



# MONTHLY FINANCIAL REPORT

## AUGUST 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 August 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><b>General Fund (GF)</b></p>	<ul style="list-style-type: none"> <li>• 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.</li> <li>• Revenues are sourced from State, federal, and local revenues fund to these operations.</li> </ul>
<p><b>Associated Student Body (ASB)</b></p>	<ul style="list-style-type: none"> <li>• 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.</li> </ul>
<p><b>Debt Service Fund (DSF)</b></p>	<ul style="list-style-type: none"> <li>• 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.</li> </ul>
<p><b>Capital Projects Fund (CPF)</b></p>	<ul style="list-style-type: none"> <li>• 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.</li> </ul>
<p><b>Transportation Vehicle Fund (TVF)</b></p>	<ul style="list-style-type: none"> <li>• 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.</li> </ul>

## 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: **\$417.1M**, which represents 99.7% of the annual budget.
  - Other Financing Sources reached \$35.3M, which represents 92.1% of the budgeted amount for this source. This source is primarily the transferring of Capital Projects Funds to General Funds to cover expenditures related to capital projects and technology-related expenditures.
- Year-to-Date Expenditures: **\$426.2M**, which represents 98.5% of the annual budget.
  - Regular Instruction: \$235.2M, which represents 98.7% of the annual budget.
  - Special Education: \$78.6M, which represents 92.8% of the annual budget.
- Year-to-date Excess of Revenues Over (**Under**) Expenditures: **(\$9.1M)**
- Ending Fund Balance: **(\$0.7M)**, an improvement of the July projection of **(\$4.9M)** by \$4.2M.

TABLE 1.1 GENERAL FUND FINANCIAL SUMMARY

BUDGET STATUS						August 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
<b>Beginning Fund Balance</b>	\$ 8,409,188.46	\$ 8,409,188.46		\$ 8,409,188.46			
<b>Revenue</b>							
Local Taxes	60,567,230.00	60,567,230.00	320,873.39	60,197,675.46	369,554.54	99.4%	100.0%
Local Support Non-Tax	21,755,360.00	21,755,360.00	556,429.01	21,468,154.80	287,205.20	98.7%	100.0%
State, General Purpose	219,662,001.00	219,662,001.00	21,747,966.56	218,445,250.49	1,216,750.51	99.4%	100.0%
State, Special Purpose	63,047,149.00	63,047,149.00	14,387,734.57	66,550,319.89	(3,503,170.89)	105.6%	100.0%
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	2,231,888.64	13,200,420.99	268,817.01	98.0%	100.0%
Revenues From Other Districts	1,370,000.00	1,370,000.00	-	1,687,781.00	(317,781.00)	123.2%	100.0%
Revenues From Other Entities	99,500.00	99,500.00	(21,047.38)	195,769.96	(96,269.96)	196.8%	100.0%
Other Financing Sources	38,329,000.00	38,329,000.00	3,080,756.85	35,319,550.47	3,009,449.53	92.1%	100.0%
<b>Total Revenues/Oth. Fin. Sources</b>	\$ 418,305,478.00	\$ 418,305,478.00	\$ 42,304,601.64	\$ 417,090,664.40	\$ 1,214,813.60	99.7%	100.0%
<b>Expenditures</b>							
Regular Instruction	245,677,272.00	238,210,900.01	17,255,693.31	235,192,451.95	3,018,448.06	98.7%	100.0%
Federal Stimulus (1)	-	-	-	-	-	0.0%	100.0%
Special Education Instruction	78,744,497.00	84,749,852.00	7,390,107.86	78,632,090.23	6,117,761.77	92.8%	100.0%
Vocational Education Instruction	11,077,859.00	11,950,120.98	1,446,151.92	12,672,032.82	(721,911.84)	106.0%	100.0%
Skills Center Instruction	-	-	-	-	-	0.0%	0.0%
Compensatory Education Instruction	18,276,953.00	18,300,953.00	1,340,356.64	17,582,858.61	718,094.39	96.1%	100.0%
Other Instructional Programs	4,202,263.00	4,208,766.43	370,950.39	3,351,299.88	857,466.55	79.6%	100.0%
Community Services	9,352,544.00	9,355,714.00	1,286,628.24	10,115,188.95	(759,474.95)	108.1%	100.0%
Support Services	65,360,816.00	65,915,897.58	5,849,481.77	68,647,751.73	(2,731,854.15)	104.1%	100.0%
<b>Total Expenditures</b>	\$ 432,692,204.00	\$ 432,692,204.00	\$ 34,939,370.13	\$ 426,193,674.17	\$ 6,498,529.83	98.5%	100.0%
Other Financing Uses	-	-	-	-	-		
Excess of Revenues/Other Fin. Sources over (under) Exp./Oth. Fin. Uses	(14,386,726.00)	(14,386,726.00)	7,365,231.51	(9,103,009.77)			
<b>Ending Fund Balance</b>	\$ (5,977,537.54)	\$ (5,977,537.54)		\$ (693,821.31)			

Source: FY2512-August 2025 Financial Statements - page 2

**GENERAL FUND REVENUE**

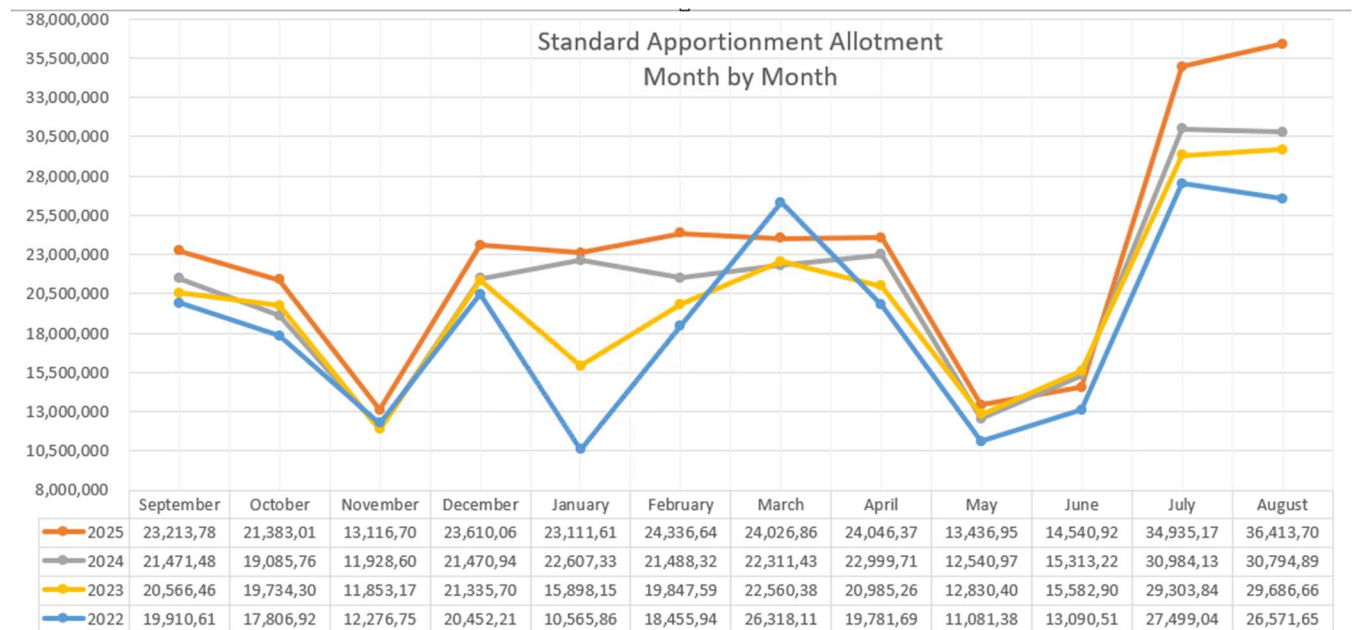
The largest portion of general fund revenue comes from the state’s prototypical school funding model. The model standardizes funding based on the hypothetical or prototypical staffing ratio at each grade level, intending to address student needs with a balanced approach. The legislature sets the formula 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**

