

Spokane Public Schools
excellence for everyone

INTERIM FINANCIAL STATEMENTS

UNAUDITED

October 31, 2021

**Spokane Public Schools
Comparative Financial Statements
As of October 31, 2020 and 2021**

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

2020-2021				
	BUDGET		YTD ACTUAL	PERCENT ACT TO BUD
General Fund				
Revenues & Other Sources	\$ 470,437,168	\$	79,863,305	16.98%
Expenditures & Other Uses	482,137,168		72,243,456	14.98%
Capital Projects Fund				
Revenues & Other Sources	162,782,000		288,660	0.18%
Expenditures & Other Uses	195,002,000		8,840,624	4.53%
Debt Service Fund				
Revenues & Other Sources	57,826,000		18,137,129	31.37%
Expenditures & Other Uses	59,002,000		3,600	0.01%
Associated Student Body Fund				
Revenues & Other Sources	2,702,000		63,544	2.35%
Expenditures & Other Uses	2,596,000		44,550	1.72%

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

	General Fund	Capital Projects Fund	Debt Service Fund	ASB & Trust Funds	Total All Funds
Assets					
Imprest Fund	\$ 149,947.20	\$ -	\$ -	\$ -	\$ 149,947.20
Warrants Outstanding	(35,939,160.66)	(1,751,252.23)	-	(33,987.19)	(37,724,400.08)
Cash with Fiscal Agent	50,000.00	-	-	-	50,000.00
Taxes Receivable	3,538,619.11	-	7,155,129.50	-	10,693,748.61
Accounts Receivable	(184,598.58)	5,064.57	-	445.00	(179,089.01)
Due from Other Funds	181,931.20	3,793,847.47	-	-	3,975,778.67
Inventory - Supplies and Materials	1,323,573.99	-	-	-	1,323,573.99
Inventory - Lunchrooms	131,153.99	-	-	-	131,153.99
Inventory - USDA Commodities	283,032.50	-	-	-	283,032.50
Prepaid Expenditures	3,650,678.55	-	-	-	3,650,678.55
Investments	88,636,274.86	178,791,118.33	56,652,942.01	2,287,189.88	326,367,525.08
Total Assets	\$ 61,821,452.16	\$ 180,838,778.14	\$ 63,808,071.51	\$ 2,253,647.69	\$ 308,721,949.50
Liabilities					
Accounts Payable	\$ 421,647.60	\$ 3,615,311.64	\$ -	\$ (5,030.17)	\$ 4,031,929.07
Accrued Salaries and Adjustments	-	-	-	-	-
Payroll Deductions and Taxes Payable	5,440,299.86	9,300.00	-	-	5,449,599.86
Due to Other Funds	3,775,339.39	139,457.15	-	60,982.13	3,975,778.67
Deferred Revenues - Grants	-	-	-	-	-
Deferred Revenues - Property Taxes	2,599,448.70	-	5,548,431.00	-	8,147,879.70
Total Liabilities	12,236,735.55	3,764,068.79	5,548,431.00	55,951.96	21,605,187.30
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	81,239,767.28	(20,291,401.60)	22,843,759.38	342,411.05	84,134,536.11
Expenditures	83,160,993.48	4,183,093.11	3,195.62	179,112.09	87,526,394.30
Revenues Over/(Under) Expenditures	(1,921,226.20)	(24,474,494.71)	22,840,563.76	163,298.96	(3,391,858.19)
Total Fund Balance	49,584,716.61	177,074,709.35	58,259,640.51	2,197,695.73	287,116,762.20
Total Liabilities & Interim Fund Balance	\$ 61,821,452.16	\$ 180,838,778.14	\$ 63,808,071.51	\$ 2,253,647.69	\$ 308,721,949.50

