.09	2,738,933.01	61.3
80 Total	13,759,814.00	614,954.98	9,813,659.79	379,002.45	3,567,151.76	74.1
97 District Wide Support	52,307,928.00	4,101,579.77	43,197,254.08	3,540,898.84	5,569,775.08	89.4
98 Nutrition Services	15,749,330.00	1,025,353.75	14,972,061.56	2,664,461.18	(1,887,192.74)	112.0
99 Transportation	14,571,844.00	125,434.33	9,164,277.00	4,501,782.48	905,784.52	93.8
90 Total	82,629,102.00	5,252,367.85	67,333,592.64	10,707,142.50	4,588,366.86	94.5
Total Program Expenditures	\$ 533,888,239.00	\$ 38,195,156.34	\$ 448,594,059.04	\$ 23,634,459.70	\$ 61,659,720.26	88.5

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

	Revised Budget	Actual For Month	Actual For Year	Balance	%
1100 Local Property Taxes	\$ 52,575,740.00	\$ 98,142.63	\$ 52,584,425.06	\$ (8,685.06)	100.0
1000 Total Local Taxes	52,575,740.00	98,142.63	52,584,709.26	(8,969.26)	100.0
2100 Tuitions and Fees, Unassigned	2,975,800.00	109,683.17	2,085,895.53	889,904.47	70.1
2200 Sale of Goods, Supplies and Services	8,596,911.00	443,791.29	5,224,876.95	3,372,034.05	60.8
2300 Investment Earnings	427,550.00	69,514.59	364,329.30	63,220.70	85.2
2500 Gifts and Donations	410,366.00	4,362.45	246,909.60	163,456.40	60.2
2600 Fines and Damages	47,383.00	98.92	85,493.19	(38,110.19)	180.4
2700 Rentals	639,516.00	9,680.88	176,406.20	463,109.80	27.6
2800 Insurance Recoveries	2,012.00	-	-	2,012.00	-
2900 Local Nontax, Unassigned	270,211.00	103,944.50	189,138.14	81,072.86	70.0
2000 Total Local Nontax	13,369,749.00	741,075.80	8,373,048.91	4,996,700.09	62.6
3100 Apportionment	272,764,154.00	32,038,655.66	231,204,550.87	41,559,603.13	84.8
3300 Local Effort Assistance	9,145,073.00	-	7,074,783.52	2,070,289.48	77.4
3000 Total State, General Purpose	281,909,227.00	32,038,655.66	238,279,334.39	43,629,892.61	84.5
4100 Special Purpose, Unassigned	82,389,302.00	13,087,229.04	71,422,670.10	10,966,631.90	86.7
4300 Other State Agencies, Unassigned	4,506,992.00	319,205.12	4,632,969.31	(125,977.31)	102.8
4000 Total State, Special Purpose	86,896,294.00	13,406,434.16	76,055,639.41	10,840,654.59	87.5
6100 Special Purpose, OSPI, Unassigned	82,433,939.00	5,834,705.54	76,277,207.29	158,711,146.29	92.5
6200 Direct Special Purpose Grants	286,970.00	27,101.95	207,495.94	79,474.06	72.3
6300 Fed Other Agency Grants	5,634,751.00	351,011.66	2,883,738.24	2,751,012.76	51.2
6900 Federal Noncash Items	1,083,131.00	43,097.54	1,060,958.23	22,172.77	98.0
6000 Total Federal, Special Purpose	89,438,791.00	6,255,916.69	80,429,399.70	161,563,805.88	89.9
7100 Other School District Program Participation	1,295,247.00	49,425.36	3,143,682.10	(1,848,435.10)	242.7
7300 Nonhigh Participation	6,665.00	-	-	6,665.00	-
7000 Total Revenues, Other School Districts	1,301,912.00	49,425.36	3,143,682.10	(1,841,770.10)	241.5
8100 Other Agency & Association Grants	812,434.00	35,741.90	1,062,865.95	(250,431.95)	130.8
8000 Total Revenue, Other Agencies/Associations	812,434.00	35,741.90	1,062,865.95	(250,431.95)	130.8
9300 Sale of Equipment	30,180.00	1,381.00	23,129.99	7,050.01	76.6
9000 Total Other Financing Sources	30,180.00	1,381.00	23,129.99	7,050.01	76.6
Total Revenues and Other Financing Sources	\$ 526,334,327.00	\$ 52,626,773.20	\$ 459,951,809.71	\$ 66,382,517.29	87.4