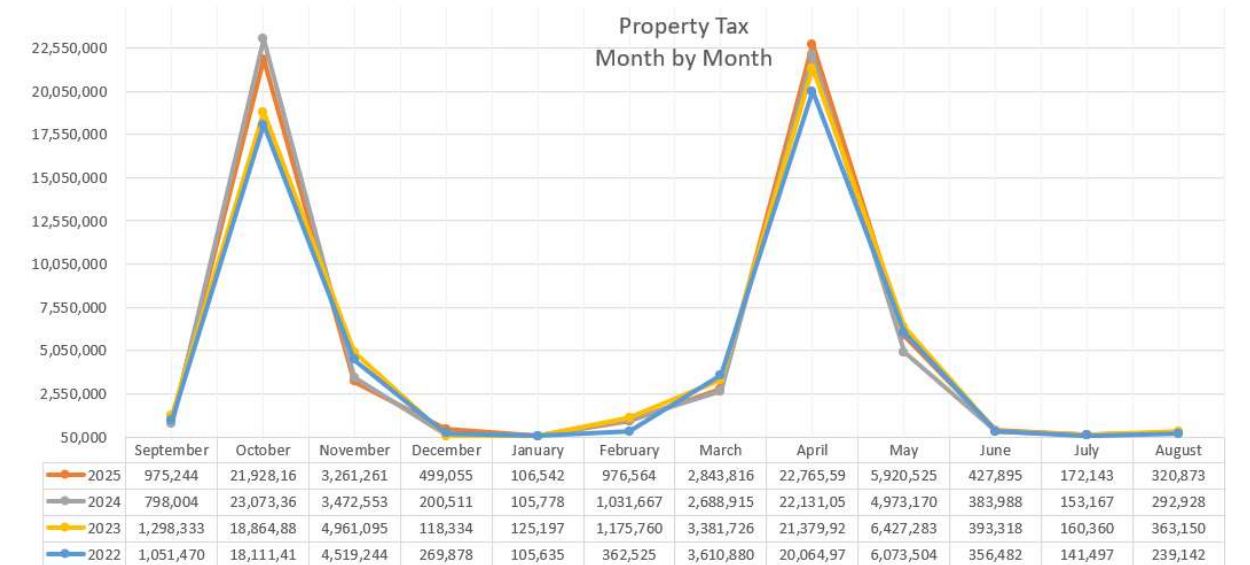


Monthly Financial Report – August 2025

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  $\$3,247.33 \times$  Enrollment.

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

2023	2024	2025	2026
<b>Voter Approved</b>	<b>Voter Approved</b>	<b>Voter Approved</b>	<b>Voter Approved</b>
\$70,000,000	\$75,000,000	\$79,000,000	\$84,000,000
<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>
\$61,388,012	\$58,743,797	\$62,188,610	\$75,334,106 (est.)
<b>Per Pupil Rate</b>	<b>Per Pupil Rate</b>	<b>Per Pupil Rate</b>	<b>Per Pupil Rate</b>
\$2,988.32	\$3,149.69	\$3,247.33	\$3,851.24 (est.)

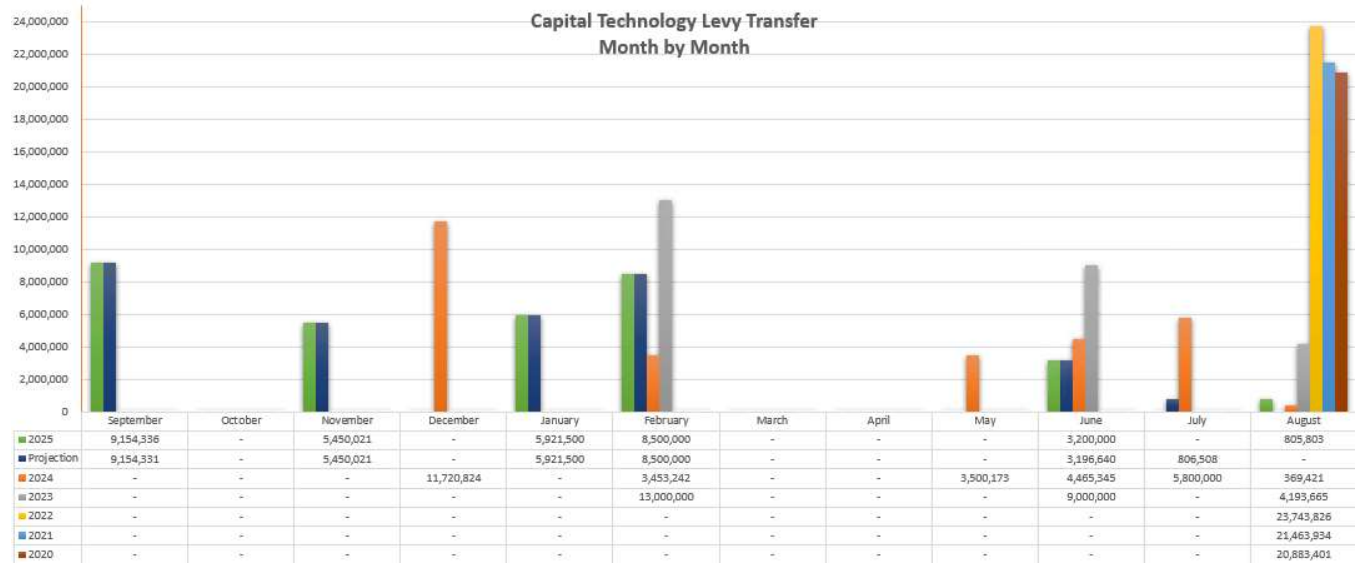
Additionally, the community supports the operations of fee-based programs such as Food Service program and Before & After School Care through tuition and fees.

Federal funding accounts for a minimal percentage of total revenue, primarily supporting Special Education and Title programs. For the 2023-24 and 2024-25 school years, federal funding accounted for 3.1% of our overall revenue.

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

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TABLE 1.5 CAPITAL & TECHNOLOGY LEVY TRANSFER



# GENERAL FUND EXPENDITURES

## KEY HIGHLIGHTS:

- **Year-to-Date Expenditures:** \$426.2 million, representing **98.5%** of the annual budget.
  - **Regular Instruction:** \$235.2 million, representing **98.7%** of the annual budget.
  - **Special Education:** \$78.6 million, representing **92.8%** of the annual budget.
  - **Vocational Education Instruction:** \$12.7 million, representing **106.0%** of the annual budget.
  - **Support Services:** \$68.6 million, representing **104.1%** of the annual budget.
- **Monthly Cash Flow Trend:** The district spent \$9.1M more than it received in revenues in 2024-25. To stabilize the district’s cash flow an Interfund loan of \$13M was utilized in July.

