



# Spokane Public Schools

*excellence for everyone*

## **INTERIM FINANCIAL STATEMENTS**

### **UNAUDITED**

**October 30, 2022**

# Spokane Public Schools

## Comparative Financial Statements

### As of October 31, 2021 and 2022

2022-2023				
	BUDGET		YTD ACTUAL	PERCENT ACT TO BUD
<b>General Fund</b>				
Revenues & Other Sources	\$ 541,617,316	\$	91,257,174	16.85%
Expenditures & Other Uses	549,382,960		85,928,131	15.64%
<b>Capital Projects Fund</b>				
Revenues & Other Sources	158,000,000		(1,793,954)	(1.14%)
Expenditures & Other Uses	177,300,000		21,580,626	12.17%
<b>Debt Service Fund</b>				
Revenues & Other Sources	58,835,500		20,269,753	34.45%
Expenditures & Other Uses	67,070,000		-	0.00%
<b>Associated Student Body Fund</b>				
Revenues & Other Sources	2,448,000		456,843	18.66%
Expenditures & Other Uses	2,357,000		220,473	9.35%

2021-2022				
	BUDGET		YTD ACTUAL	PERCENT ACT TO BUD
<b>General Fund</b>				
Revenues & Other Sources	\$ 526,334,327	\$	81,239,767	15.44%
Expenditures & Other Uses	533,888,239		83,160,993	15.58%
<b>Capital Projects Fund</b>				
Revenues & Other Sources	28,772,000		(20,291,402)	(70.52%)
Expenditures & Other Uses	157,079,000		4,183,093	2.66%
<b>Debt Service Fund</b>				
Revenues & Other Sources	65,809,000		22,843,759	34.71%
Expenditures & Other Uses	69,000,000		3,196	0.00%
<b>Associated Student Body Fund</b>				
Revenues & Other Sources	2,498,000		330,448	13.23%
Expenditures & Other Uses	2,583,000		170,753	6.61%

**Spokane Public Schools  
Balance Sheet  
October 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	(38,966,609.42)	(7,434,217.49)	-	(41,838.20)	(46,442,665.11)
Cash with Fiscal Agent	50,000.00	-	-	-	50,000.00
Taxes Receivable	6,340,116.37	-	5,758,911.36	-	12,099,027.73
Accounts Receivable	1,027,253.68	101,932.49	-	445.00	1,129,631.17
Due from Other Funds	(573,370.16)	90,451.99	-	-	(482,918.17)
Inventory - Supplies and Materials	1,054,522.84	-	-	-	1,054,522.84
Inventory - Lunchrooms	210,796.51	-	-	-	210,796.51
Inventory - USDA Commodities	283,032.50	-	-	-	283,032.50
Prepaid Expenditures	2,970,672.97	-	-	-	2,970,672.97
Investments	113,050,926.39	58,073,791.77	47,063,135.08	2,448,762.20	220,636,615.44
<b>Total Assets</b>	<b>\$ 85,597,341.68</b>	<b>\$ 50,831,958.76</b>	<b>\$ 52,822,046.44</b>	<b>\$ 2,407,369.00</b>	<b>\$ 191,658,715.88</b>
<b>Liabilities</b>					
Accounts Payable	\$ 2,673,644.89	\$ 22,490,771.28	\$ -	\$ (15,460.09)	\$ 25,148,956.08
Accrued Salaries and Adjustments	7,340.99	-	-	-	7,340.99
Payroll Deductions and Taxes Payable	6,564,063.65	9,300.00	-	-	6,573,363.65
Due to Other Funds	90,451.99	(593,912.06)	-	20,541.90	(482,918.17)
Deferred Revenues - Grants	247,821.33	-	-	-	247,821.33
Deferred Revenues - Property Taxes	4,924,966.90	-	4,508,850.62	-	9,433,817.52
<b>Total Liabilities</b>	<b>14,508,289.75</b>	<b>21,906,159.22</b>	<b>4,508,850.62</b>	<b>5,081.81</b>	<b>40,928,381.40</b>
<b>Fund Balance and Reserves</b>					
Non-spendable Inventory and Prepaids	5,670,456.27	-	-	3,000.00	5,673,456.27
Non-Spendable Trust Principal	-	-	-	75,000.00	75,000.00
Restricted for Fund Purpose	-	16,766,048.40	-	2,083,979.52	18,850,027.92
Restricted for Debt Service	5,900,000.00	101,000.00	28,043,443.05	-	34,044,443.05
Restricted for Skills Center	2,347,487.00	-	-	-	2,347,487.00
Restricted for Self-insurance	800,000.00	-	-	-	800,000.00
Restricted for Food Services	428,542.65	-	-	-	428,542.65
Restricted for State Match	-	35,433,330.37	-	-	35,433,330.37
Assigned to Other Items	11,831,705.92	-	-	-	11,831,705.92
Unassigned Fund Balance	18,282,539.71	-	-	-	18,282,539.71
Assigned Minimum Fund Balance	20,499,277.38	-	-	-	20,499,277.38
<b>Total Beginning Fund Balance</b>	<b>65,760,008.93</b>	<b>52,300,378.77</b>	<b>28,043,443.05</b>	<b>2,161,979.52</b>	<b>148,265,810.27</b>
Revenues	91,257,174.04	(1,793,953.70)	20,269,752.77	466,490.41	110,199,463.52
Expenditures	85,928,131.04	21,580,625.53	-	226,182.74	107,734,939.31
<b>Revenues Over/(Under) Expenditures</b>	<b>5,329,043.00</b>	<b>(23,374,579.23)</b>	<b>20,269,752.77</b>	<b>240,307.67</b>	<b>2,464,524.21</b>
<b>Total Fund Balance</b>	<b>71,089,051.93</b>	<b>28,925,799.54</b>	<b>48,313,195.82</b>	<b>2,402,287.19</b>	<b>150,730,334.48</b>
<b>Total Liabilities &amp; Interim Fund Balance</b>	<b>\$ 85,597,341.68</b>	<b>\$ 50,831,958.76</b>	<b>\$ 52,822,046.44</b>	<b>\$ 2,407,369.00</b>	<b>\$ 191,658,715.88</b>

