

Spokane Public Schools
excellence for everyone

INTERIM FINANCIAL STATEMENTS

UNAUDITED

September 30, 2021

Spokane Public Schools Comparative Financial Statements As of September 30, 2020 and 2021

2021-2022				
		BUDGET	YTD ACTUAL	PERCENT ACT TO BUD
General Fund				
Revenues & Other Sources	\$	526,334,327	\$ 34,517,734	6.56%
Expenditures & Other Uses		533,888,239	40,505,988	7.59%
Capital Projects Fund				
Revenues & Other Sources		28,772,000	(20,398,098)	(70.90%)
Expenditures & Other Uses		157,079,000	(5,551,854)	(3.53%)
Debt Service Fund				
Revenues & Other Sources		65,809,000	1,626,770	2.47%
Expenditures & Other Uses		69,000,000	3,196	0.00%
Associated Student Body Fund				
Revenues & Other Sources		2,498,000	178,878	7.16%
Expenditures & Other Uses		2,583,000	78,752	3.05%

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%

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

	General Fund	Capital Projects Fund	Debt Service Fund	ASB & Trust Funds	Total All Funds
Assets					
Imprest Fund	\$ 150,000.00	\$ -	\$ -	\$ -	\$ 150,000.00
Warrants Outstanding	(36,728,814.80)	(499,685.47)	-	(20,672.46)	(37,249,172.73)
Cash with Fiscal Agent	50,000.00	-	-	-	50,000.00
Taxes Receivable	15,752,439.04	-	28,112,623.67	-	43,865,062.71
Accounts Receivable	242.27	5,064.57	-	445.00	5,751.84
Due from Other Funds	159,003.80	3,793,847.47	-	-	3,952,851.27
Inventory - Supplies and Materials	1,260,614.47	-	-	-	1,260,614.47
Inventory - Lunchrooms	131,153.99	-	-	-	131,153.99
Inventory - USDA Commodities	283,032.50	-	-	-	283,032.50
Prepaid Expenditures	3,347,181.44	-	-	-	3,347,181.44
Investments	90,529,990.04	196,113,064.84	35,435,952.63	2,201,258.13	324,280,265.64
Total Assets	\$ 74,934,842.75	\$ 199,412,291.41	\$ 63,548,576.30	\$ 2,181,030.67	\$ 340,076,741.13
Liabilities					
Accounts Payable	\$ 5,164,829.92	\$ 12,548,388.36	-	\$ 13,576.07	\$ 17,726,794.35
Accrued Salaries and Adjustments	139,333.59	-	-	-	139,333.59
Payroll Deductions and Taxes Payable	5,424,560.48	9,300.00	-	-	5,433,860.48
Due to Other Funds	3,775,339.39	151,642.88	-	25,869.00	3,952,851.27
Deferred Revenues - Grants	99,821.52	-	-	-	99,821.52
Deferred Revenues - Property Taxes	14,813,268.63	-	26,505,925.17	-	41,319,193.80
Total Liabilities	29,417,153.53	12,709,331.24	26,505,925.17	39,445.07	68,671,855.01
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	34,517,733.96	(20,398,097.54)	1,626,770.00	187,368.27	15,933,774.69
Expenditures	40,505,987.55	(5,551,853.65)	3,195.62	80,179.44	35,037,508.96
Revenues Over/(Under) Expenditures	(5,988,253.59)	(14,846,243.89)	1,623,574.38	107,188.83	(19,103,734.27)
Total Fund Balance	45,517,689.22	186,702,960.17	37,042,651.13	2,141,585.60	271,404,886.12
Total Liabilities & Interim Fund Balance	\$ 74,934,842.75	\$ 199,412,291.41	\$ 63,548,576.30	\$ 2,181,030.67	\$ 340,076,741.13

