



# Spokane Public Schools

*excellence for everyone*

## **INTERIM FINANCIAL STATEMENTS**

### **UNAUDITED**

**March 31, 2022**

# Spokane Public Schools

## Comparative Financial Statements

### As of March 31, 2021 and 2022

2021-2022				
	BUDGET		YTD ACTUAL	PERCENT ACT TO BUD
<b>General Fund</b>				
Revenues & Other Sources	\$ 526,334,327	\$	269,400,671	51.18%
Expenditures & Other Uses	533,888,239		283,903,211	53.18%
<b>Capital Projects Fund</b>				
Revenues & Other Sources	28,772,000		(19,748,461)	(68.64%)
Expenditures & Other Uses	157,079,000		58,175,643	37.04%
<b>Debt Service Fund</b>				
Revenues & Other Sources	65,809,000		31,935,399	48.53%
Expenditures & Other Uses	69,000,000		55,856,352	80.95%
<b>Associated Student Body Fund</b>				
Revenues & Other Sources	2,498,000		877,636	35.13%
Expenditures & Other Uses	2,583,000		801,561	31.03%

2020-2021				
	BUDGET		YTD ACTUAL	PERCENT ACT TO BUD
<b>General Fund</b>				
Revenues & Other Sources	\$ 470,437,168	\$	242,858,195	51.62%
Expenditures & Other Uses	482,137,168		251,678,272	52.20%
<b>Capital Projects Fund</b>				
Revenues & Other Sources	162,782,000		2,731,796	1.68%
Expenditures & Other Uses	195,002,000		57,979,356	29.73%
<b>Debt Service Fund</b>				
Revenues & Other Sources	57,826,000		28,896,100	49.97%
Expenditures & Other Uses	59,002,000		44,542,281	75.49%
<b>Associated Student Body Fund</b>				
Revenues & Other Sources	2,702,000		218,689	8.09%
Expenditures & Other Uses	2,596,000		200,553	7.73%

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

	General Fund	Capital Projects Fund	Debt Service Fund	ASB & Trust Funds	Total All Funds
<b>Assets</b>					
Imprest Fund	\$ 150,000.00	\$ -	\$ -	\$ -	\$ 150,000.00
Warrants Outstanding	(35,052,655.92)	(602,351.09)	-	(34,493.29)	(35,689,500.30)
Cash with Fiscal Agent	50,000.00	-	-	-	50,000.00
Taxes Receivable	61,759,718.63	-	55,084,796.98	-	116,844,515.61
Accounts Receivable	2,079,026.70	1,647,412.95	-	445.00	3,726,884.65
Due from Other Funds	170,960.58	3,793,847.47	-	-	3,964,808.05
Inventory - Supplies and Materials	1,115,082.88	-	-	-	1,115,082.88
Inventory - Lunchrooms	131,153.99	-	-	-	131,153.99
Inventory - USDA Commodities	283,032.50	-	-	-	283,032.50
Prepaid Expenditures	3,605,823.84	-	-	-	3,605,823.84
Investments	75,965,879.11	123,463,313.54	9,891,425.10	2,237,841.78	211,558,459.53
<b>Total Assets</b>	<b>\$ 110,258,022.31</b>	<b>\$ 128,302,222.87</b>	<b>\$ 64,976,222.08</b>	<b>\$ 2,203,793.49</b>	<b>\$ 305,740,260.75</b>
<b>Liabilities</b>					
Accounts Payable	\$ 2,303,581.68	\$ 4,542,898.08	\$ -	\$ 16,410.17	\$ 6,862,889.93
Accrued Salaries and Adjustments	(171,000.00)	(700.00)	-	-	(171,700.00)
Payroll Deductions and Taxes Payable	6,526,150.02	10,000.00	-	-	6,536,150.02
Due to Other Funds	3,775,339.39	124,925.05	-	64,543.61	3,964,808.05
Deferred Revenues - Property Taxes	60,820,548.22	-	53,478,098.48	-	114,298,646.70
<b>Total Liabilities</b>	<b>73,254,619.31</b>	<b>4,677,123.13</b>	<b>53,478,098.48</b>	<b>80,953.78</b>	<b>131,490,794.70</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	-	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
<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	269,400,670.75	(19,748,461.12)	31,935,398.72	947,858.33	282,535,466.68
Expenditures	283,903,210.56	58,175,643.20	55,856,351.87	859,415.39	398,794,621.02
<b>Revenues Over/(Under) Expenditures</b>	<b>(14,502,539.81)</b>	<b>(77,924,104.32)</b>	<b>(23,920,953.15)</b>	<b>88,442.94</b>	<b>(116,259,154.34)</b>
<b>Total Fund Balance</b>	<b>37,003,403.00</b>	<b>123,625,099.74</b>	<b>11,498,123.60</b>	<b>2,122,839.71</b>	<b>174,249,466.05</b>
<b>Total Liabilities &amp; Interim Fund Balance</b>	<b>\$ 110,258,022.31</b>	<b>\$ 128,302,222.87</b>	<b>\$ 64,976,222.08</b>	<b>\$ 2,203,793.49</b>	<b>\$ 305,740,260.75</b>