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

	General Fund	Capital Projects Fund	Debt Service Fund	ASB & Trust Funds	Total All Funds
<b>Revenues</b>					
Local Taxes	\$ 23,127,800.69	\$ -	\$ 20,203,312.34	\$ -	\$ 43,331,113.03
Local Non-Tax	1,907,757.11	120,958.38	66,440.43	466,490.41	2,561,646.33
State Funds - General	46,727,912.76	-	-	-	46,727,912.76
State Funds - Special	17,290,720.40	(1,914,912.08)	-	-	15,375,808.32
Federal Funds	1,133,369.15	-	-	-	1,133,369.15
Other School Districts	289,904.50	-	-	-	289,904.50
Other Agencies/Associations	772,723.86	-	-	-	772,723.86
Other Financing Sources	6,985.57	-	-	-	6,985.57
<b>Total Revenues and Other Financing Sources</b>	<b>91,257,174.04</b>	<b>(1,793,953.70)</b>	<b>20,269,752.77</b>	<b>466,490.41</b>	<b>110,199,463.52</b>
<b>Expenditures</b>					
Basic Instruction	46,599,135.63	-	-	-	46,599,135.63
Federal Special Purpose	2,796,134.62	-	-	-	2,796,134.62
Special Education	10,971,834.30	-	-	-	10,971,834.30
Pro-Tech Education	2,237,391.78	-	-	-	2,237,391.78
Skills Center	645,039.08	-	-	-	645,039.08
Compensatory Education	6,662,340.20	-	-	-	6,662,340.20
Other Instructional Programs	443,986.82	-	-	-	443,986.82
Community Services	2,335,555.03	-	-	-	2,335,555.03
Support Services	13,236,713.58	-	-	-	13,236,713.58
Other Expenditures	-	21,580,625.53	-	226,182.74	21,806,808.27
<b>Total Expenditures</b>	<b>85,928,131.04</b>	<b>21,580,625.53</b>	<b>-</b>	<b>226,182.74</b>	<b>107,734,939.31</b>
<b>Total Beginning Fund Balance</b>	<b>65,760,008.93</b>	<b>52,300,378.77</b>	<b>28,043,443.05</b>	<b>2,161,979.52</b>	<b>148,265,810.27</b>
<b>Excess Revenues/Other Financing Sources Over/under Expenditures and Other Uses</b>	<b>5,329,043.00</b>	<b>(23,374,579.23)</b>	<b>20,269,752.77</b>	<b>240,307.67</b>	<b>2,464,524.21</b>
<b>Ending Interim Fund Balance</b>	<b>\$ 71,089,051.93</b>	<b>\$ 28,925,799.54</b>	<b>\$ 48,313,195.82</b>	<b>\$ 2,402,287.19</b>	<b>\$ 150,730,334.48</b>