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

	General Fund	Capital Projects Fund	Debt Service Fund	ASB & Trust Funds	Total All Funds
Revenues					
Local Taxes	\$ 939,170.41	\$ -	\$ 1,606,698.50	\$ -	\$ 2,545,868.91
Local Non-Tax	429,099.09	122,220.08	20,071.50	187,368.27	758,758.94
State Funds - General	25,295,069.10	-	-	-	25,295,069.10
State Funds - Special	8,946,187.58	(20,382,317.62)	-	-	(11,436,130.04)
Federal Funds	(1,686,976.94)	(138,000.00)	-	-	(1,824,976.94)
Other School Districts	28,380.18	-	-	-	28,380.18
Other Agencies/Associations	566,804.54	-	-	-	566,804.54
Total Revenues and Other Financing Sources	34,517,733.96	(20,398,097.54)	1,626,770.00	187,368.27	15,933,774.69
Expenditures					
Basic Instruction	22,141,199.98	-	-	-	22,141,199.98
Federal Special Purpose	1,765,756.75	-	-	-	1,765,756.75
Special Education	5,378,473.92	-	-	-	5,378,473.92
Pro-Tech Education	1,080,826.19	-	-	-	1,080,826.19
Skills Center	271,955.06	-	-	-	271,955.06
Compensatory Education	2,961,477.59	-	-	-	2,961,477.59
Other Instructional Programs	205,622.36	-	-	-	205,622.36
Community Services	847,776.35	-	-	-	847,776.35
Support Services	5,852,899.35	-	-	-	5,852,899.35
Other Expenditures	-	(5,551,853.65)	3,195.62	80,179.44	(5,468,478.59)
Total Expenditures	40,505,987.55	(5,551,853.65)	3,195.62	80,179.44	35,037,508.96
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	(5,988,253.59)	(14,846,243.89)	1,623,574.38	107,188.83	(19,103,734.27)
Ending Interim Fund Balance	\$ 45,517,689.22	\$ 186,702,960.17	\$ 37,042,651.13	\$ 2,141,585.60	\$ 271,404,886.12

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

	Revised Budget	Actual For Month	Actual For Year	Balance	%
1100 Local Property Taxes	\$ 52,575,740.00	\$ 939,170.41	\$ 939,170.41	\$ 51,636,569.59	1.8
1000 Total Local Taxes	52,575,740.00	939,170.41	939,170.41	51,636,569.59	1.8
2100 Tuitions and Fees, Unassigned	2,975,800.00	237,836.95	237,836.95	2,737,963.05	8.0
2200 Sale of Goods, Supplies and Services	8,596,911.00	94,767.66	94,767.66	8,502,143.34	1.1
2300 Investment Earnings	427,550.00	32,684.27	32,684.27	394,865.73	7.6
2500 Gifts and Donations	395,184.00	52,242.79	52,242.79	342,941.21	13.2
2600 Fines and Damages	47,383.00	4,759.55	4,759.55	42,623.45	10.0
2700 Rentals	639,516.00	5,308.45	5,308.45	634,207.55	0.8
2800 Insurance Recoveries	2,012.00	-	-	2,012.00	-
2900 Local Nontax, Unassigned	270,211.00	1,499.42	1,499.42	268,711.58	0.6
2000 Total Local Nontax	13,354,567.00	429,099.09	429,099.09	12,925,467.91	3.2
3100 Apportionment	272,764,154.00	25,295,069.10	25,295,069.10	247,469,084.90	9.3
3300 Local Effort Assistance	9,145,073.00	-	-	9,145,073.00	-
3000 Total State, General Purpose	281,909,227.00	25,295,069.10	25,295,069.10	256,614,157.90	9.0
4100 Special Purpose, Unassigned	82,446,369.00	8,558,021.24	8,558,021.24	73,888,347.76	10.4
4300 Other State Agencies, Unassigned	4,506,992.00	388,166.34	388,166.34	4,118,825.66	8.6
4000 Total State, Special Purpose	86,953,361.00	8,946,187.58	8,946,187.58	78,007,173.42	10.3
6100 Special Purpose, OSPI, Unassigned	82,082,926.00	1,758,170.48	1,758,170.48	80,324,755.52	2.1
6200 Direct Special Purpose Grants	286,970.00	(26,411.63)	(26,411.63)	313,381.63	(9.2)
6300 Fed Other Agency Grants	5,723,387.00	40,700.64	40,700.64	5,682,686.36	0.7
6900 Federal Noncash Items	1,083,131.00	56,904.53	56,904.53	1,026,226.47	5.3
6000 Total Federal, Special Purpose	89,176,414.00	1,829,364.02	1,829,364.02	87,347,049.98	2.1
7100 Other School District Program Participation	1,295,247.00	28,380.18	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	28,380.18	1,273,531.82	2.2
8100 Other Agency & Association Grants	1,032,926.00	566,804.54	566,804.54	466,121.46	54.9
8000 Total Revenue, Other Agencies/Associations	1,032,926.00	566,804.54	566,804.54	466,121.46	54.9
9300 Sale of Equipment	30,180.00	-	-	30,180.00	-
9000 Total Other Financing Sources	30,180.00	-	-	30,180.00	-
Total Revenues and Other Financing Sources	\$ 526,334,327.00	\$ 38,034,074.92	\$ 38,034,074.92	\$ 488,300,252.08	7.2