TABLE 1.6 GENERAL FUND EXPENDITURE STATUS

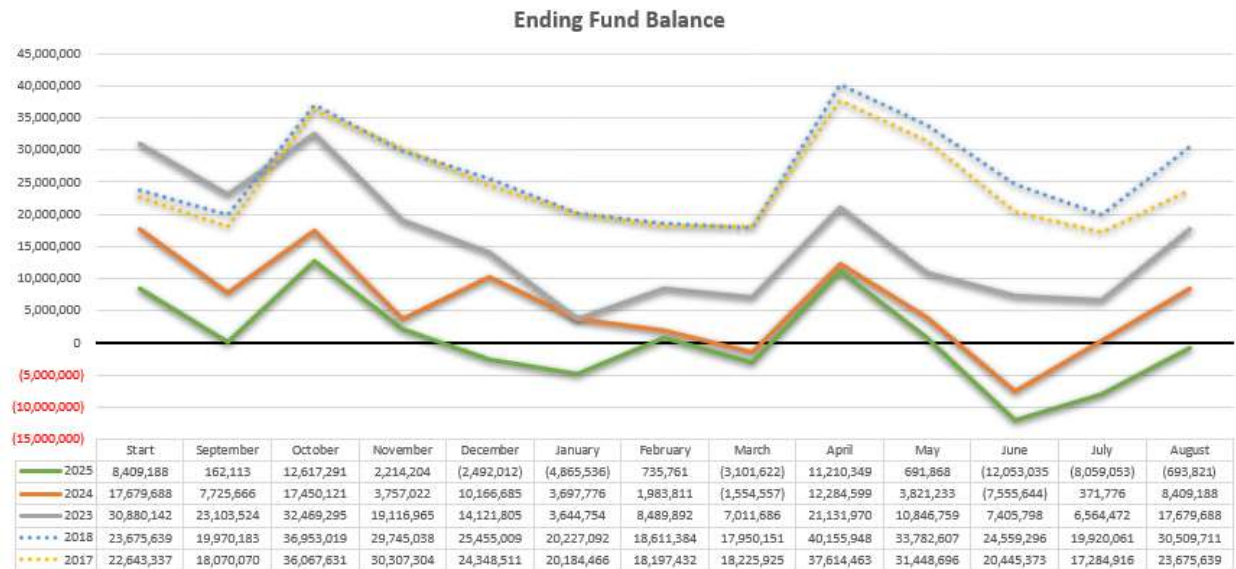
EXPENDITURES BY STATE PROGRAM DETAIL						August 2025		
	Adopted Budget	Operating Budget	Current Month Actual	Year to Date Actual	(Over)/Under Operating Budget	---(Excluding Encumbrances)--- Percent Of Operating Budget	Prior Year Percent Of Actual	
<b>Regular Instruction</b>								
01 Basic Education	244,493,200.00	236,832,828.01	17,007,330.25	233,307,600.95	3,525,227.06	98.5%	100.0%	
02 Alternative Learning Experience	985,358.00	1,179,358.00	236,167.01	1,671,826.66	(492,468.66)	141.8%	100.0%	
03 Dropout Reengagement	198,714.00	198,714.00	12,196.05	213,024.34	(14,310.34)	107.2%	100.0%	
<b>Subtotal Regular Instruction</b>	<b>245,677,272.00</b>	<b>238,210,900.01</b>	<b>17,255,693.31</b>	<b>235,192,451.95</b>	<b>3,018,448.06</b>	<b>98.7%</b>	<b>100.0%</b>	
<b>Special Education Instruction</b>								
21 Special Education, Basic, State	73,751,903.00	79,757,258.00	6,428,592.36	73,748,712.02	6,008,545.98	92.5%	100.0%	
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	961,515.50	4,883,378.21	109,215.79	97.8%	100.0%	
<b>Subtotal Special Education Instruction</b>	<b>78,744,497.00</b>	<b>84,749,852.00</b>	<b>7,390,107.86</b>	<b>78,632,090.23</b>	<b>6,117,761.77</b>	<b>92.8%</b>	<b>100.0%</b>	
<b>Vocational Education Instruction</b>								
31 Vocational, Basic, State	8,726,749.00	9,392,900.98	1,353,646.07	9,879,159.33	(486,258.35)	105.2%	100.0%	
34 Vocational, Middle School Grant, State	2,268,103.00	2,474,213.00	87,558.37	2,688,340.49	(214,127.49)	108.7%	100.0%	
38 Vocational, Federal	83,007.00	83,007.00	4,947.48	104,533.00	(21,526.00)	125.9%	100.0%	
45 Skills Center - Basic, State	-	-	-	-	-	0.0%	0.0%	
<b>Subtotal Vocational Education Instruction</b>	<b>11,077,859.00</b>	<b>11,950,120.98</b>	<b>1,446,151.92</b>	<b>12,672,032.82</b>	<b>(721,911.84)</b>	<b>106.0%</b>	<b>100.0%</b>	
<b>Compensatory Education Instruction</b>								
51 Disadvantaged, Federal	3,316,222.00	3,316,222.00	306,000.93	2,889,936.14	426,285.86	87.1%	100.0%	
52 School Improvement, Federal	630,068.00	630,068.00	44,499.83	455,892.77	174,175.23	72.4%	100.0%	
55 Learning Assistance, State	3,948,802.00	3,948,802.00	296,325.75	3,743,969.90	204,832.10	94.8%	100.0%	
58 Special and Pilot Programs, State	2,754,673.00	2,778,673.00	64,493.67	2,789,540.16	(10,867.16)	100.4%	100.0%	
61 Head Start, Federal	-	-	-	-	-	0.0%	0.0%	
64 Limited English Proficiency, Federal	558,052.00	558,052.00	44,487.24	470,771.20	87,280.80	84.4%	100.0%	
65 Transitional Bilingual, State	7,056,786.00	7,056,786.00	584,549.22	7,232,748.44	(175,962.44)	102.5%	100.0%	
69 Compensatory, Other	12,350.00	12,350.00	-	12,350.00	-	0.0%	0.0%	
<b>Subtotal Compensatory Education Instruction</b>	<b>18,276,953.00</b>	<b>18,300,953.00</b>	<b>1,340,356.64</b>	<b>17,582,858.61</b>	<b>718,094.39</b>	<b>96.1%</b>	<b>100.0%</b>	
<b>Other Instructional Programs</b>								
73 Summer School	570,970.00	570,970.00	245,608.05	268,547.48	302,422.52	47.0%	100.0%	
74 Highly Capable	1,510,329.00	1,510,329.00	124,370.36	1,498,095.75	12,233.25	99.2%	100.0%	
79 Instructional Programs, Other	2,120,964.00	2,127,467.43	971.98	1,584,656.65	542,810.78	74.5%	100.0%	
<b>Subtotal Other Instructional Programs</b>	<b>4,202,263.00</b>	<b>4,208,766.43</b>	<b>370,950.39</b>	<b>3,351,299.88</b>	<b>857,466.55</b>	<b>79.6%</b>	<b>100.0%</b>	
<b>Community Services</b>								
88 Child Care	8,436,308.00	8,439,308.00	727,481.64	8,310,432.27	128,875.73	98.5%	100.0%	
89 Other Community Services	916,236.00	916,406.00	559,146.60	1,804,756.68	(888,350.68)	196.9%	100.0%	
<b>Subtotal Community Services</b>	<b>9,352,544.00</b>	<b>9,355,714.00</b>	<b>1,286,628.24</b>	<b>10,115,188.95</b>	<b>(759,474.95)</b>	<b>108.1%</b>	<b>100.0%</b>	
<b>Support Services</b>								
97 District Wide Support	47,146,042.00	47,691,123.58	6,337,809.68	50,380,149.63	(2,689,026.05)	105.6%	100.0%	
98 School Food Services	8,232,563.00	8,232,563.00	361,883.29	8,045,546.16	187,016.84	97.7%	100.0%	
99 Pupil Transportation	9,982,211.00	9,992,211.00	(850,211.20)	10,222,055.94	(229,844.94)	102.3%	100.0%	
<b>Subtotal Support Services</b>	<b>65,360,816.00</b>	<b>65,915,897.58</b>	<b>5,849,481.77</b>	<b>68,647,751.73</b>	<b>(2,731,854.15)</b>	<b>104.1%</b>	<b>100.0%</b>	
<b>Total Expenditures</b>	<b>\$ 432,692,204.00</b>	<b>\$ 432,692,204.00</b>	<b>\$ 34,939,370.13</b>	<b>\$ 426,193,674.17</b>	<b>\$ 6,498,529.83</b>	<b>98.5%</b>	<b>100.0%</b>	
<b>Other Financing Uses</b>								
<b>Total Expenditures and Other Financing Uses</b>	<b>\$ 432,692,204.00</b>	<b>\$ 432,692,204.00</b>	<b>\$ 34,939,370.13</b>	<b>\$ 426,193,674.17</b>	<b>\$ 6,498,529.83</b>	<b>98.5%</b>	<b>100.0%</b>	

Source: FY2512-August 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 July was **(\$4,9113,811)**. However, 2024-25 year ended with **(\$0.7M)**, reflecting a positive increase of \$4,219,367.