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

	Revised Budget	Actual For Month	Actual For Year	Balance	%
1100 Local Property Taxes	\$ 69,962,220.00	\$ 21,712,651.22	\$ 23,127,800.69	\$ 46,834,419.31	33.1
<b>1000 Total Local Taxes</b>	<b>69,962,220.00</b>	<b>21,712,651.22</b>	<b>23,127,800.69</b>	<b>46,834,419.31</b>	<b>33.1</b>
2100 Tuitions and Fees, Unassigned	2,873,132.00	226,724.31	475,718.35	2,397,413.65	16.6
2200 Sale of Goods, Supplies and Services	6,164,563.00	997,832.63	1,086,271.91	5,078,291.09	17.6
2300 Investment Earnings	427,550.00	98,767.65	189,306.91	238,243.09	44.3
2500 Gifts and Donations	390,058.00	12,035.80	53,457.36	336,600.64	13.7
2600 Fines and Damages	47,393.00	2,382.95	11,908.52	35,484.48	25.1
2700 Rentals	639,516.00	41,053.81	60,231.11	579,284.89	9.4
2800 Insurance Recoveries	2,012.00	-	-	2,012.00	-
2900 Local Nontax, Unassigned	179,642.00	24,414.54	30,862.95	148,779.05	17.2
<b>2000 Total Local Nontax</b>	<b>10,723,866.00</b>	<b>1,403,211.69</b>	<b>1,907,757.11</b>	<b>8,816,108.89</b>	<b>17.8</b>
3100 Apportionment	271,100,525.00	21,690,586.64	46,092,667.88	225,007,857.12	17.0
3300 Local Effort Assistance	4,158,817.00	635,244.88	635,244.88	3,523,572.12	15.3
<b>3000 Total State, General Purpose</b>	<b>275,259,342.00</b>	<b>22,325,831.52</b>	<b>46,727,912.76</b>	<b>228,531,429.24</b>	<b>17.0</b>
4100 Special Purpose, Unassigned	83,668,384.00	7,904,519.93	16,834,090.56	66,834,293.44	20.1
4300 Other State Agencies, Unassigned	7,413,824.00	24,675.15	456,629.84	6,957,194.16	6.2
<b>4000 Total State, Special Purpose</b>	<b>91,082,208.00</b>	<b>7,929,195.08</b>	<b>17,290,720.40</b>	<b>73,791,487.60</b>	<b>19.0</b>
6100 Special Purpose, OSPI, Unassigned	86,882,913.00	10,135,672.44	535,052.33	87,417,965.33	0.6
6200 Direct Special Purpose Grants	327,457.00	69,715.31	-	327,457.00	-
6300 Fed Other Agency Grants	2,663,856.00	253,771.15	243,002.58	2,420,853.42	9.1
6900 Federal Noncash Items	1,100,000.00	195,373.34	355,314.24	744,685.76	32.3
<b>6000 Total Federal, Special Purpose</b>	<b>90,974,226.00</b>	<b>10,654,532.24</b>	<b>1,133,369.15</b>	<b>90,910,961.51</b>	<b>1.2</b>
7100 Other School District Program Participation	2,243,266.00	289,904.50	289,904.50	1,953,361.50	12.9
7300 Nonhigh Participation	6,665.00	-	-	6,665.00	-
<b>7000 Total Revenues, Other School Districts</b>	<b>2,249,931.00</b>	<b>289,904.50</b>	<b>289,904.50</b>	<b>1,960,026.50</b>	<b>12.9</b>
8100 Other Agency & Association Grants	579,163.00	54,863.00	176,896.30	402,266.70	30.5
8200 Private Foundations	751,360.00	72,993.76	595,827.56	155,532.44	79.3
<b>8000 Total Revenue, Other Agencies/Associations</b>	<b>1,330,523.00</b>	<b>127,856.76</b>	<b>772,723.86</b>	<b>557,799.14</b>	<b>58.1</b>
9300 Sale of Equipment	35,000.00	4,109.32	6,985.57	28,014.43	20.0
<b>9000 Total Other Financing Sources</b>	<b>35,000.00</b>	<b>4,109.32</b>	<b>6,985.57</b>	<b>28,014.43</b>	<b>20.0</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 541,617,316.00</b>	<b>\$ 64,447,292.33</b>	<b>\$ 91,257,174.04</b>	<b>\$ 450,360,141.96</b>	<b>16.8</b>