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

Program	Revised Budget	Actual For Month	Actual For Year	Encumb.	Balance	%
01 Basic Education	\$ 250,541,313.00	\$ 21,324,332.19	\$ 21,324,332.19	\$ 10,173,255.46	\$ 219,043,725.35	12.6
02 Alternative Learning Experience	10,038,856.00	816,867.79	816,867.79	266,970.03	8,955,018.18	10.8
03 Open Doors Program	726,259.00	-	-	1,802,411.29	(1,076,152.29)	248.2
01 Total	261,306,428.00	22,141,199.98	22,141,199.98	12,242,636.78	226,922,591.24	13.2
12 Fed Stimulus, School Improvement	20,163,049.00	407,309.00	407,309.00	1,741,374.41	18,014,365.59	10.7
13 State Fiscal Stabilization Funds	6,920,774.00	188,976.94	188,976.94	-	6,731,797.06	2.73
14 Federal Stimulus, IDEA	14,245,576.00	1,169,470.81	1,169,470.81	-	13,076,105.19	8.2
19 Federal Stimulus, Other Monies	351,870.00	-	-	-	351,870.00	-
10 Total	41,681,269.00	1,765,756.75	1,765,756.75	1,741,374.41	38,174,137.84	8.41
21 Special Ed, Basic, State	60,825,257.00	4,705,646.29	4,705,646.29	1,308,386.55	54,811,224.16	9.9
23 Special Ed, ARP, Federal	1,611,643.00	138,662.18	138,662.18	-	1,472,980.82	8.6
24 Special Ed, Supp, Federal	6,333,938.00	534,165.45	534,165.45	-	5,799,772.55	8.4
20 Total	68,770,838.00	5,378,473.92	5,378,473.92	1,308,386.55	62,083,977.53	9.7
31 CTE, Basic, State	10,483,099.00	918,362.69	918,362.69	174,682.46	9,390,053.85	10.4
34 CTE, MS Basic, State	2,136,648.00	145,071.90	145,071.90	142,919.68	1,848,656.42	13.5
38 CTE, Federal	240,680.00	17,215.60	17,215.60	86,914.20	136,550.20	43.3
39 CTE, Other Categories	10,060.00	176.00	176.00	-	9,884.00	1.8
30 Total	12,870,487.00	1,080,826.19	1,080,826.19	404,516.34	11,385,144.47	11.5
45 Skills Center, Basic, State	4,328,237.00	271,955.06	271,955.06	138,458.56	3,917,823.38	9.5
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	271,955.06	271,955.06	138,458.56	4,045,654.38	9.2
51 Disadvantaged, Federal	12,572,385.00	978,902.24	978,902.24	44,634.10	11,548,848.66	8.1
52 School Improvement, Federal	1,882,783.00	107,456.26	107,456.26	29,917.76	1,745,408.98	7.3
55 Learning Assistance, State	16,594,603.00	1,262,074.65	1,262,074.65	88,979.86	15,243,548.49	8.1
58 Special and Pilot Programs	5,125,100.00	37,480.66	37,480.66	40,658.52	5,046,960.82	1.5
50 Total	36,174,871.00	2,385,913.81	2,385,913.81	204,190.24	33,584,766.95	7.2
64 Language Enhancement Program	286,269.00	12,111.20	12,111.20	11,625.35	262,532.45	8.3
65 English Language Learners, State	6,749,902.00	534,800.17	534,800.17	84,640.03	6,130,461.80	9.2
68 Indian Ed, Federal DOE	236,825.00	12,479.29	12,479.29	-	224,345.71	5.3
69 Compensatory, Other	866,600.00	16,173.12	16,173.12	6,048.00	844,378.88	2.6
60 Total	8,139,596.00	575,563.78	575,563.78	102,313.38	7,461,718.84	8.3
73 Summer School	263,015.00	(618.01)	(618.01)	-	263,633.01	(0.2)
74 Highly Capable	1,903,004.00	153,051.41	153,051.41	1,923.41	1,748,029.18	8.1
79 Instructional Programs, Other	2,361,954.00	53,188.96	53,188.96	1,633.85	2,307,131.19	2.3
70 Total	4,527,973.00	205,622.36	205,622.36	3,557.26	4,318,793.38	4.6
86 Community Schools	8,018.00	-	-	-	8,018.00	-
88 Childcare Programs	6,677,210.00	410,123.13	410,123.13	76,014.92	6,191,071.95	7.3
89 Other Community Services	6,974,586.00	437,653.22	437,653.22	50,357.31	6,486,575.47	7.0
80 Total	13,659,814.00	847,776.35	847,776.35	126,372.23	12,685,665.42	7.1
97 District Wide Support	52,351,718.00	4,642,446.54	4,642,446.54	4,969,154.15	42,740,117.31	18.4
98 Nutrition Services	15,418,141.00	1,132,329.16	1,132,329.16	7,486,570.52	6,799,241.32	55.9
99 Transportation	14,531,036.00	78,123.65	78,123.65	19,663,188.40	(5,210,276.05)	135.9
90 Total	82,300,895.00	5,852,899.35	5,852,899.35	32,118,913.07	44,329,082.58	46.1
Total Program Expenditures	\$ 533,888,239.00	\$ 40,505,987.55	\$ 40,505,987.55	\$ 48,390,718.82	\$ 444,991,532.63	16.7

