



Spokane Public Schools

excellence for everyone

INTERIM FINANCIAL STATEMENTS

UNAUDITED

September 30, 2020

Spokane Public Schools

Comparative Financial Statements

As of September 30, 2020 and 2021

2020-2021				
	BUDGET		YTD ACTUAL	PERCENT ACT TO BUD
General Fund				
Revenues & Other Sources	\$ 470,437,168	\$	33,552,711	7.13%
Expenditures & Other Uses	482,137,168		38,298,347	7.94%
Capital Projects Fund				
Revenues & Other Sources	162,782,000		153,481	0.09%
Expenditures & Other Uses	195,002,000		(376,941)	(0.19%)
Debt Service Fund				
Revenues & Other Sources	57,826,000		1,752,247	3.03%
Expenditures & Other Uses	59,002,000		-	0.00%
Associated Student Body Fund				
Revenues & Other Sources	2,702,000		34,040	1.26%
Expenditures & Other Uses	2,596,000		2,050	0.08%

2019-2020				
	BUDGET		YTD ACTUAL	PERCENT ACT TO BUD
General Fund				
Revenues & Other Sources	\$ 459,910,571	\$	33,171,556	7.21%
Expenditures & Other Uses	461,901,475		33,589,281	7.27%
Capital Projects Fund				
Revenues & Other Sources	5,385,000		2,593,427	48.16%
Expenditures & Other Uses	88,880,000		(736,222)	(0.83%)
Debt Service Fund				
Revenues & Other Sources	55,282,250		1,336,014	2.42%
Expenditures & Other Uses	56,180,000		-	0.00%
Associated Student Body Fund				
Revenues & Other Sources	2,687,000		279,830	10.41%
Expenditures & Other Uses	2,607,000		63,091	2.42%

**Spokane Public Schools
Balance Sheet
September 30, 2020**

	General Fund	Capital Projects Fund	Debt Service Fund	ASB & Trust Funds	Total All Funds
Assets					
Imprest Fund	\$ 149,852.99	\$ -	\$ -	\$ -	\$ 149,852.99
Warrants Outstanding	(33,791,430.39)	(2,859,075.06)	-	(12,325.75)	(36,662,831.20)
Cash with Fiscal Agent	50,000.00	-	-	-	50,000.00
Taxes Receivable	15,659,855.19	-	24,927,565.82	-	40,587,421.01
Accounts Receivable	467,264.95	1,416,123.16	-	1,336.00	1,884,724.11
Due from Other Funds	(53,394.40)	-	-	-	(53,394.40)
Inventory - Supplies and Materials	136,619.97	-	-	-	136,619.97
Inventory - Lunchrooms	188,641.16	-	-	-	188,641.16
Inventory - USDA Commodities	312,670.10	-	-	-	312,670.10
Prepaid Expenditures	1,087,026.64	-	-	-	1,087,026.64
Investments	91,654,053.27	111,466,369.79	26,307,491.65	1,978,174.81	231,406,089.52
Total Assets	\$ 75,861,159.48	\$ 110,023,417.89	\$ 51,235,057.47	\$ 1,967,185.06	\$ 239,086,819.90
Liabilities					
Accounts Payable	\$ 4,401,261.38	\$ 1,911,477.49	\$ -	\$ 26,620.62	\$ 6,339,359.49
Accrued Salaries and Adjustments	-	-	-	-	-
Payroll Deductions and Taxes Payable	5,208,820.41	9,300.00	-	-	5,218,120.41
Due to Other Funds	-	124,853.90	-	(178,248.30)	(53,394.40)
Deferred Revenues - Grants	(1,454,475.46)	-	-	-	(1,454,475.46)
Deferred Revenues - Property Taxes	14,803,576.93	-	23,566,747.55	-	38,370,324.48
Total Liabilities	22,959,183.26	2,045,631.39	23,566,747.55	(151,627.68)	48,419,934.52
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	33,552,711.00	153,480.82	1,752,246.78	49,760.87	35,508,199.47
Expenditures	38,298,347.09	(376,940.89)	-	2,864.27	37,924,270.47
Revenues Over/(Under) Expenditures	(4,745,636.09)	530,421.71	1,752,246.78	46,896.60	(2,416,071.00)
Total Fund Balance	52,901,976.22	107,977,786.50	27,668,309.92	2,118,812.74	190,666,885.38
Total Liabilities & Interim Fund Balance	\$ 75,861,159.48	\$ 110,023,417.89	\$ 51,235,057.47	\$ 1,967,185.06	\$ 239,086,819.90

Spokane Public Schools
Statement of Revenues, Expenditures and Fund Balance
September 30, 2020