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

	General Fund	Capital Projects Fund	Debt Service Fund	ASB & Trust Funds	Total All Funds
<b>Revenues</b>					
Local Taxes	\$ 20,566,635.59	\$ -	\$ 31,853,435.37	\$ -	\$ 52,420,070.96
Local Non-Tax	5,261,577.74	612,660.56	81,963.35	946,884.33	6,903,085.98
State Funds - General	151,233,546.30	-	-	-	151,233,546.30
State Funds - Special	45,909,816.09	(20,361,834.34)	-	-	25,547,981.75
Federal Funds	42,452,035.07	712.66	-	-	42,452,747.73
Other School Districts	3,006,715.76	-	-	-	3,006,715.76
Other Agencies/Associations	957,089.12	-	-	974.00	958,063.12
Other Financing Sources	13,255.08	-	-	-	13,255.08
<b>Total Revenues and Other Financing Sources</b>	<b>269,400,670.75</b>	<b>(19,748,461.12)</b>	<b>31,935,398.72</b>	<b>947,858.33</b>	<b>282,535,466.68</b>
<b>Expenditures</b>					
Basic Instruction	145,151,964.76	-	-	-	145,151,964.76
Federal Special Purpose	19,155,104.48	-	-	-	19,155,104.48
Special Education	38,192,726.20	-	-	-	38,192,726.20
Pro-Tech Education	7,548,469.29	-	-	-	7,548,469.29
Skills Center	1,974,484.16	-	-	-	1,974,484.16
Compensatory Education	20,694,267.55	-	-	-	20,694,267.55
Other Instructional Programs	1,566,288.63	-	-	-	1,566,288.63
Community Services	5,922,419.92	-	-	-	5,922,419.92
Support Services	43,697,485.57	-	-	-	43,697,485.57
Other Expenditures	-	58,175,643.20	55,856,351.87	859,415.39	114,891,410.46
<b>Total Expenditures</b>	<b>283,903,210.56</b>	<b>58,175,643.20</b>	<b>55,856,351.87</b>	<b>859,415.39</b>	<b>398,794,621.02</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>(14,502,539.81)</b>	<b>(77,924,104.32)</b>	<b>(23,920,953.15)</b>	<b>88,442.94</b>	<b>(116,259,154.34)</b>
<b>Ending Interim Fund Balance</b>	<b>\$ 37,003,403.00</b>	<b>\$ 123,625,099.74</b>	<b>\$ 11,498,123.60</b>	<b>\$ 2,122,839.71</b>	<b>\$ 174,249,466.05</b>

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

	Revised Budget	Actual For Month	Actual For Year	Balance	%
1100 Local Property Taxes	\$ 52,575,740.00	\$ 4,065,544.06	\$ 20,566,545.38	\$ 32,009,194.62	39.1
<b>1000 Total Local Taxes</b>	<b>52,575,740.00</b>	<b>4,065,544.06</b>	<b>20,566,635.59</b>	<b>32,009,104.41</b>	<b>39.1</b>
2100 Tuitions and Fees, Unassigned	2,975,800.00	289,941.12	1,478,837.02	1,496,962.98	49.7
2200 Sale of Goods, Supplies and Services	8,596,911.00	510,095.58	3,216,225.36	5,380,685.64	37.4
2300 Investment Earnings	427,550.00	17,278.44	170,610.78	256,939.22	39.9
2500 Gifts and Donations	410,366.00	69,517.43	168,866.02	241,499.98	41.2
2600 Fines and Damages	47,383.00	26,165.53	47,307.90	75.10	99.8
2700 Rentals	639,516.00	39,125.74	122,224.41	517,291.59	19.1
2800 Insurance Recoveries	2,012.00	-	-	2,012.00	-
2900 Local Nontax, Unassigned	270,211.00	4,986.57	57,506.25	212,704.75	21.3
<b>2000 Total Local Nontax</b>	<b>13,369,749.00</b>	<b>957,110.41</b>	<b>5,261,577.74</b>	<b>8,108,171.26</b>	<b>39.4</b>
3100 Apportionment	272,764,154.00	23,001,786.03	148,041,216.38	124,722,937.62	54.3
3300 Local Effort Assistance	9,145,073.00	-	3,192,329.92	5,952,743.08	34.9
<b>3000 Total State, General Purpose</b>	<b>281,909,227.00</b>	<b>23,001,786.03</b>	<b>151,233,546.30</b>	<b>130,675,680.70</b>	<b>53.6</b>
4100 Special Purpose, Unassigned	82,389,302.00	6,375,026.46	42,975,436.39	39,413,865.61	52.2
4300 Other State Agencies, Unassigned	4,506,992.00	1,179,676.26	2,934,379.70	1,572,612.30	65.1
<b>4000 Total State, Special Purpose</b>	<b>86,896,294.00</b>	<b>7,554,702.72</b>	<b>45,909,816.09</b>	<b>40,986,477.91</b>	<b>52.8</b>
6100 Special Purpose, OSPI, Unassigned	82,433,939.00	6,222,496.28	39,366,701.73	121,800,640.73	47.8
6200 Direct Special Purpose Grants	286,970.00	16,599.24	115,714.42	171,255.58	40.3
6300 Fed Other Agency Grants	5,634,751.00	4,606.57	2,296,229.16	3,338,521.84	40.8
6900 Federal Noncash Items	1,083,131.00	31,236.97	673,389.76	409,741.24	62.2
<b>6000 Total Federal, Special Purpose</b>	<b>89,438,791.00</b>	<b>6,274,939.06</b>	<b>42,452,035.07</b>	<b>125,720,159.39</b>	<b>47.5</b>
7100 Other School District Program Participation	1,295,247.00	973,958.00	3,006,715.76	(1,711,468.76)	232.1
7300 Nonhigh Participation	6,665.00	-	-	6,665.00	-
<b>7000 Total Revenues, Other School Districts</b>	<b>1,301,912.00</b>	<b>973,958.00</b>	<b>3,006,715.76</b>	<b>(1,704,803.76)</b>	<b>230.9</b>
8100 Other Agency & Association Grants	812,434.00	132,237.14	957,089.12	(144,655.12)	117.8
<b>8000 Total Revenue, Other Agencies/Associations</b>	<b>812,434.00</b>	<b>132,237.14</b>	<b>957,089.12</b>	<b>(144,655.12)</b>	<b>117.8</b>
9300 Sale of Equipment	30,180.00	4,500.71	13,255.08	16,924.92	43.9
<b>9000 Total Other Financing Sources</b>	<b>30,180.00</b>	<b>4,500.71</b>	<b>13,255.08</b>	<b>16,924.92</b>	<b>43.9</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 526,334,327.00</b>	<b>\$ 42,964,778.13</b>	<b>\$ 269,400,670.75</b>	<b>\$ 256,933,656.25</b>	<b>51.2</b>

