



MONTHLY FINANCIAL REPORT

JULY 2025

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Prepared by: Department of Business Services

Loren Tillman – Interim Chief Financial Officer

This report provides an overview of the district's financial health as of July 2025.

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EXECUTIVE SUMMARY

This monthly financial report meets the requirements of the Washington Administrative Code (WAC) 392-123-110, which mandates each school district to prepare and share monthly budget status reports. These reports include statements of revenues, expenditures, and changes in fund balance, along with any other pertinent financial information, for the Board of Directors.

The district records transactions and budgets in five distinct funds, each serving a specific purpose:

<p>General Fund (GF)</p>	<ul style="list-style-type: none"> • This fund accounts for all expendable financial resources, except those required to be tracked in another fund. It supports the annual operations of the school district, including teachers, food services, maintenance, curriculum, assessment, security, and student transportation. • Revenues are sourced from State, federal, and local revenues fund to these operations.
<p>Associated Student Body (ASB)</p>	<ul style="list-style-type: none"> • This special revenue fund collects and uses financial resources exclusively for student activities. The revenues, derived from fees, fundraisers, and donations, are legally restricted to benefit these activities.
<p>Debt Service Fund (DSF)</p>	<ul style="list-style-type: none"> • This fund manages resources for the payment of principal and interest on long-term debt. Revenues come from taxpayer-approved property taxes and interest earnings.
<p>Capital Projects Fund (CPF)</p>	<ul style="list-style-type: none"> • This fund is dedicated to financing the acquisition and construction of major capital assets such as land and buildings. Revenues are sourced from voter-approved bonds, special levies, building sales, and interest earnings.
<p>Transportation Vehicle Fund (TVF)</p>	<ul style="list-style-type: none"> • This fund covers the purchase, major repair, rebuilding, and debt service expenditures related to student transportation equipment. It is primarily financed by state reimbursements for depreciation and local levies.

SECTION 1 - GENERAL FUND

The General Fund includes resources from the local, county, state, and federal sources. These funds support the operations of the school district, including classroom instruction, classroom support, specialized instruction, food services, maintenance, and transportation.

KEY HIGHLIGHTS

- Year-to-Date Revenues: **\$374.8M**, which represents 89.6% of the annual budget, in line with last year’s 89.7%.
 - Other Financing Sources reached \$32.2M, which represents 84.1% of the budgeted amount for this source. This source is the transferring of Capital Projects Funds to General Funds to cover expenditures related to capital projects and technology-related expenditures.
- Year-to-Date Expenditures: **\$391.3M**, which represents 90.4% of the annual budget, slightly below last year’s 92.0%.
 - Regular Instruction: \$217.9M (91.5%), compared to 91.9% last year at this time.
 - Special Education: \$71.2M (84.1%), compared to 91.2% last year at this time.
- Year-to-date Excess of Revenues Over (Under) Expenditures: **(\$16.5M)**
- Ending Fund Balance: **(\$8.1M)**, the end of year projected Ending Fund Balance currently is **(\$4.9M)**.

TABLE 1.1 GENERAL FUND FINANCIAL SUMMARY

BUDGET STATUS							July 2025	
	Adopted Budget	Operating Budget	Current Month Actual	Year to Date Actual	Encumbrances (Excluding Payroll)	(Over)/Under Operating Budget	--(Excluding Encumbrances)-- Percent Of Operating Budget	Prior Year Percent Of Actual
Beginning Fund Balance	\$ 8,409,188.46	\$ 8,409,188.46		\$ 8,409,188.46				
Revenue								
Local Taxes	60,567,230.00	60,567,230.00	172,142.71	59,876,802.07		690,427.93	98.9%	99.5%
Local Support Non-Tax	21,755,360.00	21,755,360.00	477,290.79	20,911,725.79		843,634.21	96.1%	97.5%
State, General Purpose	219,662,001.00	219,662,001.00	28,922,833.28	196,697,283.93		22,964,717.07	89.5%	89.9%
State, Special Purpose	63,047,149.00	63,047,149.00	8,322,061.58	52,162,585.32		10,884,563.68	82.7%	81.9%
Federal, General Purpose	6,000.00	6,000.00	-	25,741.34		(19,741.34)	429.0%	0.0%
Federal, Special Purpose	13,469,238.00	13,469,238.00	1,007,166.52	10,968,532.35		2,500,705.65	81.4%	84.6%
Revenues From Other Districts	1,370,000.00	1,370,000.00	777,499.00	1,687,781.00		(317,781.00)	123.2%	101.1%
Revenues From Other Entities	99,500.00	99,500.00	39,199.87	216,817.34		(117,317.34)	217.9%	107.6%
Other Financing Sources	38,329,000.00	38,329,000.00	-	32,238,793.62		6,090,206.38	84.1%	81.1%
Total Revenues/Oth Fin. Sources	\$ 418,305,478.00	\$ 418,305,478.00	\$ 39,718,193.75	\$ 374,786,062.76		\$ 43,519,415.24	89.6%	89.7%
Expenditures								
Regular Instruction	245,677,272.00	238,178,048.59	19,923,343.47	217,936,758.64	670,461.40	19,570,828.55	91.5%	91.9%
Federal Stimulus (1)	-	-	-	-	-	-	0.0%	95.9%
Special Education Instruction	78,744,497.00	84,749,852.00	6,275,537.90	71,241,982.37	1,865,101.83	11,642,767.80	84.1%	91.2%
Vocational Education Instruction	11,077,859.00	11,950,120.98	877,247.13	11,225,880.90	52,839.73	671,400.35	93.9%	93.3%
Skills Center Instruction	-	-	-	-	-	-	0.0%	0.0%
Compensatory Education Instruction	18,276,953.00	18,300,953.00	3,415,471.37	16,242,501.97	112,491.04	1,945,959.99	88.8%	88.8%
Other Instructional Programs	4,202,263.00	4,208,766.43	214,603.75	2,980,349.49	72,226.83	1,156,190.11	70.8%	81.4%
Community Services	9,352,544.00	9,355,714.00	759,902.28	8,828,560.71	154,069.61	373,083.68	94.4%	86.6%
Support Services	65,360,816.00	65,948,749.00	4,258,105.26	62,798,269.96	3,756,985.52	(606,506.48)	95.2%	95.3%
Total Expenditures	\$ 432,692,204.00	\$ 432,692,204.00	\$ 35,724,211.16	\$ 391,254,304.04	\$ 6,684,175.96	\$ 34,753,724.00	90.4%	92.0%
Other Financing Uses	-	-	-	-	-	-		
Excess of Revenues/Other Fin. Sources over (under) Exp./Oth. Fin. Uses	(14,386,726.00)	(14,386,726.00)	3,993,982.59	(16,468,241.28)				
Ending Fund Balance	\$ (5,977,537.54)	(\$5,977,537.54)		\$ (8,059,052.82)				

Source: FY2511-July 2025 Financial Statements– page 2

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GENERAL FUND REVENUE

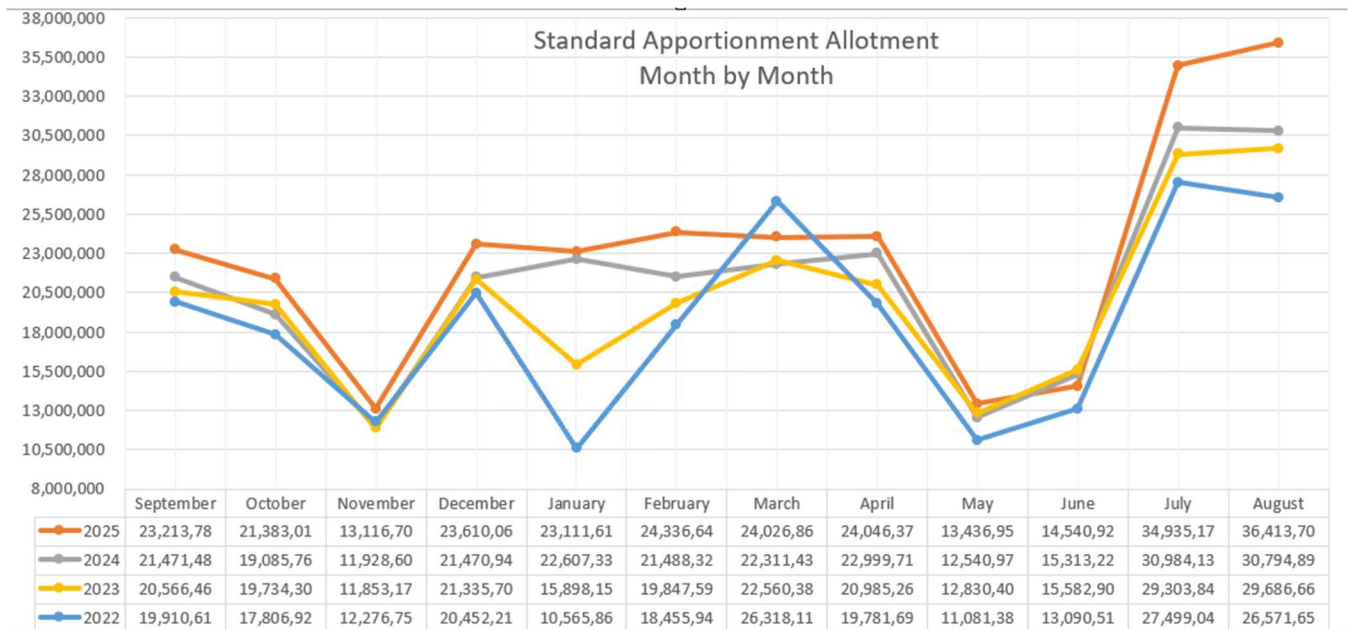
The largest portion of general fund revenue comes from the state’s prototypical school funding model. The model standardizes funding based on the hypothetical or prototypical at each grade level, intending to address student needs with a balanced approach. The legislature sets the formula for base salaries, employee benefits, full-time equivalent allocations, materials, supplies, and operating costs. The state also provides categorical funding for programs such as Specialized instruction, Transportation, English as a Second language, and Learning Assistance.

The following table shows the percentages of state apportionment the district receives each month. Fluctuations in these payments impact the district’s cash flow throughout the year. The apportionment excludes any one-time reimbursements, such as grants that we need to submit our expenses for or reimbursements like Safety Net that we receive fully in August.

TABLE 1.2 PERCENTAGE OF THE TOTAL STANDARD APPORTIONMENT RECEIVED MONTHLY.

Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
9%	8%	5%	9%	8.5%	9%	9%	9%	5%	6%	12.5%	10%

TABLE 1.3 STANDARD APPORTIONMENT ALLOTMENT MONTH BY MONTH

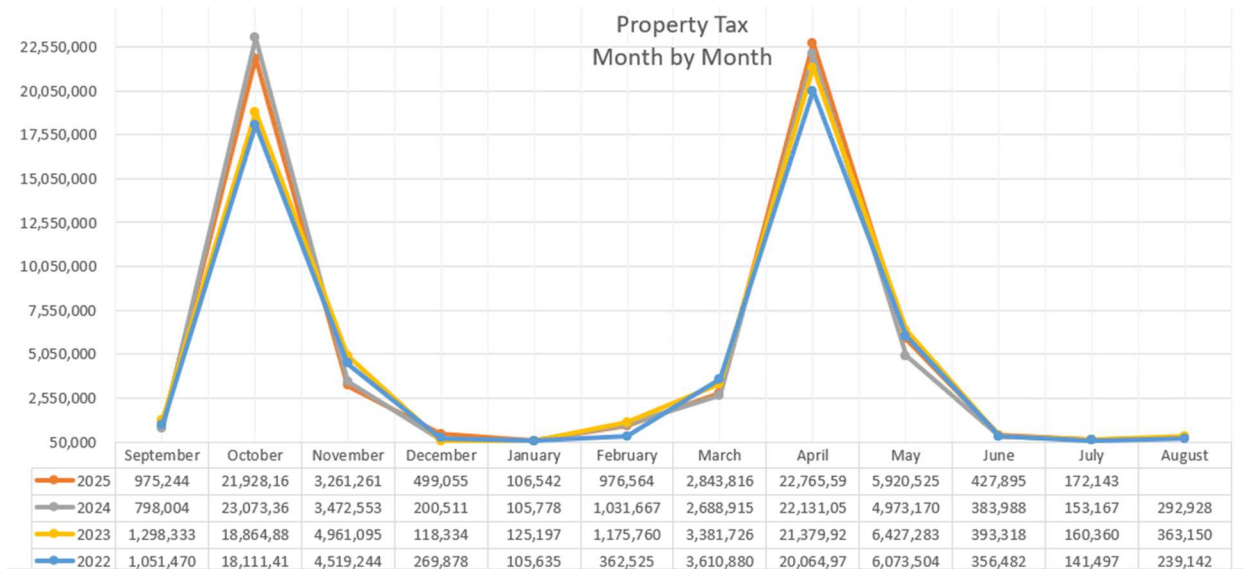


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TABLE 1.3A PERCENTAGE OF TOTAL PROPERTY TAX FY 2020 - 2024

Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
1.9%	34.9%	7.6%	0.4%	0.2%	1.6%	5.4%	35.3%	10.1%	1.8%	0.4%	0.5%

TABLE 1.3B PROPERTY TAX MONTH BY MONTH



The second largest revenue source is the local levy, approved by the community every four years. The levy is capped at the lesser of per Pupil, Tax Rate or Voter Approved Levy. For Bellevue School District, our cap is the per pupil, which is \$3,247.33 × Enrollment.

TABLE 1.4 LEVY AUTHORITY AND LOCAL EFFORT ASSISTANCE (LEA) PAYABLE

2023	2024	2025	2026
Voter Approved	Voter Approved	Voter Approved	Voter Approved
\$70,000,000	\$75,000,000	\$79,000,000	\$84,000,000
Actuals	Actuals	Actuals	Actuals
\$61,388,012	\$58,743,797	\$62,188,610	\$64,866,601 (est.)
Per Pupil Rate	Per Pupil Rate	Per Pupil Rate	Per Pupil Rate
\$2,988.32	\$3,149.69	\$3,247.33	\$3,351.24 (est.)

Additionally, the community supports the operations of fee-based programs such as Food Service program and Before & After School Care through tuition and fees.