	General Fund	Capital Projects Fund	Debt Service Fund	ASB & Trust Funds	Total All Funds
Revenues					
Local Taxes	\$ 856,278.26	\$ -	\$ 1,360,818.27	\$ -	\$ 2,217,096.53
Local Non-Tax	420,212.22	153,480.82	31,351.13	49,760.87	654,805.04
State Funds - General	24,230,892.27	-	-	-	24,230,892.27
State Funds - Special	9,333,022.58	-	-	-	9,333,022.58
Federal Funds	(1,608,234.82)	-	360,077.38	-	(1,248,157.44)
Other School Districts	10,954.12	-	-	-	10,954.12
Other Agencies/Associations	309,586.37	-	-	-	309,586.37
Total Revenues and Other Financing Sources	33,552,711.00	153,480.82	1,752,246.78	49,760.87	35,508,199.47
Expenditures					
Basic Instruction	21,536,789.11	-	-	-	21,536,789.11
Special Education	5,395,681.11	-	-	-	5,395,681.11
Pro-Tech Education	906,629.32	-	-	-	906,629.32
Skills Center	238,457.26	-	-	-	238,457.26
Compensatory Education	3,199,571.16	-	-	-	3,199,571.16
Other Instructional Programs	200,090.96	-	-	-	200,090.96
Community Services	748,547.45	-	-	-	748,547.45
Support Services	6,072,580.72	-	-	-	6,072,580.72
Other Expenditures	-	(376,940.89)	-	2,864.27	(374,076.62)
Total Expenditures	38,298,347.09	(376,940.89)	-	2,864.27	37,924,270.47
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	(4,745,636.09)	530,421.71	1,752,246.78	46,896.60	(2,416,071.00)
Ending Interim Fund Balance	\$ 52,901,976.22	\$ 107,977,786.50	\$ 27,668,309.92	\$ 2,118,812.74	\$ 190,666,885.38

Spokane Public Schools
Budget Status Report
General Fund Revenues and Other Financing Sources
September 30, 2020

	Revised Budget	Actual For Month	Actual For Year	Balance	%
1100 Local Property Taxes	\$ 36,578,600.00	\$ 856,278.26	\$ 856,278.26	\$ 35,722,321.74	2.3
1000 Total Local Taxes	36,578,600.00	856,278.26	856,278.26	35,722,321.74	2.3
2100 Tuitions and Fees, Unassigned	2,958,050.00	84,183.64	84,183.64	2,873,866.36	2.8
2200 Sale of Goods, Supplies and Services	9,413,266.00	119,914.99	119,914.99	9,293,351.01	1.3
2300 Investment Earnings	425,000.00	77,625.48	77,625.48	347,374.52	18.3
2500 Gifts and Donations	392,850.00	103,456.04	103,456.04	289,393.96	26.3
2600 Fines and Damages	47,100.00	12,965.64	12,965.64	34,134.36	27.5
2700 Rentals	486,000.00	5,139.25	5,139.25	480,860.75	1.1
2800 Insurance Recoveries	2,000.00	-	-	2,000.00	-
2900 Local Nontax, Unassigned	268,599.00	16,927.18	16,927.18	251,671.82	6.3
2000 Total Local Nontax	13,992,865.00	420,212.22	420,212.22	13,572,652.78	3.0
3100 Apportionment	272,542,757.00	24,230,892.27	24,230,892.27	248,311,864.73	8.9
3300 Local Effort Assistance	13,413,742.00	-	-	13,413,742.00	-
3000 Total State, General Purpose	285,956,499.00	24,230,892.27	24,230,892.27	261,725,606.73	8.5
4100 Special Purpose, Unassigned	81,592,807.00	9,317,083.46	9,317,083.46	72,275,723.54	11.4
4300 Other State Agencies, Unassigned	1,659,344.00	15,939.12	15,939.12	1,643,404.88	1.0
4000 Total State, Special Purpose	83,252,151.00	9,333,022.58	9,333,022.58	73,919,128.42	11.2
6100 Special Purpose, OSPI, Unassigned	34,237,298.00	(1,404,359.05)	(1,404,359.05)	35,641,657.05	(4.1)
6200 Direct Special Purpose Grants	10,171,197.00	(66,170.85)	(66,170.85)	10,237,367.85	(0.7)
6300 Fed Other Agency Grants	3,416,200.00	(81,885.05)	(81,885.05)	3,498,085.05	(2.4)
6900 Federal Noncash Items	1,076,686.00	(55,819.87)	(55,819.87)	1,132,505.87	(5.2)
6000 Total Federal, Special Purpose	48,901,381.00	(1,608,234.82)	(1,608,234.82)	50,509,615.82	(3.3)
7100 Other School District Program Participation	1,286,960.00	10,954.12	10,954.12	1,276,005.88	0.9
7300 Nonhigh Participation	6,625.00	-	-	6,625.00	-
7000 Total Revenues, Other School Districts	1,293,585.00	10,954.12	10,954.12	1,282,630.88	0.8
8100 Other Agency & Association Grants	432,087.00	309,586.37	309,586.37	122,500.63	71.6
8000 Total Revenue, Other Agencies/Associations	432,087.00	309,586.37	309,586.37	122,500.63	71.6
9300 Sale of Equipment	30,000.00	-	-	30,000.00	-
9000 Total Other Financing Sources	30,000.00	-	-	30,000.00	-
Total Revenues and Other Financing Sources	\$ 470,437,168.00	\$ 33,552,711.00	\$ 33,552,711.00	\$ 436,884,457.00	7.1