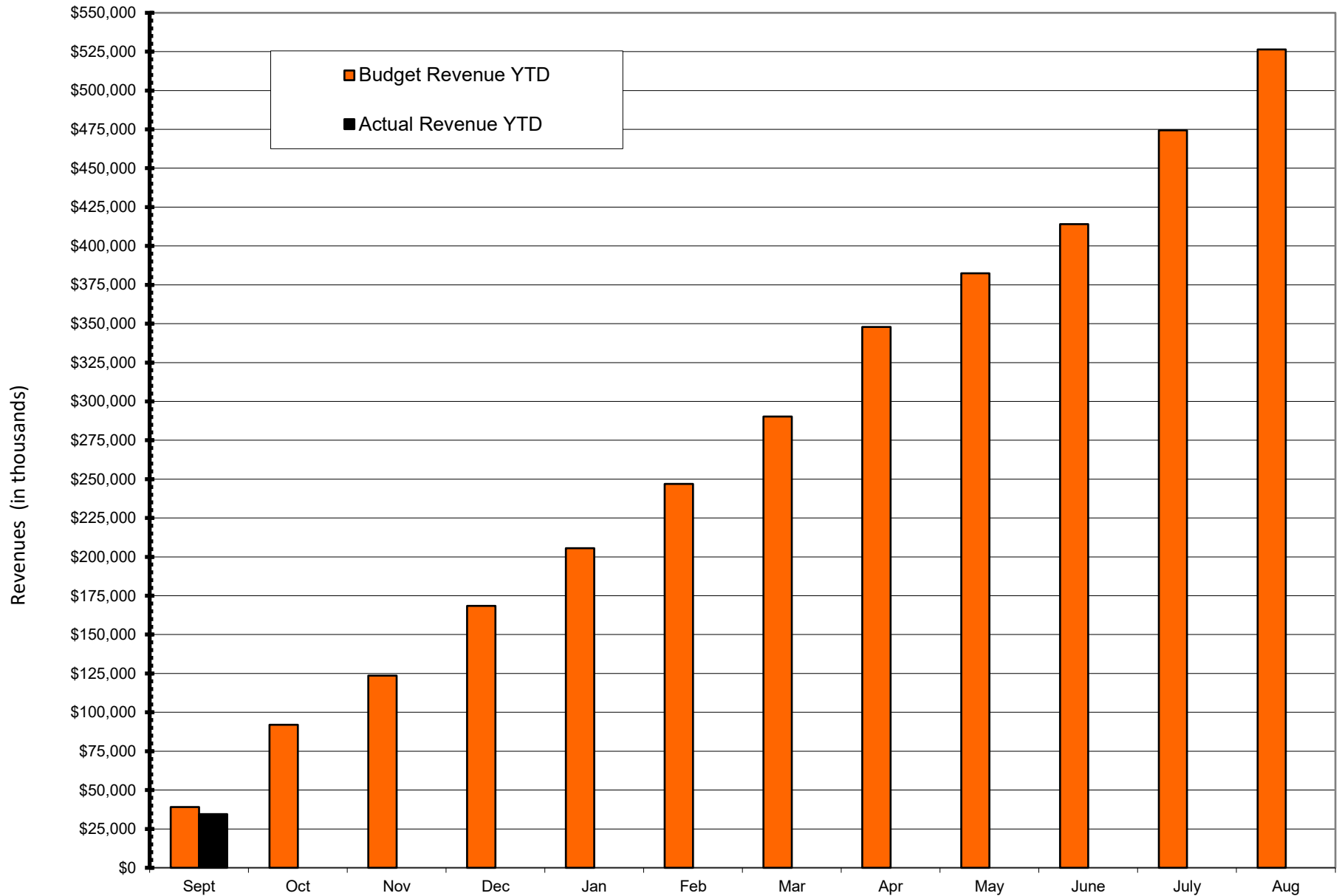
**Spokane Public Schools
Budget Status Report
General Fund Expenditures by Activity
September 30, 2021**