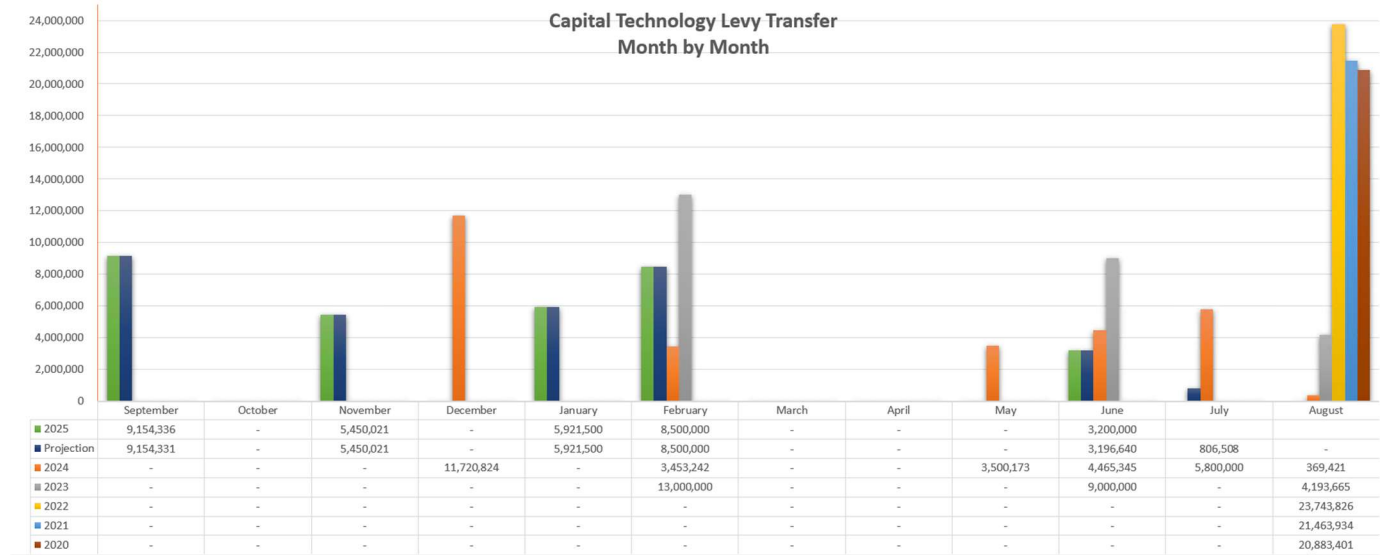
Federal funding accounts for a minimal percentage of total revenue, primarily supporting Special Education and Title programs. For the 2023-24 school year, federal funding accounted for 3.1% of our overall revenue. In 2024-25 school year, it is estimated that we will receive 12.5% in federal funding.

The third largest revenue source is our Capital & Technology Levy. For the 2024-25 school year, we estimate that we will transfer \$33M into our General Fund to cover capital & technology-related

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expenses. To date, we have transferred \$32.2M, which represents 84.1% of total annual transfer. This is higher compared to last year’s 81.1% at this time.

TABLE 1.5 CAPITAL & TECHNOLOGY LEVY TRANSFER



GENERAL FUND EXPENDITURES

KEY HIGHLIGHTS:

- **Year-to-Date Expenditures:** \$391.3 million, representing **90.4%** of the annual budget, slightly below **92.0%** at the same point last year.
 - **Regular Instruction:** \$217.9 million (**91.5%**), in line with **91.9%** last year.
 - **Special Education:** \$71.2 million (**84.1%**), below **91.2%** in the prior year.
 - **Vocational Education Instruction:** \$11.2 million (**93.9%**), in line with **93.3%** last year.
 - **Support Services:** \$62.8 million (**95.2%**), consistent with **95.3%** last year.
- **Year-to-Date Deficit (Expenditures Over Revenues): (\$16.5M).**
- **Monthly Cash Flow Trend:** The district continues to spend more than it receives each month. Interfund loan was utilized in July to stabilize cash flow for the remainder of the year.
- **Financial Outlook:** Ongoing monthly deficits contribute to increasing financial pressure and highlight the need for strategic cost management.

TABLE 1.6 GENERAL FUND EXPENDITURE STATUS

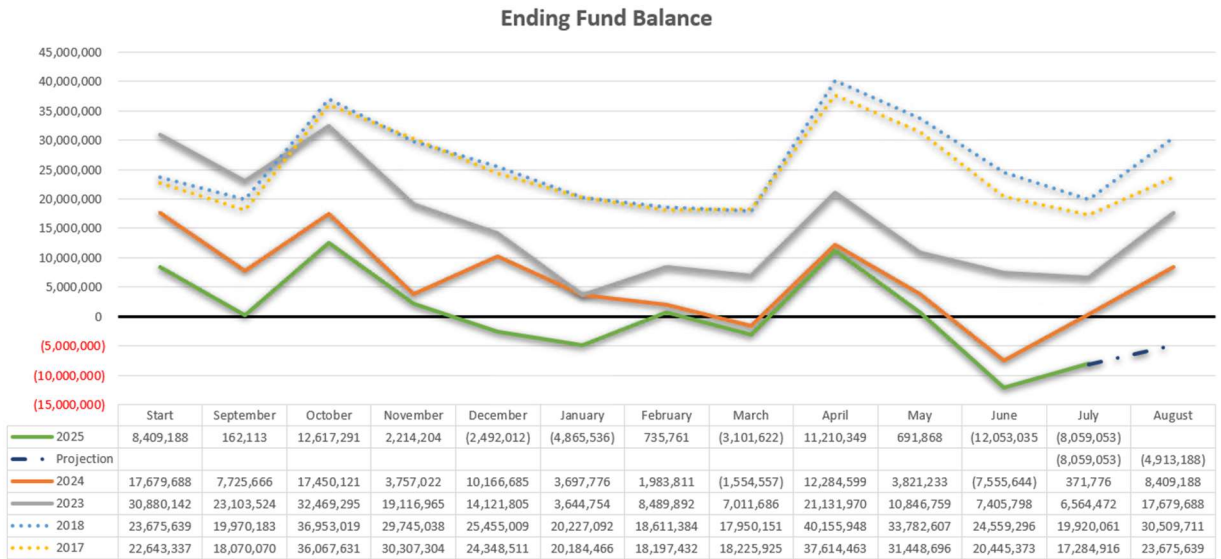
EXPENDITURES BY STATE PROGRAM DETAIL							July 2025	
	Adopted Budget	Operating Budget	Current Month Actual	Year to Date Actual	Encumbrances (Excluding Payroll)	(Over)/Under Operating Budget	---(Excluding Encumbrances)--- Percent Of Operating Budget	Prior Year Percent Of Actual
Regular Instruction								
01 Basic Education	244,493,200.00	236,799,976.59	19,853,154.92	216,300,270.70	621,289.69	19,878,416.20	91.3%	91.8%
02 Alternative Learning Experience	985,358.00	1,179,358.00	57,179.43	1,435,659.65	-	(256,301.65)	121.7%	94.7%
03 Dropout Reengagement	198,714.00	198,714.00	13,009.12	200,828.29	49,171.71	(51,286.00)	101.1%	94.3%
Subtotal Regular Instruction	245,677,272.00	238,178,048.59	19,923,343.47	217,936,758.64	670,461.40	19,570,828.55	91.5%	91.9%
Special Education Instruction								
21 Special Education, Basic, State	73,751,903.00	79,757,258.00	5,927,862.33	67,320,119.66	1,831,465.45	10,605,672.89	84.4%	91.7%
22 Special Education, Inf. & Toddler	-	-	-	-	-	-	0.0%	0.0%
23 Special Education, ARP, IDEA	-	-	-	-	-	-	0.0%	0.0%
24 Special Education, Supp. Federal	4,992,594.00	4,992,594.00	347,675.57	3,921,862.71	33,636.38	1,037,094.91	78.6%	83.1%
Subtotal Special Education Instruction	78,744,497.00	84,749,852.00	6,275,537.90	71,241,982.37	1,865,101.83	11,642,767.80	84.1%	91.2%
Vocational Education Instruction								
31 Vocational, Basic, State	8,726,749.00	9,392,900.98	676,560.04	8,525,513.26	47,516.44	819,871.28	90.8%	92.9%
34 Vocational, Middle School Grant, State	2,268,103.00	2,474,213.00	191,311.14	2,600,782.12	5,323.29	(131,892.41)	105.1%	94.8%
38 Vocational, Federal	83,007.00	83,007.00	9,375.95	99,585.52	-	(16,578.52)	120.0%	96.7%
45 Skills Center - Basic, State	-	-	-	-	-	-	0.0%	0.0%
Subtotal Vocational Education Instruction	11,077,859.00	11,950,120.98	877,247.13	11,225,880.90	52,839.73	671,400.35	93.9%	93.3%
Compensatory Education Instruction								
51 Disadvantaged, Federal	3,316,222.00	3,316,222.00	196,300.11	2,583,935.21	3,466.00	728,820.79	77.9%	86.7%
52 School Improvement, Federal	630,068.00	630,068.00	55,271.09	411,392.94	-	218,675.06	65.3%	75.7%
55 Learning Assistance, State	3,948,802.00	3,948,802.00	423,685.09	3,447,644.15	78,000.00	423,157.85	87.3%	81.4%
58 Special and Pilot Programs, State	2,754,673.00	2,778,673.00	2,117,028.74	2,725,046.49	29,854.98	23,771.53	98.1%	100.5%
61 Head Start, Federal	-	-	-	-	-	-	0.0%	0.0%
64 Limited English Proficiency, Federal	558,052.00	558,052.00	41,360.91	426,283.96	-	131,768.04	76.4%	91.5%
65 Transitional Bilingual, State	7,056,786.00	7,056,786.00	581,825.43	6,648,199.22	1,170.06	407,416.72	94.2%	89.3%
69 Compensatory, Other	12,350.00	12,350.00	-	-	-	12,350.00	0.0%	0.0%
Subtotal Compensatory Education Instruction	18,276,953.00	18,300,953.00	3,415,471.37	16,242,501.97	112,491.04	1,945,959.99	88.8%	88.8%
Other Instructional Programs								
73 Summer School	570,970.00	570,970.00	1,078.24	22,939.43	2,548.37	545,482.20	4.0%	4.8%
74 Highly Capable	1,510,329.00	1,510,329.00	109,865.22	1,373,725.39	-	136,603.61	91.0%	90.1%
79 Instructional Programs, Other	2,120,964.00	2,127,467.43	103,660.29	1,583,684.67	69,678.46	474,104.30	74.4%	91.4%
Subtotal Other Instructional Programs	4,202,263.00	4,208,766.43	214,603.75	2,980,349.49	72,226.83	1,156,190.11	70.8%	81.4%
Community Services								
88 Child Care	8,436,308.00	8,439,308.00	627,111.53	7,582,950.63	116,118.71	740,238.66	89.9%	91.2%
89 Other Community Services	916,236.00	916,406.00	132,790.75	1,245,610.08	37,950.90	(367,154.98)	135.9%	63.0%
Subtotal Community Services	9,352,544.00	9,355,714.00	759,902.28	8,828,560.71	154,069.61	373,083.68	94.4%	86.6%
Support Services								
97 District Wide Support	47,146,042.00	47,723,975.00	2,975,176.30	44,042,339.95	2,945,622.66	736,012.39	92.3%	91.7%
98 School Food Services	8,232,563.00	8,232,563.00	470,992.72	7,683,662.87	271,177.71	277,722.42	93.3%	95.4%
99 Pupil Transportation	9,982,211.00	9,992,211.00	811,936.24	11,072,267.14	540,185.15	(1,620,241.29)	110.8%	111.6%
Subtotal Support Services	65,360,816.00	65,948,749.00	4,258,105.26	62,798,269.96	3,756,985.52	(606,506.48)	95.2%	95.3%
Total Expenditures	\$ 432,692,204.00	\$ 432,692,204.00	\$ 35,724,211.16	\$ 391,254,304.04	\$ 6,684,175.96	\$ 34,753,724.00	90.4%	92.0%
Other Financing Uses								
Total Expenditures and Other Financing Uses	\$ 432,692,204.00	\$ 432,692,204.00	\$ 35,724,211.16	\$ 391,254,304.04	\$ 6,684,175.96	\$ 34,753,724.00	90.4%	92.0%

Source: FY2511-July 2025 Financial Statements– page 5

ENDING FUND BALANCE STATUS

The 2025 base projection for the ending fund balance was set at \$3.8 million upon the close of Fiscal Year 2024. The projected Year End Fund Balance in June was **(\$4,915,662)**. However, this has been adjusted to **(\$4,913,188)** for July, reflecting a positive increase of \$2,474. No significant items to note.

TABLE 1.7 ENDING FUND BALANCE PROJECTION



CASH FLOW STATUS

The district continues to have challenges every month with maintaining a sufficient cash balance to pay district obligations. The district drew down the full amount of its \$13M Interfund loan in July.

TABLE 1.8 CASH FLOW PROJECTION STATUS



Source: FY2511-July 2025 Cash Flow Statement Projection

TABLE 1.9 CASH FLOW STATEMENT DETAILS

STATEMENT OF CASH FLOW				July 2025
	Prior Month Year to Date Actual	Current Month Actual	Year to Date Actual	Prior Year Year to Date Actual
Beginning Cash Balance	\$ 8,179,155.33	\$ 5,089,307.60	\$ 8,179,155.33	\$ 25,189,115.34
Operating Activities				
Net Income				
Revenue	335,067,869.01	39,718,193.75	374,786,062.76	352,271,275.71
Expenditure	355,530,092.88	35,724,211.16	391,254,304.04	369,579,187.24
Total Net Income	\$ (20,462,223.87)	\$ 3,993,982.59	\$ (16,468,241.28)	\$ (17,307,911.53)
Change in Non-Cash Capital				
Accounts Receivable	8,744,083.97	222,188.06	8,966,272.03	8,354,376.75
Inventory	52,540.65	(448.63)	52,092.02	(38,927.50)
Prepaid Expenses	7,325,227.93	(94,509.01)	7,230,718.92	2,379,446.54
Investments with Trustee	-	-	-	-
Accounts Payable	526,952.55	(2,575,533.26)	(2,048,580.71)	(1,061,997.21)
Contracts Payable - Current	-	-	-	-
Accrued Salaries	165,902.26	-	165,902.26	(22,939.38)
Payroll Deductions & Taxes Payable	898,712.24	1,496,556.48	2,395,268.72	542,553.24
Due to Other Govt Units	(130,044.86)	-	(130,044.86)	(151,514.88)
Estimated Employee Benefits Payable	684,247.45	25,844.83	710,092.28	(258,498.61)
Due to Other Funds	(806,092.68)	-	(806,092.68)	(6,930.10)
Accounts Payable - Interfund Loans	-	13,000,000.00	13,000,000.00	-
Deposits	-	-	-	-
Unearned Revenue	(2,223,180.04)	6,700.00	(2,216,480.04)	(2,439,742.24)
Unavailable Revenue	2,134,026.67	(269,376.19)	1,864,650.48	(637,512.92)
Total Change in Non-Cash Capital	\$ 17,372,376.14	\$ 11,811,422.28	\$ 29,183,798.42	\$ 6,658,313.69
Cash Flow from Operating Activities:	\$ (3,089,847.73)	\$ 15,805,404.87	\$ 12,715,557.14	\$ (10,649,597.84)
Ending Cash Balance	\$ 5,089,307.60	\$20,894,712.47	\$20,894,712.47	\$14,539,517.50

Source: FY2511-July 2025 Financial Statements— page 11

**From the Ending Cash Balance of \$20,894,712.47, the July Payroll Benefit Expenses in the amount of \$15,760,923.08 were paid the first week of August.

SECTION 2 – ASSOCIATED STUDENT BODY FUND

In Washington State, the Associated Student Body (ASB) Fund is the only allowable special revenue fund for school districts. While the financial resources legally belong to the district and are included in the district’s financial statements, the ASB Fund is designated solely for activities related to the operation of the Associated Student Body.

The ASB fund is funded through fundraising, donations, and the collection of fees from students and the community for optional non-curricular activities. These resources enable the district to support student-driven programs and events.

KEY HIGHLIGHT(S):

As of July 2025, the ASB Fund has a balance of **\$2.4M**. The ASB fund is maintaining higher revenue versus expenditures.

