



Spokane Public Schools

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INTERIM FINANCIAL STATEMENTS

UNAUDITED

January 31, 2021

Spokane Public Schools

Comparative Financial Statements

As of January 31, 2020 and 2021

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%

2019-2020				
	BUDGET		YTD ACTUAL	PERCENT ACT TO BUD
General Fund				
Revenues & Other Sources	\$ 459,910,571	\$	177,693,474	38.64%
Expenditures & Other Uses	461,901,475		176,311,682	38.17%
Capital Projects Fund				
Revenues & Other Sources	5,385,000		6,153,979	114.28%
Expenditures & Other Uses	88,880,000		19,241,080	21.65%
Debt Service Fund				
Revenues & Other Sources	55,282,250		23,584,626	42.66%
Expenditures & Other Uses	56,180,000		45,052,362	80.19%
Associated Student Body Fund				
Revenues & Other Sources	2,687,000		944,041	35.13%
Expenditures & Other Uses	2,607,000		794,180	30.46%

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

	General Fund	Capital Projects Fund	Debt Service Fund	ASB & Trust Funds	Total All Funds
Assets					
Imprest Fund	\$ 148,852.56	\$ -	\$ -	\$ -	\$ 148,852.56
Warrants Outstanding	(32,338,801.45)	(1,165,313.31)	-	(22,634.73)	(33,526,749.49)
Cash with Fiscal Agent	50,000.00	-	-	-	50,000.00
Taxes Receivable	38,733,165.80	-	67,292,035.06	-	106,025,200.86
Accounts Receivable	1,001,305.63	1,420,514.16	-	1,336.00	2,423,155.79
Due from Other Funds	299,824.94	-	-	-	299,824.94
Inventory - Supplies and Materials	1,147,443.60	-	-	-	1,147,443.60
Inventory - Lunchrooms	188,641.16	-	-	-	188,641.16
Inventory - USDA Commodities	312,670.10	-	-	-	312,670.10
Prepaid Expenditures	1,199,680.27	-	-	-	1,199,680.27
Investments	86,105,673.97	76,390,743.01	5,647,922.70	2,218,636.11	170,362,975.79
Total Assets	\$ 96,848,456.58	\$ 76,645,943.86	\$ 72,939,957.76	\$ 2,197,337.38	\$ 248,631,695.58
Liabilities					
Accounts Payable	\$ 861,378.33	\$ 1,510,185.23	\$ -	\$ (3,523.74)	\$ 2,368,039.82
Accrued Salaries and Adjustments	(888.86)	-	-	-	(888.86)
Payroll Deductions and Taxes Payable	5,518,908.17	9,300.00	-	-	5,528,208.17
Due to Other Funds	-	275,311.51	-	24,513.43	299,824.94
Deferred Revenues - Grants	(3,350.01)	-	-	-	(3,350.01)
Deferred Revenues - Property Taxes	37,876,887.54	-	65,931,216.79	-	103,808,104.33
Total Liabilities	44,252,935.17	1,794,796.74	65,931,216.79	20,989.69	111,999,938.39
Fund Balance and Reserves					
Non-spendable Inventory and Prepaids	4,473,609.20	-	-	-	4,473,609.20
Non-Spendable Trust Principal	-	-	-	75,000.00	75,000.00
Restricted for Fund Purpose	-	16,295,143.81	-	1,996,916.14	18,292,059.95
Restricted for Debt Service	6,286,000.00	166,000.00	25,916,063.14	-	32,368,063.14
Restricted for Skills Center	1,303,107.00	-	-	-	1,303,107.00
Restricted for Self-insurance	2,720,000.00	-	-	-	2,720,000.00
Restricted for Bond Proceeds	-	56,525,715.90	-	-	56,525,715.90
Restricted for State Match	-	34,460,505.08	-	-	34,460,505.08
Assigned to Other Items	13,625,571.74	-	-	-	13,625,571.74
Unassigned Fund Balance	6,391,019.82	-	-	-	6,391,019.82
Assigned Minimum Fund Balance	22,848,304.55	-	-	-	22,848,304.55
Total Beginning Fund Balance	57,647,612.31	107,447,364.79	25,916,063.14	2,071,916.14	193,082,956.38
Revenues	172,914,088.71	2,106,436.16	25,634,959.08	240,234.52	200,895,718.47
Expenditures	177,966,179.61	34,702,653.83	44,542,281.25	135,802.97	257,346,917.66
Revenues Over/(Under) Expenditures	(5,052,090.90)	(32,596,217.67)	(18,907,322.17)	104,431.55	(56,451,199.19)
Total Fund Balance	52,595,521.41	74,851,147.12	7,008,740.97	2,176,347.69	136,631,757.19
Total Liabilities & Interim Fund Balance	\$ 96,848,456.58	\$ 76,645,943.86	\$ 72,939,957.76	\$ 2,197,337.38	\$ 248,631,695.58

