

# Spokane Public Schools

*excellence for everyone*

## **INTERIM FINANCIAL STATEMENTS**

### **UNAUDITED**

**April 30, 2021**

# Spokane Public Schools

## Comparative Financial Statements

### As of April 30, 2020 and 2021

2020-2021				
	BUDGET		YTD ACTUAL	PERCENT ACT TO BUD
<b>General Fund</b>				
Revenues & Other Sources	\$ 470,437,168	\$	291,875,102	62.04%
Expenditures & Other Uses	482,137,168		289,421,608	60.03%
<b>Capital Projects Fund</b>				
Revenues & Other Sources	162,782,000		203,789,417	125.19%
Expenditures & Other Uses	195,002,000		65,491,874	33.59%
<b>Debt Service Fund</b>				
Revenues & Other Sources	57,826,000		49,336,233	85.32%
Expenditures & Other Uses	59,002,000		44,835,750	75.99%
<b>Associated Student Body Fund</b>				
Revenues & Other Sources	2,702,000		254,720	9.43%
Expenditures & Other Uses	2,596,000		251,062	9.67%

2019-2020				
	BUDGET		YTD ACTUAL	PERCENT ACT TO BUD
<b>General Fund</b>				
Revenues & Other Sources	\$ 459,910,571	\$	301,779,294	65.62%
Expenditures & Other Uses	461,901,475		287,631,612	62.27%
<b>Capital Projects Fund</b>				
Revenues & Other Sources	5,385,000		4,468,420	82.98%
Expenditures & Other Uses	88,880,000		30,889,259	34.75%
<b>Debt Service Fund</b>				
Revenues & Other Sources	55,282,250		44,979,654	81.36%
Expenditures & Other Uses	56,180,000		45,052,362	80.19%
<b>Associated Student Body Fund</b>				
Revenues & Other Sources	2,687,000		1,199,319	44.63%
Expenditures & Other Uses	2,607,000		1,193,008	45.76%

**Spokane Public Schools  
Balance Sheet  
April 30, 2021**

	General Fund	Capital Projects Fund	Debt Service Fund	ASB & Trust Funds	Total All Funds
<b>Assets</b>					
Imprest Fund	\$ 149,517.26	\$ -	\$ -	\$ -	\$ 149,517.26
Warrants Outstanding	(33,199,293.24)	(700,861.34)	-	(43,342.99)	(33,943,497.57)
Cash with Fiscal Agent	50,000.00	-	-	-	50,000.00
Taxes Receivable	25,010,032.72	-	43,857,578.84	-	68,867,611.56
Accounts Receivable	547,723.53	1,420,514.16	-	1,336.00	1,969,573.69
Due from Other Funds	370,331.51	-	-	-	370,331.51
Inventory - Supplies and Materials	921,217.97	-	-	-	921,217.97
Inventory - Lunchrooms	188,641.16	-	-	-	188,641.16
Inventory - USDA Commodities	312,670.10	-	-	-	312,670.10
Prepaid Expenditures	1,402,252.26	-	-	-	1,402,252.26
Investments	95,941,304.50	247,146,140.99	29,055,727.39	2,245,817.06	374,388,989.94
<b>Total Assets</b>	<b>\$ 91,694,397.77</b>	<b>\$ 247,865,793.81</b>	<b>\$ 72,913,306.23</b>	<b>\$ 2,203,810.07</b>	<b>\$ 414,677,307.88</b>
<b>Liabilities</b>					
Accounts Payable	\$ 1,720,333.25	\$ 1,754,722.53	\$ -	\$ (3,233.24)	\$ 3,471,822.54
Accrued Salaries and Adjustments	(888.86)	-	-	-	(888.86)
Payroll Deductions and Taxes Payable	5,723,442.13	9,300.00	-	-	5,732,742.13
Due to Other Funds	-	356,863.47	-	13,468.04	370,331.51
Deferred Revenues - Grants	(3,350.01)	-	-	-	(3,350.01)
Deferred Revenues - Property Taxes	24,153,754.46	-	42,496,760.57	-	66,650,515.03
<b>Total Liabilities</b>	<b>31,593,290.97</b>	<b>2,120,886.00</b>	<b>42,496,760.57</b>	<b>10,234.80</b>	<b>76,221,172.34</b>
<b>Fund Balance and Reserves</b>					
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
<b>Total Beginning Fund Balance</b>	<b>57,647,612.31</b>	<b>107,447,364.79</b>	<b>25,916,063.14</b>	<b>2,071,916.14</b>	<b>193,082,956.38</b>
Revenues	291,875,102.48	203,789,417.42	49,336,232.90	411,454.14	545,412,206.94
Expenditures	289,421,607.99	65,491,874.40	44,835,750.38	289,795.01	400,039,027.78
<b>Revenues Over/(Under) Expenditures</b>	<b>2,453,494.49</b>	<b>138,297,543.02</b>	<b>4,500,482.52</b>	<b>121,659.13</b>	<b>145,373,179.16</b>
<b>Total Fund Balance</b>	<b>60,101,106.80</b>	<b>245,744,907.81</b>	<b>30,416,545.66</b>	<b>2,193,575.27</b>	<b>338,456,135.54</b>
<b>Total Liabilities &amp; Interim Fund Balance</b>	<b>\$ 91,694,397.77</b>	<b>\$ 247,865,793.81</b>	<b>\$ 72,913,306.23</b>	<b>\$ 2,203,810.07</b>	<b>\$ 414,677,307.88</b>