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

	General Fund	Capital Projects Fund	Debt Service Fund	ASB & Trust Funds	Total All Funds
Revenues					
Local Taxes	\$ 13,119,252.21	\$ -	\$ 22,508,530.60	\$ -	\$ 35,627,782.81
Local Non-Tax	1,403,246.37	228,916.02	40,253.44	342,411.05	2,014,826.88
State Funds - General	48,144,737.79	-	-	-	48,144,737.79
State Funds - Special	15,413,527.70	(20,382,317.62)	-	-	(4,968,789.92)
Federal Funds	2,565,546.62	(138,000.00)	294,975.34	-	2,722,521.96
Other School Districts	28,380.18	-	-	-	28,380.18
Other Agencies/Associations	564,804.54	-	-	-	564,804.54
Other Financing Sources	271.87	-	-	-	271.87
Total Revenues and Other Financing Sources	81,239,767.28	(20,291,401.60)	22,843,759.38	342,411.05	84,134,536.11
Expenditures					
Basic Instruction	46,433,701.43	-	-	-	46,433,701.43
Federal Special Purpose	3,818,057.06	-	-	-	3,818,057.06
Special Education	10,803,668.72	-	-	-	10,803,668.72
Pro-Tech Education	2,204,440.08	-	-	-	2,204,440.08
Skills Center	568,348.07	-	-	-	568,348.07
Compensatory Education	5,862,327.37	-	-	-	5,862,327.37
Other Instructional Programs	407,226.68	-	-	-	407,226.68
Community Services	1,644,521.41	-	-	-	1,644,521.41
Support Services	11,418,702.66	-	-	-	11,418,702.66
Other Expenditures	-	4,183,093.11	3,195.62	179,112.09	4,365,400.82
Total Expenditures	83,160,993.48	4,183,093.11	3,195.62	179,112.09	87,526,394.30
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	(1,921,226.20)	(24,474,494.71)	22,840,563.76	163,298.96	(3,391,858.19)
Ending Interim Fund Balance	\$ 49,584,716.61	\$ 177,074,709.35	\$ 58,259,640.51	\$ 2,197,695.73	\$ 287,116,762.20

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

	Revised Budget	Actual For Month	Actual For Year	Balance	%
1100 Local Property Taxes	\$ 52,575,740.00	\$ 12,180,081.80	\$ 13,119,252.21	\$ 39,456,487.79	25.0
1000 Total Local Taxes	52,575,740.00	12,180,081.80	13,119,252.21	39,456,487.79	25.0
2100 Tuitions and Fees, Unassigned	2,975,800.00	297,779.73	535,616.68	2,440,183.32	18.0
2200 Sale of Goods, Supplies and Services	8,596,911.00	604,410.03	699,177.69	7,897,733.31	8.1
2300 Investment Earnings	427,550.00	27,701.82	60,386.09	367,163.91	14.1
2500 Gifts and Donations	395,184.00	13,068.37	65,311.16	329,872.84	16.5
2600 Fines and Damages	47,383.00	1,495.13	6,254.68	41,128.32	13.2
2700 Rentals	639,516.00	11,102.71	16,411.16	623,104.84	2.6
2800 Insurance Recoveries	2,012.00	-	-	2,012.00	-
2900 Local Nontax, Unassigned	270,211.00	18,589.49	20,088.91	250,122.09	7.4
2000 Total Local Nontax	13,354,567.00	974,147.28	1,403,246.37	11,951,320.63	10.5
3100 Apportionment	272,764,154.00	21,823,653.85	47,118,722.95	225,645,431.05	17.3
3300 Local Effort Assistance	9,145,073.00	1,026,014.84	1,026,014.84	8,119,058.16	11.2
3000 Total State, General Purpose	281,909,227.00	22,849,668.69	48,144,737.79	233,764,489.21	17.1
4100 Special Purpose, Unassigned	82,446,369.00	5,864,246.37	14,422,267.61	68,024,101.39	17.5
4300 Other State Agencies, Unassigned	4,506,992.00	603,093.75	991,260.09	3,515,731.91	22.0
4000 Total State, Special Purpose	86,953,361.00	6,467,340.12	15,413,527.70	71,539,833.30	17.7
6100 Special Purpose, OSPI, Unassigned	82,082,926.00	(3,901,845.60)	(2,143,675.12)	84,226,601.12	(2.6)
6200 Direct Special Purpose Grants	286,970.00	26,411.63	-	286,970.00	-
6300 Fed Other Agency Grants	5,723,387.00	199,719.73	240,420.37	5,482,966.63	4.2
6900 Federal Noncash Items	1,083,131.00	124,546.60	181,451.13	901,679.87	16.8
6000 Total Federal, Special Purpose	89,176,414.00	(3,551,167.64)	(1,721,803.62)	90,898,217.62	(1.9)
7100 Other School District Program Participation	1,295,247.00	-	28,380.18	1,266,866.82	2.2
7300 Nonhigh Participation	6,665.00	-	-	6,665.00	-
7000 Total Revenues, Other School Districts	1,301,912.00	-	28,380.18	1,273,531.82	2.2
8100 Other Agency & Association Grants	1,032,926.00	(2,000.00)	564,804.54	468,121.46	54.7
8000 Total Revenue, Other Agencies/Associations	1,032,926.00	(2,000.00)	564,804.54	468,121.46	54.7
9300 Sale of Equipment	30,180.00	271.87	271.87	29,908.13	0.9
9000 Total Other Financing Sources	30,180.00	271.87	271.87	29,908.13	0.9
Total Revenues and Other Financing Sources	\$ 526,334,327.00	\$ 38,918,342.12	\$ 76,952,417.04	\$ 449,381,909.96	14.6