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

Program	Revised Budget	Actual For Month	Actual For Year	Encumb.	Balance	%
01 Basic Education	\$ 254,976,217.00	\$ 22,072,212.71	\$ 44,565,018.64	\$ 4,577,175.66	\$ 205,834,022.70	19.3
02 Alternative Learning Experience	10,169,339.00	1,120,506.17	1,977,745.67	63,088.11	8,128,505.22	20.1
03 Open Doors Program	755,257.00	56,371.32	56,371.32	528,388.66	170,497.02	77.4
<b>01 Total</b>	265,900,813.00	23,249,090.20	46,599,135.63	5,168,652.43	214,133,024.94	19.5
42 Fed Stimulus, School Improvement	14,654,269.00	515,242.85	1,450,973.59	743,923.62	12,459,371.79	15.0
13 State Fiscal Stabilization Funds	22,572,359.00	542,851.10	1,034,039.16	2,728,507.51	18,809,812.33	16.7
14 Federal Stimulus, IDEA	183,680.00	145,089.62	311,111.28	-	(127,431.28)	169.4
19 Federal Stimulus, Other Monies	-	-	10.59	-	(10.59)	-
<b>10 Total</b>	37,410,308.00	1,203,183.57	2,796,134.62	3,472,431.13	31,141,742.25	16.76
21 Special Ed, Basic, State	60,289,675.00	4,945,483.25	9,824,682.60	3,246,661.54	47,218,330.86	21.7
23 Special Ed, ARP, Federal	-	109,035.56	220,271.03	-	(220,271.03)	-
24 Special Ed, Supp, Federal	6,576,960.00	465,841.47	926,880.67	-	5,650,079.33	14.1
<b>20 Total</b>	66,866,635.00	5,520,360.28	10,971,834.30	3,246,661.54	52,648,139.16	21.3
31 CTE, Basic, State	12,236,773.00	974,246.79	1,845,427.39	162,229.49	10,229,116.12	16.4
34 CTE, MS Basic, State	2,586,551.00	206,287.67	373,688.09	57,639.27	2,155,223.64	16.7
38 CTE, Federal	291,655.00	2,847.31	17,811.30	19,057.54	254,786.16	12.6
39 CTE, Other Categories	1,500.00	225.00	465.00	-	1,035.00	31.0
<b>30 Total</b>	15,116,479.00	1,183,606.77	2,237,391.78	238,926.30	12,640,160.92	16.4
45 Skills Center, Basic, State	4,477,744.00	345,970.95	641,429.96	320,316.42	3,515,997.62	21.5
46 Skills Center, Federal	79,335.00	3,609.12	3,609.12	42,074.00	33,651.88	57.6
47 Skill Center, Facility Upgrades	60,300.00	-	-	-	60,300.00	-
<b>40 Total</b>	4,617,379.00	349,580.07	645,039.08	362,390.42	3,609,949.50	21.8
51 Disadvantaged, Federal	15,228,332.00	1,173,416.08	2,337,178.53	108,610.32	12,782,543.15	16.1
52 School Improvement, Federal	2,172,481.00	130,492.66	257,691.27	54,372.81	1,860,416.92	14.4
55 Learning Assistance, State	17,170,914.00	1,300,628.97	2,638,606.70	158,461.29	14,373,846.01	16.3
58 Special and Pilot Programs	8,275,177.00	44,840.01	95,938.91	3,788.36	8,175,449.73	1.2
<b>50 Total</b>	42,846,904.00	2,649,377.72	5,329,415.41	325,232.78	37,192,255.81	13.2
64 Language Enhancement Program	292,514.00	15,218.58	28,407.89	12,570.54	251,535.57	14.0
65 English Language Learners, State	7,270,927.00	605,639.63	1,218,218.36	53,958.75	5,998,749.89	17.5
68 Indian Ed, Federal DOE	270,981.00	23,548.45	38,962.93	7,008.25	225,009.82	17.0
69 Compensatory, Other	974,359.00	36,423.94	47,335.61	8,636.47	918,386.92	5.7
<b>60 Total</b>	8,808,781.00	680,830.60	1,332,924.79	82,174.01	7,393,682.20	16.1
73 Summer School	64,629.00	(1,246.71)	(490.46)	-	65,119.46	(0.8)
74 Highly Capable	2,067,538.00	162,012.68	334,189.01	1,297.29	1,732,051.70	16.2
79 Instructional Programs, Other	1,493,907.00	66,893.55	110,288.27	9,516.25	1,374,102.48	8.0
<b>70 Total</b>	3,626,074.00	227,659.52	443,986.82	10,813.54	3,171,273.64	12.5
86 Community Schools	11,776.00	-	-	-	11,776.00	-
88 Childcare Programs	9,265,815.00	725,368.83	1,325,955.58	289,065.35	7,650,794.07	17.4
89 Other Community Services	7,014,996.00	477,790.56	1,009,599.45	104,311.11	5,901,085.44	15.9
<b>80 Total</b>	16,292,587.00	1,203,159.39	2,335,555.03	393,376.46	13,563,655.51	16.8
97 District Wide Support	56,074,380.00	5,298,579.90	9,899,168.64	5,778,056.93	40,397,154.43	28.0
98 Nutrition Services	17,726,457.00	1,776,774.95	3,030,795.87	9,691,612.24	5,004,048.89	71.8
99 Transportation	14,096,163.00	254,872.46	306,749.07	14,699,392.09	(909,978.16)	106.5
<b>90 Total</b>	87,897,000.00	7,330,227.31	13,236,713.58	30,169,061.26	44,491,225.16	49.4
<b>Total Program Expenditures</b>	<b>\$ 549,382,960.00</b>	<b>\$ 43,597,075.43</b>	<b>\$ 85,928,131.04</b>	<b>\$ 43,469,719.87</b>	<b>\$ 419,985,109.09</b>	<b>23.6</b>