**Spokane Public Schools**  
**Statement of Revenues, Expenditures and Fund Balance**  
**April 30, 2021**

	General Fund	Capital Projects Fund	Debt Service Fund	ASB & Trust Funds	Total All Funds
<b>Revenues</b>					
Local Taxes	\$ 29,108,079.41	\$ -	\$ 48,183,225.49	\$ -	\$ 77,291,304.90
Local Non-Tax	5,060,089.84	984,193.62	138,362.97	411,454.14	6,594,100.57
State Funds - General	178,714,099.95	-	-	-	178,714,099.95
State Funds - Special	47,892,123.92	1,936,454.08	-	-	49,828,578.00
Federal Funds	29,423,498.97	-	716,505.74	-	30,140,004.71
Other School Districts	812,846.19	-	-	-	812,846.19
Other Agencies/Associations	859,594.80	-	-	-	859,594.80
Other Financing Sources	4,769.40	200,868,769.72	298,138.70	-	201,171,677.82
<b>Total Revenues and Other Financing Sources</b>	<b>291,875,102.48</b>	<b>203,789,417.42</b>	<b>49,336,232.90</b>	<b>411,454.14</b>	<b>545,412,206.94</b>
<b>Expenditures</b>					
Basic Instruction	159,067,841.96	-	-	-	159,067,841.96
Special Education	42,839,920.97	-	-	-	42,839,920.97
Pro-Tech Education	7,232,954.25	-	-	-	7,232,954.25
Skills Center	2,132,279.24	-	-	-	2,132,279.24
Compensatory Education	23,935,417.00	-	-	-	23,935,417.00
Other Instructional Programs	1,675,164.42	-	-	-	1,675,164.42
Community Services	6,063,566.60	-	-	-	6,063,566.60
Support Services	46,474,463.55	-	-	-	46,474,463.55
Other Expenditures	-	65,491,874.40	44,835,750.38	289,795.01	110,617,419.79
<b>Total Expenditures</b>	<b>289,421,607.99</b>	<b>65,491,874.40</b>	<b>44,835,750.38</b>	<b>289,795.01</b>	<b>400,039,027.78</b>
<b>Total Beginning Fund Balance</b>	<b>57,647,612.31</b>	<b>107,447,364.79</b>	<b>25,916,063.14</b>	<b>2,071,916.14</b>	<b>193,082,956.38</b>
<b>Excess Revenues/Other Financing Sources Over/under Expenditures and Other Uses</b>	<b>2,453,494.49</b>	<b>138,297,543.02</b>	<b>4,500,482.52</b>	<b>121,659.13</b>	<b>145,373,179.16</b>
<b>Ending Interim Fund Balance</b>	<b>\$ 60,101,106.80</b>	<b>\$ 245,744,907.81</b>	<b>\$ 30,416,545.66</b>	<b>\$ 2,193,575.27</b>	<b>\$ 338,456,135.54</b>