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

Program	Revised Budget	Actual For Month	Actual For Year	Encumb.	Balance	%
01 Basic Education	\$ 250,541,313.00	\$ 23,057,608.51	\$ 44,381,940.70	\$ 7,185,154.41	\$ 198,974,217.89	20.6
02 Alternative Learning Experience	10,038,856.00	1,234,892.94	2,051,760.73	51,812.68	7,935,282.59	21.0
03 Open Doors Program	726,259.00	-	-	1,915,911.29	(1,189,652.29)	263.8
01 Total	261,306,428.00	24,292,501.45	46,433,701.43	9,152,878.38	205,719,848.19	21.3
12 Fed Stimulus, School Improvement	20,163,049.00	695,089.72	1,102,398.72	1,213,773.23	17,846,877.05	11.5
13 State Fiscal Stabilization Funds	6,920,774.00	159,670.47	348,647.41	-	6,572,126.59	5.04
14 Federal Stimulus, IDEA	14,245,576.00	1,197,540.12	2,367,010.93	-	11,878,565.07	16.6
19 Federal Stimulus, Other Monies	351,870.00	-	-	-	351,870.00	-
10 Total	41,681,269.00	2,052,300.31	3,818,057.06	1,213,773.23	36,649,438.71	12.07
21 Special Ed, Basic, State	60,825,257.00	4,741,097.35	9,446,743.64	2,946,565.60	48,431,947.76	20.4
23 Special Ed, ARP, Federal	1,611,643.00	141,051.65	279,713.83	-	1,331,929.17	17.4
24 Special Ed, Supp, Federal	6,333,938.00	543,045.80	1,077,211.25	-	5,256,726.75	17.0
20 Total	68,770,838.00	5,425,194.80	10,803,668.72	2,946,565.60	55,020,603.68	20.0
31 CTE, Basic, State	10,483,099.00	916,646.31	1,835,009.00	115,690.87	8,532,399.13	18.6
34 CTE, MS Basic, State	2,136,648.00	187,158.77	332,230.67	104,183.16	1,700,234.17	20.4
38 CTE, Federal	240,680.00	19,568.81	36,784.41	67,357.35	136,538.24	43.3
39 CTE, Other Categories	10,060.00	240.00	416.00	-	9,644.00	4.1
30 Total	12,870,487.00	1,123,613.89	2,204,440.08	287,231.38	10,378,815.54	19.4
45 Skills Center, Basic, State	4,328,237.00	296,393.01	568,348.07	108,983.55	3,650,905.38	15.7
46 Skills Center, Federal	67,231.00	-	-	-	67,231.00	-
47 Skill Center, Facility Upgrades	60,600.00	-	-	-	60,600.00	-
40 Total	4,456,068.00	296,393.01	568,348.07	108,983.55	3,778,736.38	15.2
51 Disadvantaged, Federal	12,572,385.00	953,179.28	1,932,081.52	44,230.44	10,596,073.04	15.7
52 School Improvement, Federal	1,882,783.00	132,922.69	240,378.95	34,741.63	1,607,662.42	14.6
55 Learning Assistance, State	16,594,603.00	1,233,792.97	2,495,867.62	80,494.00	14,018,241.38	15.5
58 Special and Pilot Programs	5,125,100.00	19,255.50	56,736.16	36,508.34	5,031,855.50	1.8
50 Total	36,174,871.00	2,339,150.44	4,725,064.25	195,974.41	31,253,832.34	13.6
64 Language Enhancement Program	286,269.00	19,202.62	31,313.82	4,250.00	250,705.18	12.4
65 English Language Learners, State	6,749,902.00	504,019.77	1,038,819.94	84,506.11	5,626,575.95	16.6
68 Indian Ed, Federal DOE	236,825.00	14,539.25	27,018.54	-	209,806.46	11.4
69 Compensatory, Other	866,600.00	23,937.70	40,110.82	11,048.00	815,441.18	5.9
60 Total	8,139,596.00	561,699.34	1,137,263.12	99,804.11	6,902,528.77	15.2
73 Summer School	263,015.00	8.05	(609.96)	-	263,624.96	(0.2)
74 Highly Capable	1,903,004.00	156,830.96	309,882.37	1,793.55	1,591,328.08	16.4
79 Instructional Programs, Other	2,361,954.00	44,765.31	97,954.27	18,300.78	2,245,698.95	4.9
70 Total	4,527,973.00	201,604.32	407,226.68	20,094.33	4,100,651.99	9.4
86 Community Schools	8,018.00	-	-	-	8,018.00	-
88 Childcare Programs	6,677,210.00	417,706.80	827,829.93	73,715.17	5,775,664.90	13.5
89 Other Community Services	6,974,586.00	379,038.26	816,691.48	60,499.72	6,097,394.80	12.6
80 Total	13,659,814.00	796,745.06	1,644,521.41	134,214.89	11,881,077.70	13.0
97 District Wide Support	52,351,718.00	4,019,798.65	8,662,245.19	4,604,617.34	39,084,855.47	25.3
98 Nutrition Services	15,418,141.00	1,415,426.10	2,547,755.26	7,013,593.32	5,856,792.42	62.0
99 Transportation	14,531,036.00	130,578.56	208,702.21	19,681,046.80	(5,358,713.01)	136.9
90 Total	82,300,895.00	5,565,803.31	11,418,702.66	31,299,257.46	39,582,934.88	51.9
Total Program Expenditures	\$ 533,888,239.00	\$ 42,655,005.93	\$ 83,160,993.48	\$ 45,458,777.34	\$ 405,268,468.18	24.1