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

Program	Revised Budget	Actual For Month	Actual For Year	Encumb.	Balance	%
01 Basic Education	\$ 250,517,444.00	\$ 19,684,008.32	\$ 138,056,633.72	\$ 5,002,017.32	\$ 107,458,792.96	57.1
02 Alternative Learning Experience	10,038,856.00	1,062,888.69	6,866,529.80	33,617.43	3,138,708.77	68.7
03 Open Doors Program	726,259.00	91,188.90	228,801.24	1,409,814.24	(912,356.48)	225.6
<b>01 Total</b>	261,282,559.00	20,838,085.91	145,151,964.76	6,445,448.99	109,685,145.25	58.0
12 Fed Stimulus, School Improvement	20,175,252.00	429,120.97	9,433,055.97	4,896,606.61	5,845,589.42	71.0
13 State Fiscal Stabilization Funds	6,920,774.00	186,679.72	1,254,979.32	-	5,665,794.68	18.13
14 Federal Stimulus, IDEA	14,245,576.00	1,205,200.69	8,379,492.11	-	5,866,083.89	58.8
19 Federal Stimulus, Other Monies	351,870.00	22,390.23	87,577.08	-	264,292.92	24.9
<b>10 Total</b>	41,693,472.00	1,843,391.61	19,155,104.48	4,896,606.61	17,641,760.91	57.69
21 Special Ed, Basic, State	60,852,108.00	4,653,540.67	33,412,372.27	1,806,075.47	25,633,660.26	57.9
23 Special Ed, ARP, Federal	1,611,643.00	136,163.53	978,694.50	-	632,948.50	60.7
24 Special Ed, Supp, Federal	6,353,462.00	532,052.67	3,801,659.43	-	2,551,802.57	59.8
<b>20 Total</b>	68,817,213.00	5,321,756.87	38,192,726.20	1,806,075.47	28,818,411.33	58.1
31 CTE, Basic, State	10,483,099.00	893,403.40	6,299,690.83	317,236.63	3,866,171.54	63.1
34 CTE, MS Basic, State	2,136,648.00	162,181.57	1,187,810.40	336,924.22	611,913.38	71.4
38 CTE, Federal	240,680.00	575.22	59,872.06	226,057.92	(45,249.98)	118.8
39 CTE, Other Categories	10,060.00	240.00	1,096.00	-	8,964.00	10.9
<b>30 Total</b>	12,870,487.00	1,056,400.19	7,548,469.29	880,218.77	4,441,798.94	65.5
45 Skills Center, Basic, State	4,328,237.00	279,078.30	1,947,446.30	20,013.68	2,360,777.02	45.5
46 Skills Center, Federal	67,231.00	1,846.69	27,037.86	4,874.48	35,318.66	47.5
47 Skill Center, Facility Upgrades	60,600.00	-	-	-	60,600.00	-
<b>40 Total</b>	4,456,068.00	280,924.99	1,974,484.16	24,888.16	2,456,695.68	44.9
51 Disadvantaged, Federal	12,572,385.00	1,001,293.81	6,726,446.58	55,075.31	5,790,863.11	53.9
52 School Improvement, Federal	1,882,783.00	148,790.74	822,731.22	42,298.49	1,017,753.29	45.9
55 Learning Assistance, State	16,594,603.00	1,243,262.58	8,752,745.02	85,869.54	7,755,988.44	53.3
58 Special and Pilot Programs	5,055,357.00	65,522.90	333,730.23	62,347.42	4,659,279.35	7.8
<b>50 Total</b>	36,105,128.00	2,458,870.03	16,635,653.05	245,590.76	19,223,884.19	46.8
64 Language Enhancement Program	286,269.00	17,361.91	118,917.38	-	167,351.62	41.5
65 English Language Learners, State	6,749,902.00	506,634.77	3,646,720.49	41,861.68	3,061,319.83	54.7
68 Indian Ed, Federal DOE	236,825.00	13,132.39	86,193.85	-	150,631.15	36.4
69 Compensatory, Other	950,185.00	53,365.89	206,782.78	80,487.60	662,914.62	30.2
<b>60 Total</b>	8,223,181.00	590,494.96	4,058,614.50	122,349.28	4,042,217.22	50.8
73 Summer School	263,015.00	1.34	1,411.89	-	261,603.11	0.5
74 Highly Capable	1,903,004.00	159,907.71	1,099,375.99	2,381.13	801,246.88	57.9
79 Instructional Programs, Other	1,885,196.00	67,064.87	465,500.75	800.00	1,418,895.25	24.7
<b>70 Total</b>	4,051,215.00	226,973.92	1,566,288.63	3,181.13	2,481,745.24	38.7
86 Community Schools	8,018.00	-	-	-	8,018.00	-
88 Childcare Programs	6,677,210.00	560,183.21	3,135,535.82	93,643.95	3,448,030.23	48.4
89 Other Community Services	7,074,586.00	371,716.19	2,786,884.10	71,727.93	4,215,973.97	40.4
<b>80 Total</b>	13,759,814.00	931,899.40	5,922,419.92	165,371.88	7,672,022.20	44.2
97 District Wide Support	52,307,928.00	4,155,639.08	27,525,304.81	3,418,820.08	21,363,803.11	59.2
98 Nutrition Services	15,749,330.00	1,530,876.43	9,620,499.48	3,730,380.26	2,398,450.26	84.8
99 Transportation	14,571,844.00	1,119,218.68	6,551,681.28	6,628,375.00	1,391,787.72	90.5
<b>90 Total</b>	82,629,102.00	6,805,734.19	43,697,485.57	13,777,575.34	25,154,041.09	69.6
<b>Total Program Expenditures</b>	<b>\$ 533,888,239.00</b>	<b>\$ 40,354,532.07</b>	<b>\$ 283,903,210.56</b>	<b>\$ 28,367,306.39</b>	<b>\$ 221,617,722.05</b>	<b>58.5</b>