**Spokane Public Schools
Budget Status Report
General Fund Expenditures by Program
September 30, 2020**

Program	Revised Budget	Actual For Month	Actual For Year	Encumb.	Balance	%
01 Basic Education	\$ 247,536,785.00	\$ 20,784,109.33	\$ 20,784,109.33	\$ 5,302,270.23	\$ 221,450,405.44	10.5
02 Alternative Learning Experience	10,172,479.00	752,679.78	752,679.78	240,111.69	9,179,687.53	9.8
03 Open Doors Program	1,072,830.00	-	-	122,253.62	950,576.38	11.4
01 Total	258,782,094.00	21,536,789.11	21,536,789.11	5,664,635.54	231,580,669.35	10.5
21 Special Ed, Basic, State	57,501,393.00	4,846,200.48	4,846,200.48	3,013,449.81	49,641,742.71	13.7
24 Special Ed, Supp, Federal	6,299,573.00	549,480.63	549,480.63	-	5,750,092.37	8.7
20 Total	63,800,966.00	5,395,681.11	5,395,681.11	3,013,449.81	55,391,835.08	13.2
31 CTE, Basic, State	10,784,747.00	765,202.16	765,202.16	59,559.47	9,959,985.37	7.7
34 CTE, MS Basic, State	2,439,389.00	141,427.16	141,427.16	13,019.00	2,284,942.84	6.3
38 CTE, Federal	238,648.00	-	-	19,964.59	218,683.41	8.4
39 CTE, Other Categories	10,000.00	-	-	-	10,000.00	-
30 Total	13,472,784.00	906,629.32	906,629.32	92,543.06	12,473,611.62	7.4
45 Skills Center, Basic, State	4,136,335.00	238,457.26	238,457.26	130,680.10	3,767,197.64	8.9
46 Skills Center, Federal	66,631.00	-	-	-	66,631.00	-
47 Skill Center, Facility Upgrades	60,000.00	-	-	-	60,000.00	-
40 Total	4,262,966.00	238,457.26	238,457.26	130,680.10	3,893,828.64	8.7
51 Disadvantaged, Federal	12,472,422.00	950,120.55	950,120.55	82,352.73	11,439,948.72	8.3
52 School Improvement, Federal	2,384,401.00	391,531.43	391,531.43	26,781.25	1,966,088.32	17.5
55 Learning Assistance, State	16,595,439.00	1,357,189.82	1,357,189.82	121,508.99	15,116,740.19	8.9
58 Special and Pilot Programs	5,847,217.00	15,373.26	15,373.26	42,802.63	5,789,041.11	1.0
50 Total	37,299,479.00	2,714,215.06	2,714,215.06	273,445.60	34,311,818.34	8.0
64 Language Enhancement Program	277,275.00	12,227.69	12,227.69	-	265,047.31	4.4
65 English Language Learners, State	5,577,457.00	467,267.74	467,267.74	6,746.70	5,103,442.56	8.5
68 Indian Ed, Federal DOE	209,176.00	4,758.39	4,758.39	3,462.98	200,954.63	3.9
69 Compensatory, Other	403,367.00	1,102.28	1,102.28	42,888.25	359,376.47	10.9
60 Total	6,467,275.00	485,356.10	485,356.10	53,097.93	5,928,820.97	8.3
73 Summer School	263,615.00	(6,943.11)	(6,943.11)	10,928.12	259,629.99	1.5
74 Highly Capable	1,998,371.00	147,483.97	147,483.97	3,445.91	1,847,441.12	7.6
79 Instructional Programs, Other	2,814,230.00	59,550.10	59,550.10	17,860.00	2,736,819.90	2.8
70 Total	5,076,216.00	200,090.96	200,090.96	32,234.03	4,843,891.01	4.6
86 Community Schools	8,116.00	-	-	-	8,116.00	-
88 Childcare Programs	3,854,599.00	281,646.39	281,646.39	7,817.40	3,565,135.21	7.5
89 Other Community Services	6,416,679.00	466,901.06	466,901.06	72,259.28	5,877,518.66	8.4
80 Total	10,279,394.00	748,547.45	748,547.45	80,076.68	9,450,769.87	8.1
97 District Wide Support	50,257,336.00	4,278,775.46	4,278,775.46	4,538,811.19	41,439,749.35	17.5
98 Nutrition Services	15,550,537.00	1,726,732.23	1,726,732.23	7,225,561.81	6,598,242.96	57.6
99 Transportation	16,888,121.00	67,073.03	67,073.03	17,494,965.20	(673,917.23)	104.0
90 Total	82,695,994.00	6,072,580.72	6,072,580.72	29,259,338.20	47,364,075.08	42.7
Total Program Expenditures	\$ 482,137,168.00	\$ 38,298,347.09	\$ 38,298,347.09	\$ 38,599,500.95	\$ 405,239,319.96	16.0