TABLE 2.1 ASSOCIATED STUDENT BODY FUND FINANCIAL SUMMARY

BUDGET STATUS								July 2025	
	Adopted Budget	Operating Budget	Current Month Actual	Year to Date Actual	Encumbrances (Excluding Payroll)	(Over)/Under Operating Budget	---(Excluding Encumbrances)--- Percent Of Operating Budget	Prior Year Percent Of Actual	
Beginning Fund Balance	\$ 1,817,986.00	\$ 1,817,986.00		\$ 2,296,063.08					
Revenue									
General Student Body	3,716,765.00	3,716,765.00	21,071.18	2,829,659.99	-	887,105.01	76.1%	95.6%	
Athletics	1,303,615.00	1,303,615.00	3,087.18	968,130.74	-	335,484.26	74.3%	93.9%	
Classes	417,630.00	417,630.00	1,158.68	230,425.10	-	187,204.90	55.2%	96.1%	
Clubs	1,744,606.00	1,744,606.00	26,793.34	1,195,018.62	-	549,587.38	68.5%	69.2%	
Private Moneys	168,500.00	168,500.00	890.00	149,862.49	-	18,637.51	88.9%	96.1%	
Total Revenues	\$ 7,351,116.00	\$ 7,351,116.00	\$ 53,000.38	\$ 5,373,096.94	\$ -	\$ 2,865,124.07	73.1%	87.8%	
Expenditures									
General Student Body	3,304,075.00	3,304,075.00	(43,382.68)	2,609,120.38	87,029.23	607,925.39	79.0%	91.4%	
Athletics	1,244,000.00	1,244,000.00	31,033.48	1,130,040.84	80,064.75	33,894.41	90.8%	142.5%	
Classes	419,190.00	419,190.00	45,440.94	251,245.62	220,466.99	(52,522.61)	59.9%	94.8%	
Clubs	1,536,985.00	1,536,985.00	16,876.64	1,233,826.97	6,361.33	296,796.70	80.3%	100.6%	
Private Moneys	174,055.00	174,055.00	-	94,549.38	-	79,505.62	54.3%	97.7%	
Total Expenditures	\$ 6,678,305.00	\$ 6,678,305.00	\$ 49,968.38	\$ 5,318,783.19	\$ 393,922.30	\$ 1,573,524.90	79.6%	103.4%	
Other Financing Uses	-	-	-	-	-	-			
Excess of Revenues/Other Fin. Sources over (under) Exp./Oth. Fin. Uses	672,811.00	672,811.00	3,032.00	54,313.75					
Ending Fund Balance	\$2,490,797.00	\$2,490,797.00		\$ 2,350,376.83					

Source: FY2511-July 2025 Financial Statements– page 6

Next Steps:

We will continue to monitor for any significant changes.

SECTION 3 - DEBT SERVICE FUND

The Debt Service Fund accounts for the resources used to pay the principal and interest on the district’s long-term general debt. Payments are made by the county treasurer using funds collected through vendor-approved taxes. Each year, the district certifies the tax levy necessary to ensure timely payments on the outstanding debt.

Key Highlights:

As of July 2025, the fund balance totaled **\$42M**, reserved for future principal and interest payments on the district’s voted debt (bonds). The next payments are scheduled for December 2025.

TABLE 3.1 DEBT SERVICE FUND FINANCIAL SUMMARY

BUDGET STATUS										July 2025
	Adopted Budget	Operating Budget	Current Month Actual	Year to Date Actual	Encumbrances (Excluding Payroll)	(Over)/Under Operating Budget	Percent Of Operating Budget	---(Excluding Encumbrances)--- Percent Of Operating Budget	Prior Year Percent Of Actual	
Beginning Fund Balance	\$ 54,454,570.00	\$ 54,454,570.00		\$ 52,950,229.24						
Revenue										
Local Taxes	112,689,088.00	112,689,088.00	219,299.77	94,467,802.33	-	18,221,285.67	83.8%		99.5%	
Investment Earnings	500,000.00	500,000.00	154,877.97	1,386,231.70	-	(886,231.70)	277.2%		76.6%	
Other Financing Sources	-	-	-	-	-	-	0.0%		0.0%	
Total Revenues	\$ 113,189,088.00	\$ 113,189,088.00	\$ 374,177.74	\$ 95,854,034.03	\$ -	\$ 17,335,053.97	84.7%		99.1%	
Expenditures										
Matured Bond Expenditures	91,123,339.00	91,123,339.00	-	79,585,000.00	-	11,538,339.00	87.3%		100.0%	
Interest on Bonds	32,161,957.00	32,161,957.00	-	27,187,587.50	-	4,974,369.50	84.5%		100.0%	
Bond Transfer Fees	5,000.00	5,000.00	-	3,500.00	-	1,500.00	70.0%		100.0%	
Bond Issuance Costs	-	-	-	-	-	-	0.0%		0.0%	
Total Expenditures	\$ 123,290,296.00	\$ 123,290,296.00	\$ -	\$ 106,776,087.50	\$ -	\$ 16,514,208.50	86.6%		86.0%	
Other Financing Uses	-	-	-	-	-	-				
Excess of Revenues/Other Fin. Sources over (under) Exp./Oth. Fin. Uses	(10,101,208.00)	(10,101,208.00)	374,177.74	(10,922,053.47)						
Ending Fund Balance	\$44,353,362.00	\$44,353,362.00		\$ 42,028,175.77						

Source: FY2511-July 2025 Financial Statements– page 7

Next Steps:

Will continue to monitor for any significant changes.

SECTION 4 - CAPITAL PROJECTS FUND

The Capital Projects Fund is used to manage resources allocated for the acquisition of land, construction of major capital assets, purchase of equipment, capital improvements and critical repairs. The Capital Projects Fund is primarily funded by voter approved levies and/or bonds, investment earnings, impact fees and capital project grants.

In February 2022, district voters approved a four-year replacement capital and tech levy, ensuring continued funding for essential projects, infrastructure, and technology

TABLE 4.1 CAPITAL AND TECH LEVY

2023	2024	2025	2026
\$54,000,000	\$56,000,000	\$58,000,000	\$60,000,000

Key Highlights:

As of July 2025, the Capital Projects Fund has a balance of **\$110.7M**, which will be used for ongoing and future capital and technology costs.

TABLE 4.2 – CAPITAL PROJECTS FUND FINANCIAL SUMMARY

BUDGET STATUS										July 2025
	Adopted Budget	Operating Budget	Current Month Actual	Year to Date Actual	Encumbrances (Excluding Payroll)	(Over)/Under Operating Budget	---(Excluding Encumbrances)--- Percent Of Operating Budget	Prior Year Percent Of Actual		
Beginning Fund Balance	\$ 114,139,031.00	\$ 114,139,031.00		\$ 125,660,663.71						
Revenue										
Local Taxes	57,092,933.00	57,092,933.00	162,895.12	56,377,217.50		715,715.50	98.7%	99.5%		
Local Support Non-Tax	725,160.00	725,160.00	457,900.73	5,830,718.89		(5,105,558.89)	804.1%	120.2%		
State, General Purpose	-	-	-	-		-	0.0%	0.0%		
State, Special Purpose	-	-	-	-		-	0.0%	0.0%		
Government Entities	-	-	-	250,000.00		(250,000.00)	0.0%	0.0%		
Other Financing Sources	100,000,000.00	100,000,000.00	-	285,948.55		99,714,051.45	0.3%	100.0%		
Total Revenues/Oth Fin. Sources	\$ 157,818,093.00	\$ 157,818,093.00	\$ 620,795.85	\$ 62,743,884.94	\$ 33,359,279.49	\$ 95,074,208.06	39.8%	101.3%		
Expenditures										
Sites	9,150,000.00	9,150,000.00	284,352.90	3,048,034.88	2,675,705.29	3,426,259.83	33.3%	89.5%		
Buildings	96,140,900.00	96,590,900.00	3,301,225.79	30,736,815.19	25,672,053.79	40,182,031.02	31.8%	85.2%		
Equipment	4,246,300.00	4,600,000.00	143,789.97	5,090,513.50	131,720.80	(622,234.30)	110.7%	70.8%		
Instructional Technology	8,404,230.00	7,600,530.00	2,857,206.64	4,911,026.51	2,419,710.43	269,793.06	64.6%	88.5%		
Energy	3,500,000.00	3,500,000.00	16,496.00	1,682,269.50	2,460,089.18	(642,358.68)	48.1%	5.4%		
Bond Issuance Costs	400,000.00	400,000.00	-	-	-	400,000.00	0.0%	0.0%		
Total Expenditures	\$ 121,841,430.00	\$ 121,841,430.00	\$ 6,603,071.30	\$ 45,468,659.58	\$ 33,359,279.49	\$ 43,013,490.93	37.3%	82.9%		
Other Financing Uses	35,529,000.00	35,529,000.00	-	32,225,856.72						
Excess of Revenues/Other Fin. Sources over (under) Exp./Oth. Fin. Uses	447,663.00	447,663.00	(5,982,275.45)	(14,950,631.36)						
Ending Fund Balance	\$ 114,586,694.00	\$ 114,586,694.00		\$ 110,710,032.35						

Source: FY2511-July 2025 Financial Statements– page 8

Next Steps:

Will continue to monitor for any significant changes.

SECTION 5 - TRANSPORTATION VEHICLE FUND

The Transportation Vehicle Fund's purpose is to purchase and make major repairs to pupil transportation equipment. State funding is received each year during the month of August. School buses are purchased based on the school district's bus inventory report and depreciation schedule that are reported to the state of Washington.

Key Highlights:

- The revenue from the sale of equipment is \$6.7K year-to-date.
- The ending fund balance is **\$3.6M**

Next Steps:

The Transportation Department will continue to adhere to the state depreciation schedule to ensure consistent revenue generation. The department will continue its long-term bus replacement strategy, anticipating future operational needs and aligning with the budget projections.

TABLE 5.1 TRANSPORTATION VEHICLE FUND FINANCIAL SUMMARY

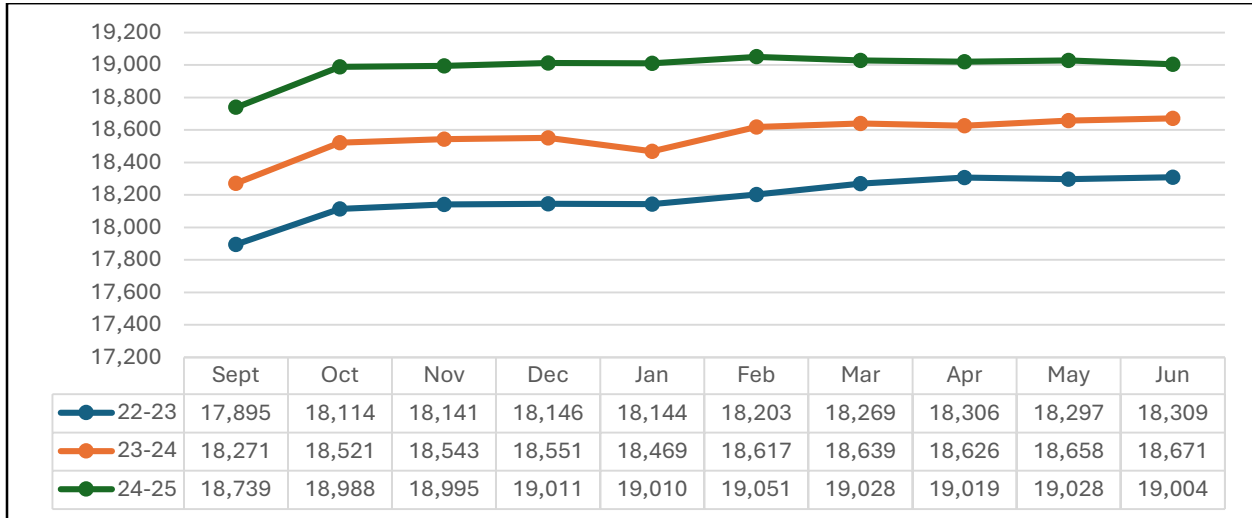
BUDGET STATUS						July 2025		
	Adopted Budget	Operating Budget	Current Month Actual	Year to Date Actual	Encumbrances (Excluding Payroll)	(Over)/Under Operating Budget	---(Excluding Encumbrances)--- Percent Of Operating Budget	Prior Year Percent Of Actual
Beginning Fund Balance	\$ 3,500,403.00	\$ 3,500,403.00		\$ 3,518,474.42				
Revenue								
Local Taxes	-	-	-	16.57		(16.57)	0.0%	100.0%
Local Support Non-Tax	170,008.00	170,008.00	13,466.44	130,549.89		39,458.11	76.8%	82.5%
State Transportation Reimbursement	2,455,650.00	2,455,650.00	-	-		2,455,650.00	0.0%	0.0%
Sale of Equipment	18,500.00	18,500.00	-	6,705.00		11,795.00	36.2%	0.0%
Total Revenues/Oth Fin. Sources	\$ 2,644,158.00	\$ 2,644,158.00	\$ 13,466.44	\$ 137,271.46		\$ 2,506,886.54	5.2%	3.5%
Expenditures								
Transportation Equipment	1,500,000.00	1,500,000.00	-	-	558,617.00	941,383.00	0.0%	100.2%
Levy and Election Costs	-	-	-	-		-	0.0%	0.0%
Total Expenditures	\$ 1,500,000.00	\$ 1,500,000.00	\$ -	\$ -	\$ 558,617.00	\$ 941,383.00	0.0%	100.2%
Other Financing Uses	-	-	-	-				
Excess of Revenues/Other Fin. Sources over (under) Exp./Oth. Fin. Uses	1,144,158.00	1,144,158.00	13,466.44	137,271.46				
Ending Fund Balance	\$ 4,644,561.00	\$ 4,644,561.00		\$ 3,655,745.88				

Source: FY2511-July 2025 Financial Statements– page 9

SECTION 6 - ENROLLMENT TRENDS

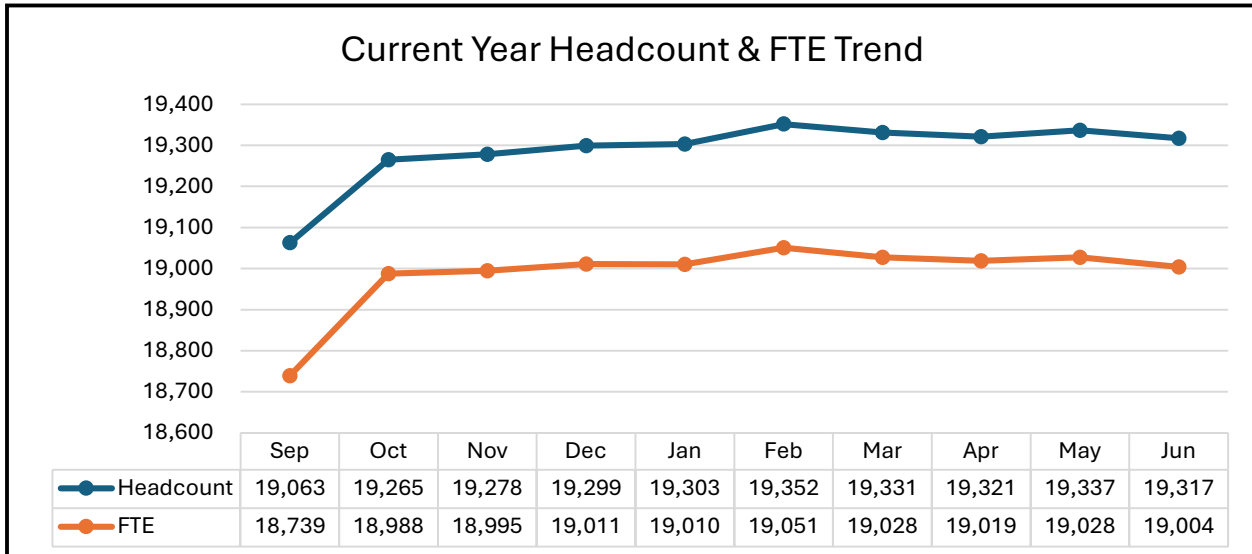
As of June 2025, K-12 FTE enrollment was 19,004. This was an increase of 1.78% (333) compared to the prior year's K-12 FTE enrollment. This growth represents the district's initiative to improve student retention and attract new families by enhancing support services, expanding programs, and opening enrollment to out-of-district students.