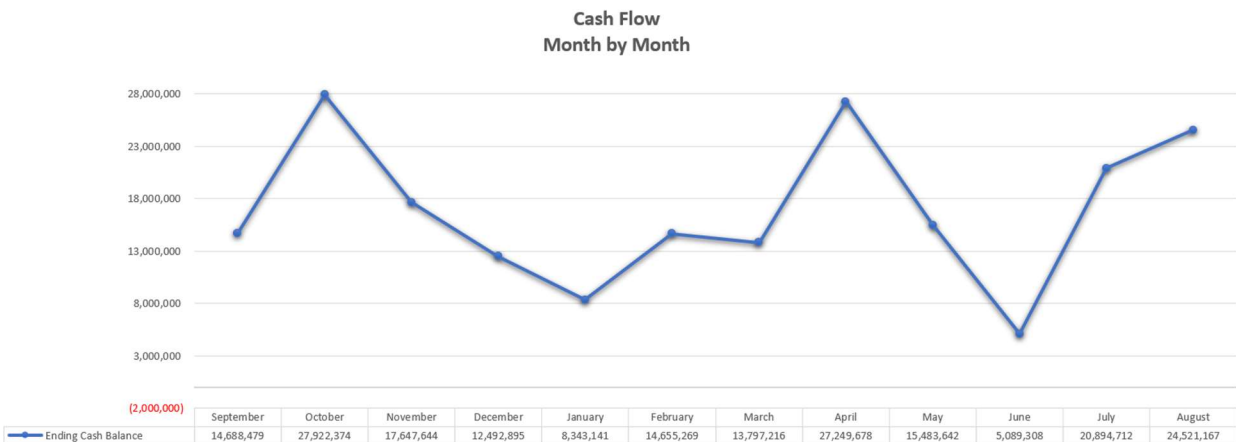
TABLE 1.7 ENDING FUND BALANCE PROJECTION



## 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: FY2512-August 2025 Cash Flow Statement Projection

TABLE 1.9 CASH FLOW STATEMENT DETAILS

STATEMENT OF CASH FLOW				August 2025
	Prior Month Year to Date Actual	Current Month Actual	Year to Date Actual	Prior Year Year to Date Actual
<b>Beginning Cash Balance</b>	\$ 8,179,155.33	\$ 20,894,712.47	\$ 8,179,155.33	\$ 25,189,115.34
<b>Operating Activities</b>				
<b>Net Income</b>				
Revenue	374,786,062.76	42,304,601.64	417,090,664.40	392,557,542.91
Expenditure	391,254,304.04	34,939,370.13	426,193,674.17	401,828,042.39
<b>Total Net Income</b>	\$ (16,468,241.28)	\$ 7,365,231.51	\$ (9,103,009.77)	\$ (9,270,499.48)
<b>Change in Non-Cash Capital</b>				
Accounts Receivable	8,966,272.03	(688,934.03)	8,277,338.00	(5,024,138.87)
Inventory	52,092.02	(61,187.38)	(9,095.36)	(22,447.36)
Prepaid Expenses	7,230,718.92	(389,337.18)	6,841,381.74	(5,154,686.98)
Investments with Trustee	-	-	-	-
Accounts Payable	(2,048,580.71)	1,373,940.86	(674,639.85)	1,262,205.43
Contracts Payable - Current	-	-	-	-
Accrued Salaries	165,902.26	(4,719,834.74)	(4,553,932.48)	(188,841.64)
Payroll Deductions & Taxes Payable	2,395,268.72	(586,868.15)	1,808,400.57	(205,234.85)
Due to Other Govt Units	(130,044.86)	80,768.19	(49,276.67)	(21,470.02)
Estimated Employee Benefits Payable	710,092.28	(16,878.80)	693,213.48	(337,900.85)
Due to Other Funds	(806,092.68)	-	(806,092.68)	799,162.58
Accounts Payable - Interfund Loans	13,000,000.00	-	13,000,000.00	-
Deposits	-	-	-	-
Unearned Revenue	(2,216,480.04)	2,234,807.53	18,327.49	(23,362.20)
Unavailable Revenue	1,864,650.48	(965,253.45)	899,397.03	1,177,254.23
<b>Total Change in Non-Cash Capital</b>	\$ 29,183,798.42	\$ (3,738,777.15)	\$ 25,445,021.27	\$ (7,739,460.53)
<b>Cash Flow from Operating Activities:</b>	\$ 12,715,557.14	\$ 3,626,454.36	\$ 16,342,011.50	\$ (17,009,960.01)
<b>Ending Cash Balance</b>	\$ 20,894,712.47	\$24,521,166.83	\$24,521,166.83	\$8,179,155.33

Source: FY2512-August 2025 Financial Statements - page 11

\*\*From the Ending Cash Balance of \$24,521,167, the August Payroll Benefit Expenses in the amount of \$13,760,756 were paid the first week of September.

## 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 August 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						August 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
						---(Excluding Encumbrances)---	
<b>Beginning Fund Balance</b>	\$ 1,817,986.00	\$ 1,817,986.00		\$ 2,296,063.08			
<b>Revenue</b>							
General Student Body	3,716,765.00	3,716,765.00	(19,303.36)	2,810,356.63	906,408.37	75.6%	100.0%
Athletics	1,303,615.00	1,303,615.00	57,837.53	1,025,968.27	277,646.73	78.7%	100.0%
Classes	417,630.00	417,630.00	8,218.94	238,644.04	178,985.96	57.1%	100.0%
Clubs	1,744,606.00	1,744,606.00	35,831.61	1,230,850.23	513,755.77	70.6%	100.0%
Private Moneys	168,500.00	168,500.00	-	149,862.49	18,637.51	88.9%	100.0%
<b>Total Revenues</b>	\$ 7,351,116.00	\$ 7,351,116.00	\$ 82,584.72	\$ 5,455,681.66	\$ 2,801,842.71	74.2%	100.0%
<b>Expenditures</b>							
General Student Body	3,304,075.00	3,304,075.00	179,009.51	2,788,129.89	515,945.11	84.4%	100.0%
Athletics	1,244,000.00	1,244,000.00	(207,053.35)	922,987.49	321,012.51	74.2%	100.0%
Classes	419,190.00	419,190.00	(3,478.43)	247,767.19	171,422.81	59.1%	100.0%
Clubs	1,536,985.00	1,536,985.00	42,092.62	1,275,919.59	261,065.41	83.0%	100.0%
Private Moneys	174,055.00	174,055.00	10,886.72	105,436.10	68,618.90	60.6%	100.0%
<b>Total Expenditures</b>	\$ 6,678,305.00	\$ 6,678,305.00	\$ 21,457.07	\$ 5,340,240.26	\$ 1,854,009.85	80.0%	100.0%
Other Financing Uses							
Excess of Revenues/Other Fin. Sources over (under) Exp./Oth. Fin. Uses	672,811.00	672,811.00	61,127.65	115,441.40			
<b>Ending Fund Balance</b>	\$2,490,797.00	\$2,490,797.00		\$ 2,411,504.48			

Source: FY2512-August 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 August 2025, the fund balance totaled **\$42.8M**, 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						August 2025	
	Adopted Budget	Operating Budget	Current Month Actual	Year to Date Actual	(Over)/Under Operating Budget	---(Excluding Encumbrances)--- Percent Of Operating Budget	Prior Year Percent Of Actual
<b>Beginning Fund Balance</b>	\$ 54,454,570.00	\$ 54,454,570.00		\$ 52,950,229.24			
<b>Revenue</b>							
Local Taxes	112,689,088.00	112,689,088.00	412,016.26	94,879,818.59	17,809,269.41	84.2%	100.0%
Investment Earnings	500,000.00	500,000.00	320,793.33	1,707,025.03	(1,207,025.03)	341.4%	100.0%
Other Financing Sources	-	-	-	-	-	0.0%	0.0%
<b>Total Revenues</b>	\$ 113,189,088.00	\$ 113,189,088.00	\$ 732,809.59	\$ 96,586,843.62	\$ 16,602,244.38	85.3%	100.0%
<b>Expenditures</b>							
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%
<b>Total Expenditures</b>	\$ 123,290,296.00	\$ 123,290,296.00	\$ -	\$ 106,776,087.50	\$ 16,514,208.50	86.6%	86.0%
Other Financing Uses	-	-	-	-	-		
<b>Excess of Revenues/Other Fin. Sources over (under) Exp./Oth. Fin. Uses</b>	(10,101,208.00)	(10,101,208.00)	732,809.59	(10,189,243.88)			
<b>Ending Fund Balance</b>	\$44,353,362.00	\$44,353,362.00		\$ 42,760,985.36			

Source: FY2512-August 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 August 2025, the Capital Projects Fund has a balance of **\$89.8M**, which will be used for ongoing and future capital and technology costs.