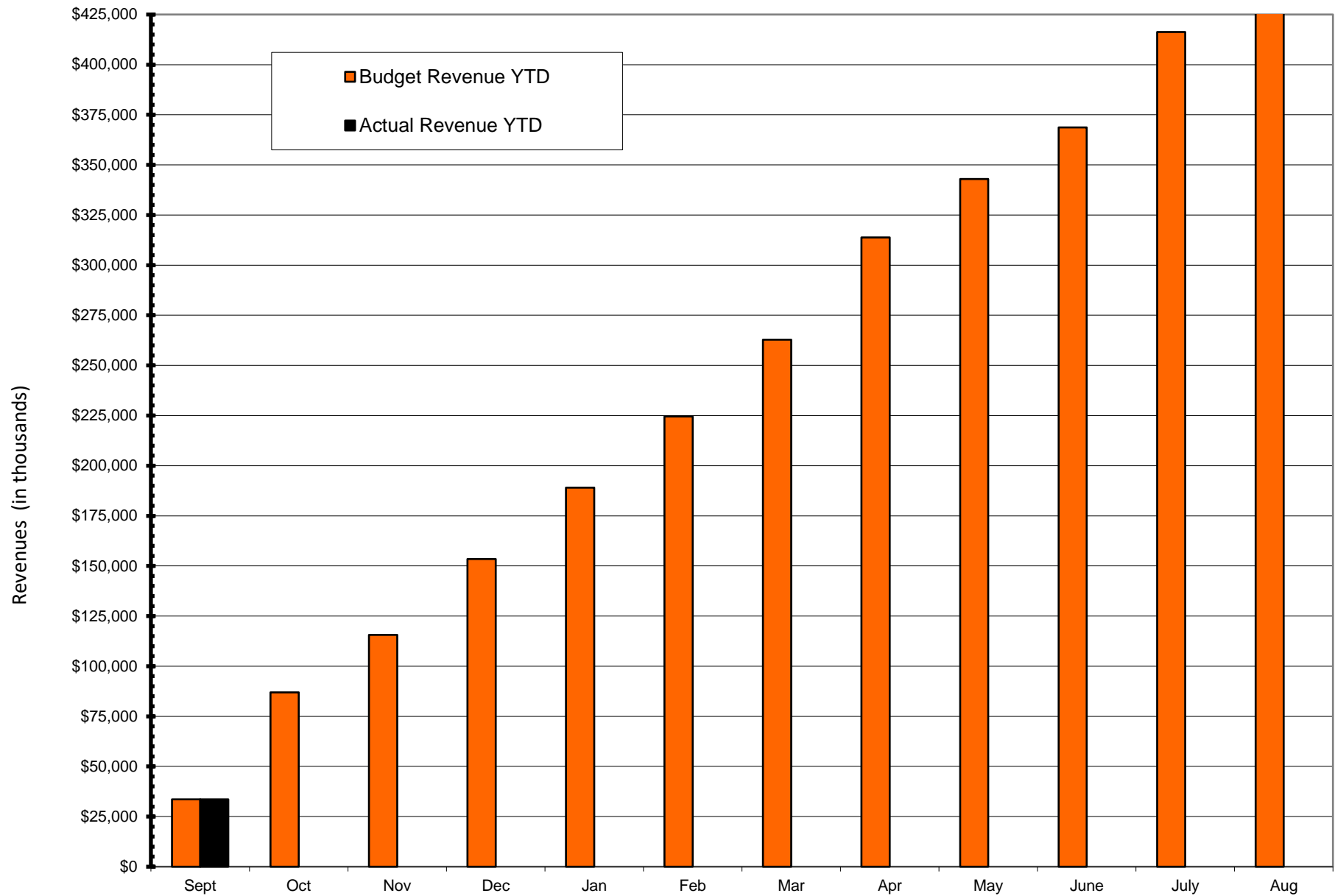
**Spokane Public Schools
Budget Status Report
General Fund Expenditures by Activity
September 30, 2020**