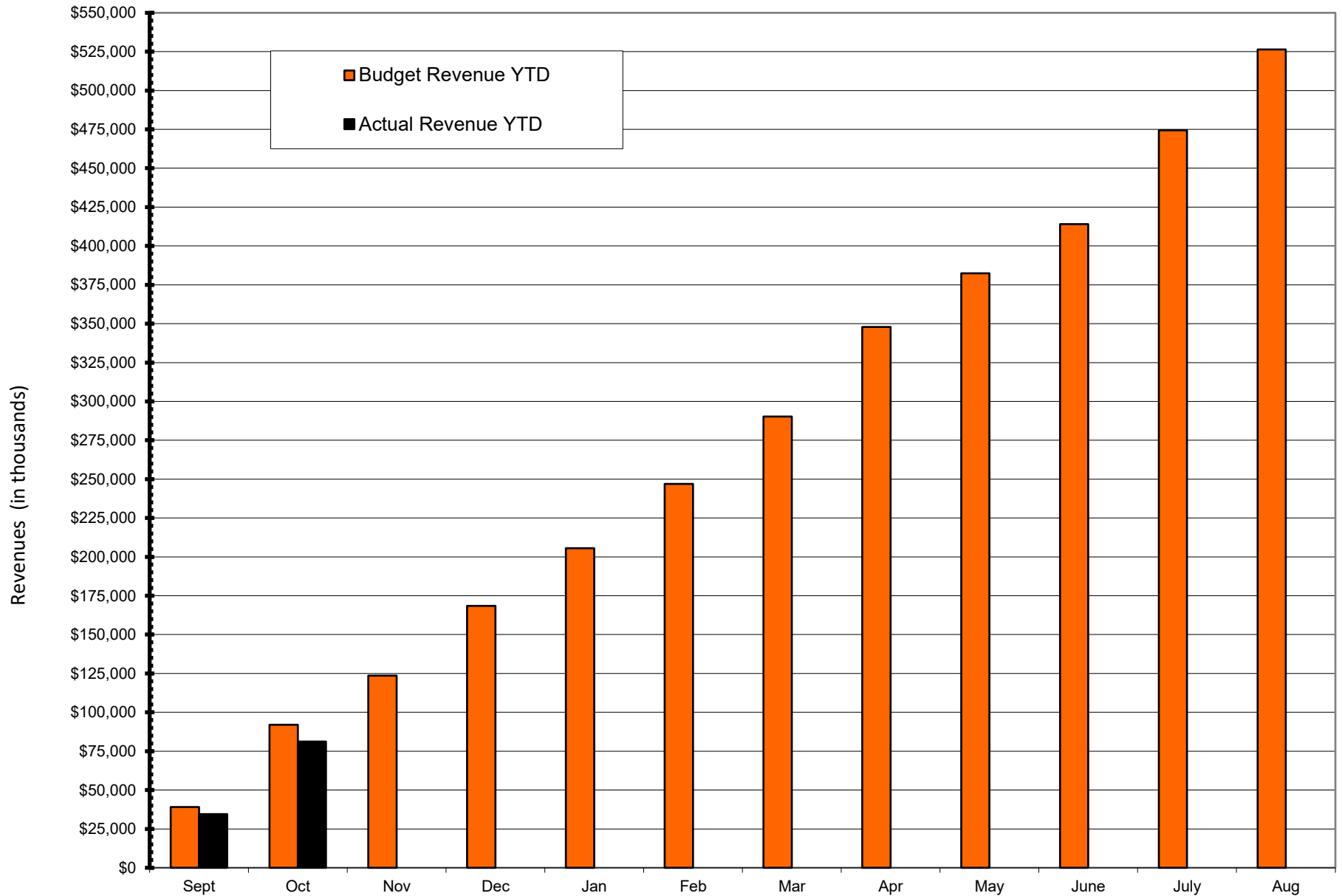
**Spokane Public Schools
Budget Status Report
General Fund Expenditures by Activity
October 31, 2021**