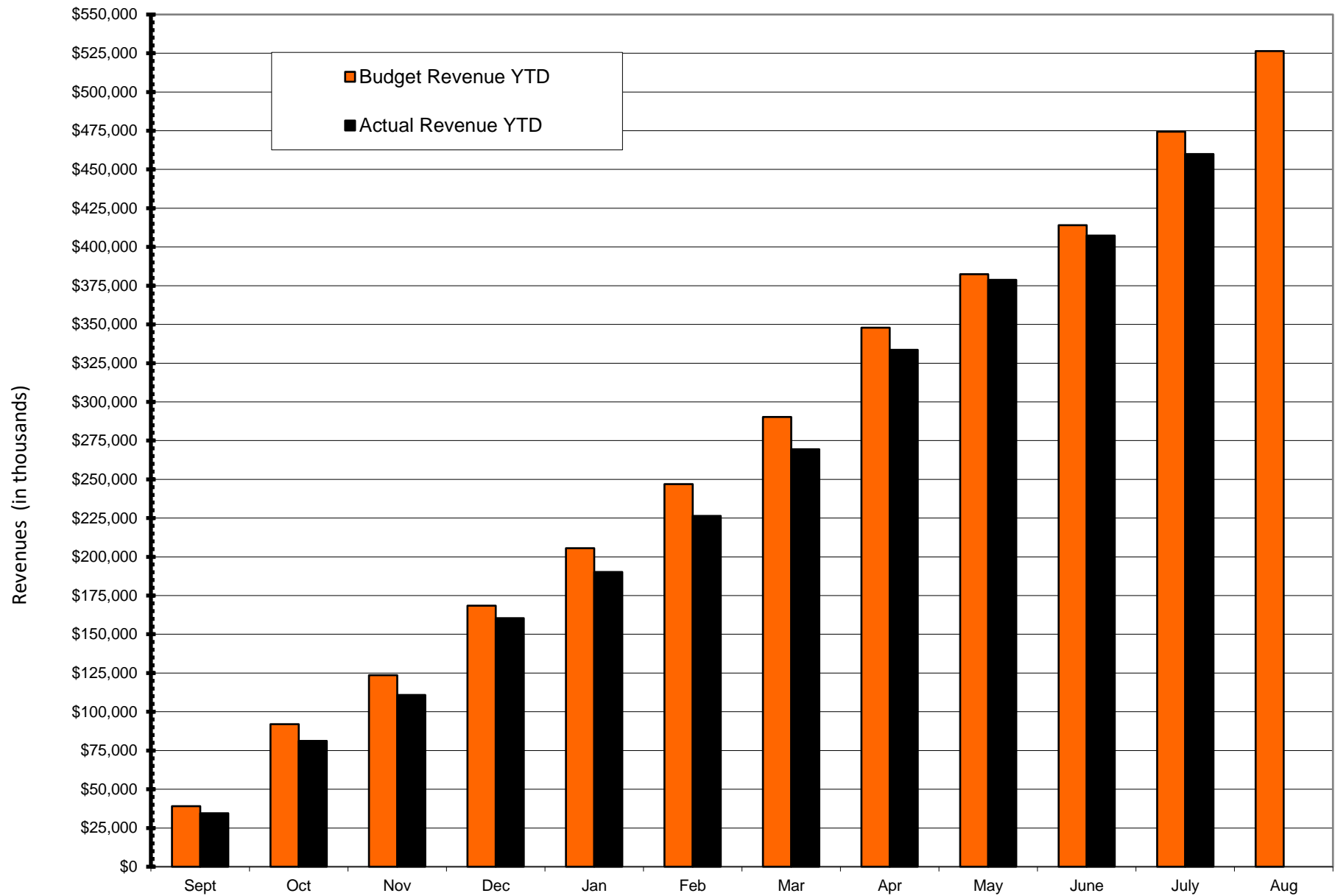
**Spokane Public Schools
Budget Status Report
General Fund Expenditures by Activity
July 31, 2022**