Activity	Revised Budget	Actual For Month	Actual For Year	Encumb.	Balance	%
11 Board of Directors	\$ 1,550,837.00	\$ 67,670.43	\$ 67,670.43	\$ 326,412.28	\$ 1,156,754.29	25.4
12 Superintendent's Office	551,870.00	58,775.93	58,775.93	-	493,094.07	10.7
13 Business Office	2,867,197.00	216,608.44	216,608.44	88,305.55	2,562,283.01	10.6
14 Human Resources	4,414,384.00	376,209.10	376,209.10	181,143.81	3,857,031.09	12.6
15 Public Relations	804,972.00	46,314.05	46,314.05	82,775.29	675,882.66	16.0
21 Supervision	8,572,511.00	668,966.51	668,966.51	65,151.12	7,838,393.37	8.6
22 Learning Resources	1,104,403.00	313,687.06	313,687.06	127,378.73	663,337.21	39.9
23 Principal's Office	28,813,621.00	2,431,490.64	2,431,490.64	53,855.30	26,328,275.06	8.6
24 Guidance and Counseling	16,278,072.00	1,449,677.09	1,449,677.09	184,332.30	14,644,062.61	10.0
25 Pupil Management and Safety	2,032,513.00	125,161.17	125,161.17	-	1,907,351.83	6.2
26 Health and Related Services	16,843,026.00	1,477,791.19	1,477,791.19	631,924.32	14,733,310.49	12.5
27 Teaching	282,142,520.00	22,236,308.42	22,236,308.42	4,463,463.54	255,442,748.04	9.5
28 Extra Curricular	7,376,267.00	85,256.73	85,256.73	245,844.76	7,045,165.51	4.5
31 Instructional Professional Development	13,488,653.00	333,249.70	333,249.70	248,267.09	12,907,136.21	4.3
32 Instructional Technology	5,830,249.00	1,179,940.95	1,179,940.95	2,310,823.69	2,339,484.36	59.9
33 Curriculum	5,205,223.00	1,187,922.50	1,187,922.50	936,545.22	3,080,755.28	40.8
34 State Prof Development	3,301,566.00	93,184.83	93,184.83	-	3,208,381.17	2.8
41 Nutrition Services Supervision	1,122,782.00	91,671.96	91,671.96	1,593.21	1,029,516.83	8.3
42 Food	6,171,192.00	936,546.96	936,546.96	6,034,160.26	(799,515.22)	113.0
44 Operations	8,920,902.00	698,513.31	698,513.31	1,189,808.34	7,032,580.35	21.2
49 Food Services Transfers	(664,339.00)	-	-	-	(664,339.00)	-
51 Transportation Supervision	408,412.00	32,187.04	32,187.04	152,543.51	223,681.45	45.2
52 Operation of Buses	15,582,650.00	(956.00)	(956.00)	17,342,421.69	(1,758,815.69)	111.3
61 Maintenance Supervision	779,061.00	73,735.32	73,735.32	44,416.25	660,909.43	15.2
62 Grounds Maintenance	948,870.00	50,000.03	50,000.03	77,530.06	821,339.91	13.4
63 Operation of Plant	15,546,944.00	1,074,749.77	1,074,749.77	378,359.16	14,093,835.07	9.4
64 Maintenance of Plant and Equipment	8,451,690.00	591,949.02	591,949.02	735,760.81	7,123,980.17	15.7
65 Utilities	6,452,803.00	481,745.28	481,745.28	233,063.97	5,737,993.75	11.1
67 Plant Security	981,420.00	52,879.33	52,879.33	298,119.40	630,421.27	35.8
68 Insurance	1,598,157.00	243,237.00	243,237.00	1,181,521.43	173,398.57	89.2
72 Information Systems	4,541,196.00	785,330.58	785,330.58	542,644.98	3,213,220.44	29.2
73 Printing	417,515.00	36,913.05	36,913.05	294,677.27	85,924.68	79.4
74 Warehousing and Distributing	817,854.00	63,740.15	63,740.15	12,576.87	741,536.98	9.3
75 District Motor Pool	(86,911.00)	58,917.98	58,917.98	61,504.06	(207,333.04)	(138.6)
91 Public Activities	8,969,086.00	678,971.57	678,971.57	72,576.68	8,217,537.75	8.4
Total All Activities	\$ 482,137,168.00	\$ 38,298,347.09	\$ 38,298,347.09	\$ 38,599,500.95	\$ 405,239,319.96	16.0