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

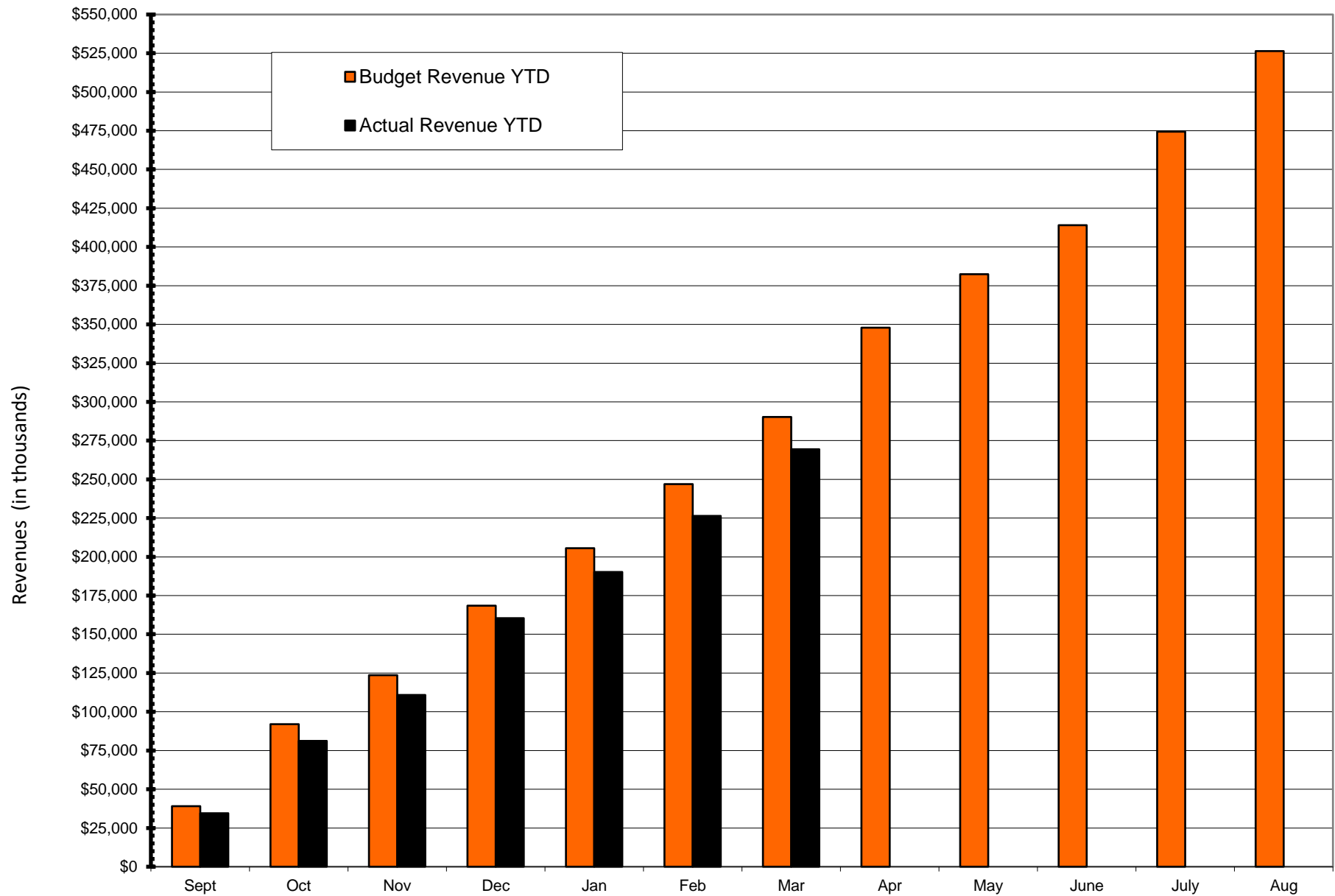
Activity	Revised Budget	Actual For Month	Actual For Year	Encumb.	Balance	%
11 Board of Directors	\$ 1,773,396.00	\$ 50,593.19	\$ 602,954.61	\$ 346,355.68	\$ 824,085.71	53.5
12 Superintendent's Office	638,170.00	36,239.44	436,449.26	-	201,720.74	68.4
13 Business Office	3,389,890.00	213,134.81	1,640,951.68	35,456.01	1,713,482.31	49.5
14 Human Resources	4,447,388.00	305,845.09	2,158,673.12	153,105.69	2,135,609.19	52.0
15 Public Relations	884,338.00	61,730.03	397,029.80	73,681.91	413,626.29	53.2
21 Supervision	9,779,573.00	697,612.62	4,891,661.91	15,028.23	4,872,882.86	50.2
22 Learning Resources	5,534,379.00	91,767.28	650,706.75	1,066.97	4,882,605.28	11.8
23 Principal's Office	29,168,892.00	2,307,864.23	16,472,721.33	13,515.37	12,682,655.30	56.5
24 Guidance and Counseling	17,532,495.00	1,425,515.19	10,453,828.34	381,829.54	6,696,837.12	61.8
25 Pupil Management and Safety	2,590,758.00	204,212.46	1,342,276.80	-	1,248,481.20	51.8
26 Health and Related Services	18,948,325.00	1,470,966.37	10,508,034.87	257,618.87	8,182,671.26	56.8
27 Teaching	309,006,151.00	24,069,337.01	168,474,808.66	7,002,526.00	133,528,816.34	56.8
28 Extra Curricular	8,076,582.00	769,471.31	4,353,571.56	375,835.11	3,347,175.33	58.6
31 Instructional Professional Development	18,770,947.00	1,120,619.80	6,998,393.61	250,099.68	11,522,453.71	38.6
32 Instructional Technology	12,713,469.00	417,508.55	7,777,610.16	5,508,013.48	(572,154.64)	104.5
33 Curriculum	6,370,538.00	179,239.81	2,444,157.57	146,085.28	3,780,295.15	40.7
34 State Prof Development	3,670,693.00	273,897.37	1,935,691.74	-	1,735,001.26	52.7