Activity	Revised Budget	Actual For Month	Actual For Year	Encumb.	Balance	%
11 Board of Directors	\$ 1,773,396.00	\$ 44,964.65	\$ 976,334.42	\$ 105,173.08	\$ 691,888.50	61.0
12 Superintendent's Office	638,170.00	47,672.99	593,925.54	-	44,244.46	93.1
13 Business Office	3,389,890.00	265,008.19	2,648,611.00	20,065.97	721,213.03	78.7
14 Human Resources	4,447,388.00	273,304.51	3,295,663.14	84,799.40	1,066,925.46	76.0
15 Public Relations	884,338.00	78,173.45	654,778.89	69,444.99	160,114.12	81.9
21 Supervision	9,779,573.00	815,673.89	7,863,425.83	10,998.06	1,905,149.11	80.5
22 Learning Resources	5,534,379.00	110,783.88	1,064,457.39	4,385.36	4,465,536.25	19.3
23 Principal's Office	29,226,219.00	2,645,583.47	26,227,484.65	18,734.74	2,979,999.61	89.8
24 Guidance and Counseling	17,532,995.00	1,473,712.40	16,727,956.82	732,614.11	72,424.07	99.6
25 Pupil Management and Safety	2,591,958.00	154,119.73	2,233,841.29	-	358,116.71	86.2
26 Health and Related Services	18,948,325.00	1,430,153.13	16,404,717.79	152,961.12	2,390,646.09	87.4
27 Teaching	308,940,124.00	23,626,646.63	269,701,137.25	5,119,101.16	34,119,885.59	89.0
28 Extra Curricular	8,076,582.00	82,844.90	6,503,167.45	477,298.68	1,096,115.87	86.4
31 Instructional Professional Development	18,772,947.00	941,521.80	12,230,814.08	180,673.13	6,361,459.79	66.1
32 Instructional Technology	12,716,469.00	764,830.11	10,208,873.58	4,770,296.07	(2,262,700.65)	117.8
33 Curriculum	6,372,538.00	71,258.89	2,777,640.64	1,106,597.48	2,488,299.88	61.0
34 State Prof Development	3,670,693.00	254,558.15	3,017,639.54	-	653,053.46	82.2
41 Nutrition Services Supervision	1,125,233.00	97,033.14	997,035.32	26,079.88	102,117.80	90.9
42 Food	6,474,907.00	361,346.31	7,048,960.77	1,183,579.59	(1,757,633.36)	127.2
44 Operations	8,937,182.00	566,974.30	7,011,075.88	1,454,801.71	471,304.41	94.7
49 Food Services Transfers	(787,992.00)	-	(85,010.41)	-	(702,981.59)	10.8
51 Transportation Supervision	428,770.00	48,326.70	509,311.20	25,233.91	(105,775.11)	124.7
52 Operation of Buses	12,961,395.00	41,091.28	8,017,012.39	4,476,548.57	467,834.04	96.4
61 Maintenance Supervision	1,170,641.00	112,875.03	1,040,967.11	70,350.00	59,323.89	94.9
62 Grounds Maintenance	1,051,565.00	76,777.05	686,879.17	39,491.14	325,194.69	69.1
63 Operation of Plant	15,224,021.00	1,122,874.72	12,479,367.04	150,041.18	2,594,612.78	83.0
64 Maintenance of Plant and Equipment	8,622,430.00	694,882.03	6,692,513.20	978,397.13	951,519.67	89.0
65 Utilities	6,677,331.00	998,767.38	6,657,242.58	133,316.79	(113,228.37)	101.7
67 Plant Security	948,802.00	50,295.42	695,847.55	47,924.60	205,029.85	78.4
68 Insurance	2,365,061.00	-	2,040,994.18	149,929.93	174,136.89	92.6
72 Information Systems	4,656,825.00	221,223.48	3,649,800.07	1,773,336.41	(766,311.48)	116.5
73 Printing	365,603.00	59,215.30	385,353.93	189,383.43	(209,134.36)	157.2
74 Warehousing and Distributing	1,002,445.00	66,223.34	942,240.77	9,913.08	50,291.15	95.0
75 District Motor Pool	(88,819.00)	24,483.93	345,503.00	25,356.28	(459,678.28)	(417.5)
91 Public Activities	9,456,855.00	571,956.16	6,348,495.99	47,632.72	3,060,726.29	67.6
Total All Activities	\$ 533,888,239.00	\$ 38,195,156.34	\$ 448,594,059.04	\$ 23,634,459.70	\$ 61,659,720.26	88.5