Activity	Revised Budget	Actual For Month	Actual For Year	Encumb.	Balance	%
11 Board of Directors	\$ 1,773,396.00	\$ 7,462.31	\$ 7,462.31	\$ 566,904.71	\$ 1,199,028.98	32.4
12 Superintendent's Office	638,170.00	38,268.76	38,268.76	-	599,901.24	6.0
13 Business Office	3,427,530.00	217,950.91	217,950.91	73,063.43	3,136,515.66	8.5
14 Human Resources	4,458,015.00	454,624.86	454,624.86	166,239.28	3,837,150.86	13.9
15 Public Relations	884,338.00	50,043.94	50,043.94	75,494.77	758,799.29	14.2
21 Supervision	9,797,733.00	708,399.58	708,399.58	59,390.59	9,029,942.83	7.8
22 Learning Resources	5,324,480.00	83,459.08	83,459.08	50,012.57	5,191,008.35	2.5
23 Principal's Office	28,334,026.00	2,337,522.61	2,337,522.61	14,859.32	25,981,644.07	8.3
24 Guidance and Counseling	17,476,479.00	1,522,213.32	1,522,213.32	497,900.47	15,456,365.21	11.6
25 Pupil Management and Safety	2,562,350.00	124,507.00	124,507.00	-	2,437,843.00	4.9
26 Health and Related Services	18,918,805.00	1,489,786.85	1,489,786.85	381,674.45	17,047,343.70	9.9
27 Teaching	311,176,862.00	23,629,247.89	23,629,247.89	8,311,362.40	279,236,251.71	10.3
28 Extra Curricular	8,104,097.00	521,521.04	521,521.04	251,083.25	7,331,492.71	9.5
31 Instructional Professional Development	18,514,150.00	771,417.80	771,417.80	324,841.89	17,417,890.31	5.9
32 Instructional Technology	12,360,293.00	1,872,141.35	1,872,141.35	4,707,523.81	5,780,627.84	53.2
33 Curriculum	6,249,061.00	746,281.27	746,281.27	1,621,947.91	3,880,831.82	37.9
34 State Prof Development	3,672,673.00	277,874.62	277,874.62	-	3,394,798.38	7.6
41 Nutrition Services Supervision	1,125,233.00	97,337.08	97,337.08	36.68	1,027,859.24	8.7
42 Food	6,239,925.00	457,646.41	457,646.41	6,294,968.00	(512,689.41)	108.2
44 Operations	8,840,975.00	585,231.67	585,231.67	1,191,565.84	7,064,177.49	20.1
49 Food Services Transfers	(787,992.00)	(7,886.00)	(7,886.00)	-	(780,106.00)	1.0
51 Transportation Supervision	387,962.00	34,080.73	34,080.73	126,000.92	227,880.35	41.3
52 Operation of Buses	12,961,395.00	9,245.78	9,245.78	19,537,187.48	(6,585,038.26)	150.8
61 Maintenance Supervision	1,159,193.00	93,826.18	93,826.18	37,371.25	1,027,995.57	11.3
62 Grounds Maintenance	1,051,565.00	53,513.60	53,513.60	20,448.40	977,603.00	7.0
63 Operation of Plant	15,224,021.00	1,018,464.58	1,018,464.58	555,870.15	13,649,686.27	10.3
64 Maintenance of Plant and Equipment	8,622,430.00	485,775.02	485,775.02	477,067.10	7,659,587.88	11.2
65 Utilities	6,677,331.00	503,627.56	503,627.56	148,261.37	6,025,442.07	9.8
67 Plant Security	955,773.00	50,449.08	50,449.08	298,453.08	606,870.84	36.5
68 Insurance	2,365,061.00	876,688.00	876,688.00	1,316,715.85	171,657.15	92.7
72 Information Systems	4,656,825.00	641,792.44	641,792.44	589,954.34	3,425,078.22	26.5
73 Printing	365,603.00	45,146.10	45,146.10	412,531.98	(92,075.08)	125.2
74 Warehousing and Distributing	1,002,445.00	62,757.59	62,757.59	21,968.00	917,719.41	8.5
75 District Motor Pool	(88,819.00)	37,700.16	37,700.16	209,347.81	(335,866.97)	(278.2)
91 Public Activities	9,456,855.00	607,868.38	607,868.38	50,671.72	8,798,314.90	7.0
Total All Activities	\$ 533,888,239.00	\$ 40,505,987.55	\$ 40,505,987.55	\$ 48,390,718.82	\$ 444,991,532.63	16.7