TABLE 4.2 – CAPITAL PROJECTS FUND FINANCIAL SUMMARY

BUDGET STATUS						August 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
<b>Beginning Fund Balance</b>	\$ 114,139,031.00	\$ 114,139,031.00		\$ 125,660,663.71			
<b>Revenue</b>							
Local Taxes	57,092,933.00	57,092,933.00	301,700.36	56,678,917.86	414,015.14	99.3%	100.0%
Local Support Non-Tax	725,160.00	725,160.00	(2,155,518.35)	3,675,200.54	(2,950,040.54)	506.8%	100.0%
State, General Purpose	-	-	-	-	-	0.0%	0.0%
State, Special Purpose	-	-	-	-	-	0.0%	0.0%
Federal, Special Purpose	-	-	958,845.09	958,845.09	(958,845.09)	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%
<b>Total Revenues/Oth Fin. Sources</b>	\$ 157,818,093.00	\$ 157,818,093.00	\$ (894,972.90)	\$ 61,848,912.04	\$ 95,969,180.96	39.2%	100.0%
<b>Expenditures</b>							
Sites	9,150,000.00	9,150,000.00	1,739,492.92	4,787,527.80	4,362,472.20	52.3%	100.0%
Buildings	96,140,900.00	96,590,900.00	14,481,514.06	45,218,329.25	51,372,570.75	46.8%	100.0%
Equipment	4,246,300.00	4,600,000.00	18,852.26	5,109,365.76	(509,365.76)	111.1%	100.0%
Instructional Technology	8,404,230.00	7,600,530.00	2,357,273.16	7,268,299.67	332,230.33	95.6%	100.0%
Energy	3,500,000.00	3,500,000.00	562,782.74	2,245,052.24	1,254,947.76	64.1%	100.0%
Bond Issuance Costs	400,000.00	400,000.00	-	-	400,000.00	0.0%	0.0%
<b>Total Expenditures</b>	\$ 121,841,430.00	\$ 121,841,430.00	\$ 19,159,915.14	\$ 64,628,574.72	\$ 57,212,855.28	53.0%	100.0%
Other Financing Uses	35,529,000.00	35,529,000.00	805,802.65	33,031,659.37			
<b>Excess of Revenues/Other Fin. Sources over (under) Exp./Oth. Fin. Uses</b>	447,663.00	447,663.00	(20,860,690.69)	(35,811,322.05)			
<b>Ending Fund Balance</b>	\$ 114,586,694.00	\$ 114,586,694.00		\$ 89,849,341.66			

Source: FY2512-August 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 **\$6.0M**.

### 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

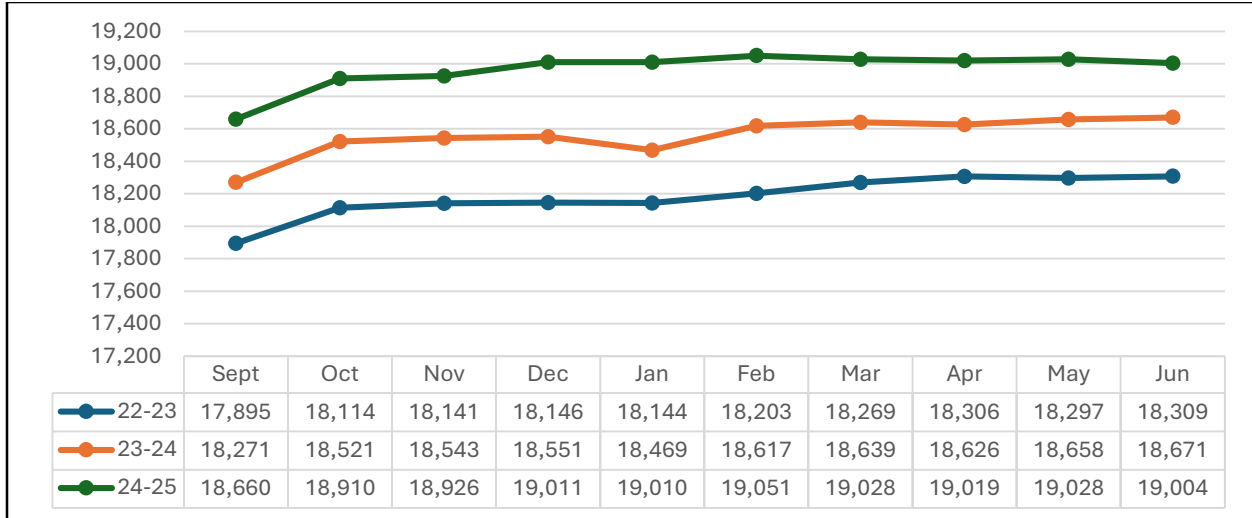
BUDGET STATUS								August 2025	
	Adopted Budget	Operating Budget	Current Month Actual	Year to Date Actual	(Over)/Under Operating Budget	---(Excluding Encumbrances)--- Percent Of Operating Budget	Prior Year Percent Of Actual		
<b>Beginning Fund Balance</b>	\$ 3,500,403.00	\$ 3,500,403.00		\$ 3,518,474.42					
<b>Revenue</b>									
Local Taxes	-	-	-	16.57	(16.57)	0.0%	100.0%		
Local Support Non-Tax	170,008.00	170,008.00	28,608.69	159,158.58	10,849.42	93.6%	100.0%		
State Transportation Reimbursement	2,455,650.00	2,455,650.00	2,333,414.73	2,333,414.73	122,235.27	95.0%	100.0%		
Sale of Equipment	18,500.00	18,500.00	-	6,705.00	11,795.00	36.2%	0.0%		
<b>Total Revenues/Oth Fin. Sources</b>	\$ 2,644,158.00	\$ 2,644,158.00	\$ 2,362,023.42	\$ 2,499,294.88	\$ 144,863.12	94.5%	100.0%		
<b>Expenditures</b>									
Transportation Equipment	1,500,000.00	1,500,000.00	-	-	1,500,000.00	0.0%	100.0%		
Levy and Election Costs	-	-	-	-	-	0.0%	0.0%		
<b>Total Expenditures</b>	\$ 1,500,000.00	\$ 1,500,000.00	\$ -	\$ -	\$ 1,500,000.00	0.0%	100.0%		
Other Financing Uses	-	-	-	-					
Excess of Revenues/Other Fin. Sources over (under) Exp./Oth. Fin. Uses	1,144,158.00	1,144,158.00	2,362,023.42	2,499,294.88					
<b>Ending Fund Balance</b>	\$ 4,644,561.00	\$ 4,644,561.00		\$ 6,017,769.30					