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

	General Fund	Capital Projects Fund	Debt Service Fund	ASB & Trust Funds	Total All Funds
Revenues					
Local Taxes	\$ 15,426,729.79	\$ -	\$ 24,801,297.33	\$ -	\$ 40,228,027.12
Local Non-Tax	3,017,781.83	629,019.80	117,156.01	240,234.52	4,004,192.16
State Funds - General	106,360,222.12	-	-	-	106,360,222.12
State Funds - Special	31,007,945.72	1,473,025.36	-	-	32,480,971.08
Federal Funds	16,012,482.22	-	716,505.74	-	16,728,987.96
Other School Districts	463,578.12	-	-	-	463,578.12
Other Agencies/Associations	621,329.51	-	-	-	621,329.51
Other Financing Sources	4,019.40	4,391.00	-	-	8,410.40
Total Revenues and Other Financing Sources	172,914,088.71	2,106,436.16	25,634,959.08	240,234.52	200,895,718.47
Expenditures					
Basic Instruction	98,052,511.05	-	-	-	98,052,511.05
Special Education	26,564,670.31	-	-	-	26,564,670.31
Pro-Tech Education	4,371,768.88	-	-	-	4,371,768.88
Skills Center	1,318,901.42	-	-	-	1,318,901.42
Compensatory Education	14,824,311.00	-	-	-	14,824,311.00
Other Instructional Programs	1,038,522.22	-	-	-	1,038,522.22
Community Services	4,026,361.93	-	-	-	4,026,361.93
Support Services	27,769,132.80	-	-	-	27,769,132.80
Other Expenditures	-	34,702,653.83	44,542,281.25	135,802.97	79,380,738.05
Total Expenditures	177,966,179.61	34,702,653.83	44,542,281.25	135,802.97	257,346,917.66
Total Beginning Fund Balance	57,647,612.31	107,447,364.79	25,916,063.14	2,071,916.14	193,082,956.38
Excess Revenues/Other Financing Sources Over/under Expenditures and Other Uses	(5,052,090.90)	(32,596,217.67)	(18,907,322.17)	104,431.55	(56,451,199.19)
Ending Interim Fund Balance	\$ 52,595,521.41	\$ 74,851,147.12	\$ 7,008,740.97	\$ 2,176,347.69	\$ 136,631,757.19

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

	Revised Budget	Actual For Month	Actual For Year	Balance	%
1100 Local Property Taxes	\$ 36,578,600.00	\$ 941,586.21	\$ 15,426,590.90	\$ 21,152,009.10	42.2
1500 Timber Excise Tax	-	-	138.89	(138.89)	-
1000 Total Local Taxes	36,578,600.00	941,586.21	15,426,729.79	21,151,870.21	42.2
2100 Tuitions and Fees, Unassigned	2,958,050.00	39,390.60	344,438.09	2,613,611.91	11.6
2200 Sale of Goods, Supplies and Services	9,383,266.00	463,188.31	1,983,128.46	7,400,137.54	21.1
2300 Investment Earnings	425,000.00	71,271.02	359,409.04	65,590.96	84.6
2500 Gifts and Donations	395,338.00	18,157.02	184,142.47	211,195.53	46.6
2600 Fines and Damages	47,100.00	1,606.86	17,099.34	30,000.66	36.3
2700 Rentals	486,000.00	4,023.50	80,775.61	405,224.39	16.6
2800 Insurance Recoveries	2,000.00	-	-	2,000.00	-
2900 Local Nontax, Unassigned	268,599.00	(20.84)	48,788.82	219,810.18	18.2
2000 Total Local Nontax	13,965,353.00	597,616.47	3,017,781.83	10,947,571.17	21.6
3100 Apportionment	272,542,757.00	16,420,831.05	101,613,015.66	170,929,741.34	37.3
3300 Local Effort Assistance	13,413,742.00	-	4,747,206.46	8,666,535.54	35.4
3000 Total State, General Purpose	285,956,499.00	16,420,831.05	106,360,222.12	179,596,276.88	37.2
4100 Special Purpose, Unassigned	81,450,216.00	5,395,993.90	30,735,419.04	50,714,796.96	37.7
4300 Other State Agencies, Unassigned	1,659,344.00	86,953.40	272,526.68	1,386,817.32	16.4
4000 Total State, Special Purpose	83,109,560.00	5,482,947.30	31,007,945.72	52,101,614.28	37.3
6100 Special Purpose, OSPI, Unassigned	34,277,708.00	4,680,019.76	15,080,792.46	19,196,915.54	44.0
6200 Direct Special Purpose Grants	10,171,197.00	29,767.52	98,929.53	10,072,267.47	1.0
6300 Fed Other Agency Grants	3,385,360.00	41,184.31	574,952.25	2,810,407.75	17.0
6900 Federal Noncash Items	1,076,686.00	60,719.93	257,807.98	818,878.02	23.9
6000 Total Federal, Special Purpose	48,910,951.00	4,811,691.52	16,012,482.22	32,898,468.78	32.7
7100 Other School District Program Participation	1,286,960.00	21,364.00	463,578.12	823,381.88	36.0
7300 Nonhigh Participation	6,625.00	-	-	6,625.00	-
7000 Total Revenues, Other School Districts	1,293,585.00	21,364.00	463,578.12	830,006.88	35.8
8100 Other Agency & Association Grants	592,620.00	160,612.14	621,329.51	(28,709.51)	104.8
8000 Total Revenue, Other Agencies/Associations	592,620.00	160,612.14	621,329.51	(28,709.51)	104.8
9300 Sale of Equipment	30,000.00	-	4,019.40	25,980.60	13.4
9000 Total Other Financing Sources	30,000.00	-	4,019.40	25,980.60	13.4
Total Revenues and Other Financing Sources	\$ 470,437,168.00	\$ 28,436,648.69	\$ 172,914,088.71	\$ 297,523,079.29	36.8