**Spokane Public Schools  
Budget Status Report  
General Fund Revenues and Other Financing Sources  
April 30, 2021**

	Revised Budget	Actual For Month	Actual For Year	Balance	%
1100 Local Property Taxes	\$ 36,578,600.00	\$ 11,754,419.88	\$ 29,107,940.52	\$ 7,470,659.48	79.6
1500 Timber Excise Tax	-	-	138.89	(138.89)	-
<b>1000 Total Local Taxes</b>	<b>36,578,600.00</b>	<b>11,754,419.88</b>	<b>29,108,079.41</b>	<b>7,470,520.59</b>	<b>79.6</b>
2100 Tuitions and Fees, Unassigned	2,958,050.00	78,141.25	546,759.82	2,411,290.18	18.5
2200 Sale of Goods, Supplies and Services	9,383,266.00	548,946.51	3,470,312.18	5,912,953.82	37.0
2300 Investment Earnings	425,000.00	45,935.92	525,463.01	(100,463.01)	123.6
2500 Gifts and Donations	395,338.00	40,916.15	294,689.83	100,648.17	74.5
2600 Fines and Damages	47,100.00	2,303.00	21,532.74	25,567.26	45.7
2700 Rentals	486,000.00	18,102.36	104,822.70	381,177.30	21.6
2800 Insurance Recoveries	2,000.00	-	-	2,000.00	-
2900 Local Nontax, Unassigned	268,599.00	19,275.77	96,509.56	172,089.44	35.9
<b>2000 Total Local Nontax</b>	<b>13,965,353.00</b>	<b>753,620.96</b>	<b>5,060,089.84</b>	<b>8,905,263.16</b>	<b>36.2</b>
3100 Apportionment	272,542,757.00	22,989,579.12	170,546,266.37	101,996,490.63	62.6
3300 Local Effort Assistance	13,413,742.00	3,420,627.12	8,167,833.58	5,245,908.42	60.9
<b>3000 Total State, General Purpose</b>	<b>285,956,499.00</b>	<b>26,410,206.24</b>	<b>178,714,099.95</b>	<b>107,242,399.05</b>	<b>62.5</b>
4100 Special Purpose, Unassigned	81,390,747.00	5,642,792.45	47,320,554.14	34,070,192.86	58.1
4300 Other State Agencies, Unassigned	1,659,344.00	47,968.92	571,569.78	1,087,774.22	34.4
<b>4000 Total State, Special Purpose</b>	<b>83,050,091.00</b>	<b>5,690,761.37</b>	<b>47,892,123.92</b>	<b>35,157,967.08</b>	<b>57.7</b>
6100 Special Purpose, OSPI, Unassigned	34,345,796.00	4,230,203.61	28,090,990.23	6,254,805.77	81.8
6200 Direct Special Purpose Grants	10,171,197.00	47,973.80	159,711.76	10,011,485.24	1.6
6300 Fed Other Agency Grants	3,377,241.00	50,998.01	767,860.91	2,609,380.09	22.7
6900 Federal Noncash Items	1,076,686.00	50,421.49	404,936.07	671,749.93	37.6
<b>6000 Total Federal, Special Purpose</b>	<b>48,970,920.00</b>	<b>4,379,596.91</b>	<b>29,423,498.97</b>	<b>19,547,421.03</b>	<b>60.1</b>
7100 Other School District Program Participation	1,286,960.00	18,802.00	812,846.19	474,113.81	63.2
7300 Nonhigh Participation	6,625.00	-	-	6,625.00	-
<b>7000 Total Revenues, Other School Districts</b>	<b>1,293,585.00</b>	<b>18,802.00</b>	<b>812,846.19</b>	<b>480,738.81</b>	<b>62.8</b>
8100 Other Agency & Association Grants	592,120.00	9,500.00	859,594.80	(267,474.80)	145.2
<b>8000 Total Revenue, Other Agencies/Associations</b>	<b>592,120.00</b>	<b>9,500.00</b>	<b>859,594.80</b>	<b>(267,474.80)</b>	<b>145.2</b>
9300 Sale of Equipment	30,000.00	-	4,769.40	25,230.60	15.9
<b>9000 Total Other Financing Sources</b>	<b>30,000.00</b>	<b>-</b>	<b>4,769.40</b>	<b>25,230.60</b>	<b>15.9</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 470,437,168.00</b>	<b>\$ 49,016,907.36</b>	<b>\$ 291,875,102.48</b>	<b>\$ 178,562,065.52</b>	<b>62.0</b>