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

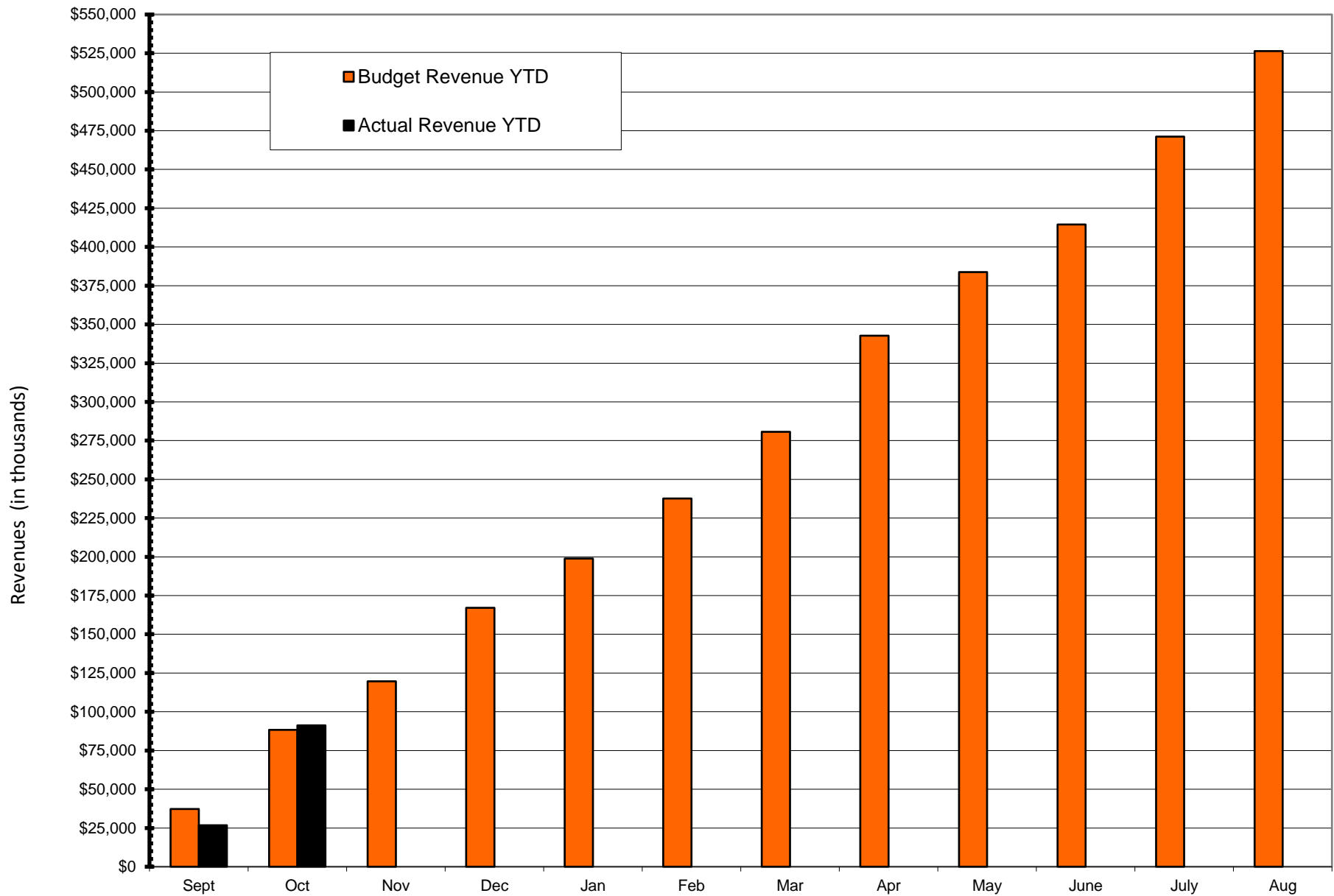
Activity	Revised Budget	Actual For Month	Actual For Year	Encumb.	Balance	%
11 Board of Directors	\$ 1,687,226.00	\$ 77,665.98	\$ 95,099.83	\$ 501,992.30	\$ 1,090,133.87	35.4
12 Superintendent's Office	560,795.00	35,266.08	87,182.40	-	473,612.60	15.6
13 Business Office	3,785,043.00	299,487.47	571,578.48	30,045.08	3,183,419.44	15.9
14 Human Resources	5,102,491.00	298,692.33	766,933.66	299,285.35	4,036,271.99	20.9
15 Public Relations	868,037.00	60,957.90	115,520.06	30,593.61	721,923.33	16.8
21 Supervision	9,771,227.00	806,986.92	1,637,327.14	6,894.12	8,127,005.74	16.8
22 Learning Resources	2,321,235.00	122,891.48	220,044.75	556.52	2,100,633.73	9.5
23 Principal's Office	33,083,436.00	2,676,983.93	5,331,651.22	9,982.99	27,741,801.79	16.2
24 Guidance and Counseling	19,763,521.00	1,506,815.23	3,528,024.73	192,229.07	16,043,267.20	18.8
25 Pupil Management and Safety	2,710,217.00	288,202.67	526,892.88	-	2,183,324.12	19.4
26 Health and Related Services	20,353,136.00	1,591,039.61	3,154,261.98	395,994.34	16,802,879.68	17.4
27 Teaching	307,123,380.00	24,862,707.29	49,305,590.67	7,166,586.61	250,651,202.72	18.4
28 Extra Curricular	9,615,286.00	815,799.08	1,312,352.10	948,482.20	7,354,451.70	23.5
31 Instructional Professional Development	21,292,098.00	1,227,398.52	2,406,010.08	469,139.51	18,416,948.41	13.5
32 Instructional Technology	9,109,566.00	467,654.29	912,555.53	382,556.22	7,814,454.25	14.2
33 Curriculum	9,864,306.00	866,558.81	2,288,359.82	622,357.99	6,953,588.19	29.5
84 State Prof Development	2,931,401.00	306,534.68	608,465.83	-	2,322,935.17	20.8
41 Nutrition Services Supervision	1,218,222.00	98,237.55	195,417.87	27,862.03	994,942.10	18.3
42 Food	7,342,738.00	989,385.22	1,515,528.20	7,683,663.45	(1,856,453.65)	125.3
44 Operations	9,365,244.00	694,869.92	1,329,997.43	1,980,086.76	6,055,159.81	35.3
49 Food Services Transfers	(199,747.00)	(5,717.74)	(10,147.63)	-	(189,599.37)	5.1
51 Transportation Supervision	564,980.00	48,523.57	89,049.96	23,408.91	452,521.13	19.9
52 Operation of Buses	15,099,471.00	172,108.46	171,773.27	17,400,983.18	(2,473,285.45)	116.4
61 Maintenance Supervision	848,920.00	91,620.79	175,257.24	45,682.99	627,979.77	26.0
62 Grounds Maintenance	1,187,619.00	68,231.50	130,392.07	103,667.08	953,559.85	19.7
63 Operation of Plant	17,478,617.00	1,231,470.61	2,372,516.36	560,437.16	14,545,663.48	16.8
64 Maintenance of Plant and Equipment	8,452,405.00	760,397.93	1,376,256.44	1,069,473.96	6,006,674.60	28.9
65 Utilities	7,186,139.00	497,828.54	796,903.28	248,834.55	6,140,401.17	14.6
67 Plant Security	1,063,622.00	71,498.69	128,078.61	289,964.32	645,579.07	39.3
68 Insurance	2,437,607.00	1,051,673.83	1,131,856.88	1,501,287.93	(195,537.81)	108.0
72 Information Systems	6,418,320.00	700,908.60	2,042,987.88	601,844.66	3,773,487.46	41.2
73 Printing	329,575.00	43,439.43	47,420.51	352,331.73	(70,177.24)	121.3
74 Warehousing and Distributing	1,001,410.00	66,655.96	133,028.30	20,869.67	847,512.03	15.4
75 District Motor Pool	171,470.00	34,557.07	62,560.50	396,118.19	(287,208.69)	267.5
91 Public Activities	9,473,947.00	669,743.23	1,371,402.71	106,507.39	7,996,036.90	15.6
<b>Total All Activities</b>	<b>\$ 549,382,960.00</b>	<b>\$ 43,597,075.43</b>	<b>\$ 85,928,131.04</b>	<b>\$ 43,469,719.87</b>	<b>\$ 419,985,109.09</b>	<b>23.6</b>