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

Program	Revised Budget	Actual For Month	Actual For Year	Encumb.	Balance	%
01 Basic Education	\$ 247,616,759.00	\$ 18,726,169.36	\$ 93,757,422.35	\$ 6,955,257.63	\$ 146,904,079.02	40.7
02 Alternative Learning Experience	10,172,479.00	963,209.04	4,192,016.43	27,453.61	5,953,008.96	41.5
03 Open Doors Program	1,072,830.00	18,965.11	103,072.27	1,269,617.49	(299,859.76)	128.0
01 Total	258,862,068.00	19,708,343.51	98,052,511.05	8,252,328.73	152,557,228.22	41.1
21 Special Ed, Basic, State	57,523,607.00	4,697,142.45	23,989,362.07	2,573,852.87	30,960,392.06	46.2
24 Special Ed, Supp, Federal	6,299,573.00	498,091.71	2,575,308.24	-	3,724,264.76	40.9
20 Total	63,823,180.00	5,195,234.16	26,564,670.31	2,573,852.87	34,684,656.82	45.7
31 CTE, Basic, State	10,784,747.00	716,184.05	3,656,300.91	17,449.47	7,110,996.62	34.1
34 CTE, MS Basic, State	2,439,389.00	130,265.07	680,265.72	84,355.77	1,674,767.51	31.3
38 CTE, Federal	238,648.00	10,437.70	35,202.25	-	203,445.75	14.8
39 CTE, Other Categories	10,000.00	-	-	-	10,000.00	-
30 Total	13,472,784.00	856,886.82	4,371,768.88	101,805.24	8,999,209.88	33.2
45 Skills Center, Basic, State	4,136,335.00	247,685.07	1,319,216.42	72,910.03	2,744,208.55	33.7
46 Skills Center, Federal	85,358.00	-	(315.00)	17,197.93	68,475.07	19.8
47 Skill Center, Facility Upgrades	60,000.00	-	-	-	60,000.00	-
40 Total	4,281,693.00	247,685.07	1,318,901.42	90,107.96	2,872,683.62	32.9
51 Disadvantaged, Federal	12,472,422.00	880,717.22	4,545,423.46	18,807.62	7,908,190.92	36.6
52 School Improvement, Federal	2,384,401.00	155,142.36	969,288.08	44,519.27	1,370,593.65	42.5
55 Learning Assistance, State	16,595,439.00	1,327,340.08	6,698,221.10	91,010.62	9,806,207.28	40.9
58 Special and Pilot Programs	5,589,000.00	43,813.85	205,364.19	23,293.63	5,360,342.18	4.1
50 Total	37,041,262.00	2,407,013.51	12,418,296.83	177,631.14	24,445,334.03	34.0
64 Language Enhancement Program	273,560.00	11,617.27	59,356.68	-	214,203.32	21.7
65 English Language Learners, State	5,577,457.00	422,511.21	2,199,990.66	35,208.83	3,342,257.51	40.1
68 Indian Ed, Federal DOE	209,176.00	13,758.52	60,098.33	9,080.00	139,997.67	33.1
69 Compensatory, Other	557,696.00	38,176.72	86,568.50	54,096.11	417,031.39	25.2
60 Total	6,617,889.00	486,063.72	2,406,014.17	98,384.94	4,113,489.89	37.8
73 Summer School	291,062.00	2,000.00	17,244.44	-	273,817.56	5.9
74 Highly Capable	1,998,371.00	139,284.05	705,539.31	2,900.13	1,289,931.56	35.5
79 Instructional Programs, Other	2,679,694.00	30,796.77	315,738.47	15,235.00	2,348,720.53	12.4
70 Total	4,969,127.00	172,080.82	1,038,522.22	18,135.13	3,912,469.65	21.3
86 Community Schools	8,116.00	-	-	-	8,116.00	-
88 Childcare Programs	3,854,599.00	383,632.00	1,936,257.41	7,661.21	1,910,680.38	50.4
89 Other Community Services	6,510,456.00	401,959.55	2,090,104.52	57,611.99	4,362,739.49	33.0
80 Total	10,373,171.00	785,591.55	4,026,361.93	65,273.20	6,281,535.87	39.4
97 District Wide Support	50,257,336.00	3,698,056.49	18,272,543.59	4,818,863.60	27,165,928.81	46.0
98 Nutrition Services	15,550,537.00	1,133,680.12	6,063,036.52	3,389,717.82	6,097,782.66	60.8
99 Transportation	16,888,121.00	82,371.18	3,433,552.69	11,582,125.03	1,872,443.28	88.9
90 Total	82,695,994.00	4,914,107.79	27,769,132.80	19,790,706.45	35,136,154.75	57.5
Total Program Expenditures	\$ 482,137,168.00	\$ 34,773,006.95	\$ 177,966,179.61	\$ 31,168,225.66	\$ 273,002,762.73	43.4