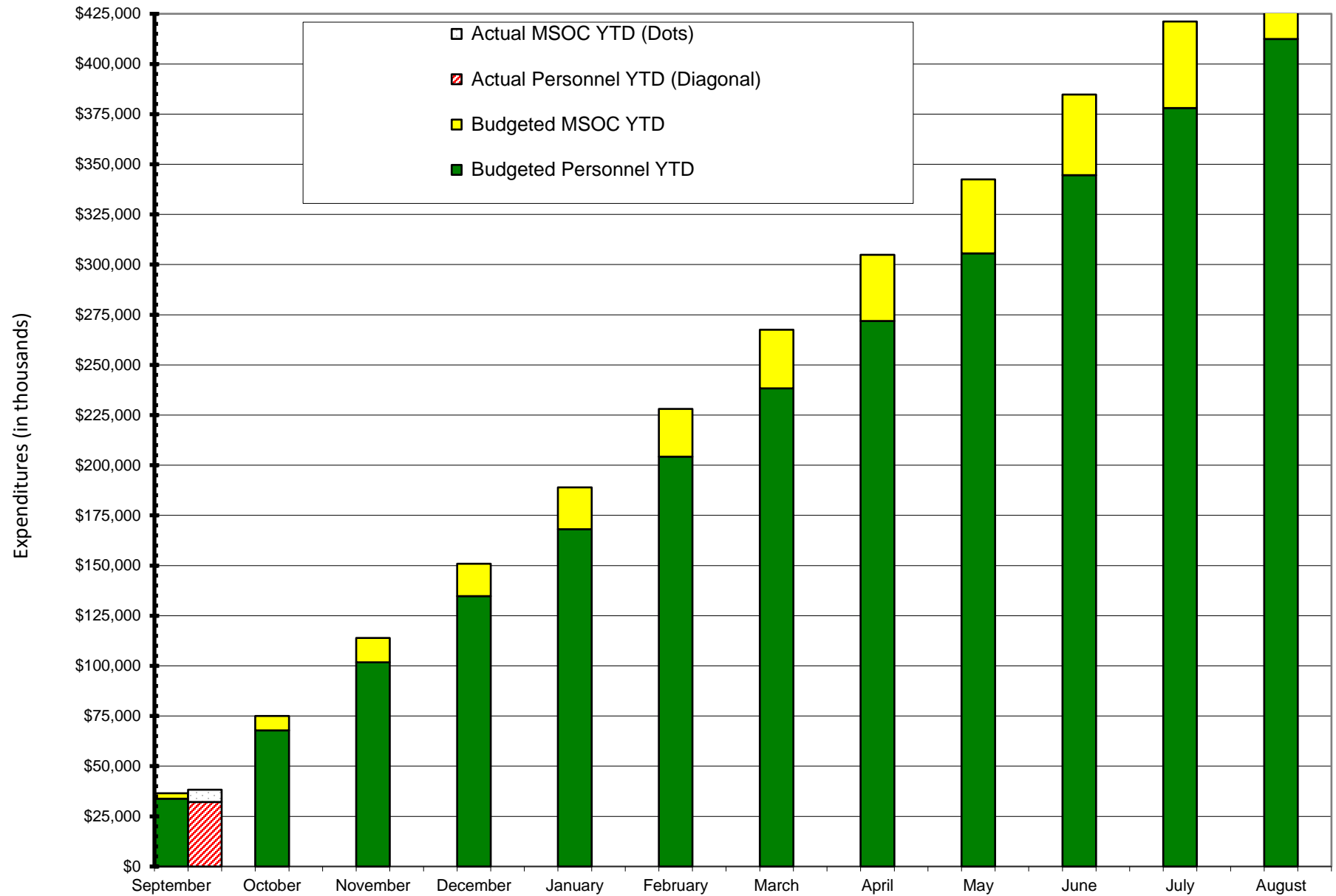
**Spokane Public Schools
Budget Status Report
General Fund Expenditures by Object
September 30, 2020**