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

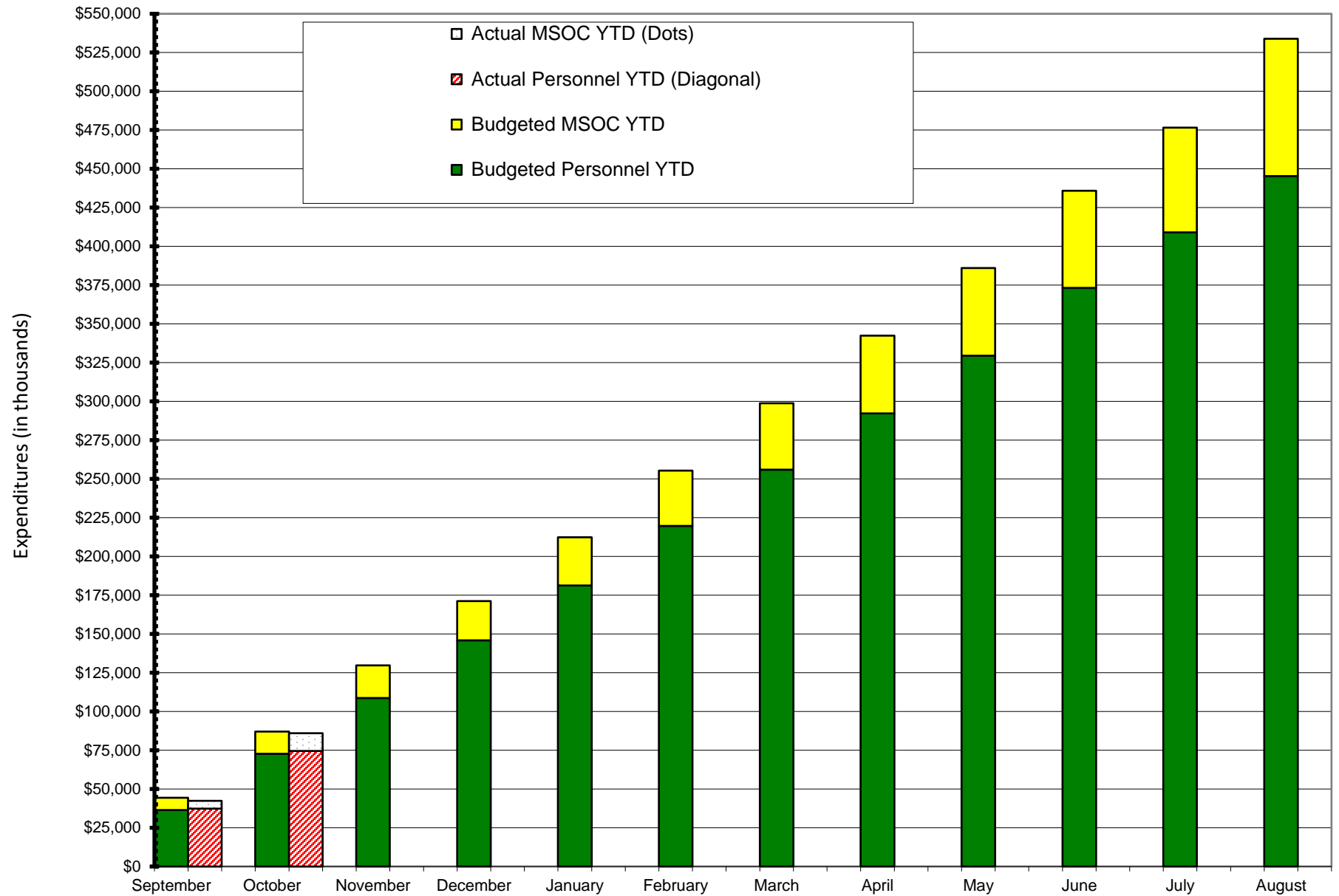
Object	Revised Budget	Actual For Month	Actual For Year	Encumb.	Balance	%
0 Debit Transfer	\$ 2,481,362.00	\$ 29,277.06	\$ 72,348.94	\$ -	\$ 2,409,013.06	2.9
1 Credit Transfer	(2,481,372.00)	(29,277.06)	(72,348.94)	-	(2,409,023.06)	2.9
2 Certificated Salaries	253,850,010.00	21,023,974.07	42,331,028.29	-	211,518,981.71	16.7
3 Classified Salaries	80,452,790.00	6,146,644.36	11,994,110.98	-	68,458,679.02	14.9
4 Employee Benefits	130,599,711.00	10,137,657.75	20,223,944.93	-	110,375,766.07	15.5
5 Supplies and Materials	34,889,636.00	3,419,900.67	7,244,153.91	12,549,898.78	15,095,583.31	56.7
7 Contracted Services	47,435,828.00	2,842,924.06	4,107,924.17	29,464,481.44	13,863,422.39	70.8
8 Travel	641,044.00	23,096.94	24,091.18	40,000.00	576,952.82	10.0
9 Capital Outlay	1,513,951.00	2,877.58	2,877.58	1,415,339.65	95,733.77	93.7
<b>Total All Objects</b>	<b>\$ 549,382,960.00</b>	<b>\$ 43,597,075.43</b>	<b>\$ 85,928,131.04</b>	<b>\$ 43,469,719.87</b>	<b>\$ 419,985,109.09</b>	<b>23.6</b>