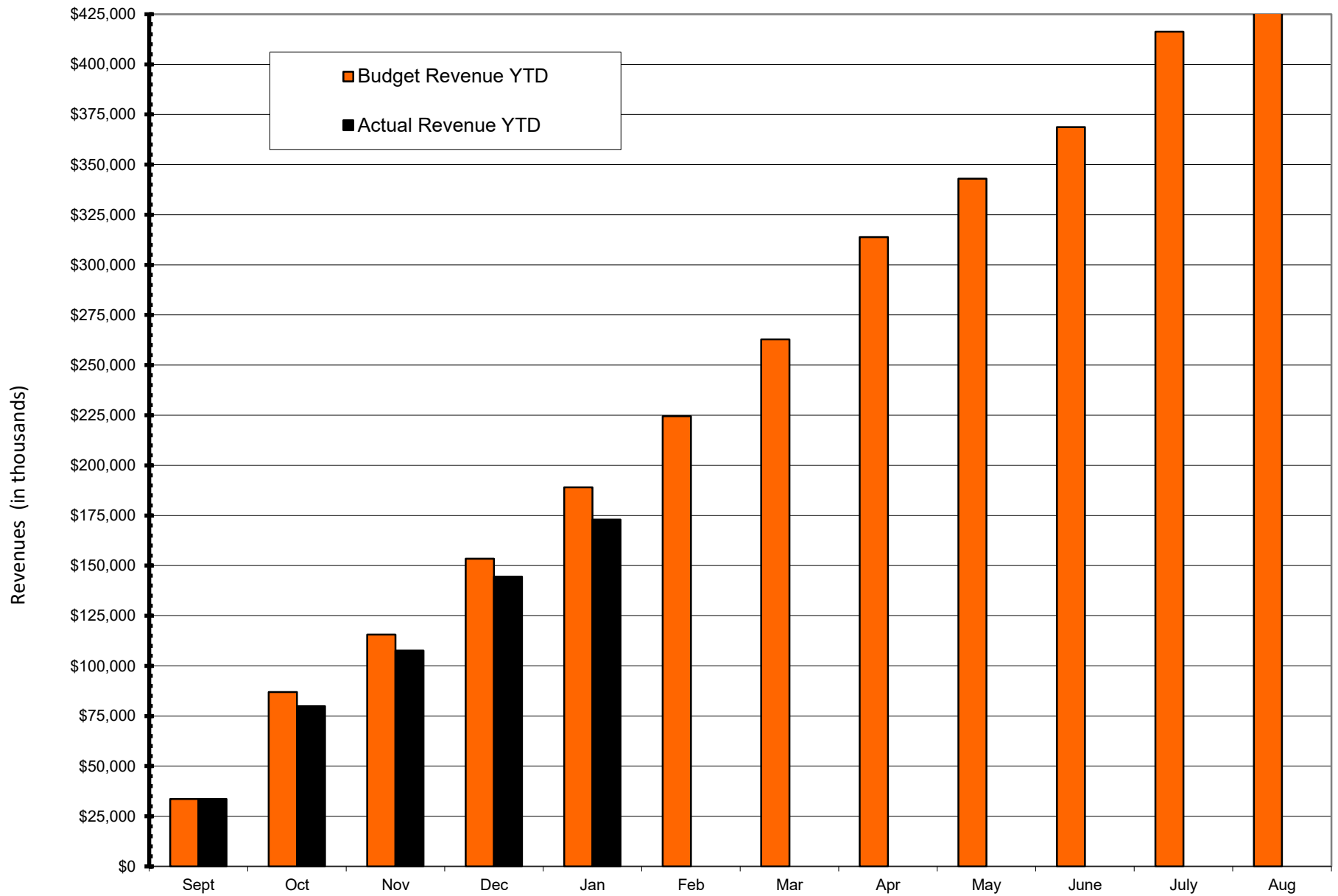
**Spokane Public Schools
Budget Status Report
General Fund Expenditures by Activity
January 31, 2021**