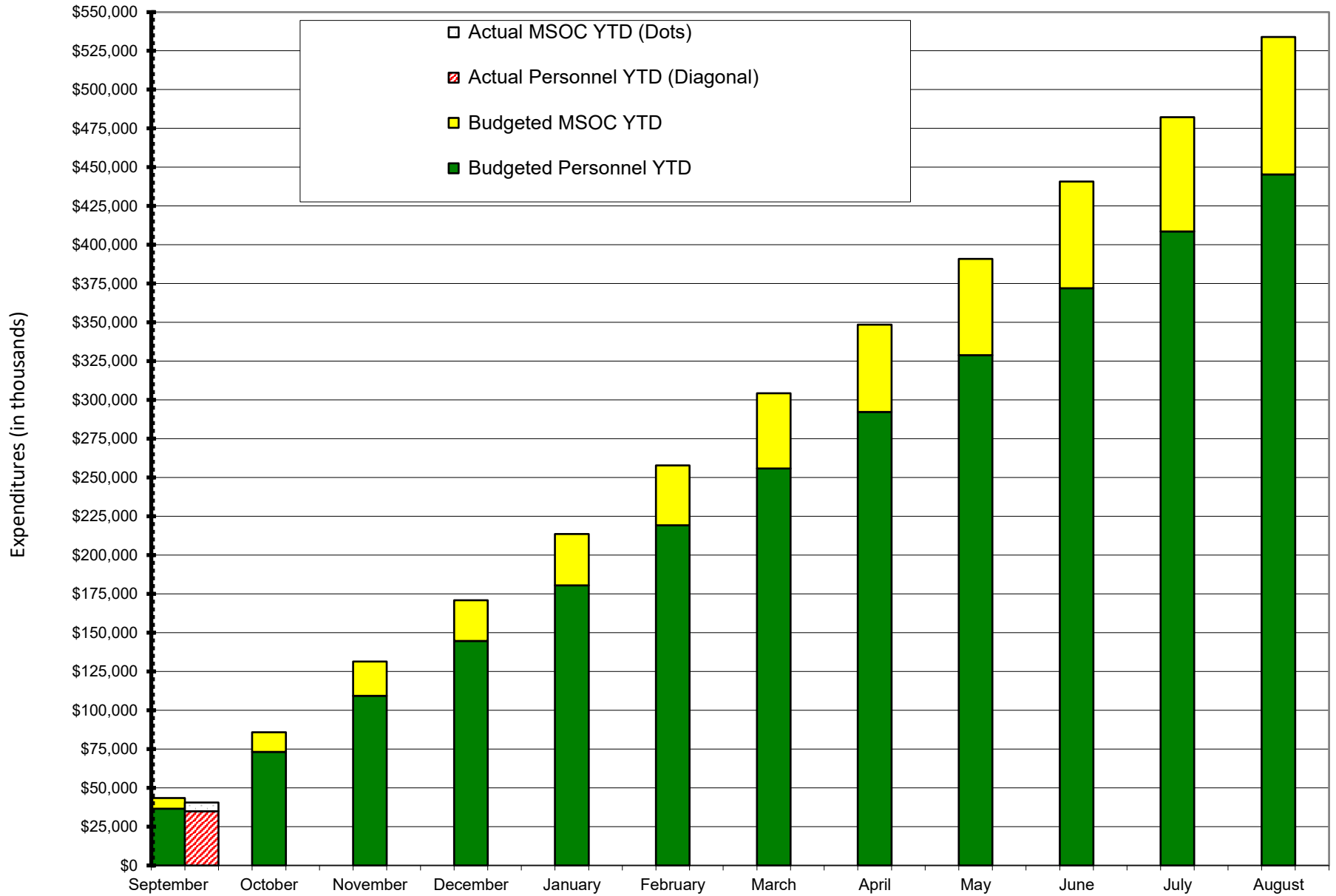
**Spokane Public Schools
Budget Status Report
General Fund Expenditures by Object
September 30, 2021**