Object	Revised Budget	Actual For Month	Actual For Year	Encumb.	Balance	%
0 Debit Transfer	\$ 2,634,120.00	\$ 33,843.97	\$ 33,843.97	\$ -	\$ 2,600,276.03	1.3
1 Credit Transfer	(2,634,120.00)	(33,843.97)	(33,843.97)	-	(2,600,276.03)	1.3
2 Certificated Salaries	222,338,916.00	17,829,305.09	17,829,305.09	-	204,509,610.91	8.0
3 Classified Salaries	70,797,772.00	5,264,962.97	5,264,962.97	-	65,532,809.03	7.4
4 Employee Benefits	117,574,193.00	9,081,203.30	9,081,203.30	-	108,492,989.70	7.7
5 Supplies and Materials	27,761,951.00	3,422,102.69	3,422,102.69	11,850,665.11	12,489,183.20	55.0
7 Contracted Services	41,674,390.00	2,700,773.04	2,700,773.04	26,602,293.49	12,371,323.47	70.3
8 Travel	708,362.00	-	-	-	708,362.00	-
9 Capital Outlay	1,281,584.00	-	-	146,542.35	1,135,041.65	11.4
Total All Objects	\$ 482,137,168.00	\$ 38,298,347.09	\$ 38,298,347.09	\$ 38,599,500.95	\$ 405,239,319.96	16.0

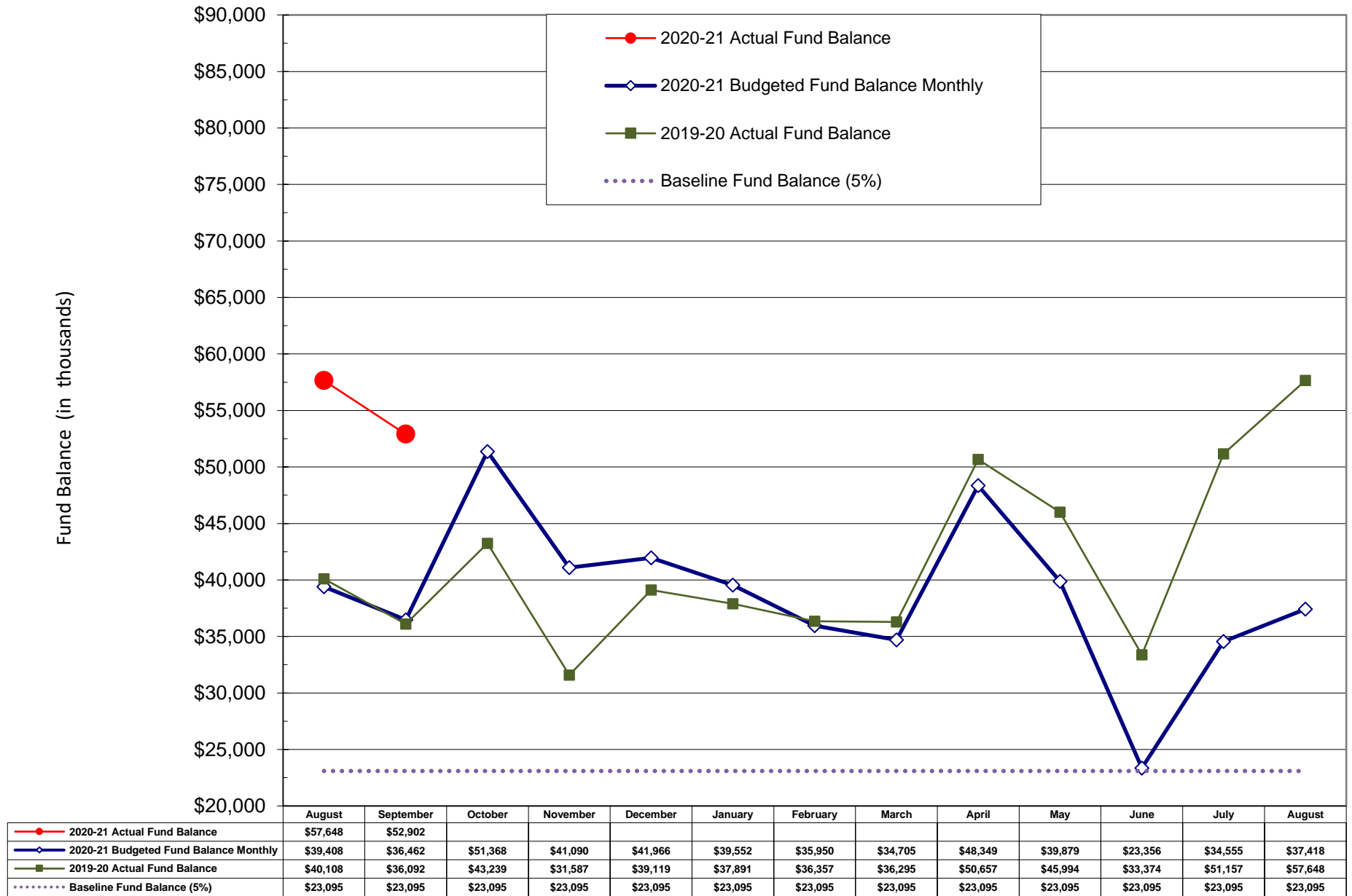
SPOKANE PUBLIC SCHOOLS - 2020-21 Cumulative Revenues
Budget vs. Actual (Budget based on 2 yr monthly history)