Activity	Revised Budget	Actual For Month	Actual For Year	Encumb.	Balance	%
11 Board of Directors	\$ 1,550,837.00	\$ 108,337.20	\$ 235,826.47	\$ 422,361.34	\$ 892,649.19	42.4
12 Superintendent's Office	551,870.00	41,465.35	238,214.41	163.35	313,492.24	43.2
13 Business Office	2,867,197.00	234,017.09	1,108,750.01	58,504.87	1,699,942.12	40.7
14 Human Resources	4,414,384.00	236,052.91	1,426,744.26	201,400.34	2,786,239.40	36.9
15 Public Relations	804,972.00	78,226.71	347,837.87	82,893.18	374,240.95	53.5
21 Supervision	8,588,873.00	633,038.77	3,265,047.48	63,627.40	5,260,198.12	38.8
22 Learning Resources	1,146,996.00	81,111.22	667,572.04	129,227.67	350,196.29	69.5
23 Principal's Office	28,582,201.00	2,149,628.30	11,518,108.47	164,005.19	16,900,087.34	40.9
24 Guidance and Counseling	16,413,912.00	1,219,761.97	6,494,274.39	254,046.78	9,665,590.83	41.1
25 Pupil Management and Safety	2,015,281.00	146,514.49	720,168.22	-	1,295,112.78	35.7
26 Health and Related Services	16,853,467.00	1,323,126.50	6,887,812.00	391,381.48	9,574,273.52	43.2
27 Teaching	281,511,865.00	21,920,930.91	106,992,502.73	7,247,621.60	167,271,740.67	40.6
28 Extra Curricular	7,660,660.00	204,940.14	780,875.60	242,210.70	6,637,573.70	13.4
31 Instructional Professional Development	13,681,794.00	866,363.25	4,138,279.80	157,624.06	9,385,890.14	31.4
32 Instructional Technology	5,921,670.00	315,193.75	1,536,061.28	2,520,277.73	1,865,330.99	68.5
33 Curriculum	5,310,339.00	97,253.82	2,452,438.10	149,723.40	2,708,177.50	49.0
34 State Prof Development	3,301,566.00	284,829.22	1,404,702.22	-	1,896,863.78	42.6
41 Nutrition Services Supervision	1,122,782.00	91,156.77	454,199.90	1,593.21	666,988.89	40.6
42 Food	6,171,192.00	468,621.87	2,517,344.89	2,719,535.79	934,311.32	84.9
44 Operations	8,920,902.00	573,901.48	3,091,491.73	668,588.82	5,160,821.45	42.2
49 Food Services Transfers	(664,339.00)	-	-	-	(664,339.00)	-
51 Transportation Supervision	408,412.00	32,276.79	163,274.34	80,000.00	165,137.66	59.6
52 Operation of Buses	15,582,650.00	301.65	2,749,695.70	11,502,125.03	1,330,829.27	91.5
58 Remote Learning Operations	-	-	270,948.99	-	(270,948.99)	-
61 Maintenance Supervision	779,061.00	68,077.40	347,285.96	4,369.60	427,405.44	45.1
62 Grounds Maintenance	948,870.00	48,104.33	293,642.31	74,595.70	580,631.99	38.8
63 Operation of Plant	15,546,944.00	1,079,345.95	5,145,649.51	376,686.28	10,024,608.21	35.5
64 Maintenance of Plant and Equipment	8,451,690.00	662,074.85	2,937,917.99	766,856.71	4,746,915.30	43.8
65 Utilities	6,452,803.00	604,424.53	2,494,985.69	433,261.97	3,524,555.34	45.4
67 Plant Security	981,420.00	62,423.75	389,491.41	171,386.95	420,541.64	57.2
68 Insurance	1,598,157.00	-	245,421.20	1,179,462.23	173,273.57	89.2
72 Information Systems	4,541,196.00	367,498.56	2,353,942.38	607,276.88	1,579,976.74	65.2
73 Printing	417,515.00	(1,264.23)	167,763.57	260,532.09	(10,780.66)	102.6
74 Warehousing and Distributing	817,854.00	68,980.54	335,523.88	11,282.87	471,047.25	42.4
75 District Motor Pool	(86,911.00)	28,243.44	167,306.65	167,829.24	(422,046.89)	(385.6)
91 Public Activities	8,969,086.00	678,047.67	3,625,078.16	57,773.20	5,286,234.64	41.1
Total All Activities	\$ 482,137,168.00	\$ 34,773,006.95	\$ 177,966,179.61	\$ 31,168,225.66	\$ 273,002,762.73	43.4