**Spokane Public Schools  
Budget Status Report  
General Fund Expenditures by Program  
April 30, 2021**

Program	Revised Budget	Actual For Month	Actual For Year	Encumb.	Balance	%
01 Basic Education	\$ 247,612,279.00	\$ 19,693,630.26	\$ 152,005,251.48	\$ 6,446,280.15	\$ 89,160,747.37	64.0
02 Alternative Learning Experience	10,172,479.00	816,713.74	6,654,655.06	13,011.12	3,504,812.82	65.6
03 Open Doors Program	1,072,830.00	147,587.56	407,935.42	905,564.58	(240,670.00)	122.4
<b>01 Total</b>	<b>258,857,588.00</b>	<b>20,657,931.56</b>	<b>159,067,841.96</b>	<b>7,364,855.85</b>	<b>92,424,890.19</b>	<b>64.3</b>
21 Special Ed, Basic, State	57,528,087.00	5,051,498.91	38,699,188.97	1,553,235.12	17,275,662.91	70.0
24 Special Ed, Supp, Federal	6,299,573.00	507,933.50	4,139,892.00	-	2,159,681.00	65.7
<b>20 Total</b>	<b>63,827,660.00</b>	<b>5,560,272.41</b>	<b>42,839,920.97</b>	<b>1,553,235.12</b>	<b>19,434,503.91</b>	<b>69.6</b>
31 CTE, Basic, State	10,784,747.00	756,137.90	6,001,771.92	5,426.46	4,777,548.62	55.7
34 CTE, MS Basic, State	2,439,389.00	141,754.01	1,186,270.08	9,513.79	1,243,605.13	49.0
38 CTE, Federal	238,648.00	7,310.00	44,912.25	-	193,735.75	18.8
39 CTE, Other Categories	10,000.00	-	-	-	10,000.00	-
<b>30 Total</b>	<b>13,472,784.00</b>	<b>905,201.91</b>	<b>7,232,954.25</b>	<b>14,940.25</b>	<b>6,224,889.50</b>	<b>53.8</b>
45 Skills Center, Basic, State	4,136,335.00	255,100.88	2,101,349.01	50,238.09	1,984,747.90	52.0
46 Skills Center, Federal	85,358.00	6,981.35	30,930.23	21,712.64	32,715.13	61.7
47 Skill Center, Facility Upgrades	60,000.00	-	-	-	60,000.00	-
<b>40 Total</b>	<b>4,281,693.00</b>	<b>262,082.23</b>	<b>2,132,279.24</b>	<b>71,950.73</b>	<b>2,077,463.03</b>	<b>51.5</b>
51 Disadvantaged, Federal	12,472,422.00	918,845.52	7,372,757.95	36,780.61	5,062,883.44	59.4
52 School Improvement, Federal	2,384,401.00	151,442.30	1,430,491.99	21,267.55	932,641.46	60.9
55 Learning Assistance, State	16,595,439.00	1,360,362.99	10,872,647.35	28,310.00	5,694,481.65	65.7
58 Special and Pilot Programs	5,581,766.00	63,844.05	375,781.98	21,370.00	5,184,614.02	7.1
<b>50 Total</b>	<b>37,034,028.00</b>	<b>2,494,494.86</b>	<b>20,051,679.27</b>	<b>107,728.16</b>	<b>16,874,620.57</b>	<b>54.4</b>
64 Language Enhancement Program	273,560.00	14,172.47	102,496.31	-	171,063.69	37.5
65 English Language Learners, State	5,577,457.00	441,680.47	3,525,032.99	26,379.12	2,026,044.89	63.7
68 Indian Ed, Federal DOE	209,176.00	13,373.34	100,173.44	9,080.00	99,922.56	52.2
69 Compensatory, Other	557,196.00	10,261.99	156,034.99	8,937.00	392,224.01	29.6
<b>60 Total</b>	<b>6,617,389.00</b>	<b>479,488.27</b>	<b>3,883,737.73</b>	<b>44,396.12</b>	<b>2,689,255.15</b>	<b>59.4</b>
73 Summer School	291,062.00	-	21,981.59	-	269,080.41	7.6
74 Highly Capable	1,998,371.00	142,734.14	1,147,511.30	1,641.04	849,218.66	57.5
79 Instructional Programs, Other	2,619,340.00	66,219.00	505,671.53	800.00	2,112,868.47	19.3
<b>70 Total</b>	<b>4,908,773.00</b>	<b>208,953.14</b>	<b>1,675,164.42</b>	<b>2,441.04</b>	<b>3,231,167.54</b>	<b>34.2</b>
86 Community Schools	8,116.00	-	-	-	8,116.00	-
88 Childcare Programs	3,854,599.00	267,782.47	2,833,104.08	100,903.32	920,591.60	76.1
89 Other Community Services	6,510,456.00	373,666.39	3,230,462.52	37,928.10	3,242,065.38	50.2
<b>80 Total</b>	<b>10,373,171.00</b>	<b>641,448.86</b>	<b>6,063,566.60</b>	<b>138,831.42</b>	<b>4,170,772.98</b>	<b>59.8</b>
97 District Wide Support	50,257,336.00	3,938,675.40	29,809,978.05	3,783,133.59	16,664,224.36	66.8
98 Nutrition Services	15,618,625.00	1,269,585.55	9,885,084.34	2,135,723.38	3,597,817.28	77.0
99 Transportation	16,888,121.00	1,325,202.01	6,779,401.16	8,524,105.15	1,584,614.69	90.6
<b>90 Total</b>	<b>82,764,082.00</b>	<b>6,533,462.96</b>	<b>46,474,463.55</b>	<b>14,442,962.12</b>	<b>21,846,656.33</b>	<b>73.6</b>
<b>Total Program Expenditures</b>	<b>\$ 482,137,168.00</b>	<b>\$ 37,743,336.20</b>	<b>\$ 289,421,607.99</b>	<b>\$ 23,741,340.81</b>	<b>\$ 168,974,219.20</b>	<b>65.0</b>

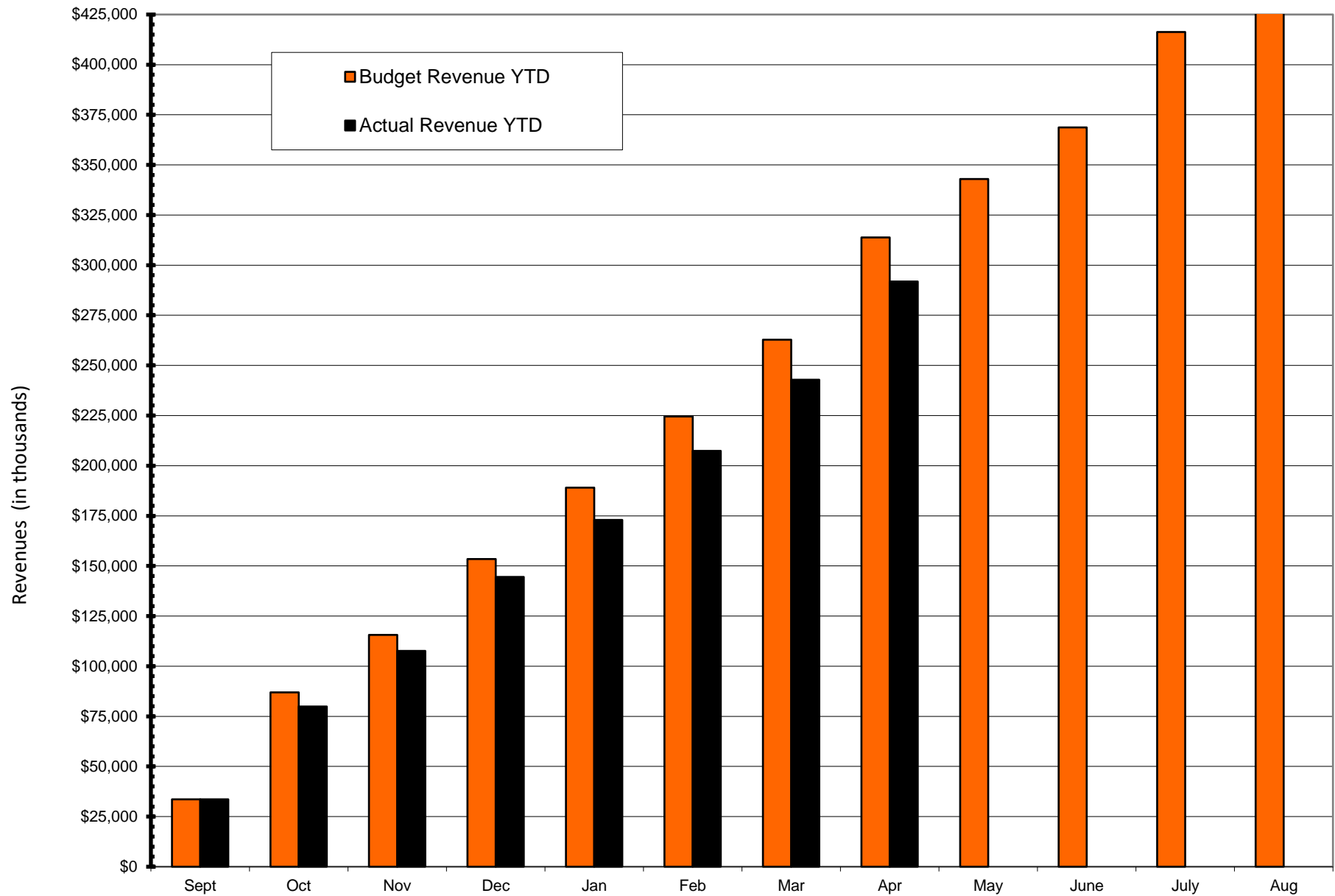
**Spokane Public Schools  
Budget Status Report  
General Fund Expenditures by Activity  
April 30, 2021**