Object	Revised Budget	Actual For Month	Actual For Year	Encumb.	Balance	%
0 Debit Transfer	\$ 2,776,655.00	\$ 10,547.90	\$ 10,547.90	\$ -	\$ 2,766,107.10	0.4
1 Credit Transfer	(2,776,655.00)	(10,547.90)	(10,547.90)	-	(2,766,107.10)	0.4
2 Certificated Salaries	247,366,213.00	20,053,998.42	20,053,998.42	-	227,312,214.58	8.1
3 Classified Salaries	74,711,245.00	5,434,222.65	5,434,222.65	-	69,277,022.35	7.3
4 Employee Benefits	124,085,927.00	9,392,726.05	9,392,726.05	-	114,693,200.95	7.6
5 Supplies and Materials	42,012,638.00	2,692,611.86	2,692,611.86	14,818,412.31	24,501,613.83	41.7
7 Contracted Services	44,314,974.00	2,915,797.12	2,915,797.12	33,314,585.42	8,084,591.46	81.8
8 Travel	691,180.00	-	-	-	691,180.00	-
9 Capital Outlay	706,062.00	16,631.45	16,631.45	257,721.09	431,709.46	38.9
Total All Objects	\$ 533,888,239.00	\$ 40,505,987.55	\$ 40,505,987.55	\$ 48,390,718.82	\$ 444,991,532.63	16.7

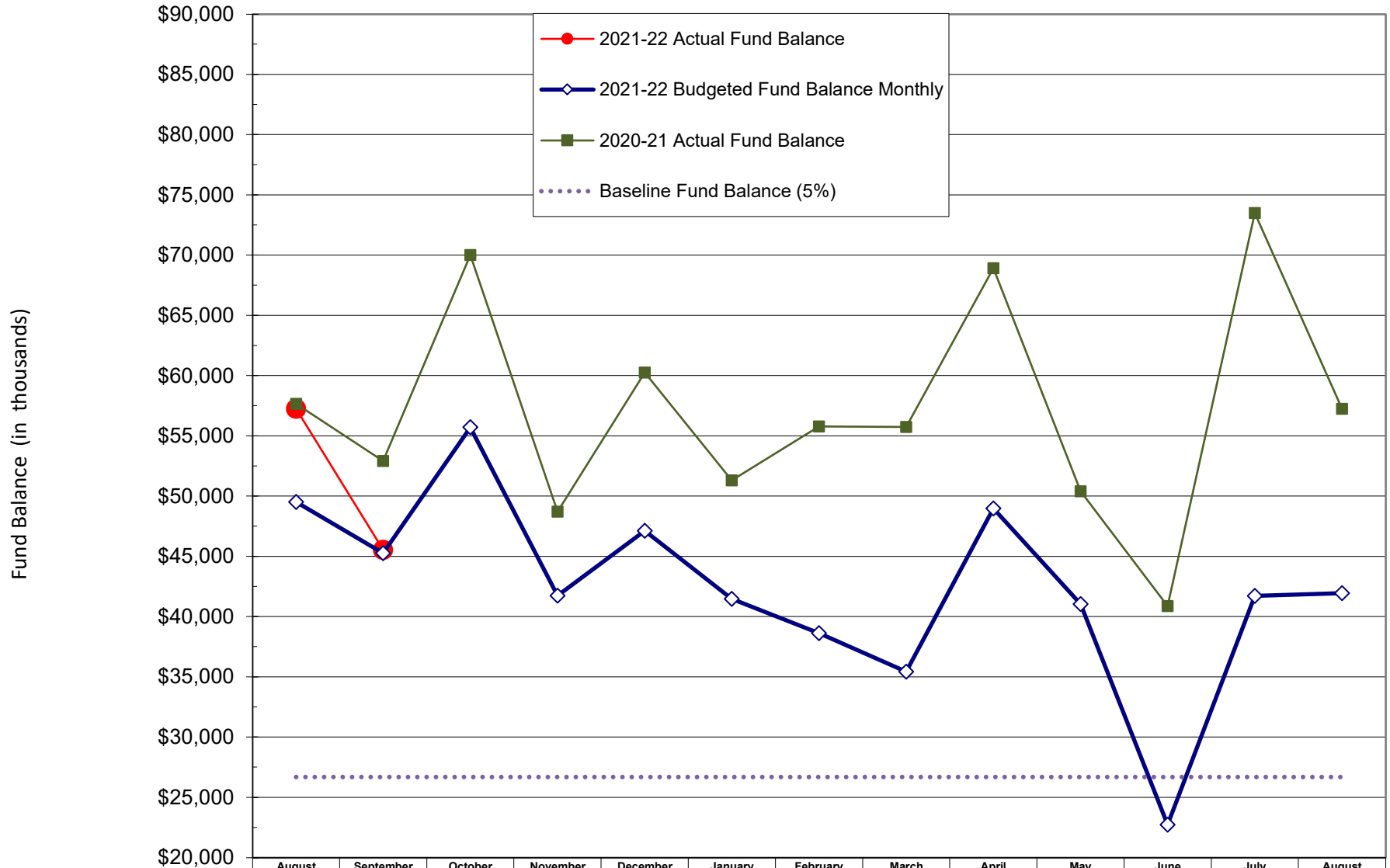
SPOKANE PUBLIC SCHOOLS - 2021-22 Cumulative Revenues
Budget vs. Actual (Budget based on 2 yr monthly history)