TABLE 6.1 THREE-YEAR ENROLLMENT COMPARISON



**Data sources: OSPI 1251

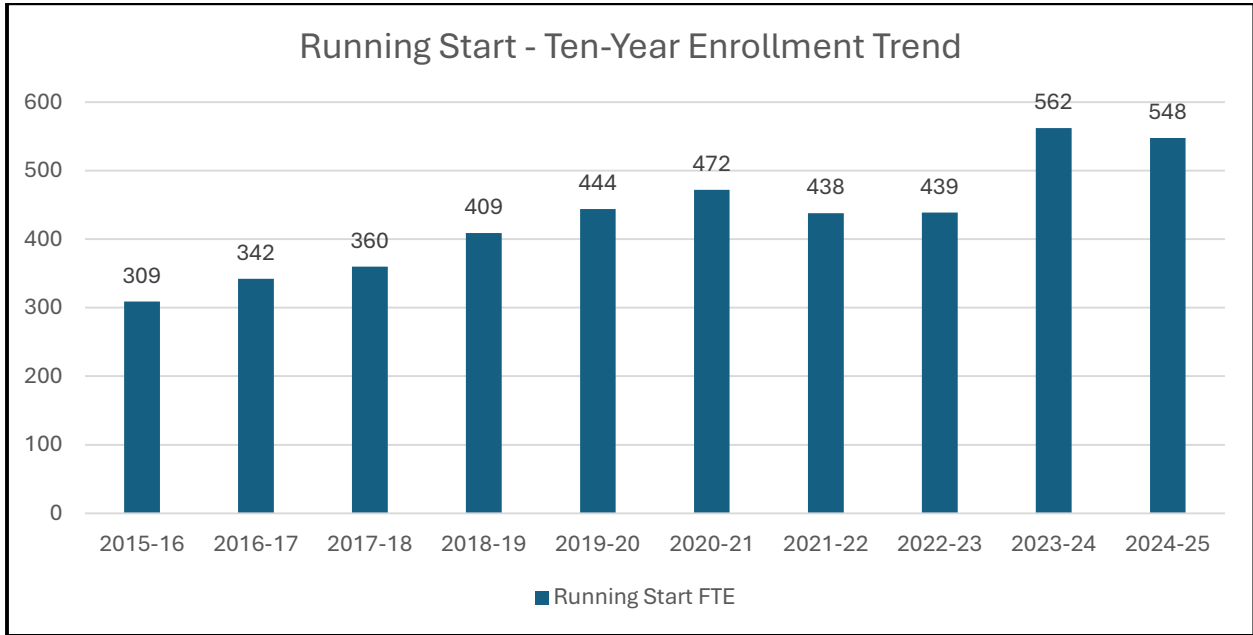
TABLE 6.2 CURRENT YEAR HEADCOUNT & FTE TREND



**Data sources: OSPI 1251 & 1251H

TABLE 6.3 RUNNING START - TEN-YEAR ENROLLMENT TREND

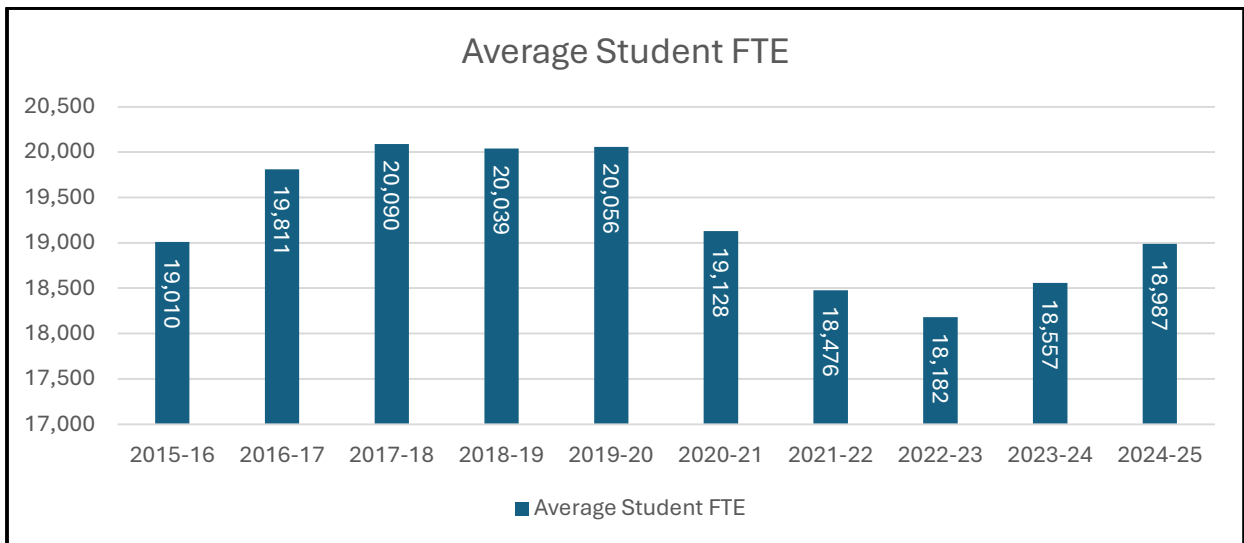
The table below shows the ten-year average enrollment FTE trends of district students who participated in the Running Start Program. Data for 2024-25 is the reporting month's total.



**Data sources: OSPI 1251

TABLE 6.4 TEN-YEAR K-12 AVERAGE FTE ENROLLMENT TREND

The table below shows the ten-year Kindergarten through 12th grade average enrollment FTE. This does not include Running Start or Open Doors students. The data for 2024-25 is the reporting month's total.



**Data sources: OSPI 1251

TABLE 6.5 CURRENT YEAR GRADE-LEVEL FTE

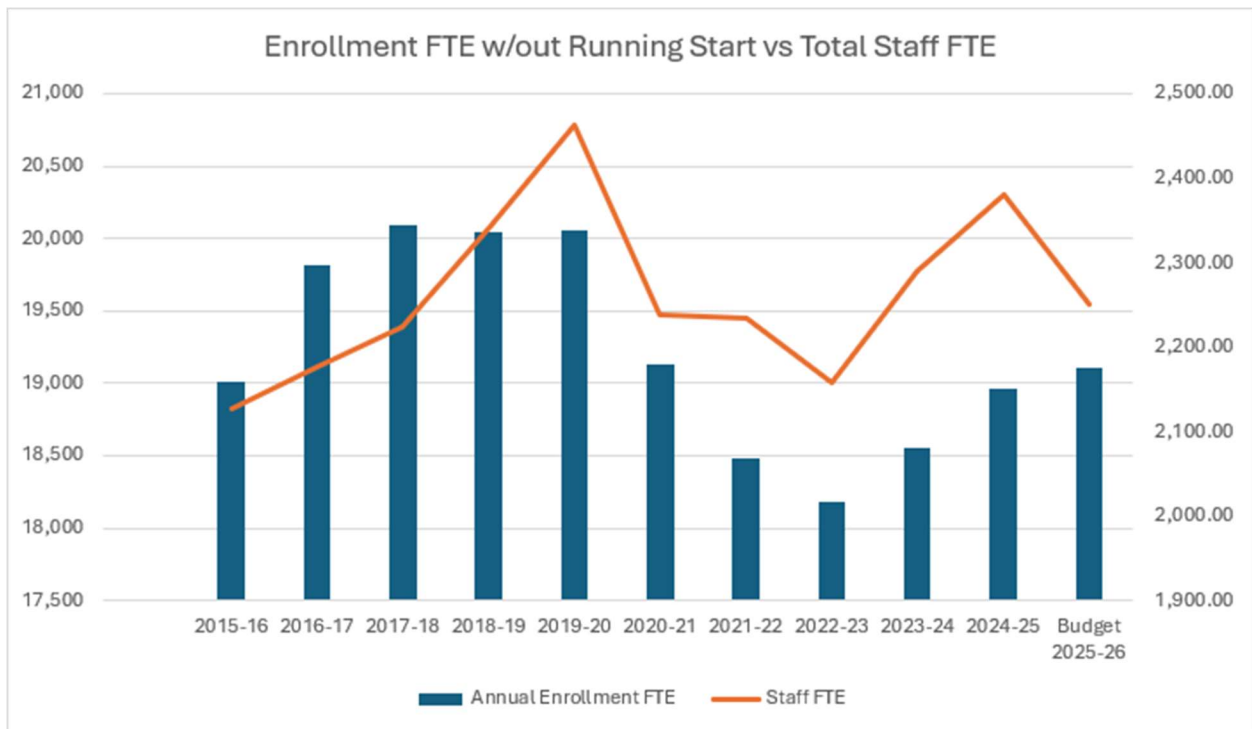
The table below shows the monthly enrollment FTE per grade-level.

	Kinder	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th
Sep	1161	1257	1226	1335	1370	1317	1476	1486	1524	1718	1858	1625	1390
Oct	1192	1261	1276	1377	1411	1340	1498	1507	1556	1723	1862	1602	1385
Nov	1179	1261	1281	1378	1404	1348	1493	1498	1536	1715	1856	1591	1364
Dec	1176	1263	1277	1383	1405	1348	1502	1510	1565	1730	1872	1605	1376
Jan	1179	1265	1272	1383	1410	1345	1500	1511	1566	1736	1871	1602	1371
Feb	1189	1272	1277	1386	1410	1356	1507	1517	1566	1742	1870	1607	1354
Mar	1186	1272	1277	1385	1413	1358	1511	1518	1570	1739	1863	1596	1340
Apr	1181	1268	1281	1377	1416	1356	1507	1520	1569	1747	1860	1598	1338
May	1186	1263	1283	1382	1416	1362	1512	1527	1573	1738	1857	1594	1336
Jun	1185	1260	1278	1383	1415	1362	1512	1524	1572	1732	1854	1592	1335

**Data sources: OSPI 1251

TABLE 6.6 - ENROLLMENT VS STAFFING TEN-YEAR TREND

The table below shows the comparison between student FTE and staff FTE. The district staffing has grown at a higher pace than student enrollment FTE. This will continue to be a high-risk until the district aligns staffing to student growth or decline.



SECTION 7 – CLASS-SIZE AND CASELOAD REMEDY TRENDS

Remedy is provided to educators when their class-size or caseloads exceed the targets listed in the Bellevue Education Association’s Collective Bargaining Agreement.

TABLE 7.1 REMEDY DISTRIBUTION OVERVIEW

The table below shows remedy distribution trends for the 2022-23 and 2023-24 school years. For 2024-25, we are currently showing the October thru July remedy data. The next update for the 2024-25 school year will be in August 2025.

2022-23 and 2023-24 below data has been updated to include benefits to align with the 2024-2025 data that benefits have been included.



**Data sources: HR Remedy Report

***All years now include a 24% benefit estimation. Prior to May 2025 Financial Report the prior years (22-23 & 23-24) did not have this estimate in them but 24-25 did.

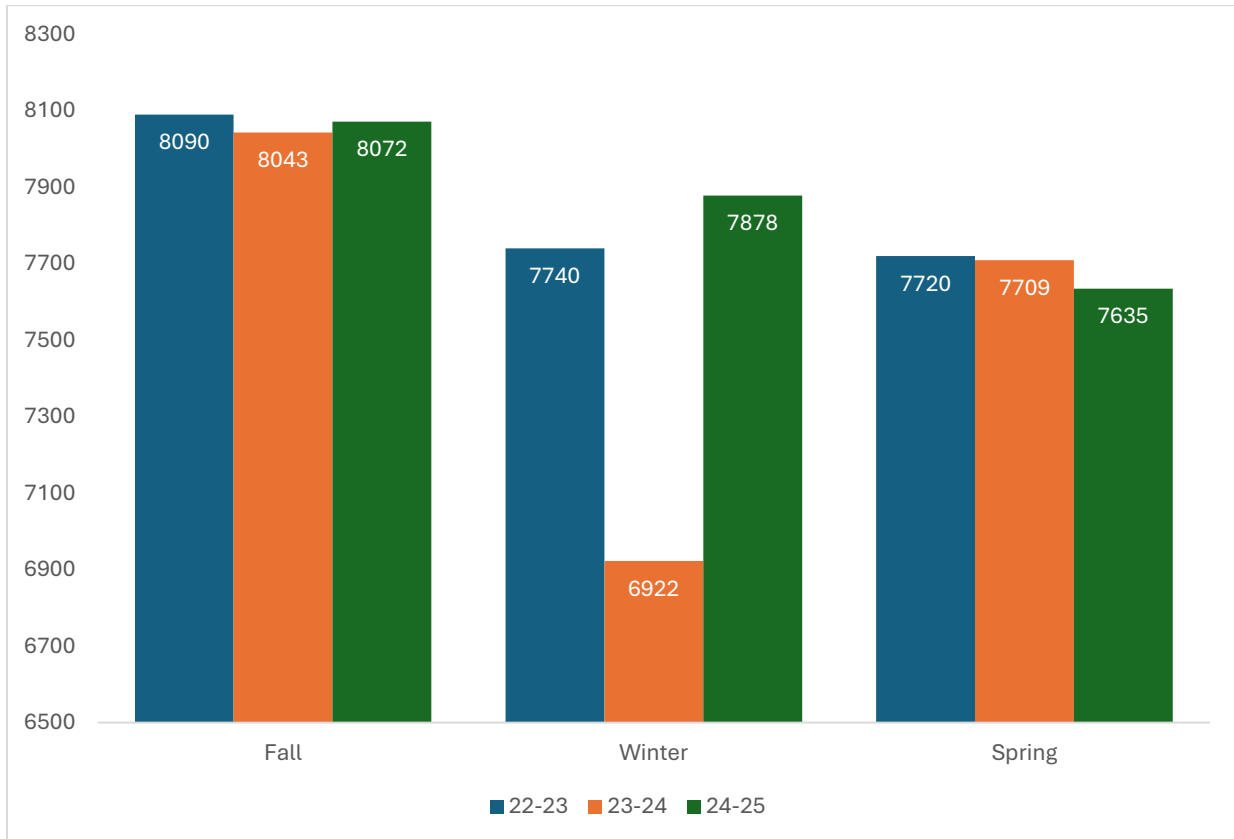
SECTION 8 - TRANSPORTATION RIDERSHIP TRENDS

The following section provides an overview of the student transportation ridership. The ridership counts take place in the fall, winter and spring. These counts are used to determine the district's transportation funding from OSPI.