Activity	Revised Budget	Actual For Month	Actual For Year	Encumb.	Balance	%
11 Board of Directors	\$ 1,550,837.00	\$ 226,525.19	\$ 658,873.78	\$ 251,088.77	\$ 640,874.45	58.7
12 Superintendent's Office	551,870.00	58,274.84	399,256.43	-	152,613.57	72.4
13 Business Office	2,867,197.00	225,603.04	1,791,971.53	37,563.98	1,037,661.49	63.8
14 Human Resources	4,414,384.00	273,489.01	2,227,905.47	108,480.16	2,077,998.37	52.9
15 Public Relations	804,972.00	60,860.73	576,681.59	79,903.68	148,386.73	81.6
21 Supervision	8,594,873.00	617,786.20	5,149,766.74	26,753.12	3,418,353.14	60.2
22 Learning Resources	1,180,249.00	84,134.52	919,166.37	63,736.04	197,346.59	83.3
23 Principal's Office	28,839,698.00	2,372,870.02	18,289,462.69	16,537.46	10,533,697.85	63.5
24 Guidance and Counseling	16,430,972.00	1,324,584.48	10,413,659.37	133,456.71	5,883,855.92	64.2
25 Pupil Management and Safety	2,020,181.00	189,791.26	1,238,262.53	-	781,918.47	61.3
26 Health and Related Services	16,857,567.00	1,348,891.00	11,047,490.52	343,933.45	5,466,143.03	67.6
27 Teaching	280,948,038.00	21,732,652.43	173,709,109.57	4,340,918.64	102,898,009.79	63.4
28 Extra Curricular	7,769,016.00	898,462.41	2,551,671.32	194,184.03	5,023,160.65	35.3
31 Instructional Professional Development	13,690,441.00	891,914.24	6,857,366.62	78,115.05	6,754,959.33	50.7
32 Instructional Technology	5,966,927.00	877,370.04	3,100,584.43	3,801,583.17	(935,240.60)	115.7
33 Curriculum	5,321,008.00	85,625.24	2,487,961.02	261,073.21	2,571,973.77	51.7
34 State Prof Development	3,301,566.00	280,990.48	2,243,161.03	-	1,058,404.97	67.9
41 Nutrition Services Supervision	1,122,782.00	84,470.77	705,007.80	29.52	417,744.68	62.8
42 Food	6,171,192.00	613,106.11	4,294,264.06	1,525,202.94	351,725.00	94.3
44 Operations	8,988,990.00	575,782.27	4,892,665.23	610,490.92	3,485,833.85	61.2
49 Food Services Transfers	(664,339.00)	(3,773.60)	(6,852.75)	-	(657,486.25)	1.0
51 Transportation Supervision	408,412.00	43,018.96	279,353.36	64,606.41	64,452.23	84.2
52 Operation of Buses	15,582,650.00	1,217,378.50	5,696,634.11	8,459,498.74	1,426,517.15	90.9
58 Remote Learning Operations	-	-	363,071.65	-	(363,071.65)	-
61 Maintenance Supervision	779,061.00	79,217.52	568,891.02	73,371.25	136,798.73	82.4
62 Grounds Maintenance	948,870.00	70,248.13	468,087.48	47,150.43	433,632.09	54.3
63 Operation of Plant	15,546,944.00	1,121,684.18	8,415,079.98	399,260.44	6,732,603.58	56.7
64 Maintenance of Plant and Equipment	8,451,690.00	581,856.89	4,547,106.55	308,020.94	3,596,562.51	57.5
65 Utilities	6,452,803.00	589,480.86	4,355,888.68	234,403.53	1,862,510.79	71.1
67 Plant Security	981,420.00	79,742.17	618,591.14	85,594.24	277,234.62	71.8
68 Insurance	1,598,157.00	661,960.00	1,146,666.50	59,780.50	391,710.00	75.5
72 Information Systems	4,541,196.00	(254,109.04)	2,836,325.23	1,822,282.95	(117,412.18)	102.6
73 Printing	417,515.00	45,875.45	296,537.69	173,353.21	(52,375.90)	112.5
74 Warehousing and Distributing	817,854.00	66,008.80	539,004.21	10,729.94	268,119.85	67.2
75 District Motor Pool	(86,911.00)	42,090.14	262,577.50	92,149.57	(441,638.07)	(408.2)
91 Public Activities	8,969,086.00	579,472.96	5,480,357.54	38,087.81	3,450,640.65	61.5
<b>Total All Activities</b>	<b>\$ 482,137,168.00</b>	<b>\$ 37,743,336.20</b>	<b>\$ 289,421,607.99</b>	<b>\$ 23,741,340.81</b>	<b>\$ 168,974,219.20</b>	<b>65.0</b>