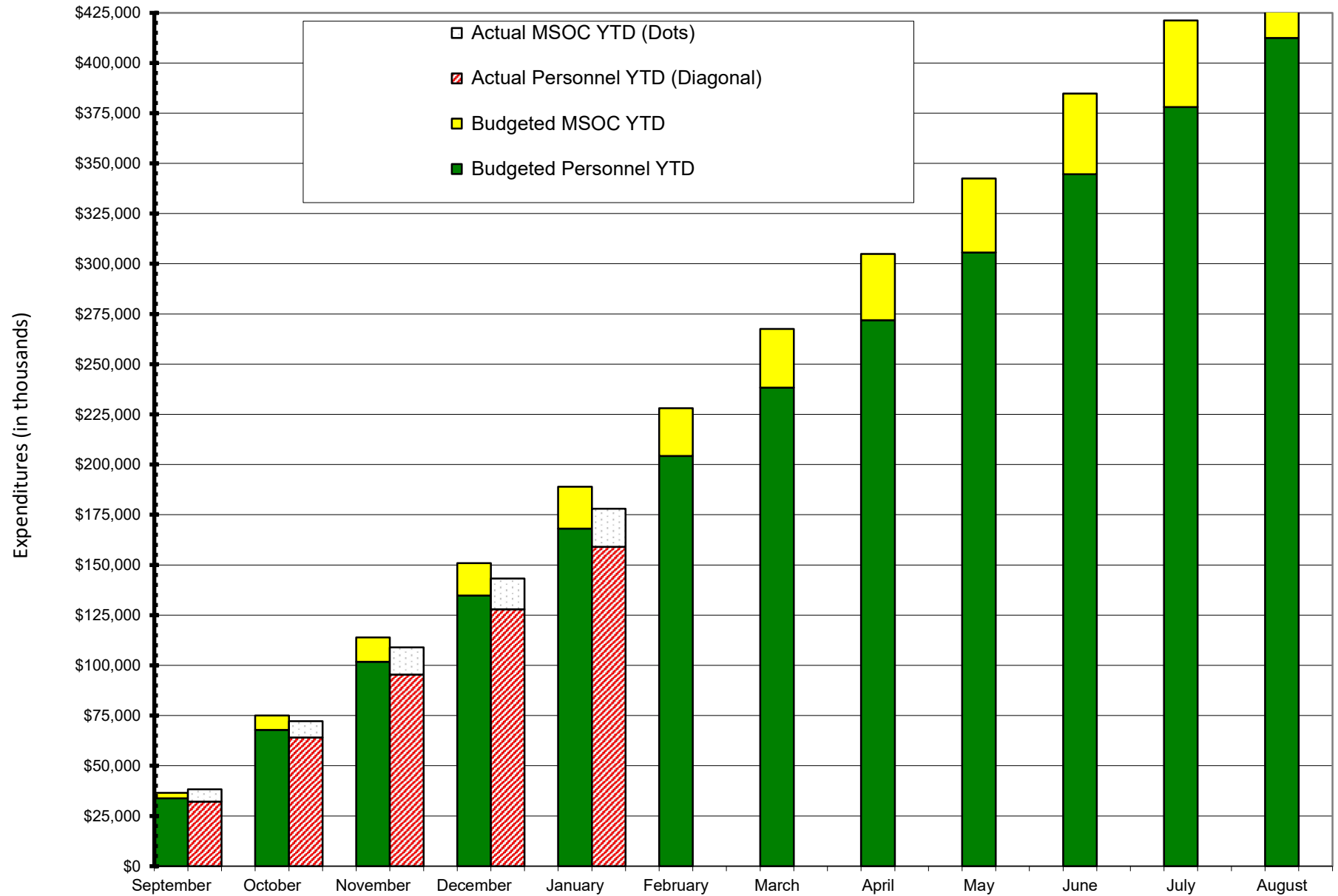
**Spokane Public Schools
Budget Status Report
General Fund Expenditures by Object
January 31, 2021**