The following is OSPI's formula for funding transportation:

Fall funding is based on the 2023-24 spring count plus the 2024-25 fall count. Winter funding is based on the 2023-24 spring count plus the 2024-25 fall count plus the 2024-25 winter count.

TABLE 8.1 TRANSPORTATION THREE-YEAR RIDERSHIP TREND



Source: Student Transport Allocation Reports OSPI Quarterly District Detail Documents

SECTION 9 - SPECIAL EDUCATION

The following is a budget projection for Special Education expenditures for 2024-25. The key point is the projected expenditures will be over budget by \$7.5M+.

TABLE 9.1 SPECIAL EDUCATION FINANCIAL SUMMARY

24-25 Special Education Budget Tracking - July									
	Original FTE	Additional Appr.	Updated FTE	Actual FTE	Balance of Original FTE	Balance of Updated FTE			
St. Program 21 -Certificate FTE	229.1	3.1	232.2	228.67	0.43	3.53			
St. Program 21 -Classified FTE	218.34	19.8	238.14	234.56	(16.22)	3.58			
Total FTE in 21	447.44	22.9	470.34	463.23	(15.79)	7.11			
					*Not include 4 psych interns-No budget				
St. Program 24 -Certificate FTE	25	-	25	24.6	0.40	0.40			
Total St. Program 21 + 24 FTE	472.44	22.9	495.34	487.83	(15.39)	7.51			
							Increase projection from \$13M to \$13,667,217 based on Dana's forecast.		
State Program 21	Original Budget	Bdgt Increase	Updated Budget	YTD Actual	Encumbrance	Actual+Encm.	Balance	24-25 Projection	Over/Under
MSOC Budget	\$8,360,794	\$3,500,000	\$11,860,794	\$11,845,635	\$1,652,564	\$13,498,200	(1,637,406)	\$13,667,217	-\$1,806,423
Staffing Budget	\$57,685,617	\$2,500,000	\$60,185,617	\$55,645,298	\$4,754,702	\$60,400,000	(214,383)	\$60,400,000	-\$214,383
\$ State Program 21 Total	\$66,046,411	\$6,000,000	\$72,046,411	\$67,490,934	\$6,407,266	\$73,898,200	(1,851,789)	\$74,067,217	-\$2,020,806
*Additional Approval \$2,617,165 = 1.0 TE+1.5 OT+0.6 PT+33 Paras (165,631+1.5*155,846.45+105,964.37+33*64,000)									
State Program 24	Original Budget	Bdgt Revision	Updated Budget	YTD Actual	Encumbrance	Actual+Encm.	Balance	24-25 Projection	Over/Under
MSOC Budget	\$680,148	\$0	\$680,148	\$196,135	\$0	\$196,135	484,013	\$200,000	\$480,148
Staffing Budget	\$4,312,446	\$0	\$4,312,446	\$3,759,364	\$540,636	\$4,300,000	12,446	\$4,300,000	\$12,446
\$ State Program 24 Total	\$4,992,594	\$0	\$4,992,594	\$3,955,499	\$540,636	\$4,496,135	496,459	\$4,500,000	\$492,594
St. Program 21 + 24	Original Budget	Budget Inc.	Updated Budget	YTD Actual	Encumbrance	Actual+Encm.	Balance	24-25 Projection	Over/Under
MSOC Budget	\$9,040,942	\$3,500,000	\$12,540,942	\$12,041,771	\$1,652,564	\$13,694,335	(1,153,393)	\$13,867,217	-\$1,326,275
Staffing Budget	\$61,998,063	\$2,500,000	\$64,498,063	\$59,404,662	\$5,295,338	\$64,700,000	(201,937)	\$64,700,000	-\$201,937
St. Program 21 + 24 Total	\$71,039,005	\$6,000,000	\$77,039,005	\$71,446,433	\$6,947,902	\$78,394,335	(1,355,330)	\$78,567,217	-\$1,528,212
							23-24 Actual	\$74,778,842	
Program 21 -Actual Expense by Month									
Month	00 - Copy Center	52 -CERT MSOC Pay	53 -CLAS MSOC Pay	55 - Supplies	57 - Services	58 - Travel	MSOC Total	FTE Cost	
September	469	5,458	27,762	61,275	283,774	14,175	392,914	5,368,408	
October	1,523	138,875	108,805	44,095	614,511	22,384	930,193	4,894,893	
November		70,593	156,269	27,842	1,215,904	14,438	1,485,046	5,211,580	
December	621	139,427	61,896	4,969	560,955	10,661	778,528	4,898,640	
January		27,956	59,051	10,198	970,086	68,502	1,135,793	5,084,108	
February		88,789	62,649	12,317	858,851	48,855	1,071,462	4,955,451	
March		23,134	42,219	19,251	1,030,652	14,011	1,129,267	4,898,580	
April	1	33,407	68,067	15,194	1,066,949	38,140	1,221,757	5,213,734	
May	115	27,818	21,215	5,157	1,315,277	23,920	1,393,501	5,067,000	
June (ongoing)		203	31,463	770	544,336	8,526	585,299		
Total	2,728	555,457	607,933	200,298	7,916,959	255,087	10,123,760	40,525,395	
52 -Cert MSOC Pay	Sub-Extra Work	Sub-Release	Project Pay	Stipend -Cert	Total				
	15,109	95,781	219,329	225,238	555,457				
53 - Class MSOC Pay	Sub-Extra Work	Sub-Release	Sub-Vacancy	Overassigned	Translator	Overtime	Stipends	Temp Hourly	Total
	67,779	5,046	203,976	189,075	9,253	43,751	81,692	7,362	607,933
24-25 SPED Profit & Loss									
24-25 Expenditure	\$78,567,217								
24-25 Revenue	\$47,690,504								
Apportionment 3121	4,519,741								
Apportionment 4121	28,287,420	2259.83 FY25 Enrollment							
Apportionment 6124	4,396,853								
Safety Net	10,486,490	\$34,766.87 \$ Cost per Pupil							
24-25 \$ Unfunded	(30,876,713)								
24-25 % Unfunded	-39%								

SECTION 10 – 2024 – 25 REDUCTIONS

As part of ongoing efforts to monitor and report cost reductions, the Bellevue School District is working to integrate savings from these reductions into the projected ending fund balance. These efforts are essential for achieving the district's financial goals and ensuring transparency in how cost-saving measures impact overall fiscal health.

TABLE 10.1 CURRENT STATUS OF 2024-25 REDUCTIONS

Reduction	Status	Projected Reduction	Actual Reduction to Date
Cabinet & Superintendent 5-days Furlough	In-Progress	\$63,000	\$49,737
PACB 3-days Furlough	Completed	\$190,000	\$195,518
CTSA Directors (2-Day Furlough) & All CTSA (1-Day Furlough)	Completed	\$85,000	\$84,609
Maintenance 1-Day Furlough	Completed	\$13,740	\$13,365
Custodian 1-Day Furlough	Completed	\$32,756	\$32,756
AISP 1-Day Furlough	Not Started	\$25,762	\$0
BEA 1-Day PD Pay Waived (Optional)	Completed	\$31,620	\$31,620
MSOC Reduction for Departments	Completed	\$2,000,000	\$1,000,000
MSOC Reduction for Schools	Completed	\$800,000	\$800,000
MSOC Unrestricted Carry-over for Schools	Completed	\$500,000	
PD Fund Pause (Cabinet, PAC-B, CTSA)	Completed	\$150,000	\$150,000
Transportation Reductions	In-Progress	\$200,000	
Summer School Reduction	Not Started	\$250,000	
Additional Reductions	Not Started	\$2,300,000	

APPENDIX A - TERMS AND DEFINITIONS

1. **Fund Balance**

- The excess left after paying all expenses in a specific fund over time. Think of it as savings for that fund.

2. **General Fund**

- The main account used by the district to pay for regular operations like teacher salaries, classroom supplies, and utilities.

3. **Revenue**

- The money the district earns, such as taxes, state funding, or fees.

4. **Expenditures**

- The money the district spends on things like salaries, supplies, and programs.

5. **Cash Flow**

- The movement of money in and out of the district's accounts over time.

6. **Operating Cash Flow**

- The money the district has left over after paying day-to-day expenses.

7. **Adopted Budget**

- The financial plan approved by the school board that outlines how money will be spent during the year.

8. **Debt Service Fund**

- A fund used to pay off the district's loans or bonds (principal and interest payments only), such as for school construction.

9. **Capital Projects Fund**

- Money set aside for big projects, like building or renovating schools.

10. **Transportation Vehicle Fund**

- Money used to buy and maintain school buses.

11. **Associated Student Body (ASB) Fund**

- Money collected and spent on student activities, such as sports, clubs, and events.

12. **Special Education Expenditures**

- Money spent on programs and services for educating students with disabilities, includes preschool.

13. **Enrollment**

- The number of students enrolled at schools in the district.

14. Full-Time Equivalent (FTE)

- A way to count students or staff based on how much time they spend in school or work. For example, one full-time student equals 1.0 FTE.

15. Local Taxes

- Money collected from property taxes to help fund the schools.
- Below is the average percentage of property tax collected the last few years

Month	Local Property Tax
September	2.21%
October	32.17%
November	8.46%
December	0.20%
January	0.21%
February	2.00%
March	4.47%
April	37.75%
May	10.96%
June	0.67%
July	0.27%
August	0.62%
	100.00%

16. State Apportionments

- Money given to the district by the state government based on the number of FTE students.
- Standard Apportionment – the amount of the State Apportionment that is received monthly. This excludes any one-time reimbursements such as grants that we need to submit are expenses for. It also excludes Safety Net as that is received fully in August.
- Below is the percentage of the total standard apportionment revenue received monthly

Month	Apportionment
September	9.00%
October	8.00%

November	5.00%
December	9.00%
January	8.50%
February	9.00%
March	9.00%
April	9.00%
May	5.00%
June	6.00%
July	12.50%
August	10.00%
	<hr/>
	100.00%

17. Insurance Recoveries

- Money received from insurance companies to cover losses, like damages to buildings.

18. Investment Earnings

- Money the district earns by investing its savings.

19. Alternative Learning Programs

- Special programs for students who need a different type of education, like online learning or credit recovery.

20. Compensatory Education Programs

- Programs that provide extra help to students who need it, often funded by the state or federal government, examples would be the state Learning Assistance Program (LAP) and state Transitional Bilingual TBIP) and the federal Title Program.

21. Budget Projections

- Predictions about how much money the district will earn and spend in the future.

22. Vocational Education

- Career & Technical Education (CTE) for grades 7th through 12th.
- Classes or programs that teach students specific job skills, like Auto Repair, Computer Programming, Cooking, etc.

23. E-Rate

- The USAC administers the Universal Service Fund, commonly known as the E-Rate program, under the direction of the FCC. The purpose of E-Rate is to help schools to obtain affordable internet access, and telecom and network data service for

schools. E-rate discounts for all schools are based on a shared, districtwide discount calculated based on % of students eligible for NSLP (F&R).

24. Capital Technology Levy Transfer

- RCW 29A.320.330 (2)(f) allows school districts to transfer funds from the Capital Projects Fund to the General Fund to reimburse the General Fund for expenditures associated with the cost of software applications and the modernization of technology systems for online applications, subscription costs, software licenses including upgrades and incidental services as well as training associated with these projects and services. In addition, the district may transfer funds to support technology utilized by students and teachers in classrooms as well as instructional technology systems and other allowable expenses.

APPENDIX B – GENERAL FUND BUDGET STATUS DEFINITIONS

Revenue Definitions

Local Taxes

- Voter approved Levy

Local Support Non-Tax

- Class fees and fines, donations, investment earnings, rental of facilities, preschool/summer school tuition and local food service revenue

State, General Purpose

- State apportionment received for basic ed average annual FTE enrollment (funds received are unrestricted/general use)

State, Special Purpose

- State funding for specific state programs such as Special Education, Learning Assistance Program (LAP), Special State grants, Transitional Bilingual, Highly Capable, Early Learning/Childcare, School Food Service, Transportation-Operations (funding received from state is considered restricted, funds received are solely for the benefit of programs)

Federal, General Purpose

- Federal funds, for Bellevue this would be Federal Forest, roughly less than \$10,000

Federal, Special Purpose

- Federal funding, ESSER, IDEA Special Ed, Title/ESEA, USDA funding for Food Service, USDA Commodities, Federal Limited English (funds received are restricted to programs, also federal funding is provided as a reimbursement to already spent expenditures)

Revenues From Other Districts

- Revenues from other school districts for program services (Special Ed, CTE, printshop services)

Revenues From Other Entities

- Revenues from entities other than school districts usually foundations and local government agencies/associations (examples Stop Paddle, private foundations, local govt agency revenue for early learning)

Other Financing Sources

- Transfers from Other Resources (example Interfund Transfers from the Capital Projects Fund via approved board resolution)

Program Expenditures Definitions

Regular Instruction

- Basic Education (including running start, sports), ALE and Open Doors Programs

Federal Stimulus

- Federal COVID relief funds (Bellevue has spent all - per federal requirement, must be spent by Fall 2024)

Special Education Instruction

- State and Federal Special Education Programs for students with IEPs

Vocational Education Instruction

- Grades 7-12 Career Technical Education (including Carl Perkins grant)

Skill Center

- N/A for Bellevue

Compensatory Education

- Federal Title & English Learner programs. State Programs such as LAP, TBIP, Special State grants

Other Instructional Programs

- Summer School and State Highly Capable Program

Community Services

- Preschool and extracurricular transportation

Support Services

- Includes (1) District-wide support (central admin, HR, Business, safety, custodial, tech, utilities, maintenance/operations), (2) Food service for serving and preparing meals to students (food, staff, operations) and (3) Pupil Transportation (operations, maintenance, insurance, all staff payroll for to/from school)

District Wide Support

- Central admin (board, superintendent, bus office, HR, communications), safety, custodial, maintenance/operations/grounds, utilities, insurance, district-wide tech support