41 Nutrition Services Supervision	1,125,233.00	93,389.97	619,357.52	2,079.88	503,795.60	55.2
42 Food	6,474,907.00	810,568.78	4,528,346.17	3,051,425.97	(1,104,865.14)	117.1
44 Operations	8,937,182.00	635,084.68	4,520,810.32	676,874.41	3,739,497.27	58.2
49 Food Services Transfers	(787,992.00)	(8,167.00)	(48,014.53)	-	(739,977.47)	6.1
51 Transportation Supervision	428,770.00	99,158.66	322,258.55	54,504.17	52,007.28	87.9
52 Operation of Buses	12,961,395.00	955,547.15	5,821,754.07	6,573,870.83	565,770.10	95.6
61 Maintenance Supervision	1,170,641.00	85,741.01	617,539.76	63,343.75	489,757.49	58.2
62 Grounds Maintenance	1,051,565.00	49,987.18	383,219.89	24,018.73	644,326.38	38.7
63 Operation of Plant	15,224,021.00	1,240,358.72	8,039,462.28	245,282.42	6,939,276.30	54.4
64 Maintenance of Plant and Equipment	8,622,430.00	629,225.94	4,134,898.48	579,602.72	3,907,928.80	54.7
65 Utilities	6,677,331.00	754,113.20	3,728,356.09	352,787.20	2,596,187.71	61.1
67 Plant Security	948,802.00	68,774.59	461,784.49	80,218.89	406,798.62	57.1
68 Insurance	2,365,061.00	(863.99)	1,159,978.97	1,027,316.00	177,766.03	92.5
72 Information Systems	4,656,825.00	424,500.83	2,961,445.85	700,930.38	994,448.77	78.7
73 Printing	365,603.00	44,026.43	254,518.62	187,640.24	(76,555.86)	120.9
74 Warehousing and Distributing	1,002,445.00	150,741.33	551,864.64	10,353.33	440,227.03	56.1
75 District Motor Pool	(88,819.00)	52,227.92	237,680.75	82,199.52	(408,699.27)	(360.2)
91 Public Activities	9,456,855.00	574,562.11	4,068,426.87	94,640.13	5,293,788.00	44.0
<b>Total All Activities</b>	<b>\$ 533,888,239.00</b>	<b>\$ 40,354,532.07</b>	<b>\$ 283,903,210.56</b>	<b>\$ 28,367,306.39</b>	<b>\$ 221,617,722.05</b>	<b>58.5</b>