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



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



**Spokane Public Schools
Budget Status Report
Capital Projects Fund
September 30, 2020**

	Revised Budget	Actual For Year	Balance	%
Revenues and Other Financing Sources				
Investment Earnings	\$ 2,467,000.00	\$ 151,180.82	\$ 2,315,819.18	6.1
Rental Income	-	2,300.00	(2,300.00)	-
State Revenues	15,315,000.00	-	15,315,000.00	-
Sale of Bonds	145,000,000.00	-	145,000,000.00	-
Total Revenues and Other Financing Sources	162,782,000.00	153,480.82	162,628,519.18	0.1
Expenditures and Other Financing Uses				
10 Sites	-	(40,218.50)	40,218.50	-
20 Buildings	186,276,000.00	(203,580.25)	186,479,580.25	(0.1)
30 Equipment	8,326,000.00	(133,142.14)	8,459,142.14	(1.6)
60 Bond Issuance Expenditures	400,000.00	-	400,000.00	-
Total Expenditures and Other Financing Uses	195,002,000.00	(376,940.89)	195,378,940.89	(0.2)
Beginning Fund Balance	98,471,121.00	107,447,364.79		
Excess Revenues Over/(Under) Expenditures	(32,220,000.00)	530,421.71		
Ending Fund Balance	\$ 66,251,121.00	\$ 107,977,786.50		

**Spokane Public Schools
Budget Status Report
Debt Service Fund
September 30, 2020**

	Budget	Actual For Year	Balance	%
Revenues and Other Financing Sources				
Local Taxes Revenue	\$ 57,000,000.00	\$ 1,360,818.27	\$ 55,639,181.73	2.4
Local Nontax Revenue	118,000.00	31,351.13	86,648.87	26.6
Federal Revenue Revenue	708,000.00	360,077.38	347,922.62	50.9
Total Revenues and Other Financing Sources	57,826,000.00	1,752,246.78	56,073,753.22	3.0
Expenditures and Other Financing Uses				
Matured Bond Expenditures	36,075,000.00	-	36,075,000.00	-
Interest on Bonds	22,827,000.00	-	22,827,000.00	-
Bond Transfer Fees	100,000.00	-	100,000.00	-
Total Expenditures and Other Financing Uses	59,002,000.00	-	59,002,000.00	-
Beginning Fund Balance	23,860,295.00	25,916,063.14		
Excess Revenues Over/(Under) Expenditures	(1,176,000.00)	1,752,246.78		
Ending Fund Balance	\$ 22,684,295.00	\$ 27,668,309.92		

**Spokane Public Schools
Budget Status Report
Associated Student Body
September 30, 2020**

	Budget	Actual For Year	Balance	%
Revenues				
100 General ASB	\$ 665,000.00	\$ 13,842.37	\$ 651,157.63	2.1
200 Athletics	904,000.00	3,561.00	900,439.00	0.4
300 Classes	777,000.00	3,650.08	773,349.92	0.5
400 Clubs	356,000.00	12,986.70	343,013.30	3.6
Total Revenues	2,702,000.00	34,040.15	2,667,959.85	1.3
Expenditures				
100 General ASB	560,000.00	1,468.48	558,531.52	0.3
200 Athletics	979,000.00	1,904.01	977,095.99	0.2
300 Classes	746,000.00	(661.85)	746,661.85	(0.1)
400 Clubs	311,000.00	(660.82)	311,660.82	(0.2)
Total Expenditures	2,596,000.00	2,049.82	2,593,950.18	0.1
Beginning Fund Balance	1,475,000.00	1,730,925.43		
Excess Revenues Over/(Under) Expenditures	106,000.00	31,990.33		
Ending Fund Balance	\$ 1,581,000.00	\$ 1,762,915.76		

**Spokane Public Schools
Trust Fund Status Report
September 30, 2020**

	Actual
Revenues	\$ 15,720.72
Total Revenues	15,720.72
Expenditures	814.45
Total Expenditures	814.45
Beginning Fund Balance	340,990.71
Excess Revenues Over/(Under) Expenditures	14,906.27
Ending Fund Balance	\$ 355,896.98

NOTE: No budgets are adopted for the trust funds.