Object	Revised Budget	Actual For Month	Actual For Year	Encumb.	Balance	%
0 Debit Transfer	\$ 2,594,146.00	\$ 62,729.60	\$ 152,542.63	\$ -	\$ 2,441,603.37	5.9
1 Credit Transfer	(2,634,120.00)	(62,729.60)	(152,542.63)	-	(2,481,577.37)	5.8
2 Certificated Salaries	222,592,987.00	16,873,214.74	86,515,446.32	-	136,077,540.68	38.9
3 Classified Salaries	70,996,772.00	5,243,637.40	27,254,274.78	-	43,742,497.22	38.4
4 Employee Benefits	117,738,608.00	8,987,664.98	45,276,372.81	-	72,462,235.19	38.5
5 Supplies and Materials	27,800,952.00	1,323,475.90	8,926,812.00	7,471,545.80	11,402,594.20	59.0
7 Contracted Services	41,044,619.00	2,200,985.29	9,833,522.60	23,438,743.06	7,772,353.34	81.1
8 Travel	726,092.00	2,950.89	14,573.35	-	711,518.65	2.0
9 Capital Outlay	1,277,112.00	141,077.75	145,177.75	257,936.80	873,997.45	31.6
Total All Objects	\$ 482,137,168.00	\$ 34,773,006.95	\$ 177,966,179.61	\$ 31,168,225.66	\$ 273,002,762.73	43.4

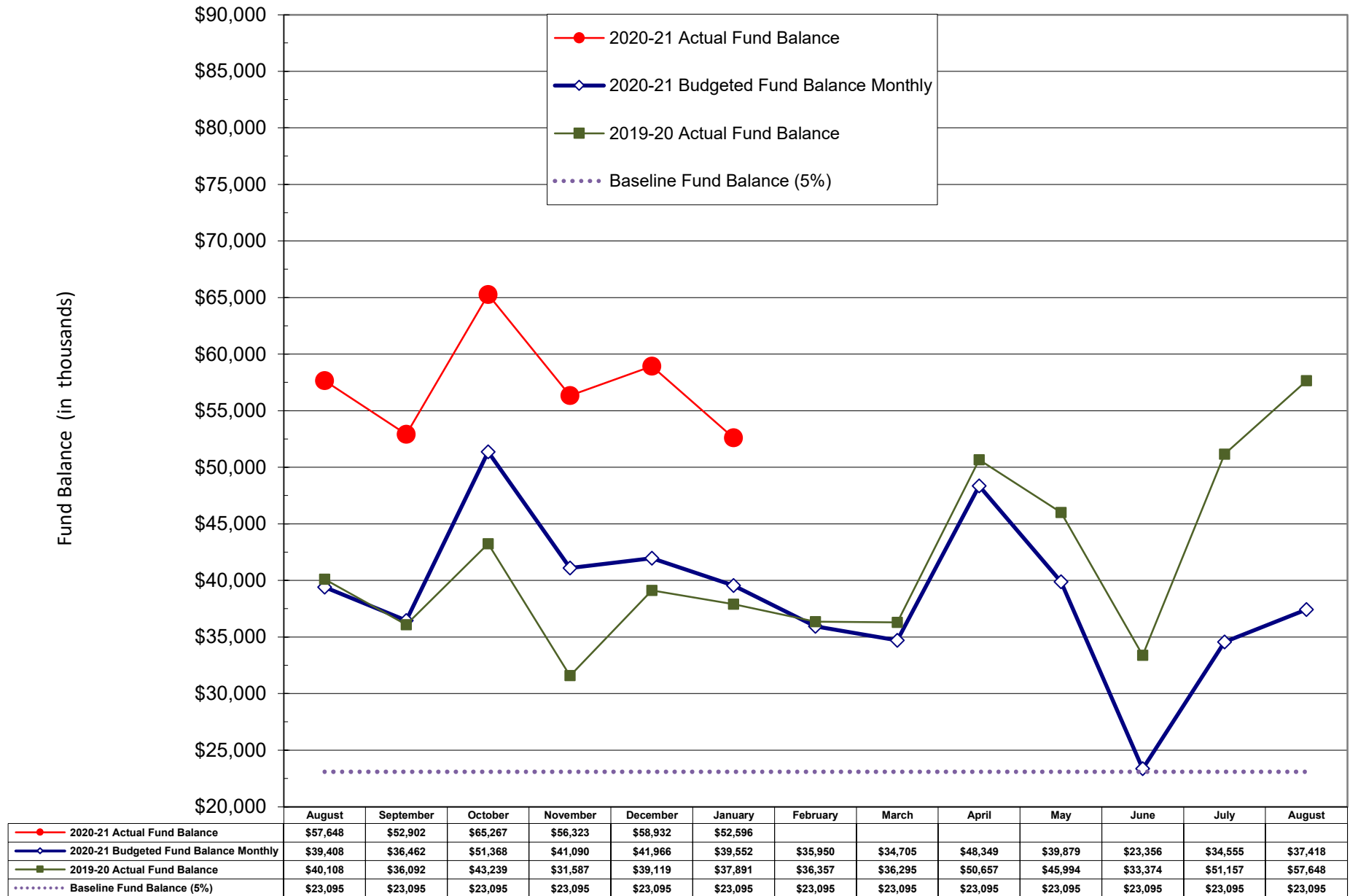
SPOKANE PUBLIC SCHOOLS - 2020-21 Cumulative Revenues
Budget vs. Actual (Budget based on 2 yr monthly history)