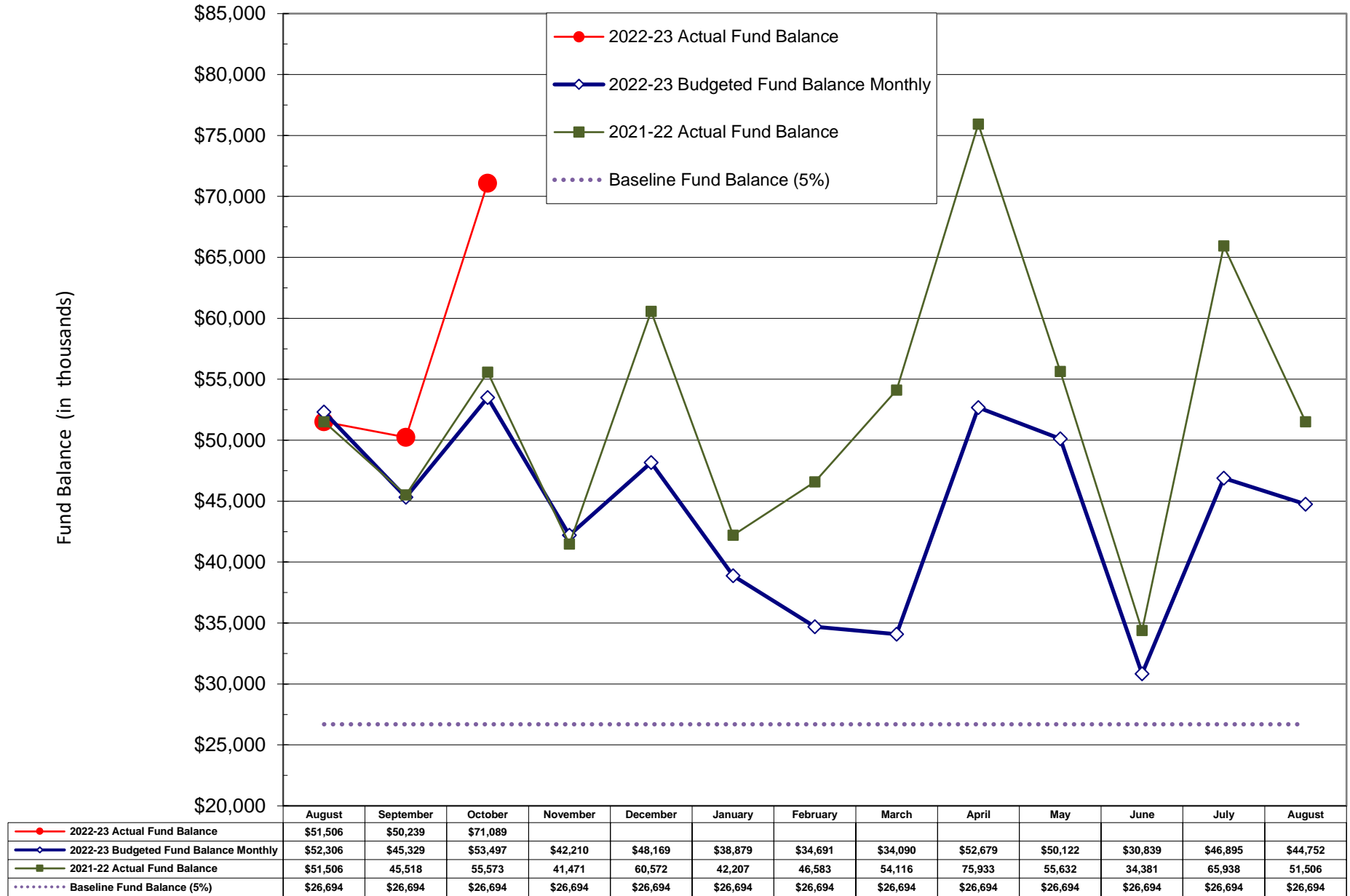
SPOKANE PUBLIC SCHOOLS - 2022-23 Cumulative Revenues  
Budget vs. Actual (Budget based on 2 yr monthly history)