Activity	Revised Budget	Actual For Month	Actual For Year	Encumb.	Balance	%
11 Board of Directors	\$ 1,773,396.00	\$ 87,948.99	\$ 95,411.30	\$ 550,716.47	\$ 1,127,268.23	36.4
12 Superintendent's Office	638,170.00	60,400.29	98,669.05	-	539,500.95	15.5
13 Business Office	3,427,530.00	239,703.80	457,654.71	65,977.67	2,903,897.62	15.3
14 Human Resources	4,458,015.00	259,832.92	714,457.78	165,109.19	3,578,448.03	19.7
15 Public Relations	884,338.00	43,482.98	93,526.92	75,494.77	715,316.31	19.1
21 Supervision	9,797,733.00	709,456.68	1,417,856.26	60,712.80	8,319,163.94	15.1
22 Learning Resources	5,324,480.00	86,267.28	169,726.36	50,012.57	5,104,741.07	4.1
23 Principal's Office	28,334,026.00	2,324,645.07	4,662,167.68	20,928.28	23,650,930.04	16.5
24 Guidance and Counseling	17,476,479.00	1,491,309.95	3,013,523.27	433,779.62	14,029,176.11	19.7
25 Pupil Management and Safety	2,562,350.00	179,306.42	303,813.42	-	2,258,536.58	11.9
26 Health and Related Services	18,918,805.00	1,468,288.94	2,958,075.79	576,434.93	15,384,294.28	18.7
27 Teaching	311,176,862.00	23,914,611.45	47,543,859.34	10,133,925.86	253,499,076.80	18.5
28 Extra Curricular	8,104,097.00	676,989.66	1,198,510.70	434,523.56	6,471,062.74	20.2
31 Instructional Professional Development	18,514,150.00	1,039,973.26	1,811,391.06	301,008.98	16,401,749.96	11.4
32 Instructional Technology	12,360,293.00	3,360,123.23	5,232,264.58	1,656,043.14	5,471,985.28	55.7
33 Curriculum	6,249,061.00	1,097,882.36	1,844,163.63	400,553.09	4,004,344.28	35.9
34 State Prof Development	3,672,673.00	281,596.73	559,471.35	-	3,113,201.65	15.2
41 Nutrition Services Supervision	1,125,233.00	90,894.67	188,231.75	895.60	936,105.65	16.8
42 Food	6,239,925.00	695,802.53	1,153,448.94	5,812,222.63	(725,746.57)	111.6
44 Operations	8,840,975.00	637,974.87	1,223,206.54	1,200,475.09	6,417,293.37	27.4
49 Food Services Transfers	(787,992.00)	(9,245.97)	(17,131.97)	-	(770,860.03)	2.2
51 Transportation Supervision	387,962.00	38,417.57	72,498.30	126,000.92	189,462.78	51.2
52 Operation of Buses	12,961,395.00	28,497.31	37,743.09	19,555,045.88	(6,631,393.97)	151.2
61 Maintenance Supervision	1,159,193.00	71,348.63	165,174.81	35,843.75	958,174.44	17.3
62 Grounds Maintenance	1,051,565.00	46,008.80	99,522.40	15,205.31	936,837.29	10.9
63 Operation of Plant	15,224,021.00	1,139,807.38	2,158,271.96	570,119.20	12,495,629.84	17.9
64 Maintenance of Plant and Equipment	8,622,430.00	672,007.56	1,157,782.58	492,054.32	6,972,593.10	19.1
65 Utilities	6,677,331.00	399,513.34	903,140.90	265,918.15	5,508,271.95	17.5
67 Plant Security	955,773.00	129,857.56	180,306.64	195,081.38	580,384.98	39.3
68 Insurance	2,365,061.00	134,219.89	1,010,907.89	1,175,685.00	178,468.11	92.5
72 Information Systems	4,656,825.00	599,508.59	1,241,301.03	390,541.66	3,024,982.31	35.0
73 Printing	365,603.00	1,586.42	46,732.52	419,825.83	(100,955.35)	127.6
74 Warehousing and Distributing	1,002,445.00	70,664.93	133,422.52	21,872.17	847,150.31	15.5
75 District Motor Pool	(88,819.00)	19,521.57	57,221.73	195,955.39	(341,996.12)	(285.1)
91 Public Activities	9,456,855.00	566,800.27	1,174,668.65	60,814.13	8,221,372.22	13.1
Total All Activities	\$ 533,888,239.00	\$ 42,655,005.93	\$ 83,160,993.48	\$ 45,458,777.34	\$ 405,268,468.18	24.1