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

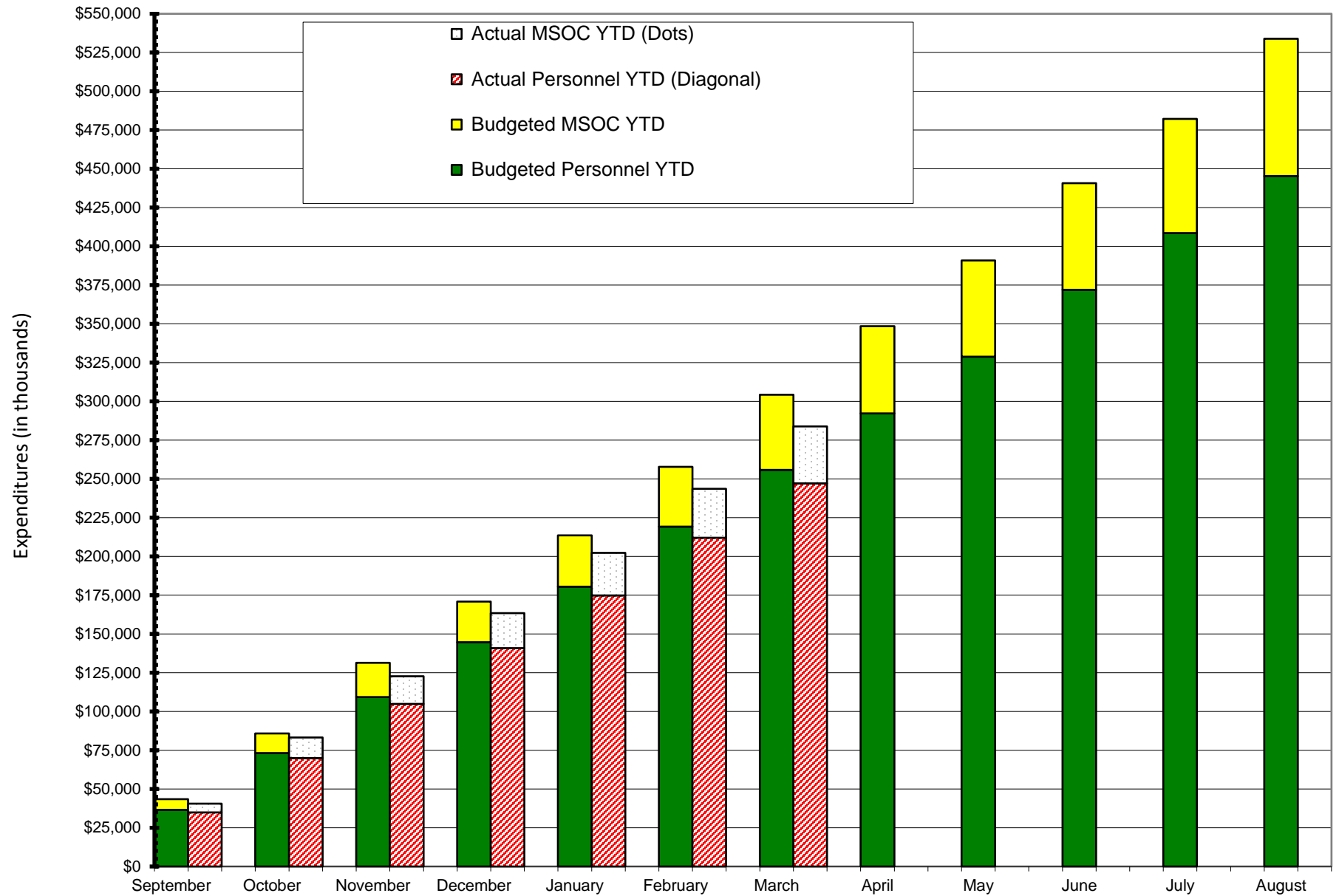
Object	Revised Budget	Actual For Month	Actual For Year	Encumb.	Balance	%
0 Debit Transfer	\$ 2,784,488.00	\$ 37,332.98	\$ 253,868.52	\$ -	\$ 2,530,619.48	9.1
1 Credit Transfer	(2,776,655.00)	(37,332.98)	(253,868.52)	-	(2,522,786.48)	9.1
2 Certificated Salaries	247,786,654.00	19,969,915.01	140,240,297.48	-	107,546,356.52	56.6
3 Classified Salaries	74,794,752.00	5,577,016.97	40,114,962.05	-	34,679,789.95	53.6
4 Employee Benefits	124,086,720.00	9,551,090.16	66,801,682.89	-	57,285,037.11	53.8
5 Supplies and Materials	40,882,123.00	2,310,995.04	17,319,742.84	10,601,931.77	12,960,448.39	68.3
7 Contracted Services	44,828,474.00	2,849,673.33	19,096,618.28	17,511,663.13	8,220,192.59	81.7
8 Travel	712,473.00	49,909.23	124,869.61	-	587,603.39	17.5
9 Capital Outlay	789,210.00	45,932.33	205,037.41	253,711.49	330,461.10	58.1
<b>Total All Objects</b>	<b>\$ 533,888,239.00</b>	<b>\$ 40,354,532.07</b>	<b>\$ 283,903,210.56</b>	<b>\$ 28,367,306.39</b>	<b>\$ 221,617,722.05</b>	<b>58.5</b>