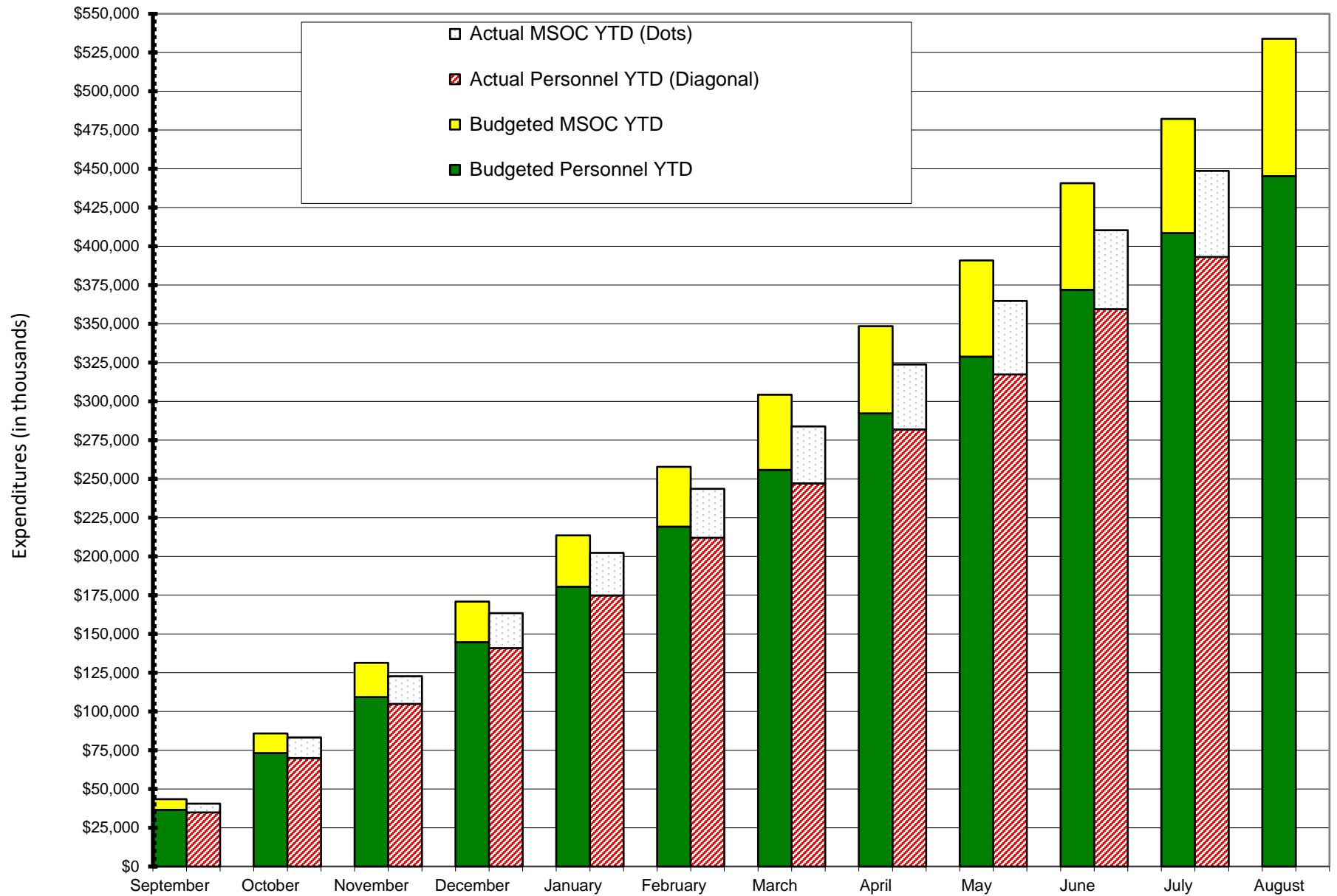
**Spokane Public Schools
Budget Status Report
General Fund Expenditures by Object
July 31, 2022**