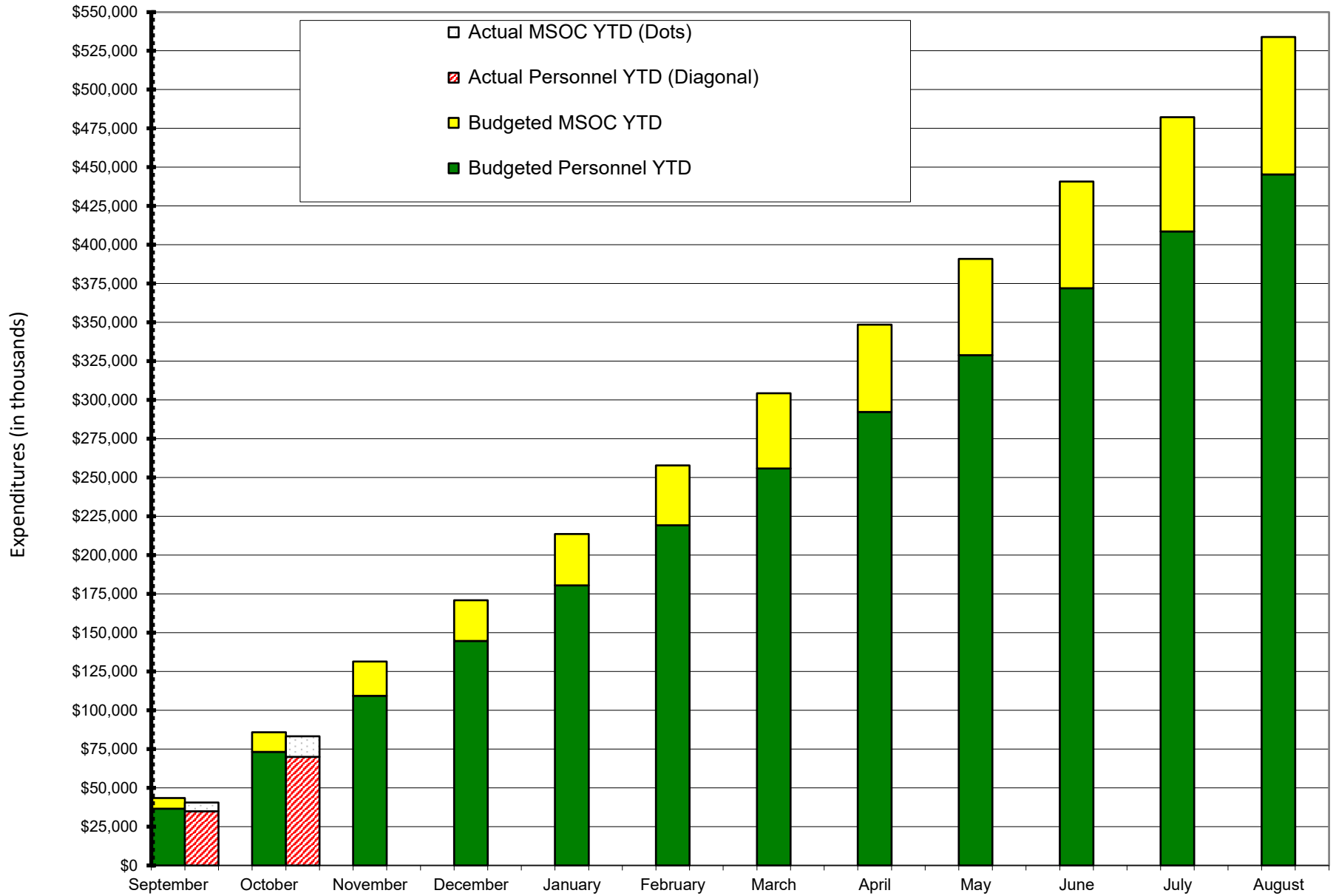
**Spokane Public Schools
Budget Status Report
General Fund Expenditures by Object
October 31, 2021**

Object	Revised Budget	Actual For Month	Actual For Year	Encumb.	Balance	%
0 Debit Transfer	\$ 2,776,655.00	\$ 72,936.45	\$ 83,484.35	\$ -	\$ 2,693,170.65	3.0
1 Credit Transfer	(2,776,655.00)	(72,936.45)	(83,484.35)	-	(2,693,170.65)	3.0
2 Certificated Salaries	247,366,213.00	19,966,220.63	40,020,219.05	-	207,345,993.95	16.2
3 Classified Salaries	74,711,245.00	5,608,177.90	11,042,400.55	-	63,668,844.45	14.8
4 Employee Benefits	124,085,927.00	9,494,563.26	18,887,289.31	-	105,198,637.69	15.2
5 Supplies and Materials	42,012,638.00	6,071,012.19	8,763,624.05	9,759,404.26	23,489,609.69	44.1
7 Contracted Services	44,314,974.00	1,403,502.69	4,319,299.81	35,549,799.71	4,445,874.48	90.0
8 Travel	691,180.00	10,151.36	10,151.36	-	681,028.64	1.5
9 Capital Outlay	706,062.00	101,377.90	118,009.35	149,573.37	438,479.28	37.9
Total All Objects	\$ 533,888,239.00	\$ 42,655,005.93	\$ 83,160,993.48	\$ 45,458,777.34	\$ 405,268,468.18	24.1