Source: FY2512-August 2025 Financial Statements - page 9

## SECTION 6 - ENROLLMENT TRENDS

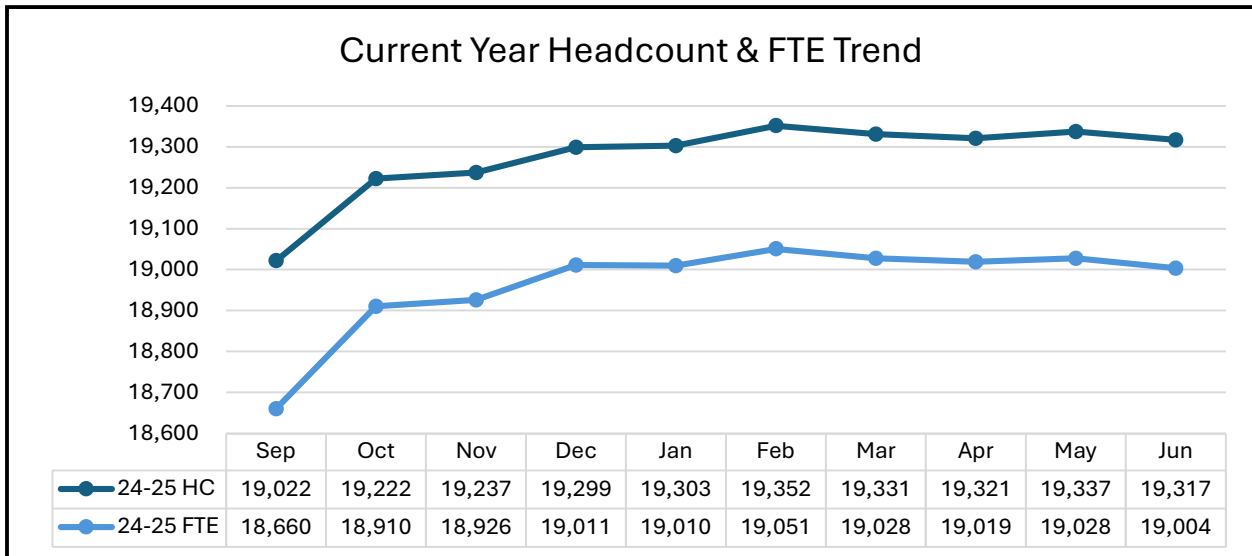
2024-25's K-12 FTE enrollment was 19,004. This was an increase of 1.78% (333) compared to the prior year's K-12 FTE enrollment. This growth represents the district's initiative to improve student retention and attract new families by enhancing support services, expanding programs, and opening enrollment to out-of-district students.

TABLE 6.1 FOUR-YEAR ENROLLMENT COMPARISON



\*\*Data sources: OSPI 1251

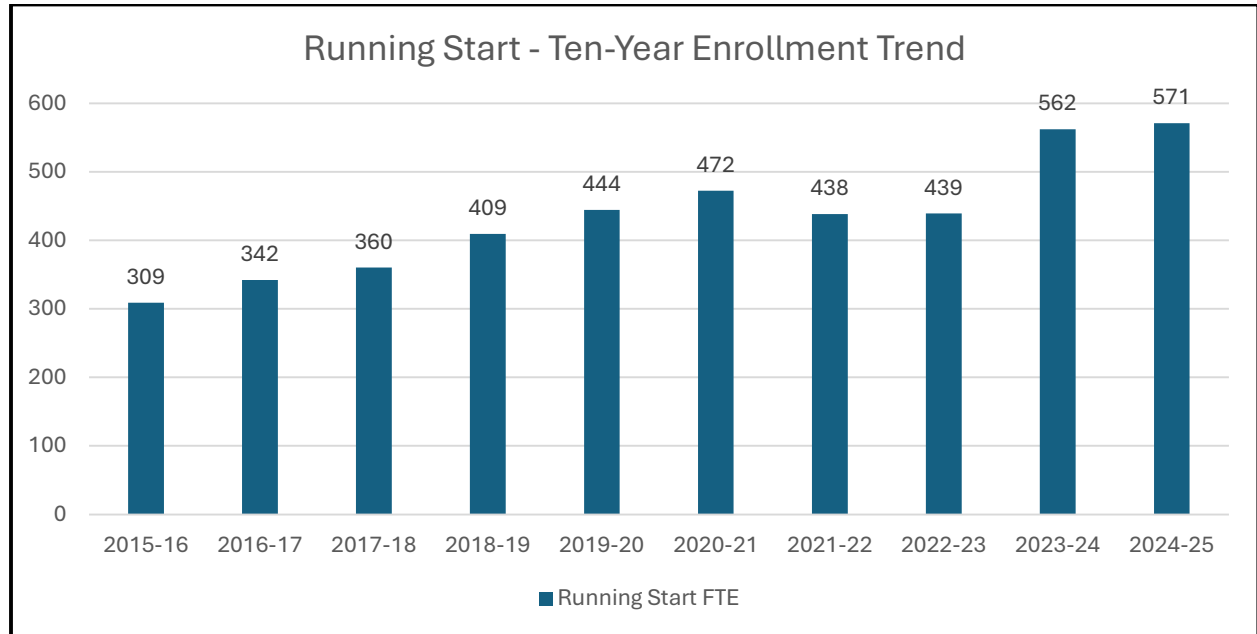
TABLE 6.2 CURRENT YEAR HEADCOUNT & FTE TREND



\*\*Data sources: OSPI 1251 & 1251H

TABLE 6.3 RUNNING START - TEN-YEAR ENROLLMENT TREND

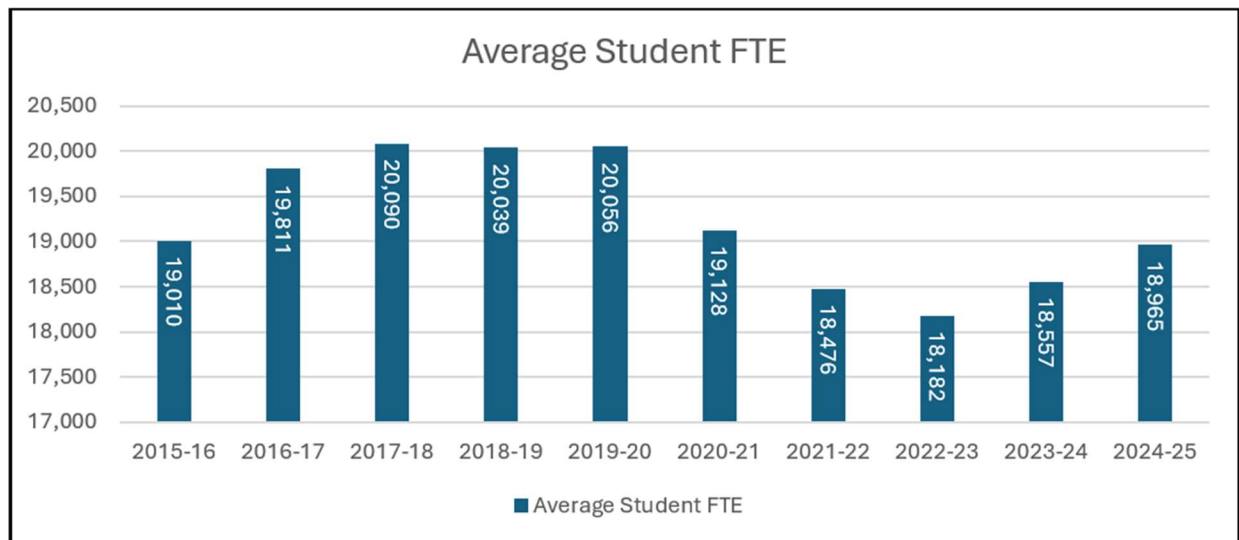
The table below shows the ten-year average enrollment FTE trends of district students who participated in the Running Start Program. Data for 2024-25 is the reporting month's total.