SPOKANE PUBLIC SCHOOLS - 2022-23 Cumulative Expenditures  
Budget vs. Actual (Budget based on 2 yr monthly history)



SPOKANE PUBLIC SCHOOLS - 2022-23 Cumulative Fund Balance  
Budget vs. Actual (Budget based on 2 yr monthly history)



**Spokane Public Schools  
Budget Status Report  
Capital Projects Fund  
October 31, 2022**

	Revised Budget	Actual For Year	Balance	%
<b>Revenues and Other Financing Sources</b>				
Investment Earnings	\$ 1,500,000.00	\$ 120,958.38	\$ 1,379,041.62	8.1
State Revenues	16,500,000.00	(1,914,912.08)	18,414,912.08	(11.6)
Sale of Bonds	140,000,000.00	-	140,000,000.00	-
<b>Total Revenues and Other Financing Sources</b>	<b>158,000,000.00</b>	<b>(1,793,953.70)</b>	<b>159,793,953.70</b>	<b>(1.1)</b>
<b>Expenditures and Other Financing Uses</b>				
10 Sites	1,500,000.00	5,737,484.21	(4,237,484.21)	382.5
20 Buildings	162,100,000.00	14,443,110.82	147,656,889.18	8.9
30 Equipment	13,200,000.00	1,400,030.50	11,799,969.50	10.6
60 Bond Issuance Expenditures	500,000.00	-	500,000.00	-
<b>Total Expenditures and Other Financing Uses</b>	<b>177,300,000.00</b>	<b>21,580,625.53</b>	<b>155,719,374.47</b>	<b>12.2</b>
Beginning Fund Balance	39,200,000.00	52,300,378.77		
<b>Excess Revenues Over/(Under) Expenditures</b>	<b>(19,300,000.00)</b>	<b>(23,374,579.23)</b>		
<b>Ending Fund Balance</b>	<b>\$ 19,900,000.00</b>	<b>\$ 28,925,799.54</b>		

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

	Budget	Actual For Year	Balance	%
<b>Revenues and Other Financing Sources</b>				
Local Taxes Revenue	\$ 58,615,500.00	\$ 20,203,312.34	\$ 38,412,187.66	34.5
Local Nontax Revenue	220,000.00	66,440.43	153,559.57	30.2
<b>Total Revenues and Other Financing Sources</b>	<b>58,835,500.00</b>	<b>20,269,752.77</b>	<b>38,565,747.23</b>	<b>34.5</b>
<b>Expenditures and Other Financing Uses</b>				
Matured Bond Expenditures	38,505,000.00	-	38,505,000.00	-
Interest on Bonds	28,465,000.00	-	28,465,000.00	-
Bond Transfer Fees	100,000.00	-	100,000.00	-
<b>Total Expenditures and Other Financing Uses</b>	<b>67,070,000.00</b>	<b>-</b>	<b>67,070,000.00</b>	<b>-</b>
Beginning Fund Balance	35,419,077.00	28,043,443.05		
<b>Excess Revenues Over/(Under) Expenditures</b>	<b>(8,234,500.00)</b>	<b>20,269,752.77</b>		
<b>Ending Fund Balance</b>	<b>\$ 27,184,577.00</b>	<b>\$ 48,313,195.82</b>		

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

	Budget	Actual For Year	Balance	%
<b>Revenues</b>				
100 General ASB	\$ 633,000.00	\$ 146,018.44	\$ 486,981.56	23.1
200 Athletics	849,000.00	172,566.78	676,433.22	20.3
300 Classes	665,000.00	121,369.24	543,630.76	18.3
400 Clubs	301,000.00	16,888.69	284,111.31	5.6
<b>Total Revenues</b>	<b>2,448,000.00</b>	<b>456,843.15</b>	<b>1,991,156.85</b>	<b>18.7</b>
<b>Expenditures</b>				
100 General ASB	465,000.00	59,838.36	405,161.64	12.9
200 Athletics	966,000.00	60,839.48	905,160.52	6.3
300 Classes	643,000.00	83,072.86	559,927.14	12.9
400 Clubs	283,000.00	16,722.70	266,277.30	5.9
<b>Total Expenditures</b>	<b>2,357,000.00</b>	<b>220,473.40</b>	<b>2,136,526.60</b>	<b>9.4</b>
Beginning Fund Balance	2,000,000.00	1,754,434.28		
<b>Excess Revenues Over/(Under) Expenditures</b>	<b>91,000.00</b>	<b>236,369.75</b>		
<b>Ending Fund Balance</b>	<b>\$ 2,091,000.00</b>	<b>\$ 1,990,804.03</b>		

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

	Actual
Revenues	\$ 9,647.26
<b>Total Revenues</b>	<b>9,647.26</b>
Expenditures	5,709.34
<b>Total Expenditures</b>	<b>5,709.34</b>
Beginning Fund Balance	407,545.24
<b>Excess Revenues Over/(Under) Expenditures</b>	<b>3,937.92</b>
<b>Ending Fund Balance</b>	<b>\$ 411,483.16</b>

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