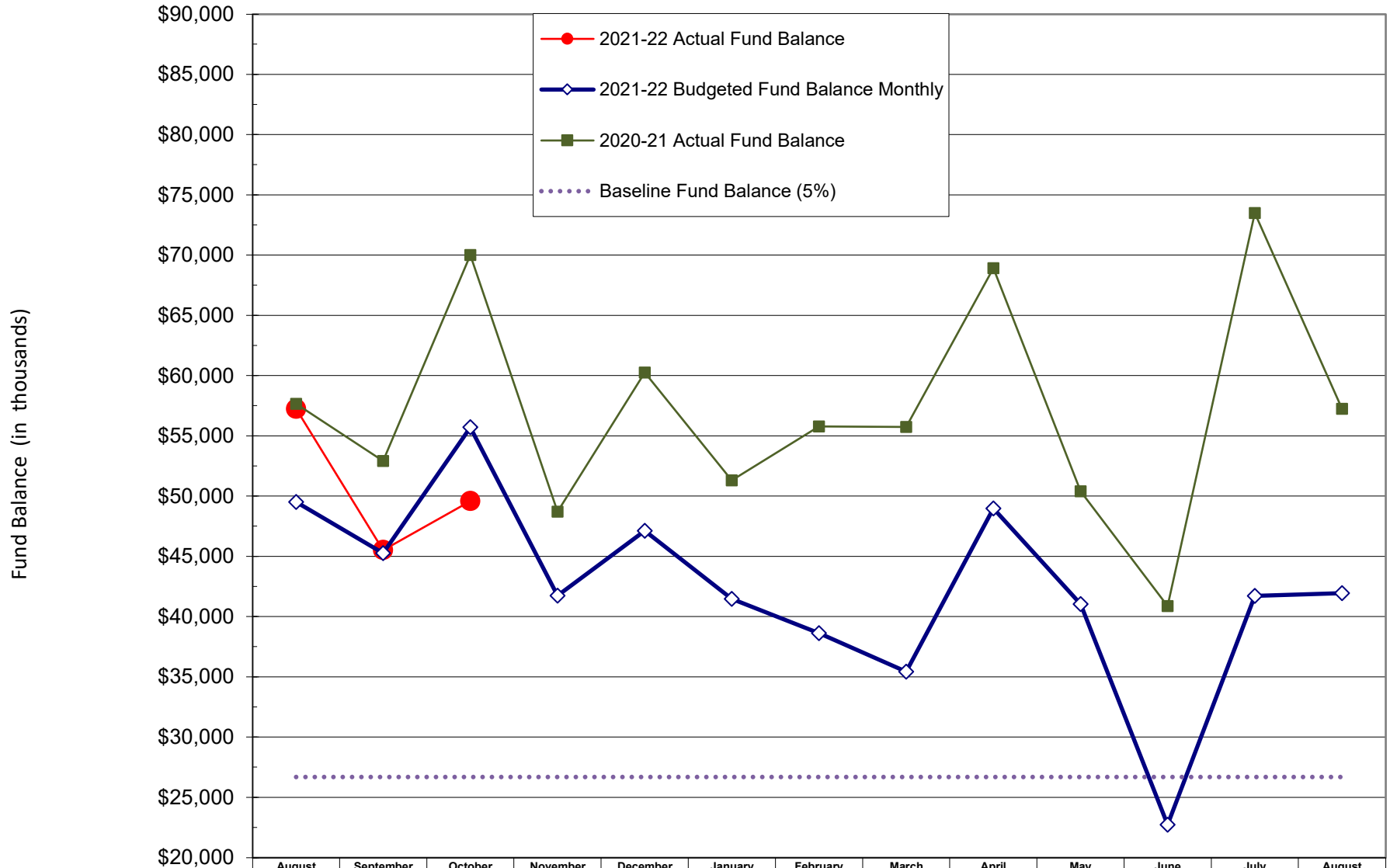
SPOKANE PUBLIC SCHOOLS - 2021-22 Cumulative Revenues
Budget vs. Actual (Budget based on 2 yr monthly history)