BELLEVUE SCHOOL DISTRICT
BALANCE SHEET July 31, 2025

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Trans Vehicle Fund	Private Purpose Trust Fund
Assets						
Cash and Cash Equivalents	22,317,260.24	2,283,496.28	42,028,175.77	98,561,034.39	3,655,745.88	11,942.44
Minus Outstanding Warrants	(1,422,547.77)	(18,673.11)	-	(391,643.81)	-	-
Taxes Receivable	29,648,748.82	-	40,326,922.51	27,546,582.90	6,473.87	-
Due From Other Funds	-	-	-	-	-	-
Due From Other Govt Units	488.79	-	-	-	-	-
Accounts Receivable	1,852,734.54	-	-	-	-	-
Accounts Receivable - Leases	8,191,374.41	-	-	-	-	-
Accounts Receivable - Interfund Loans	-	-	-	13,000,000.00	-	-
Accrued Interest Receivable	-	-	-	-	-	-
Inventory	404,885.34	-	-	-	-	-
Prepaid Expenses	726,830.30	85,823.49	-	-	-	-
Investments with Trustee	-	-	-	-	-	-
Total Assets	\$ 61,719,774.67	\$ 2,350,646.66	\$ 82,355,098.28	\$ 138,715,973.48	\$ 3,662,219.75	\$ 11,942.44
Liabilities						
Accounts Payable	335,029.71	269.83	-	459,358.23	-	-
Contracts Payable - Current	-	-	-	-	-	-
Accrued Salaries	-	-	-	-	-	-
Payroll Deductions & Taxes Payable	17,278,549.39	-	-	-	-	-
Due to Other Govt Units	-	-	-	-	-	-
Estimated Employee Benefits Payable	1,254,327.75	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-
Accounts Payable - Interfund Loans	13,000,000.00	-	-	-	-	-
Deposits	10,000.00	-	-	-	-	-
Unearned Revenue	199,900.00	-	-	-	-	-
Total Liabilities	\$ 32,077,806.85	\$ 269.83	\$ -	\$ 459,358.23	\$ -	\$ -
Deferred Inflows of Resources						
Unavailable Revenue	243,019.16	-	-	-	-	-
Unavailable Revenue - Leases	7,809,252.66	-	-	-	-	-
Unavailable Revenue - Taxes Receivable	29,648,748.82	-	40,326,922.51	27,546,582.90	6,473.87	-
Total Deferred Inflows of Resources	\$ 37,701,020.64	\$ -	\$ 40,326,922.51	\$ 27,546,582.90	\$ 6,473.87	\$ -
Fund Balance						
Restricted for Other Items	-	-	-	-	-	-
Restricted to Fund Purposes	-	2,264,553.34	-	-	3,655,745.88	-
Restricted for Carryover of Restricted Revenues	859,626.33	-	-	-	-	-
Restricted for Carryover of Food Service Revenue	319,798.31	-	-	-	-	-
Reserved for Debt Service	-	-	42,028,175.77	-	-	-
Nonspendable Fund Balance - Inventory & Prepaid Items	1,131,715.64	85,823.49	-	-	-	-
Restricted for Self Insurance	544,235.47	-	-	-	-	-
Held in Trust for Private Purposes	-	-	-	-	-	-
Held in Trust Other Purpose	-	-	-	-	-	11,942.44
Restricted from Bond Proceeds	-	-	-	59,003,128.32	-	-
Committed from Levy Proceeds	-	-	-	29,302,767.33	-	-
Restricted from State Proceeds	-	-	-	-	-	-
Committed to Minimum Fund Balance	-	-	-	-	-	-
Restricted from Other Proceeds	-	-	-	20,000.00	-	-
Committed - Other Purposes	45,472.82	-	-	-	-	-
Assigned to Contingencies	-	-	-	-	-	-
Assigned to Other Capital Projects	-	-	-	-	-	-
Assigned to Other Purposes	1,853,709.00	-	-	-	-	-
Assigned to Fund Purposes	-	-	-	22,384,136.70	-	-
Unassigned Fund Balance	(12,813,610.39)	-	-	-	-	-
Fund Balance	\$ (8,059,052.82)	\$ 2,350,376.83	\$ 42,028,175.77	\$ 110,710,032.35	\$ 3,655,745.88	\$ 11,942.44
Total Liabilities, Deferred Inflows of Resources & Fund Balance	\$ 61,719,774.67	\$ 2,350,646.66	\$ 82,355,098.28	\$ 138,715,973.48	\$ 3,662,219.75	\$ 11,942.44

BELLEVUE SCHOOL DISTRICT BUDGET STATUS	GENERAL FUND July 2025
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	Adopted Budget	Operating Budget	Current Month Actual	Year to Date Actual	Encumbrances (Excluding Payroll)	(Over)/Under Operating Budget	--(Excluding Encumbrances)-- Percent Of Operating Budget	Prior Year Percent Of Actual
Beginning Fund Balance	\$ 8,409,188.46	\$ 8,409,188.46		\$ 8,409,188.46				
Revenue								
Local Taxes	60,567,230.00	60,567,230.00	172,142.71	59,876,802.07		690,427.93	98.9%	99.5%
Local Support Non-Tax	21,755,360.00	21,755,360.00	477,290.79	20,911,725.79		843,634.21	96.1%	97.5%
State, General Purpose	219,662,001.00	219,662,001.00	28,922,833.28	196,697,283.93		22,964,717.07	89.5%	89.9%
State, Special Purpose	63,047,149.00	63,047,149.00	8,322,061.58	52,162,585.32		10,884,563.68	82.7%	81.9%
Federal, General Purpose	6,000.00	6,000.00	-	25,741.34		(19,741.34)	429.0%	0.0%
Federal, Special Purpose	13,469,238.00	13,469,238.00	1,007,166.52	10,968,532.35		2,500,705.65	81.4%	84.6%
Revenues From Other Districts	1,370,000.00	1,370,000.00	777,499.00	1,687,781.00		(317,781.00)	123.2%	101.1%
Revenues From Other Entities	99,500.00	99,500.00	39,199.87	216,817.34		(117,317.34)	217.9%	107.6%
Other Financing Sources	38,329,000.00	38,329,000.00	-	32,238,793.62		6,090,206.38	84.1%	81.1%
Total Revenues/Oth. Fin. Sources	\$ 418,305,478.00	\$ 418,305,478.00	\$ 39,718,193.75	\$ 374,786,062.76		\$ 43,519,415.24	89.6%	89.7%
Expenditures								
Regular Instruction	245,677,272.00	238,178,048.59	19,923,343.47	217,936,758.64	670,461.40	19,570,828.55	91.5%	91.9%
Federal Stimulus (1)	-	-	-	-	-	-	0.0%	95.9%
Special Education Instruction	78,744,497.00	84,749,852.00	6,275,537.90	71,241,982.37	1,865,101.83	11,642,767.80	84.1%	91.2%
Vocational Education Instruction	11,077,859.00	11,950,120.98	877,247.13	11,225,880.90	52,839.73	671,400.35	93.9%	93.3%
Skills Center Instruction	-	-	-	-	-	-	0.0%	0.0%
Compensatory Education Instruction	18,276,953.00	18,300,953.00	3,415,471.37	16,242,501.97	112,491.04	1,945,959.99	88.8%	88.8%
Other Instructional Programs	4,202,263.00	4,208,766.43	214,603.75	2,980,349.49	72,226.83	1,156,190.11	70.8%	81.4%
Community Services	9,352,544.00	9,355,714.00	759,902.28	8,828,560.71	154,069.61	373,083.68	94.4%	86.6%
Support Services	65,360,816.00	65,948,749.00	4,258,105.26	62,798,269.96	3,756,985.52	(606,506.48)	95.2%	95.3%
Total Expenditures	\$ 432,692,204.00	\$ 432,692,204.00	\$ 35,724,211.16	\$ 391,254,304.04	\$ 6,684,175.96	\$ 34,753,724.00	90.4%	92.0%
Other Financing Uses	-	-	-	-	-	-		
Excess of Revenues/Other Fin. Sources over (under) Exp./Oth. Fin. Uses	(14,386,726.00)	(14,386,726.00)	3,993,982.59	(16,468,241.28)				
Ending Fund Balance	\$ (5,977,537.54)	(\$5,977,537.54)		\$ (8,059,052.82)				

BELLEVUE SCHOOL DISTRICT	GENERAL FUND
REVENUES AND OTHER FINANCING SOURCES DETAIL	July 2025

	Adopted Budget	Operating Budget	Current Month Actual	Year to Date Actual	(Over)/Under Operating Budget	Percent Of Operating Budget	Prior Year Percent Of Actual
Local Taxes							
1100 Local Property Taxes	60,567,230.00	60,567,230.00	172,142.71	59,876,802.07	690,427.93	98.9%	99.5%
1300 Sale of Tax Title Property	-	-	-	-	-	0.0%	100.0%
Subtotal Local Taxes	60,567,230.00	60,567,230.00	172,142.71	59,876,802.07	690,427.93	98.9%	99.5%
Local Support Nontax							
2100 Tuition and Fees, Unassigned	2,870,000.00	2,870,000.00	14,189.58	2,847,147.20	22,852.80	99.2%	101.8%
2131 Voc Tuition and Fees	-	-	-	-	-	0.0%	0.0%
2145 Skills Center Fees	-	-	-	-	-	0.0%	0.0%
2173 Summer School Tuition	-	-	-	-	-	0.0%	100.0%
2188 Childcare Tuition and Fees	6,210,274.00	6,210,274.00	-	5,285,321.28	924,952.72	85.1%	104.9%
2200 Sale of Goods, Supplies and Services	1,855,249.00	1,855,249.00	44,896.64	493,600.47	1,361,648.53	26.6%	96.1%
2231 Sec Voc Ed Sale of Goods, Supplies and Svcs	187,000.00	187,000.00	-	134,896.89	52,103.11	72.1%	-44.6%
2245 Skills Center Sales	-	-	-	-	-	0.0%	0.0%
2289 Other Community Services	975,000.00	975,000.00	33,165.75	1,494,335.44	(519,335.44)	153.3%	304.8%
2298 School Food Services	4,319,921.00	4,319,921.00	(4,410.06)	5,064,492.17	(744,571.17)	117.2%	115.6%
2300 Investment Earnings	1,800,000.00	1,800,000.00	26,785.31	358,536.42	1,441,463.58	19.9%	14.4%
2450 Other Interest Earnings	-	-	-	-	-	0.0%	0.0%
2500 Gifts and Donations	1,949,350.00	1,949,350.00	288,575.93	3,262,765.93	(1,313,415.93)	167.4%	96.7%
2600 Fines and Damages	75,000.00	75,000.00	1,401.73	53,992.79	21,007.21	72.0%	90.7%
2700 Rentals and Leases	1,037,382.00	1,037,382.00	158,166.87	1,622,250.63	(584,868.63)	156.4%	76.3%
2800 Insurance Recoveries	65,000.00	65,000.00	1,262.64	61,791.74	3,208.26	95.1%	64.8%
2900 Local Non-Tax	245,300.00	245,300.00	(87,415.30)	109,291.92	136,008.08	44.6%	100.0%
2910 E-Rate	165,884.00	165,884.00	671.70	123,302.91	42,581.09	74.3%	71.3%
Subtotal Local Support Nontax	21,755,360.00	21,755,360.00	477,290.79	20,911,725.79	843,634.21	96.1%	97.5%
State, General Purpose							
3100 State Apportionment	215,209,094.00	215,209,094.00	28,357,837.32	192,629,517.01	22,579,576.99	89.5%	89.9%
3121 Special Ed - General Apportionment	4,452,907.00	4,452,907.00	564,995.96	4,067,766.92	385,140.08	91.4%	90.0%
Subtotal State, General Purpose	219,662,001.00	219,662,001.00	28,922,833.28	196,697,283.93	22,964,717.07	89.5%	89.9%
State, Special Purpose							
4100 Special Purpose, Unassigned	-	-	-	298,115.03	(298,115.03)	0.0%	140.2%
4121 Special Education	28,453,610.00	28,453,610.00	3,549,078.46	25,458,677.95	2,994,932.05	89.5%	72.8%
4122 Special Ed-Infants and Toddlers	-	-	-	-	-	0.0%	0.0%
4155 Learning Assistance	4,038,757.00	4,038,757.00	464,665.32	3,345,590.30	693,166.70	82.8%	90.0%
4158 Special and Pilot Programs	2,661,112.00	2,661,112.00	2,167,788.33	3,544,813.50	(883,701.50)	133.2%	102.8%
4165 Transitional Bilingual	7,989,171.00	7,989,171.00	1,032,264.20	7,432,302.22	556,868.78	93.0%	91.7%
4174 Highly Capable	685,838.00	685,838.00	88,575.37	634,947.65	50,890.35	92.6%	89.9%
4198 School Food Services	563,694.00	563,694.00	49,423.41	641,184.57	(77,490.57)	113.7%	100.0%
4199 Transportation - Operations	7,804,138.00	7,804,138.00	877,758.24	7,179,280.39	624,857.61	92.0%	90.3%
4300 Other State Agencies	7,352,752.00	7,352,752.00	-	(40,453.35)	7,393,205.35	-0.6%	0.0%
4321 Special Ed-Other Agencies	-	-	465.40	7,826.72	(7,826.72)	0.0%	100.0%
4358 Special & Pilot Programs	-	-	-	-	-	0.0%	0.0%
4388 Childcare-Other Agencies	3,498,077.00	3,498,077.00	92,042.85	3,660,300.34	(162,223.34)	104.6%	96.1%
Subtotal State, Special Purpose	63,047,149.00	63,047,149.00	8,322,061.58	52,162,585.32	10,884,563.68	82.7%	81.9%
Federal, General Purpose							
5500 Federal Forests	6,000.00	6,000.00	-	25,741.34	(19,741.34)	429.0%	0.0%
5200 Direct Fed Grants Unassigned	-	-	-	-	-	0.0%	0.0%
Subtotal Federal, General Purpose	6,000.00	6,000.00	-	25,741.34	(19,741.34)	429.0%	0.0%
Federal, Special Purpose							
6111 SLFRF	-	-	-	-	-	0.0%	0.0%
6112 ESSER II	-	-	-	-	-	0.0%	0.0%
6113 ESSER III	-	-	-	-	-	0.0%	78.2%
6114 ESSER III Learning Loss	-	-	-	-	-	0.0%	87.1%
6119 Cares Act - Other	-	-	-	-	-	0.0%	100.0%
6123 SPED Sup, IDEA	-	-	-	-	-	0.0%	0.0%
6124 Special Education, Supplemental	5,092,212.00	5,092,212.00	339,337.32	3,625,387.74	1,466,824.26	71.2%	72.5%
6138 Secondary Vocational Education	86,450.00	86,450.00	8,964.42	92,293.41	(5,843.41)	106.8%	88.0%
6151 Disadvantaged ESEA	3,242,250.00	3,242,250.00	253,264.10	2,451,796.63	790,453.37	75.6%	77.6%
6152 School Improvement, Federal	764,705.00	764,705.00	77,011.14	364,348.26	400,356.74	47.6%	66.9%