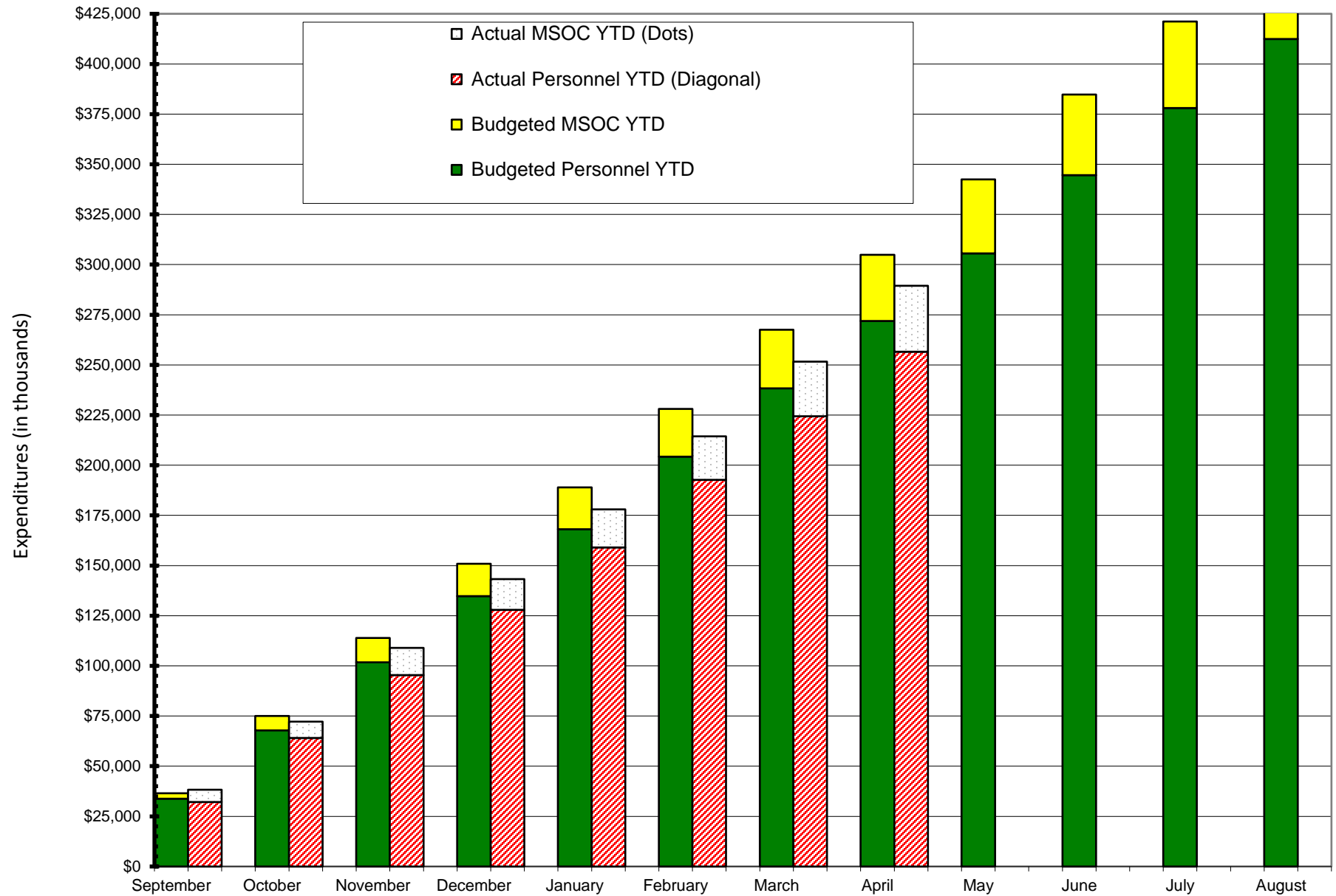
**Spokane Public Schools  
Budget Status Report  
General Fund Expenditures by Object  
April 30, 2021**