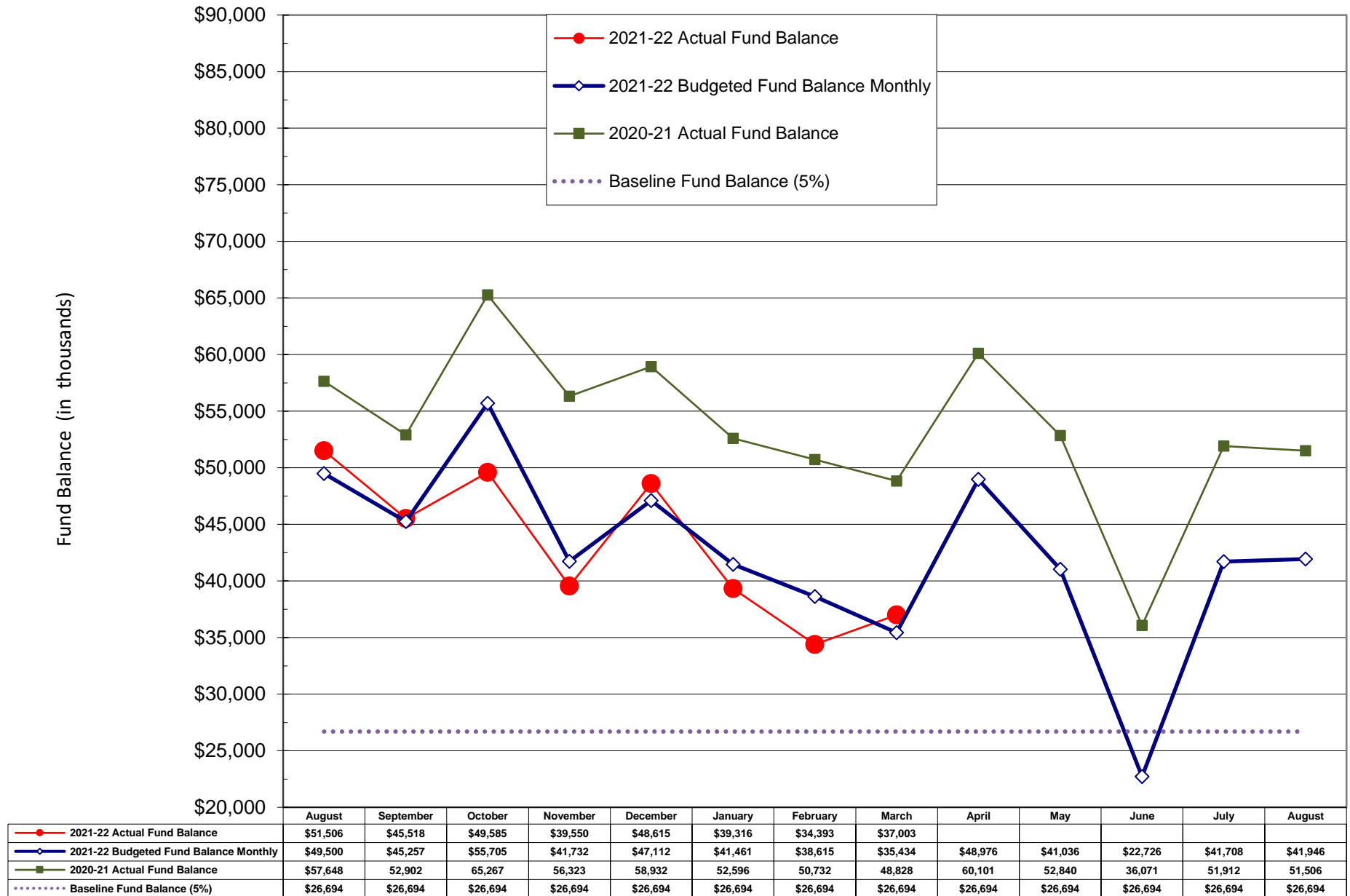
SPOKANE PUBLIC SCHOOLS - 2021-22 Cumulative Revenues  
Budget vs. Actual (Budget based on 2 yr monthly history)