BELLEVUE SCHOOL DISTRICT	GENERAL FUND
REVENUES AND OTHER FINANCING SOURCES DETAIL	July 2025

	Adopted Budget	Operating Budget	Current Month Actual	Year to Date Actual	(Over)/Under Operating Budget	Percent Of Operating Budget	Prior Year Percent Of Actual
6164 Limited English Proficiency	570,943.00	570,943.00	18,985.70	393,811.17	177,131.83	69.0%	82.1%
6176 Targeted Assistance	-	-	-	-	-	0.0%	0.0%
6188 Day Care - Federal Programs	-	-	-	-	-	0.0%	0.0%
6189 Other Community Services	-	-	-	-	-	0.0%	0.0%
6198 Federal School Food Services	3,112,678.00	3,112,678.00	241,258.24	3,410,745.21	(298,067.21)	109.6%	109.7%
6200 Direct Special Purpose Grants	-	-	-	-	-	0.0%	0.0%
6219 Federal Stimulus- Other	-	-	-	-	-	0.0%	100.0%
6300 Federal Grants Through Other Agencies	-	-	-	-	-	0.0%	0.0%
6321 SPED Medicaid Reimb, Other Agencies	-	-	-	-	-	0.0%	100.0%
6324 Special Education, Supplemental	-	-	-	-	-	0.0%	0.0%
6998 USDA Commodities	600,000.00	600,000.00	68,345.60	630,149.93	(30,149.93)	105.0%	100.1%
Subtotal Federal, Special Purpose	13,469,238.00	13,469,238.00	1,007,166.52	10,968,532.35	2,500,705.65	81.4%	84.6%
Revenues From Other School Districts							
7100 Payments from Other Districts	1,300,000.00	1,300,000.00	777,499.00	1,687,781.00	(387,781.00)	129.8%	101.1%
7121 Special Ed - Other Districts	30,000.00	30,000.00	-	-	30,000.00	0.0%	0.0%
7145 Skills Center - Other Districts	-	-	-	-	-	0.0%	0.0%
7189 Community Service - Other Districts	-	-	-	-	-	0.0%	0.0%
7199 Transportation-Other Districts	40,000.00	40,000.00	-	-	40,000.00	0.0%	0.0%
Subtotal Revenues From Other School Districts	1,370,000.00	1,370,000.00	777,499.00	1,687,781.00	(317,781.00)	123.2%	101.1%
Revenues from Other Entities							
8100 Governmental Entities	58,000.00	58,000.00	1,722.14	41,931.31	16,068.69	72.3%	98.4%
8188 Childcare	-	-	36,577.73	107,975.39	16,748,927.33	0.0%	100.0%
8189 Other - Community Svcs	-	-	-	-	-	0.0%	0.0%
8199 Other Government - Transportation	-	-	-	-	-	0.0%	0.0%
8200 Private Foundation	41,500.00	41,500.00	900.00	66,910.64	(25,410.64)	161.2%	225.6%
8500 Nonfederal ESD	-	-	-	-	-	0.0%	0.0%
Subtotal Revenues from Other Entities	99,500.00	99,500.00	39,199.87	216,817.34	16,739,585.38	217.9%	107.6%
Other Financing Sources							
9300 Sale of Equipment	-	-	-	12,936.90	(12,936.90)	0.0%	100.0%
9500 Long-Term Financing	2,800,000.00	2,800,000.00	-	-	2,800,000.00	0.0%	0.0%
9901 Transfers	35,529,000.00	35,529,000.00	-	32,225,856.72	3,303,143.28	90.7%	82.2%
Subtotal Other Financing Sources	38,329,000.00	38,329,000.00	-	32,238,793.62	6,090,206.38	84.1%	81.1%
Total Revenues	\$ 418,305,478.00	\$ 418,305,478.00	\$ 39,718,193.75	\$ 374,786,062.76	\$ 60,376,317.96	89.6%	89.7%

BELLEVUE SCHOOL DISTRICT	GENERAL FUND
EXPENDITURES BY STATE PROGRAM DETAIL	July 2025

	Adopted Budget	Operating Budget	Current Month Actual	Year to Date Actual	Encumbrances (Excluding Payroll)	(Over)/Under Operating Budget	--(Excluding Encumbrances)-- Percent Of Operating Budget	Prior Year Percent Of Actual
Regular Instruction								
01 Basic Education	244,493,200.00	236,799,976.59	19,853,154.92	216,300,270.70	621,289.69	19,878,416.20	91.3%	91.8%
02 Alternative Learning Experience	985,358.00	1,179,358.00	57,179.43	1,435,659.65	-	(256,301.65)	121.7%	94.7%
03 Dropout Reengagement	198,714.00	198,714.00	13,009.12	200,828.29	49,171.71	(51,286.00)	101.1%	94.3%
Subtotal Regular Instruction	245,677,272.00	238,178,048.59	19,923,343.47	217,936,758.64	670,461.40	19,570,828.55	91.5%	91.9%
Special Education Instruction								
21 Special Education, Basic, State	73,751,903.00	79,757,258.00	5,927,862.33	67,320,119.66	1,831,465.45	10,605,672.89	84.4%	91.7%
22 Special Education, Inf. & Toddler	-	-	-	-	-	-	0.0%	0.0%
23 Special Education, ARP, IDEA	-	-	-	-	-	-	0.0%	0.0%
24 Special Education, Supp, Federal	4,992,594.00	4,992,594.00	347,675.57	3,921,862.71	33,636.38	1,037,094.91	78.6%	83.1%
Subtotal Special Education Instruction	78,744,497.00	84,749,852.00	6,275,537.90	71,241,982.37	1,865,101.83	11,642,767.80	84.1%	91.2%
Vocational Education Instruction								
31 Vocational, Basic, State	8,726,749.00	9,392,900.98	676,560.04	8,525,513.26	47,516.44	819,871.28	90.8%	92.9%
34 Vocational, Middle School Grant, State	2,268,103.00	2,474,213.00	191,311.14	2,600,782.12	5,323.29	(131,892.41)	105.1%	94.8%
38 Vocational, Federal	83,007.00	83,007.00	9,375.95	99,585.52	-	(16,578.52)	120.0%	96.7%
45 Skills Center - Basic, State	-	-	-	-	-	-	0.0%	0.0%
Subtotal Vocational Education Instruction	11,077,859.00	11,950,120.98	877,247.13	11,225,880.90	52,839.73	671,400.35	93.9%	93.3%
Compensatory Education Instruction								
51 Disadvantaged, Federal	3,316,222.00	3,316,222.00	196,300.11	2,583,935.21	3,466.00	728,820.79	77.9%	86.7%
52 School Improvement, Federal	630,068.00	630,068.00	55,271.09	411,392.94	-	218,675.06	65.3%	75.7%
55 Learning Assistance, State	3,948,802.00	3,948,802.00	423,685.09	3,447,644.15	78,000.00	423,157.85	87.3%	81.4%
58 Special and Pilot Programs, State	2,754,673.00	2,778,673.00	2,117,028.74	2,725,046.49	29,854.98	23,771.53	98.1%	100.5%
61 Head Start, Federal	-	-	-	-	-	-	0.0%	0.0%
64 Limited English Proficiency, Federal	558,052.00	558,052.00	41,360.91	426,283.96	-	131,768.04	76.4%	91.5%
65 Transitional Bilingual, State	7,056,786.00	7,056,786.00	581,825.43	6,648,199.22	1,170.06	407,416.72	94.2%	89.3%
69 Compensatory, Other	12,350.00	12,350.00	-	-	-	12,350.00	0.0%	0.0%
Subtotal Compensatory Education Instruction	18,276,953.00	18,300,953.00	3,415,471.37	16,242,501.97	112,491.04	1,945,959.99	88.8%	88.8%
Other Instructional Programs								
73 Summer School	570,970.00	570,970.00	1,078.24	22,939.43	2,548.37	545,482.20	4.0%	4.8%
74 Highly Capable	1,510,329.00	1,510,329.00	109,865.22	1,373,725.39	-	136,603.61	91.0%	90.1%
79 Instructional Programs, Other	2,120,964.00	2,127,467.43	103,660.29	1,583,684.67	69,678.46	474,104.30	74.4%	91.4%
Subtotal Other Instructional Programs	4,202,263.00	4,208,766.43	214,603.75	2,980,349.49	72,226.83	1,156,190.11	70.8%	81.4%
Community Services								
88 Child Care	8,436,308.00	8,439,308.00	627,111.53	7,582,950.63	116,118.71	740,238.66	89.9%	91.2%
89 Other Community Services	916,236.00	916,406.00	132,790.75	1,245,610.08	37,950.90	(367,154.98)	135.9%	63.0%
Subtotal Community Services	9,352,544.00	9,355,714.00	759,902.28	8,828,560.71	154,069.61	373,083.68	94.4%	86.6%
Support Services								
97 District Wide Support	47,146,042.00	47,723,975.00	2,975,176.30	44,042,339.95	2,945,622.66	736,012.39	92.3%	91.7%
98 School Food Services	8,232,563.00	8,232,563.00	470,992.72	7,683,662.87	271,177.71	277,722.42	93.3%	95.4%
99 Pupil Transportation	9,982,211.00	9,992,211.00	811,936.24	11,072,267.14	540,185.15	(1,620,241.29)	110.8%	111.6%
Subtotal Support Services	65,360,816.00	65,948,749.00	4,258,105.26	62,798,269.96	3,756,985.52	(606,506.48)	95.2%	95.3%
Total Expenditures	\$ 432,692,204.00	\$ 432,692,204.00	\$ 35,724,211.16	\$ 391,254,304.04	\$ 6,684,175.96	\$ 34,753,724.00	90.4%	92.0%
Other Financing Uses								
Total Expenditures and Other Financing Uses	\$ 432,692,204.00	\$ 432,692,204.00	\$ 35,724,211.16	\$ 391,254,304.04	\$ 6,684,175.96	\$ 34,753,724.00	90.4%	92.0%

**BELLEVUE SCHOOL DISTRICT
BUDGET STATUS**
**ASSOCIATED STUDENT BODY FUND
July 2025**

	Adopted Budget	Operating Budget	Current Month Actual	Year to Date Actual	Encumbrances (Excluding Payroll)	(Over)/Under Operating Budget	---(Excluding Encumbrances)--- Percent Of Operating Budget	Prior Year Percent Of Actual
Beginning Fund Balance	\$ 1,817,986.00	\$ 1,817,986.00		\$ 2,296,063.08				
Revenue								
General Student Body	3,716,765.00	3,716,765.00	21,071.18	2,829,659.99	-	887,105.01	76.1%	95.6%
Athletics	1,303,615.00	1,303,615.00	3,087.18	968,130.74	-	335,484.26	74.3%	93.9%
Classes	417,630.00	417,630.00	1,158.68	230,425.10	-	187,204.90	55.2%	96.1%
Clubs	1,744,606.00	1,744,606.00	26,793.34	1,195,018.62	-	549,587.38	68.5%	69.2%
Private Moneys	168,500.00	168,500.00	890.00	149,862.49	-	18,637.51	88.9%	96.1%
Total Revenues	\$ 7,351,116.00	\$ 7,351,116.00	\$ 53,000.38	\$ 5,373,096.94	\$ -	\$ 2,865,124.07	73.1%	87.8%
Expenditures								
General Student Body	3,304,075.00	3,304,075.00	(43,382.68)	2,609,120.38	87,029.23	607,925.39	79.0%	91.4%
Athletics	1,244,000.00	1,244,000.00	31,033.48	1,130,040.84	80,064.75	33,894.41	90.8%	142.5%
Classes	419,190.00	419,190.00	45,440.94	251,245.62	220,466.99	(52,522.61)	59.9%	94.8%
Clubs	1,536,985.00	1,536,985.00	16,876.64	1,233,826.97	6,361.33	296,796.70	80.3%	100.6%
Private Moneys	174,055.00	174,055.00	-	94,549.38	-	79,505.62	54.3%	97.7%
Total Expenditures	\$ 6,678,305.00	\$ 6,678,305.00	\$ 49,968.38	\$ 5,318,783.19	\$ 393,922.30	\$ 1,573,524.90	79.6%	103.4%
Other Financing Uses	-	-	-	-	-	-		
Excess of Revenues/Other Fin. Sources over (under) Exp./Oth. Fin. Uses	672,811.00	672,811.00	3,032.00	54,313.75				
Ending Fund Balance	\$2,490,797.00	\$2,490,797.00		\$ 2,350,376.83				

**BELLEVUE SCHOOL DISTRICT
BUDGET STATUS**
**DEBT SERVICE FUND
July 2025**

	Adopted Budget	Operating Budget	Current Month Actual	Year to Date Actual	Encumbrances (Excluding Payroll)	(Over)/Under Operating Budget	---(Excluding Encumbrances)--- Percent Of Operating Budget	Prior Year Percent Of Actual
Beginning Fund Balance	\$ 54,454,570.00	\$ 54,454,570.00		\$ 52,950,229.24				
Revenue								
Local Taxes	112,689,088.00	112,689,088.00	219,299.77	94,467,802.33	-	18,221,285.67	83.8%	99.5%
Investment Earnings	500,000.00	500,000.00	154,877.97	1,386,231.70	-	(886,231.70)	277.2%	76.6%
Other Financing Sources	-	-	-	-	-	-	0.0%	0.0%
Total Revenues	\$ 113,189,088.00	\$ 113,189,088.00	\$ 374,177.74	\$ 95,854,034.03	\$ -	\$ 17,335,053.97	84.7%	99.1%
Expenditures								
Matured Bond Expenditures	91,123,339.00	91,123,339.00	-	79,585,000.00	-	11,538,339.00	87.3%	100.0%
Interest on Bonds	32,161,957.00	32,161,957.00	-	27,187,587.50	-	4,974,369.50	84.5%	100.0%
Bond Transfer Fees	5,000.00	5,000.00	-	3,500.00	-	1,500.00	70.0%	100.0%
Bond Issuance Costs	-	-	-	-	-	-	0.0%	0.0%
Total Expenditures	\$ 123,290,296.00	\$ 123,290,296.00	\$ -	\$ 106,776,087.50	\$ -	\$ 16,514,208.50	86.6%	86.0%
Other Financing Uses	-	-	-	-	-	-		
Excess of Revenues/Other Fin. Sources over (under) Exp./Oth. Fin. Uses	(10,101,208.00)	(10,101,208.00)	374,177.74	(10,922,053.47)				
Ending Fund Balance	\$44,353,362.00	\$44,353,362.00		\$ 42,028,175.77				

**BELLEVUE SCHOOL DISTRICT
BUDGET STATUS**
**CAPITAL PROJECTS FUND
July 2025**

	Adopted Budget	Operating Budget	Current Month Actual	Year to Date Actual	Encumbrances (Excluding Payroll)	(Over)/Under Operating Budget	---(Excluding Encumbrances)--- Percent Of Operating Budget	Prior Year Percent Of Actual
Beginning Fund Balance	\$ 114,139,031.00	\$ 114,139,031.00		\$ 125,660,663.71				
Revenue								
Local Taxes	57,092,933.00	57,092,933.00	162,895.12	56,377,217.50		715,715.50	98.7%	99.5%
Local Support Non-Tax	725,160.00	725,160.00	457,900.73	5,830,718.89		(5,105,558.89)	804.1%	120.2%
State, General Purpose	-	-	-	-		-	0.0%	0.0%
State, Special Purpose	-	-	-	-		-	0.0%	0.0%
Government Entities	-	-	-	250,000.00		(250,000.00)	0.0%	0.0%
Other Financing Sources	100,000,000.00	100,000,000.00	-	285,948.55		99,714,051.45	0.3%	100.0%
Total Revenues/Oth Fin. Sources	\$ 157,818,093.00	\$ 157,818,093.00	\$ 620,795.85	\$ 62,743,884.94		\$ 95,074,208.06	39.8%	101.3%
Expenditures								
Sites	9,150,000.00	9,150,000.00	284,352.90	3,048,034.88	2,675,705.29	3,426,259.83	33.3%	89.5%
Buildings	96,140,900.00	96,590,900.00	3,301,225.79	30,736,815.19	25,672,053.79	40,182,031.02	31.8%	85.2%
Equipment	4,246,300.00	4,600,000.00	143,789.97	5,090,513.50	131,720.80	(622,234.30)	110.7%	70.8%
Instructional Technology	8,404,230.00	7,600,530.00	2,857,206.64	4,911,026.51	2,419,710.43	269,793.06	64.6%	88.5%
Energy	3,500,000.00	3,500,000.00	16,496.00	1,682,269.50	2,460,089.18	(642,358.68)	48.1%	5.4%
Bond Issuance Costs	400,000.00	400,000.00	-	-	-	400,000.00	0.0%	0.0%
Total Expenditures	\$ 121,841,430.00	\$ 121,841,430.00	\$ 6,603,071.30	\$ 45,468,659.58	\$ 33,359,279.49	\$ 43,013,490.93	37.3%	82.9%
Other Financing Uses	35,529,000.00	35,529,000.00	-	32,225,856.72				
Excess of Revenues/Other Fin. Sources over (under) Exp./Oth. Fin. Uses	447,663.00	447,663.00	(5,982,275.45)	(14,950,631.36)				
Ending Fund Balance	\$ 114,586,694.00	\$ 114,586,694.00		\$ 110,710,032.35				