Object	Revised Budget	Actual For Month	Actual For Year	Encumb.	Balance	%
0 Debit Transfer	\$ 2,643,528.00	\$ 608,288.55	\$ 841,685.41	\$ -	\$ 1,801,842.59	31.8
1 Credit Transfer	(2,634,120.00)	(610,906.55)	(844,303.41)	-	(1,789,816.59)	32.1
2 Certificated Salaries	222,722,787.00	17,507,061.89	140,158,355.32	-	82,564,431.68	62.9
3 Classified Salaries	71,006,438.00	5,480,409.60	43,438,421.37	-	27,568,016.63	61.2
4 Employee Benefits	117,785,105.00	9,186,586.33	72,973,831.66	-	44,811,273.34	62.0
5 Supplies and Materials	27,473,724.00	1,668,459.24	13,333,471.24	8,654,682.59	5,485,570.17	80.0
7 Contracted Services	41,088,075.00	3,882,593.65	19,357,214.17	14,772,725.40	6,958,135.43	83.1
8 Travel	721,225.00	6,225.11	27,576.46	-	693,648.54	3.8
9 Capital Outlay	1,330,406.00	14,618.38	135,355.77	313,932.82	881,117.41	33.8
<b>Total All Objects</b>	<b>\$ 482,137,168.00</b>	<b>\$ 37,743,336.20</b>	<b>\$ 289,421,607.99</b>	<b>\$ 23,741,340.81</b>	<b>\$ 168,974,219.20</b>	<b>65.0</b>

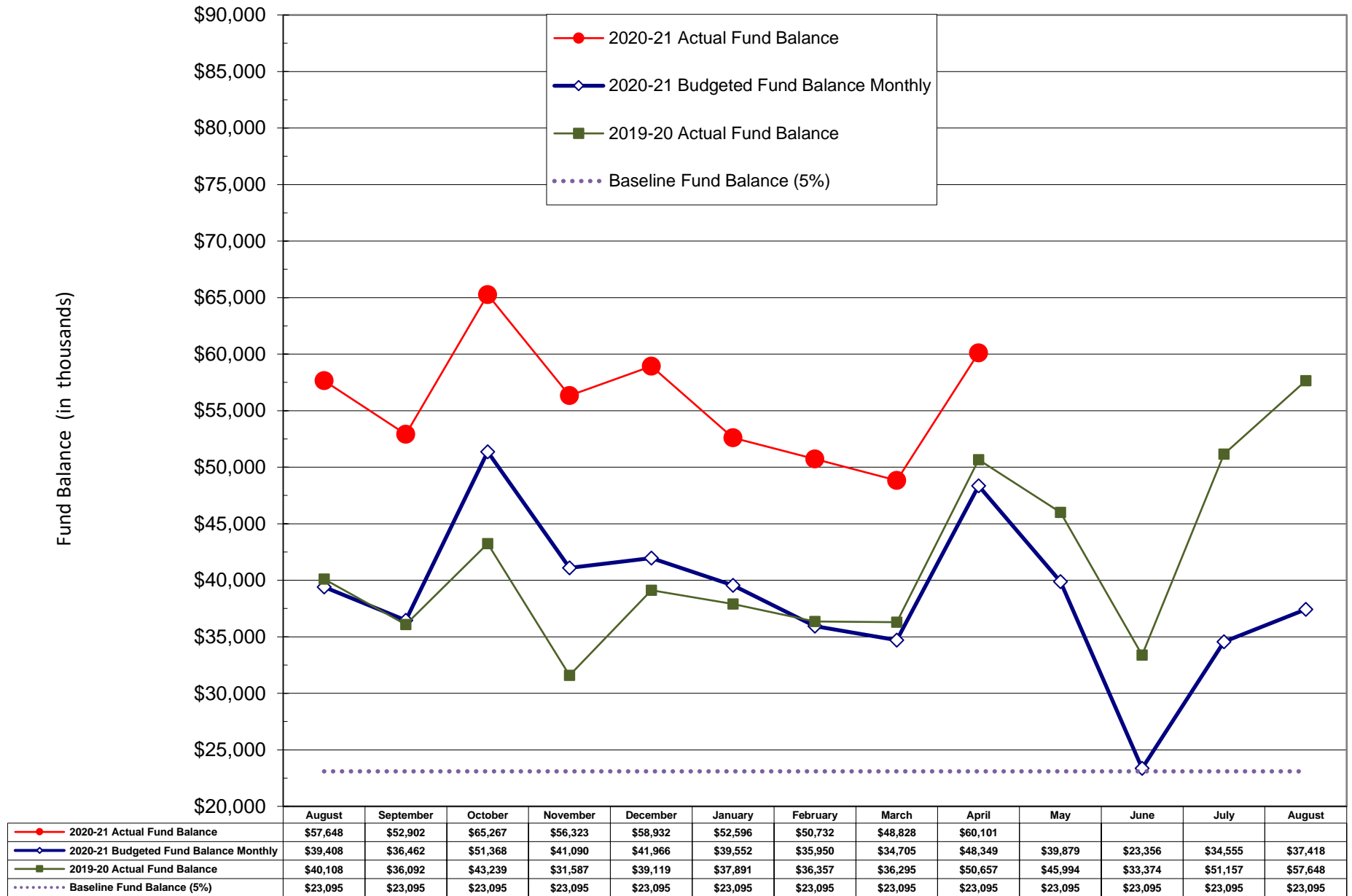
SPOKANE PUBLIC SCHOOLS - 2020-21 Cumulative Revenues  
Budget vs. Actual (Budget based on 2 yr monthly history)