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											
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
September 30, 2021**

	Revised Budget	Actual For Year	Balance	%
Revenues and Other Financing Sources				
Investment Earnings	\$ 1,731,000.00	\$ 122,220.08	\$ 1,608,779.92	7.1
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	(20,398,097.54)	49,170,097.54	(70.9)
Expenditures and Other Financing Uses				
10 Sites	-	(90,882.31)	90,882.31	-
20 Buildings	151,549,000.00	(4,784,302.71)	156,333,302.71	(3.2)
30 Equipment	5,530,000.00	(676,668.63)	6,206,668.63	(12.2)
Total Expenditures and Other Financing Uses	157,079,000.00	(5,551,853.65)	162,630,853.65	(3.5)
Beginning Fund Balance	153,100,000.00	201,549,204.06		
Excess Revenues Over/(Under) Expenditures	(128,307,000.00)	(14,846,243.89)		
Ending Fund Balance	\$ 24,793,000.00	\$ 186,702,960.17		

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

	Budget	Actual For Year	Balance	%
Revenues and Other Financing Sources				
Local Taxes Revenue	\$ 65,600,000.00	\$ 1,606,698.50	\$ 63,993,301.50	2.4
Local Nontax Revenue	209,000.00	20,071.50	188,928.50	9.6
Total Revenues and Other Financing Sources	65,809,000.00	1,626,770.00	64,182,230.00	2.5
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)	1,623,574.38		
Ending Fund Balance	\$ 27,609,000.00	\$ 37,042,651.13		

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

	Budget	Actual For Year	Balance	%
Revenues				
100 General ASB	\$ 575,000.00	\$ 53,805.28	\$ 521,194.72	9.4
200 Athletics	940,000.00	95,107.10	844,892.90	10.1
300 Classes	703,000.00	11,314.90	691,685.10	1.6
400 Clubs	280,000.00	18,650.25	261,349.75	6.7
Total Revenues	2,498,000.00	178,877.53	2,319,122.47	7.2
Expenditures				
100 General ASB	529,000.00	21,174.65	507,825.35	4.0
200 Athletics	1,107,000.00	50,214.46	1,056,785.54	4.5
300 Classes	709,000.00	1,587.58	707,412.42	0.2
400 Clubs	238,000.00	5,775.15	232,224.85	2.4
Total Expenditures	2,583,000.00	78,751.84	2,504,248.16	3.0
Beginning Fund Balance	1,560,000.00	1,616,137.26		
Excess Revenues Over/(Under) Expenditures	(85,000.00)	100,125.69		
Ending Fund Balance	\$ 1,475,000.00	\$ 1,716,262.95		

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

	Actual
Revenues	\$ 8,490.74
Total Revenues	8,490.74
Expenditures	1,427.60
Total Expenditures	1,427.60
Beginning Fund Balance	418,259.51
Excess Revenues Over/(Under) Expenditures	7,063.14
Ending Fund Balance	\$ 425,322.65

NOTE: No budgets are adopted for the trust funds.