BELLEVUE SCHOOL DISTRICT	TRANSPORTATION VEHICLE FUND
BUDGET STATUS	July 2025

		Adopted Budget	Operating Budget	Current Month Actual	Year to Date Actual	Encumbrances (Excluding Payroll)	(Over)/Under Operating Budget	---(Excluding Encumbrances)--- Percent Of Operating Budget	Prior Year Percent Of Actual
Beginning Fund Balance	\$	3,500,403.00	\$ 3,500,403.00		\$ 3,518,474.42				
Revenue									
Local Taxes		-	-	-	16.57		(16.57)	0.0%	100.0%
Local Support Non-Tax		170,008.00	170,008.00	13,466.44	130,549.89		39,458.11	76.8%	82.5%
State Transportation Reimbursement		2,455,650.00	2,455,650.00	-	-		2,455,650.00	0.0%	0.0%
Sale of Equipment		18,500.00	18,500.00	-	6,705.00		11,795.00	36.2%	0.0%
Total Revenues/Oth Fin. Sources	\$	2,644,158.00	\$ 2,644,158.00	\$ 13,466.44	\$ 137,271.46	\$ 558,617.00	\$ 2,506,886.54	5.2%	3.5%
Expenditures									
Transportation Equipment		1,500,000.00	1,500,000.00	-	-	558,617.00	941,383.00	0.0%	100.2%
Levy and Election Costs		-	-	-	-	-	-	0.0%	0.0%
Total Expenditures	\$	1,500,000.00	\$ 1,500,000.00	\$ -	\$ -	\$ 558,617.00	\$ 941,383.00	0.0%	100.2%
Other Financing Uses		-	-	-	-				
Excess of Revenues/Other Fin. Sources over (under) Exp./Oth. Fin. Uses		1,144,158.00	1,144,158.00	13,466.44	137,271.46				
Ending Fund Balance	\$	4,644,561.00	\$4,644,561.00		\$ 3,655,745.88				

**BELLEVUE SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS**

**PRIVATE PURPOSE TRUST FUND
July 2025**

	Current Month Actual	Year to Date Actual
Beginning Fund Balance	\$	16,336.00
Additions:		
Contributions	-	-
Investment Income	62.20	606.44
Total Additions	\$ 62.20	\$ 606.44
Deductions:		
Scholarships and Awards	5,000.00	5,000.00
Total Deductions	\$ 5,000.00	\$ 5,000.00
Net Change in Additions to Deductions	(4,937.80)	(4,393.56)
Ending Net Assets	\$	11,942.44

**BELLEVUE SCHOOL DISTRICT
STATEMENT OF CASH FLOW**
**GENERAL FUND
July 2025**

	Prior Month Year to Date Actual	Current Month Actual	Year to Date Actual	Prior Year Year to Date Actual
Beginning Cash Balance	\$ 8,179,155.33	\$ 5,089,307.60	\$ 8,179,155.33	\$ 25,189,115.34
Operating Activities				
Net Income				
Revenue	335,067,869.01	39,718,193.75	374,786,062.76	352,271,275.71
Expenditure	355,530,092.88	35,724,211.16	391,254,304.04	369,579,187.24
Total Net Income	\$ (20,462,223.87)	\$ 3,993,982.59	\$ (16,468,241.28)	\$ (17,307,911.53)
Change in Non-Cash Capital				
Accounts Receivable	8,744,083.97	222,188.06	8,966,272.03	8,354,376.75
Inventory	52,540.65	(448.63)	52,092.02	(38,927.50)
Prepaid Expenses	7,325,227.93	(94,509.01)	7,230,718.92	2,379,446.54
Investments with Trustee	-	-	-	-
Accounts Payable	526,952.55	(2,575,533.26)	(2,048,580.71)	(1,061,997.21)
Contracts Payable - Current	-	-	-	-
Accrued Salaries	165,902.26	-	165,902.26	(22,939.38)
Payroll Deductions & Taxes Payable	898,712.24	1,496,556.48	2,395,268.72	542,553.24
Due to Other Govt Units	(130,044.86)	-	(130,044.86)	(151,514.88)
Estimated Employee Benefits Payable	684,247.45	25,844.83	710,092.28	(258,498.61)
Due to Other Funds	(806,092.68)	-	(806,092.68)	(6,930.10)
Accounts Payable - Interfund Loans	-	13,000,000.00	13,000,000.00	-
Deposits	-	-	-	-
Unearned Revenue	(2,223,180.04)	6,700.00	(2,216,480.04)	(2,439,742.24)
Unavailable Revenue	2,134,026.67	(269,376.19)	1,864,650.48	(637,512.92)
Total Change in Non-Cash Capital	\$ 17,372,376.14	\$ 11,811,422.28	\$ 29,183,798.42	\$ 6,658,313.69
Cash Flow from Operating Activities:	\$ (3,089,847.73)	\$ 15,805,404.87	\$ 12,715,557.14	\$ (10,649,597.84)
Ending Cash Balance	\$ 5,089,307.60	\$20,894,712.47	\$20,894,712.47	\$14,539,517.50

Budget Status Projection Analysis
2024-2025 School Year
As Of
July 2025

	Budget	Revised Budget	September	October	November	December	January	February	March	April	May	June	July	August	Year End Projected	Diff Bud vs Actual	Diff Revised Bud vs Act
Beginning Fund Balance	\$ 8,409,188	\$ 8,409,188	\$ 8,409,188	\$ 162,113	\$ 12,617,291	\$ 2,214,204	\$ (2,492,012)	\$ (4,865,536)	\$ 735,761	\$ (3,101,622)	\$ 11,210,349	\$ 691,868	\$ (12,053,035)	\$ (8,059,053)	\$ 8,409,188		
Revenue																	
Local	82,322,590	82,322,590	3,969,207	23,872,138	5,332,148	2,230,395	1,914,081	2,390,109	5,159,363	24,177,145	8,016,652	3,077,858	649,434	288,383	81,076,911	(1,245,679)	(1,245,679)
State	282,709,150	282,709,150	23,894,483	21,748,876	13,581,854	24,084,090	23,692,706	25,681,406	24,507,663	24,534,671	13,933,669	15,955,555	37,244,895	34,481,071	283,340,941	631,791	631,791
Federal	13,475,238	13,475,238	364,697	1,098,774	1,194,024	1,011,129	1,117,120	1,000,224	970,583	1,075,679	1,025,631	1,129,246	1,007,167	1,922,869	12,917,142	(558,096)	(558,096)
Other Financing	39,798,500	39,798,500	9,211,996	190	5,453,634	3,509	6,819,906	8,503,780	11,871	50,010	44,407	3,227,390	816,699	1,415,728	35,559,120	(4,239,380)	(4,239,380)
Total Revenues	418,305,478	418,305,478	37,440,383	46,719,978	25,561,660	27,329,122	33,543,814	37,575,519	30,649,481	49,837,504	23,020,358	23,390,049	39,718,194	38,108,051	412,894,113	(5,411,365)	(5,411,365)
Expenditures																	
Regular Instruction	245,677,272	238,178,049	27,113,076	18,809,011	19,632,889	17,538,767	20,179,958	17,455,916	19,375,974	19,344,058	18,080,903	20,482,862	19,923,343	19,830,479	237,767,237	(7,910,035)	(410,811)
Federal Stimulus	-	-	4,403	(4,403)	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Education Instruction	78,744,497	84,749,852	6,191,490	6,183,623	7,083,920	6,136,032	6,457,829	6,394,214	6,346,719	6,771,272	6,808,416	6,592,930	6,275,538	8,205,649	79,447,631	703,134	(5,302,221)
Vocational Education Instruction	11,077,859	11,950,121	1,090,067	812,282	1,073,433	910,405	1,283,262	885,440	1,126,018	1,019,820	919,976	1,227,931	877,247	836,992	12,062,873	985,014	112,752
Skills Center Instruction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Compensatory Education Instruction	18,276,953	18,300,953	1,304,235	1,357,591	1,299,784	1,328,392	1,271,076	1,155,415	1,203,980	1,361,251	1,238,409	1,306,898	3,415,471	2,650,768	18,893,270	616,317	592,317
Other Instructional Programs	4,202,263	4,208,766	328,133	292,573	268,505	268,491	273,892	249,953	296,327	294,610	252,856	240,404	214,604	865,691	3,846,040	(356,223)	(362,726)
Community Services	9,352,544	9,355,714	743,866	844,333	811,446	763,031	770,892	803,109	778,588	843,803	819,054	890,537	759,902	931,280	9,759,840	407,296	404,126
Support Services	65,360,816	65,948,749	8,912,189	5,969,793	5,794,769	5,090,220	5,680,428	5,030,175	5,359,258	5,890,719	5,419,225	5,393,388	4,258,105	1,641,328	64,439,598	(921,218)	(1,509,151)
Total Expenditures	432,692,204	432,692,204	45,687,458	34,264,801	35,964,747	32,035,339	35,917,338	31,974,222	34,486,864	35,525,533	33,538,839	36,134,952	35,724,211	34,962,186	426,216,490	(6,475,714)	(6,475,714)
Excess of Revenues over(under) Expenditures	(14,386,726)	(14,386,726)	(8,247,075)	12,455,178	(10,403,087)	(4,706,217)	(2,373,524)	5,601,297	(3,837,383)	14,311,971	(10,518,481)	(12,744,903)	3,993,983	3,145,864	(13,322,377)		
Ending Fund Balance	(5,977,538)	(5,977,538)	162,113	12,617,291	2,214,204	(2,492,012)	(4,865,536)	735,761	(3,101,622)	11,210,349	691,868	(12,053,035)	(8,059,053)	(4,913,188)	(4,913,188)		
Previous Projected Ending Fund Balance	(5,977,538)	(5,977,538)	162,113	12,617,291	2,214,204	(2,492,012)	(4,865,536)	735,761	(3,101,622)	11,210,349	691,868	(12,053,035)	(9,990,694)	(4,915,662)	(4,915,662)		
Ending Fund Balance Difference to Projected	-	-	-	-	-	-	-	-	-	-	-	-	1,931,642	2,474	2,474		
Expenditure to Revenue Ratio:																	
Month Ratio			122.03%	73.34%	140.70%	117.22%	107.08%	85.09%	112.52%	71.28%	145.69%	154.49%	89.94%	91.74%			
Year to Date Ratio			122.03%	95.00%	105.65%	107.95%	107.78%	103.69%	104.82%	99.03%	102.48%	106.11%	104.39%	103.23%	103.23%		

Cash Flow Statement Projection
2024-2025 School Year
As Of
July 2025

	September	October	November	December	January	February	March	April	May	June	July	August
Beginning Cash Balance	\$ 8,179,155	\$ 14,688,479	\$ 27,922,374	\$ 17,647,644	\$ 12,492,895	\$ 8,343,141	\$ 14,655,269	\$ 13,797,216	\$ 27,249,678	\$ 15,483,642	\$ 5,089,308	\$ 20,894,712
Operating Activities:												
Net Income												
Revenue	37,440,383	46,719,978	25,561,660	27,329,122	33,543,814	37,575,519	30,649,481	49,837,504	23,020,358	23,390,049	39,718,194	38,108,051
Expenditure	45,687,458	34,264,801	35,964,747	32,035,339	35,917,338	31,974,222	34,486,864	35,525,533	33,538,839	36,134,952	35,724,211	34,962,186
Total Net Income	(8,247,075)	12,455,178	(10,403,087)	(4,706,217)	(2,373,524)	5,601,297	(3,837,383)	14,311,971	(10,518,481)	(12,744,903)	3,993,983	3,145,864
Change in Non-Cash Capital												
Accounts Receivable	10,452,694	24,046,326	3,302,063	508,456	(63,305,931)	1,679,499	3,489,157	22,790,702	5,625,165	155,954	222,188	-
Inventory	3,892	24,146	(16,395)	13,581	(21,535)	8,303	7,484	(3,237)	32,413	3,890	(449)	-
Prepaid Expenses	7,955,859	0	(0)	-	(0)	0	0	(38,377)	(108,357)	(483,897)	(94,509)	(4,509,832)
Investments with Trustee	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	(1,486,862)	165,941	(832,901)	402,192	(234,919)	(156,315)	1,941,097	(1,431,400)	(278,137)	2,438,255	(2,575,533)	-
Contracts Payable - Current	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Salaries	165,902	-	-	-	-	-	-	-	-	-	-	-
Payroll Deductions & Taxes Payable	1,615,615	(1,513,909)	889,383	(932,357)	(13,942)	(108,911)	176,134	472,151	(530,943)	845,490	1,496,556	-
Due to Other Govt Units	-	-	-	-	(130,045)	-	-	-	-	-	-	-
Estimated Employee Benefits Payable	228,428	69,906	136,515	71,915	(259,005)	123,176	362,789	146,696	(52,810)	(143,361)	25,845	-
Due to Other Funds	(806,093)	-	-	-	-	0	(0)	-	0	-	-	-
Accounts Payable - Interfund Loans	-	-	-	-	-	-	-	-	-	-	13,000,000	-
Deposits	-	-	-	-	-	-	-	-	-	-	-	-
Unearned Revenue	(2,416,380)	-	-	-	-	133,200	34,500	7,500	10,500	7,500	6,700	-
Unavailable Revenue	(956,657)	(22,013,692)	(3,350,308)	(512,320)	62,189,147	(968,122)	(3,031,829)	(22,803,545)	(5,945,385)	(473,262)	(269,376)	-
Total Change in Non-Cash Capital	14,756,399	778,717	128,357	(448,533)	(1,776,230)	710,830	2,979,331	(859,510)	(1,247,555)	2,350,569	11,811,422	(4,509,832)
Cash Flow from Operating Activities:	6,509,324	13,233,895	(10,274,729)	(5,154,749)	(4,149,754)	6,312,128	(858,052)	13,452,461	(11,766,036)	(10,394,334)	15,805,405	(1,363,967)
Ending Cash Balance	\$ 14,688,479	\$ 27,922,374	\$ 17,647,644	\$ 12,492,895	\$ 8,343,141	\$ 14,655,269	\$ 13,797,216	\$ 27,249,678	\$ 15,483,642	\$ 5,089,308	\$ 20,894,712	\$ 19,530,745
Days Cash on Hand - Based on Ending Cash Balance												
Average Monthly Cash on Hand Year to Date	\$ 14,688,479	\$ 21,305,426	\$ 20,086,166	\$ 18,187,848	\$ 16,218,907	\$ 15,958,300	\$ 15,649,574	\$ 17,099,587	\$ 16,920,038	\$ 15,736,965	\$ 16,205,851	\$ 16,482,925
Expenditures per day Year to Date	1,522,915	1,310,693	1,273,813	1,212,724	1,201,763	1,192,508	1,180,806	1,181,224	1,169,946	1,173,367	1,171,420	1,167,716
Days Cash on Hand for Year to Date	9.64	16.26	15.77	15.00	13.50	13.38	13.25	14.48	14.46	13.41	13.83	14.12