Object	Revised Budget	Actual For Month	Actual For Year	Encumb.	Balance	%
0 Debit Transfer	\$ 2,792,988.00	\$ 90,199.50	\$ 1,285,345.98	\$ -	\$ 1,507,642.02	46.0
1 Credit Transfer	(2,776,655.00)	(90,199.50)	(1,285,345.98)	-	(1,491,309.02)	46.3
2 Certificated Salaries	247,786,654.00	19,330,850.63	225,104,863.93	-	22,681,790.07	90.9
3 Classified Salaries	74,794,752.00	5,248,495.79	62,179,840.13	-	12,614,911.87	83.1
4 Employee Benefits	124,086,720.00	9,164,472.30	105,904,537.44	-	18,182,182.56	85.4
5 Supplies and Materials	40,872,623.00	1,755,873.75	24,650,313.00	11,090,032.22	5,132,277.78	87.4
7 Contracted Services	44,829,474.00	2,617,401.16	30,036,425.07	11,130,154.19	3,662,894.74	91.8
8 Travel	712,473.00	64,316.13	372,074.56	-	340,398.44	52.2
9 Capital Outlay	789,210.00	13,746.58	346,004.91	1,414,273.29	(971,068.20)	223.0
Total All Objects	\$ 533,888,239.00	\$ 38,195,156.34	\$ 448,594,059.04	\$ 23,634,459.70	\$ 61,659,720.26	88.5

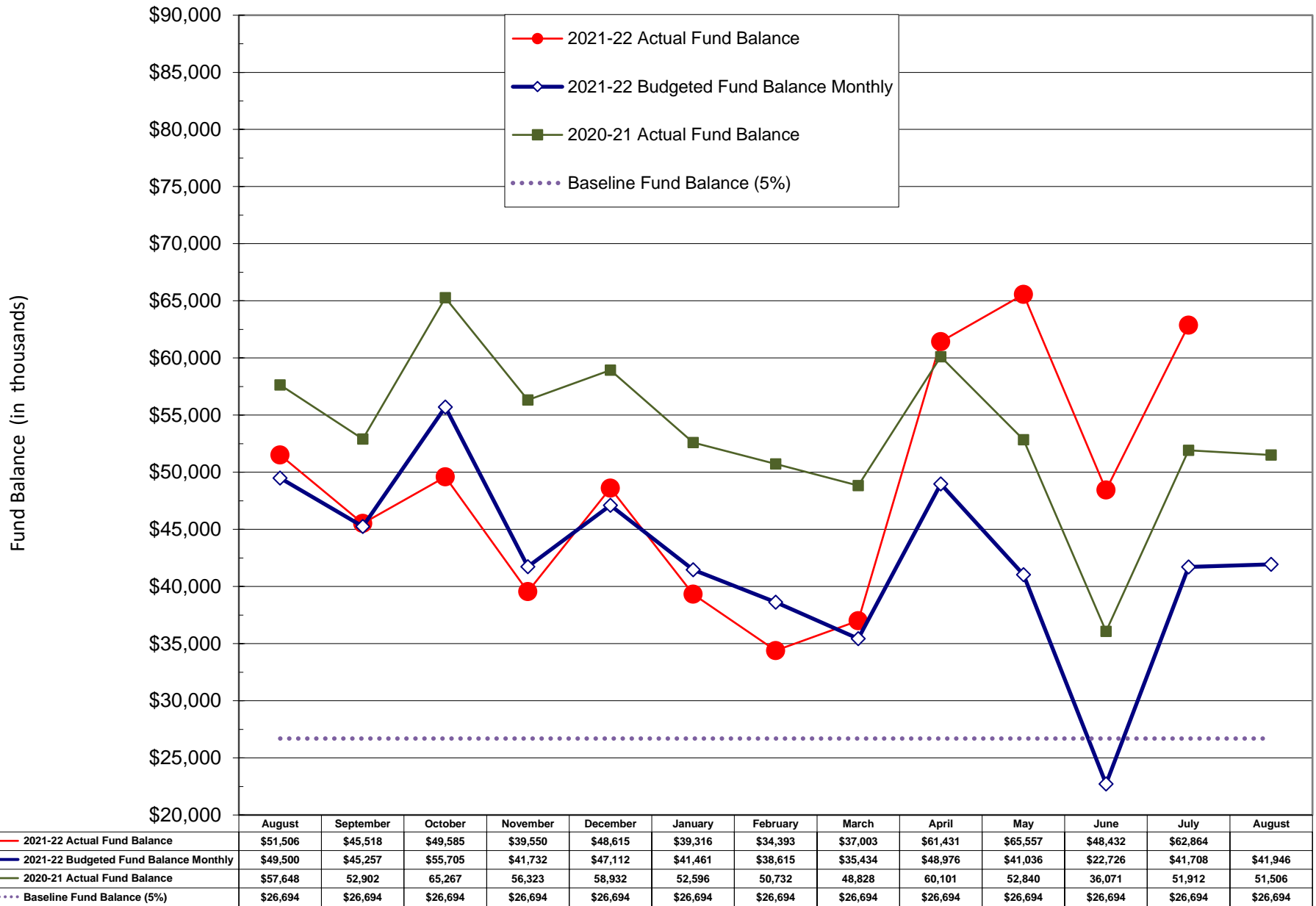
SPOKANE PUBLIC SCHOOLS - 2021-22 Cumulative Revenues
Budget vs. Actual (Budget based on 2 yr monthly history)