SPOKANE PUBLIC SCHOOLS - 2020-21 Cumulative Expenditures
Budget vs. Actual (Budget based on 2 yr monthly history)



SPOKANE PUBLIC SCHOOLS - 2020-21 Cumulative Fund Balance
Budget vs. Actual (Budget based on 2 yr monthly history)



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

	Revised Budget	Actual For Year	Balance	%
Revenues and Other Financing Sources				
Investment Earnings	\$ 2,467,000.00	\$ 619,418.80	\$ 1,847,581.20	25.1
Rental Income	-	9,601.00	(9,601.00)	-
State Revenues	15,315,000.00	1,473,025.36	13,841,974.64	9.6
Sales of Property	-	4,391.00	(4,391.00)	-
Sale of Bonds	145,000,000.00	-	145,000,000.00	-
Total Revenues and Other Financing Sources	162,782,000.00	2,106,436.16	160,675,563.84	1.3
Expenditures and Other Financing Uses				
10 Sites	-	997,187.36	(997,187.36)	-
20 Buildings	186,276,000.00	32,656,338.53	153,619,661.47	17.5
30 Equipment	8,326,000.00	1,047,473.16	7,278,526.84	12.6
50 Sales and Lease Expenditures	-	1,654.78	(1,654.78)	-
60 Bond Issuance Expenditures	400,000.00	-	400,000.00	-
Total Expenditures and Other Financing Uses	195,002,000.00	34,702,653.83	160,299,346.17	17.8
Beginning Fund Balance	98,471,121.00	107,447,364.79		
Excess Revenues Over/(Under) Expenditures	(32,220,000.00)	(32,596,217.67)		
Ending Fund Balance	\$ 66,251,121.00	\$ 74,851,147.12		

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

	Budget	Actual For Year	Balance	%
Revenues and Other Financing Sources				
Local Taxes Revenue	\$ 57,000,000.00	\$ 24,801,297.33	\$ 32,198,702.67	43.5
Local Nontax Revenue	118,000.00	117,156.01	843.99	99.3
Federal Revenue Revenue	708,000.00	716,505.74	(8,505.74)	101.2
Total Revenues and Other Financing Sources	57,826,000.00	25,634,959.08	32,191,040.92	44.3
Expenditures and Other Financing Uses				
Matured Bond Expenditures	36,075,000.00	34,075,000.00	2,000,000.00	94.5
Interest on Bonds	22,827,000.00	10,463,681.25	12,363,318.75	45.8
Bond Transfer Fees	100,000.00	3,600.00	96,400.00	3.6
Other Financing Uses	-	-	-	-
Total Expenditures and Other Financing Uses	59,002,000.00	44,542,281.25	14,459,718.75	75.5
Beginning Fund Balance	23,860,295.00	25,916,063.14		
Excess Revenues Over/(Under) Expenditures	(1,176,000.00)	(18,907,322.17)		
Ending Fund Balance	\$ 22,684,295.00	\$ 7,008,740.97		

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

	Budget	Actual For Year	Balance	%
Revenues				
100 General ASB	\$ 665,000.00	\$ 90,885.56	\$ 574,114.44	13.7
200 Athletics	904,000.00	28,158.29	875,841.71	3.1
300 Classes	777,000.00	16,253.52	760,746.48	2.1
400 Clubs	356,000.00	21,632.27	334,367.73	6.1
Total Revenues	2,702,000.00	156,929.64	2,545,070.36	5.8
Expenditures				
100 General ASB	560,000.00	337,407.28	222,592.72	60.3
200 Athletics	979,000.00	(262,983.45)	1,241,983.45	(26.9)
300 Classes	746,000.00	33,608.21	712,391.79	4.5
400 Clubs	311,000.00	3,252.02	307,747.98	1.0
Total Expenditures	2,596,000.00	111,284.06	2,484,715.94	4.3
Beginning Fund Balance	1,475,000.00	1,730,925.43		
Excess Revenues Over/(Under) Expenditures	106,000.00	45,645.58		
Ending Fund Balance	\$ 1,581,000.00	\$ 1,776,571.01		

Spokane Public Schools Trust Fund Status Report January 31, 2021

	Actual
Revenues	\$ 83,304.88
Total Revenues	83,304.88
Expenditures	24,518.91
Total Expenditures	24,518.91
Beginning Fund Balance	340,990.71
Excess Revenues Over/(Under) Expenditures	58,785.97
Ending Fund Balance	\$ 399,776.68

NOTE: No budgets are adopted for the trust funds.