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  
March 31, 2022**

	Revised Budget	Actual For Year	Balance	%
<b>Revenues and Other Financing Sources</b>				
Investment Earnings	\$ 1,731,000.00	\$ 612,660.56	\$ 1,118,339.44	35.4
State Revenues	27,041,000.00	(20,361,834.34)	47,402,834.34	(75.3)
Fed Other Agency Grants	-	712.66	(712.66)	-
<b>Total Revenues and Other Financing Sources</b>	<b>28,772,000.00</b>	<b>(19,748,461.12)</b>	<b>48,520,461.12</b>	<b>(68.6)</b>
<b>Expenditures and Other Financing Uses</b>				
10 Sites	-	2,456,366.13	(2,456,366.13)	-
20 Buildings	151,549,000.00	53,032,997.55	98,516,002.45	35.0
30 Equipment	5,530,000.00	2,684,279.52	2,845,720.48	48.5
40 Energy	-	2,000.00	(2,000.00)	-
<b>Total Expenditures and Other Financing Uses</b>	<b>157,079,000.00</b>	<b>58,175,643.20</b>	<b>98,903,356.80</b>	<b>37.0</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>(77,924,104.32)</b>		
<b>Ending Fund Balance</b>	<b>\$ 24,793,000.00</b>	<b>\$ 123,625,099.74</b>		

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

	Budget	Actual For Year	Balance	%
<b>Revenues and Other Financing Sources</b>				
Local Taxes Revenue	\$ 65,600,000.00	\$ 31,853,435.37	\$ 33,746,564.63	48.6
Local Nontax Revenue	209,000.00	81,963.35	127,036.65	39.2
<b>Total Revenues and Other Financing Sources</b>	<b>65,809,000.00</b>	<b>31,935,398.72</b>	<b>33,873,601.28</b>	<b>48.5</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>(23,920,953.15)</b>		
<b>Ending Fund Balance</b>	<b>\$ 27,609,000.00</b>	<b>\$ 11,498,123.60</b>		

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

	Budget	Actual For Year	Balance	%
<b>Revenues</b>				
100 General ASB	\$ 575,000.00	\$ 268,970.05	\$ 306,029.95	46.8
200 Athletics	940,000.00	344,551.12	595,448.88	36.7
300 Classes	703,000.00	190,558.70	512,441.30	27.1
400 Clubs	280,000.00	73,555.80	206,444.20	26.3
<b>Total Revenues</b>	<b>2,498,000.00</b>	<b>877,635.67</b>	<b>1,620,364.33</b>	<b>35.1</b>
<b>Expenditures</b>				
100 General ASB	529,000.00	189,345.92	339,654.08	35.8
200 Athletics	1,107,000.00	382,515.03	724,484.97	34.6
300 Classes	709,000.00	165,328.59	543,671.41	23.3
400 Clubs	238,000.00	64,371.82	173,628.18	27.0
<b>Total Expenditures</b>	<b>2,583,000.00</b>	<b>801,561.36</b>	<b>1,781,438.64</b>	<b>31.0</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>76,074.31</b>		
<b>Ending Fund Balance</b>	<b>\$ 1,475,000.00</b>	<b>\$ 1,692,211.57</b>		

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

	Actual
Revenues	\$ 70,222.66
<b>Total Revenues</b>	<b>70,222.66</b>
Expenditures	57,854.03
<b>Total Expenditures</b>	<b>57,854.03</b>
Beginning Fund Balance	418,259.51
<b>Excess Revenues Over/(Under) Expenditures</b>	<b>12,368.63</b>
<b>Ending Fund Balance</b>	<b>\$ 430,628.14</b>

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