\*\*Data sources: OSPI 1251

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

The table below shows the ten-year Kindergarten through 12<sup>th</sup> 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

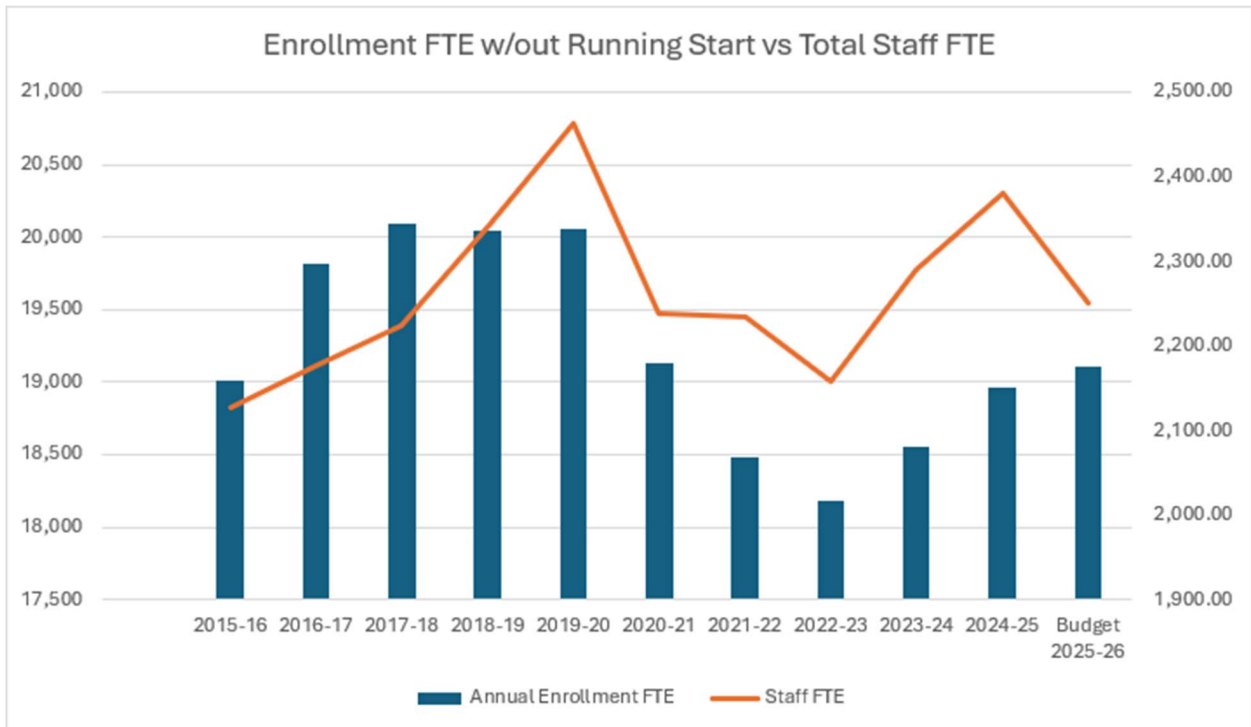
The table below shows the monthly enrollment FTE per grade.

	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total
<b>Sep</b>	1,161	1,257	1,226	1,335	1,370	1,317	1,476	1,485	1,523	1,717	1,853	1,601	1,340	18,660
<b>Oct</b>	1,192	1,261	1,276	1,377	1,411	1,340	1,497	1,507	1,555	1,723	1,858	1,578	1,336	18,910
<b>Nov</b>	1,179	1,261	1,281	1,378	1,404	1,348	1,496	1,511	1,559	1,731	1,864	1,577	1,338	18,926
<b>Dec</b>	1,176	1,263	1,277	1,383	1,405	1,348	1,502	1,510	1,565	1,730	1,872	1,605	1,376	19,011
<b>Jan</b>	1,179	1,265	1,271	1,383	1,410	1,345	1,500	1,511	1,566	1,736	1,871	1,602	1,371	19,010
<b>Feb</b>	1,189	1,272	1,277	1,386	1,410	1,356	1,507	1,517	1,566	1,742	1,870	1,606	1,354	19,051
<b>Mar</b>	1,186	1,272	1,277	1,385	1,413	1,358	1,511	1,518	1,570	1,739	1,863	1,596	1,340	19,028
<b>Apr</b>	1,181	1,268	1,281	1,377	1,416	1,356	1,507	1,520	1,569	1,747	1,860	1,598	1,338	19,019
<b>May</b>	1,186	1,263	1,283	1,382	1,416	1,362	1,512	1,527	1,573	1,738	1,857	1,594	1,336	19,028
<b>Jun</b>	1,185	1,260	1,278	1,383	1,415	1,362	1,512	1,524	1,572	1,732	1,854	1,592	1,335	19,004
<b>Avg</b>	1,182	1,264	1,273	1,377	1,407	1,349	1,502	1,513	1,562	1,734	1,862	1,595	1,346	18,965

\*\*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. District staffing has not closely aligned with the pace of student enrollment FTE growth and decline. While the District has implemented process improvements, this will continue to be a budget risk, particularly in periods of declining enrollment.

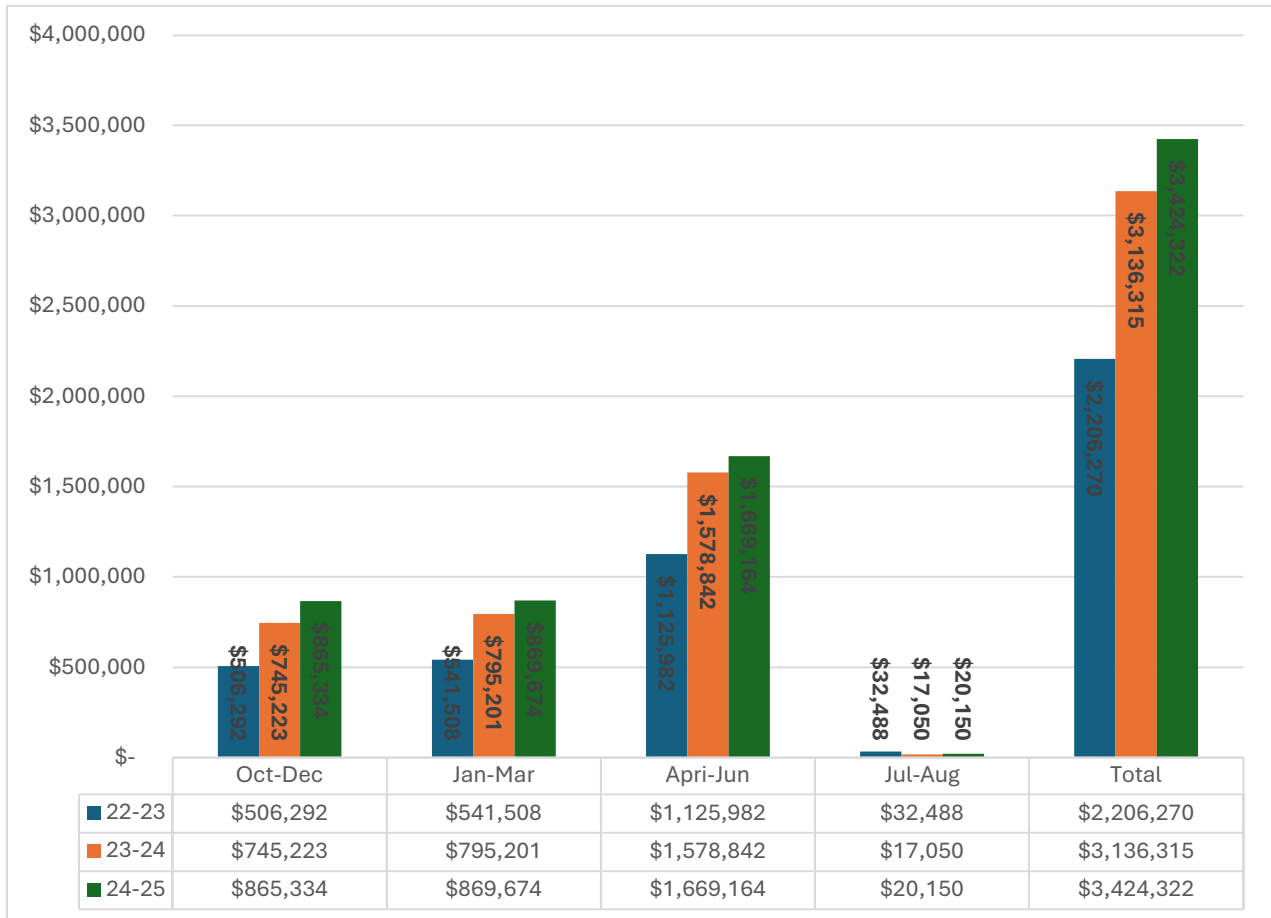


## SECTION 7 – CLASS-SIZE AND CASELOAD REMEDY TRENDS

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 three school years. 2024-25 total remedy increased \$288K (9.2%) over 2023-24 compared to \$930K (42%) 2023-24 vs 2022-23.