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  
April 30, 2021**

	Revised Budget	Actual For Year	Balance	%
<b>Revenues and Other Financing Sources</b>				
Investment Earnings	\$ 2,467,000.00	\$ 974,592.62	\$ 1,492,407.38	39.5
Rental Income	-	9,601.00	(9,601.00)	-
State Revenues	15,315,000.00	1,936,454.08	13,378,545.92	12.6
Sales of Property	-	4,391.00	(4,391.00)	-
Sale of Bonds	145,000,000.00	200,864,378.72	(55,864,378.72)	138.5
<b>Total Revenues and Other Financing Sources</b>	<b>162,782,000.00</b>	<b>203,789,417.42</b>	<b>(41,007,417.42)</b>	<b>125.2</b>
<b>Expenditures and Other Financing Uses</b>				
10 Sites	-	1,373,931.13	(1,373,931.13)	-
20 Buildings	186,276,000.00	59,949,608.36	126,326,391.64	32.2
30 Equipment	8,326,000.00	3,302,107.87	5,023,892.13	39.7
50 Sales and Lease Expenditures	-	1,748.32	(1,748.32)	-
60 Bond Issuance Expenditures	400,000.00	864,478.72	(464,478.72)	216.1
<b>Total Expenditures and Other Financing Uses</b>	<b>195,002,000.00</b>	<b>65,491,874.40</b>	<b>129,510,125.60</b>	<b>33.6</b>
Beginning Fund Balance	98,471,121.00	107,447,364.79		
<b>Excess Revenues Over/(Under) Expenditures</b>	<b>(32,220,000.00)</b>	<b>138,297,543.02</b>		
<b>Ending Fund Balance</b>	<b>\$ 66,251,121.00</b>	<b>\$ 245,744,907.81</b>		

**Spokane Public Schools  
Budget Status Report  
Debt Service Fund  
April 30, 2021**

	Budget	Actual For Year	Balance	%
<b>Revenues and Other Financing Sources</b>				
Local Taxes Revenue	\$ 57,000,000.00	\$ 48,183,225.49	\$ 8,816,774.51	84.5
Local Nontax Revenue	118,000.00	138,362.97	(20,362.97)	117.3
Federal Revenue Revenue	708,000.00	716,505.74	(8,505.74)	101.2
Sale of Bonds - Excess Premium		-	-	-
Other Financing Sources	-	298,138.70	(298,138.70)	-
<b>Total Revenues and Other Financing Sources</b>	<b>57,826,000.00</b>	<b>49,336,232.90</b>	<b>8,489,767.10</b>	<b>85.3</b>
<b>Expenditures and Other Financing Uses</b>				
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	297,069.13	(197,069.13)	297.1
Other Financing Uses	-	-	-	-
<b>Total Expenditures and Other Financing Uses</b>	<b>59,002,000.00</b>	<b>44,835,750.38</b>	<b>14,166,249.62</b>	<b>76.0</b>
Beginning Fund Balance	23,860,295.00	25,916,063.14		
<b>Excess Revenues Over/(Under) Expenditures</b>	<b>(1,176,000.00)</b>	<b>4,500,482.52</b>		
<b>Ending Fund Balance</b>	<b>\$ 22,684,295.00</b>	<b>\$ 30,416,545.66</b>		

**Spokane Public Schools  
Budget Status Report  
Associated Student Body  
April 30, 2021**

	Budget	Actual For Year	Balance	%
<b>Revenues</b>				
100 General ASB	\$ 665,000.00	\$ 149,373.82	\$ 515,626.18	22.5
200 Athletics	904,000.00	46,764.19	857,235.81	5.2
300 Classes	777,000.00	23,578.51	753,421.49	3.0
400 Clubs	356,000.00	35,003.04	320,996.96	9.8
<b>Total Revenues</b>	<b>2,702,000.00</b>	<b>254,719.56</b>	<b>2,447,280.44</b>	<b>9.4</b>
<b>Expenditures</b>				
100 General ASB	560,000.00	401,776.28	158,223.72	71.7
200 Athletics	979,000.00	(210,972.11)	1,189,972.11	(21.5)
300 Classes	746,000.00	51,371.48	694,628.52	6.9
400 Clubs	311,000.00	8,886.05	302,113.95	2.9
<b>Total Expenditures</b>	<b>2,596,000.00</b>	<b>251,061.70</b>	<b>2,344,938.30</b>	<b>9.7</b>
Beginning Fund Balance	1,475,000.00	1,730,925.43		
<b>Excess Revenues Over/(Under) Expenditures</b>	<b>106,000.00</b>	<b>3,657.86</b>		
<b>Ending Fund Balance</b>	<b>\$ 1,581,000.00</b>	<b>\$ 1,734,583.29</b>		

**Spokane Public Schools  
Trust Fund Status Report  
April 30, 2021**

	Actual
Revenues	\$ 156,734.58
<b>Total Revenues</b>	<b>156,734.58</b>
Expenditures	38,733.31
<b>Total Expenditures</b>	<b>38,733.31</b>
Beginning Fund Balance	340,990.71
<b>Excess Revenues Over/(Under) Expenditures</b>	<b>118,001.27</b>
<b>Ending Fund Balance</b>	<b>\$ 458,991.98</b>

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