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
July 31, 2022**

	Revised Budget	Actual For Year	Balance	%
Revenues and Other Financing Sources				
Investment Earnings	\$ 1,731,000.00	\$ 918,399.98	\$ 812,600.02	53.1
State Revenues	27,041,000.00	4,582,583.47	22,458,416.53	16.9
Fed Other Agency Grants	-	712.66	(712.66)	-
Total Revenues and Other Financing Sources	28,772,000.00	5,501,696.11	23,270,303.89	19.1
Expenditures and Other Financing Uses				
10 Sites	-	5,925,235.25	(5,925,235.25)	-
20 Buildings	151,549,000.00	94,379,462.55	57,169,537.45	62.3
30 Equipment	5,530,000.00	4,387,570.11	1,142,429.89	79.3
40 Energy	-	29,286.97	(29,286.97)	-
Total Expenditures and Other Financing Uses	157,079,000.00	104,721,554.88	52,357,445.12	66.7
Beginning Fund Balance	153,100,000.00	201,549,204.06		
Excess Revenues Over/(Under) Expenditures	(128,307,000.00)	(99,219,858.77)		
Ending Fund Balance	\$ 24,793,000.00	\$ 102,329,345.29		

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

	Budget	Actual For Year	Balance	%
Revenues and Other Financing Sources				
Local Taxes Revenue	\$ 65,600,000.00	\$ 59,975,357.20	\$ 5,624,642.80	91.4
Local Nontax Revenue	209,000.00	155,377.82	53,622.18	74.3
Total Revenues and Other Financing Sources	65,809,000.00	60,130,735.02	5,678,264.98	91.4
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	24,712,312.50	287,687.50	98.8
Bond Transfer Fees	100,000.00	3,195.62	96,804.38	3.2
Total Expenditures and Other Financing Uses	69,000,000.00	67,675,508.12	1,324,491.88	98.1
Beginning Fund Balance	30,800,000.00	35,419,076.75		
Excess Revenues Over/(Under) Expenditures	(3,191,000.00)	(7,544,773.10)		
Ending Fund Balance	\$ 27,609,000.00	\$ 27,874,303.65		

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

	Budget	Actual For Year	Balance	%
Revenues				
100 General ASB	\$ 575,000.00	\$ 438,936.86	\$ 136,063.14	76.3
200 Athletics	940,000.00	566,241.47	373,758.53	60.2
300 Classes	703,000.00	315,928.78	387,071.22	44.9
400 Clubs	280,000.00	146,755.91	133,244.09	52.4
Total Revenues	2,498,000.00	1,467,863.02	1,030,136.98	58.8
Expenditures				
100 General ASB	529,000.00	427,026.33	101,973.67	80.7
200 Athletics	1,107,000.00	638,079.08	468,920.92	57.6
300 Classes	709,000.00	277,112.96	431,887.04	39.1
400 Clubs	238,000.00	114,774.38	123,225.62	48.2
Total Expenditures	2,583,000.00	1,456,992.75	1,126,007.25	56.4
Beginning Fund Balance	1,560,000.00	1,616,137.26		
Excess Revenues Over/(Under) Expenditures	(85,000.00)	10,870.27		
Ending Fund Balance	\$ 1,475,000.00	\$ 1,627,007.53		

Spokane Public Schools Trust Fund Status Report July 31, 2022

	Actual
Revenues	\$ 104,561.92
Total Revenues	104,561.92
Expenditures	115,174.91
Total Expenditures	115,174.91
Beginning Fund Balance	418,259.51
Excess Revenues Over/(Under) Expenditures	(10,612.99)
Ending Fund Balance	\$ 407,646.52

NOTE: No budgets are adopted for the trust funds.