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)



	August	September	October	November	December	January	February	March	April	May	June	July	August
2021-22 Actual Fund Balance	\$57,242	\$45,518	\$49,585										
2021-22 Budgeted Fund Balance Monthly	\$49,500	\$45,257	\$55,705	\$41,732	\$47,112	\$41,461	\$38,615	\$35,434	\$48,976	\$41,036	\$22,726	\$41,708	\$41,946
2020-21 Actual Fund Balance	\$57,648	\$52,902	\$70,013	\$48,703	\$60,256	\$51,311	\$55,784	\$55,743	\$68,921	\$50,387	\$40,878	\$73,489	\$57,242
Baseline Fund Balance (5%)	\$26,694	\$26,694	\$26,694	\$26,694	\$26,694	\$26,694	\$26,694	\$26,694	\$26,694	\$26,694	\$26,694	\$26,694	\$26,694

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

	Revised Budget	Actual For Year	Balance	%
Revenues and Other Financing Sources				
Investment Earnings	\$ 1,731,000.00	\$ 228,916.02	\$ 1,502,083.98	13.2
State Revenues	27,041,000.00	(20,382,317.62)	47,423,317.62	(75.4)
Fed Other Agency Grants	-	(138,000.00)	138,000.00	-
Total Revenues and Other Financing Sources	28,772,000.00	(20,291,401.60)	49,063,401.60	(70.5)
Expenditures and Other Financing Uses				
10 Sites	-	107,821.35	(107,821.35)	-
20 Buildings	151,549,000.00	3,763,109.63	147,785,890.37	2.5
30 Equipment	5,530,000.00	312,162.13	5,217,837.87	5.6
Total Expenditures and Other Financing Uses	157,079,000.00	4,183,093.11	152,895,906.89	2.7
Beginning Fund Balance	153,100,000.00	201,549,204.06		
Excess Revenues Over/(Under) Expenditures	(128,307,000.00)	(24,474,494.71)		
Ending Fund Balance	\$ 24,793,000.00	\$ 177,074,709.35		

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

	Budget	Actual For Year	Balance	%
Revenues and Other Financing Sources				
Local Taxes Revenue	\$ 65,600,000.00	\$ 22,508,530.60	\$ 43,091,469.40	34.3
Local Nontax Revenue	209,000.00	40,253.44	168,746.56	19.3
Federal Revenue Revenue	-	294,975.34	(294,975.34)	-
Total Revenues and Other Financing Sources	65,809,000.00	22,843,759.38	42,965,240.62	34.7
Expenditures and Other Financing Uses				
Matured Bond Expenditures	43,900,000.00	-	43,900,000.00	-
Interest on Bonds	25,000,000.00	-	25,000,000.00	-
Bond Transfer Fees	100,000.00	3,195.62	96,804.38	3.2
Total Expenditures and Other Financing Uses	69,000,000.00	3,195.62	68,996,804.38	-
Beginning Fund Balance	30,800,000.00	35,419,076.75		
Excess Revenues Over/(Under) Expenditures	(3,191,000.00)	22,840,563.76		
Ending Fund Balance	\$ 27,609,000.00	\$ 58,259,640.51		

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

	Budget	Actual For Year	Balance	%
Revenues				
100 General ASB	\$ 575,000.00	\$ 90,260.25	\$ 484,739.75	15.7
200 Athletics	940,000.00	169,822.29	770,177.71	18.1
300 Classes	703,000.00	32,704.95	670,295.05	4.7
400 Clubs	280,000.00	37,660.21	242,339.79	13.5
Total Revenues	2,498,000.00	330,447.70	2,167,552.30	13.2
Expenditures				
100 General ASB	529,000.00	43,727.84	485,272.16	8.3
200 Athletics	1,107,000.00	92,028.24	1,014,971.76	8.3
300 Classes	709,000.00	22,878.62	686,121.38	3.2
400 Clubs	238,000.00	12,117.83	225,882.17	5.1
Total Expenditures	2,583,000.00	170,752.53	2,412,247.47	6.6
Beginning Fund Balance	1,560,000.00	1,616,137.26		
Excess Revenues Over/(Under) Expenditures	(85,000.00)	159,695.17		
Ending Fund Balance	\$ 1,475,000.00	\$ 1,775,832.43		

**Spokane Public Schools
Trust Fund Status Report
October 31, 2021**

	Actual
Revenues	\$ 11,963.35
Total Revenues	11,963.35
Expenditures	8,359.56
Total Expenditures	8,359.56
Beginning Fund Balance	418,259.51
Excess Revenues Over/(Under) Expenditures	3,603.79
Ending Fund Balance	\$ 421,863.30

NOTE: No budgets are adopted for the trust funds.