\*\*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.

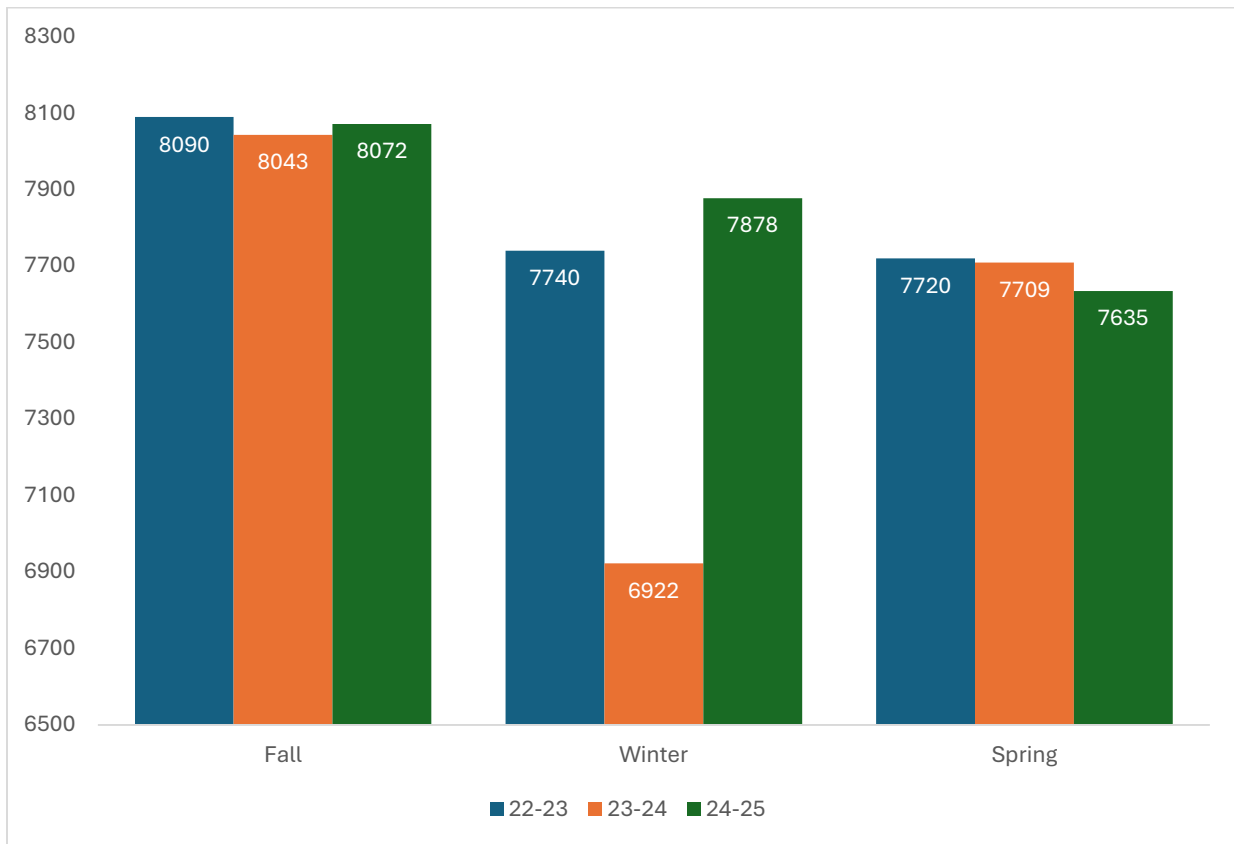
## SECTION 8 - TRANSPORTATION RIDERSHIP TRENDS

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 tracking for Special Education expenditures for 2024-25. The key point is expenditures were over the original budget by \$7.6M.

TABLE 9.1 SPECIAL EDUCATION FINANCIAL SUMMARY

24-25 Special Education Budget Tracking - August							
	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	
<b>Total FTE in 21</b>	<b>447.44</b>	<b>22.9</b>	<b>470.34</b>	<b>463.23</b>	<b>(15.79)</b>	<b>7.11</b>	
St. Program 24 -Certificate FTE	25	-	25	24.6	0.40	0.40	
<b>Total St. Program 21 + 24 FTE</b>	<b>472.44</b>	<b>22.9</b>	<b>495.34</b>	<b>487.83</b>	<b>(15.39)</b>	<b>7.51</b>	
<i>*Not include 4 psych interns-No budget</i>							
State Program 21	Original Budget	Bdgt Increase	Updated Budget	YTD Actual	Encumbrance	Total Expense	Over/Under Bduget
MSOC Budget	\$8,360,794	\$3,500,000	\$11,860,794	\$13,038,326	\$0	\$13,038,326	(1,177,532)
Staffing Budget	\$57,685,617	\$2,500,000	\$60,185,617	\$60,710,386	\$0	\$60,710,386	(524,769)
<b>\$ State Program 21 Total</b>	<b>\$66,046,411</b>	<b>\$6,000,000</b>	<b>\$72,046,411</b>	<b>\$73,748,712</b>	<b>\$0</b>	<b>\$73,748,712</b>	<b>(1,702,301)</b>
<i>*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)</i>							
State Program 24	Original Budget	Bdgt Revision	Updated Budget	YTD Actual	Encumbrance	Total Expense	Over/Under Bduget
MSOC Budget	\$680,148	\$0	\$680,148	\$815,771	\$0	\$815,771	(135,623)
Staffing Budget	\$4,312,446	\$0	\$4,312,446	\$4,067,607	\$0	\$4,067,607	244,839
<b>\$ State Program 24 Total</b>	<b>\$4,992,594</b>	<b>\$0</b>	<b>\$4,992,594</b>	<b>\$4,883,378</b>	<b>\$0</b>	<b>\$4,883,378</b>	<b>109,216</b>
St. Program 21 + 24	Original Budget	Budget Inc.	Updated Budget	YTD Actual	Encumbrance	Total Expense	Over/Under Bduget
MSOC Budget	\$9,040,942	\$3,500,000	\$12,540,942	\$13,854,097	\$0	\$13,854,097	(1,313,155)
Staffing Budget	\$61,998,063	\$2,500,000	\$64,498,063	\$64,777,993	\$0	\$64,777,993	(279,930)
<b>St. Program 21 + 24 Total</b>	<b>\$71,039,005</b>	<b>\$6,000,000</b>	<b>\$77,039,005</b>	<b>\$78,632,090</b>	<b>\$0</b>	<b>\$78,632,090</b>	<b>(1,593,085)</b>

## 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

<b>Month</b>	<b>Local Property Tax</b>
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

<b>Month</b>	<b>Apportionment</b>
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 12<sup>th</sup>.
- 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							August 31, 2025
	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Trans Vehicle Fund	Private Purpose Trust Fund	
<b>Assets</b>							
Cash and Cash Equivalents	25,821,288.12	2,579,725.58	42,598,174.81	86,485,910.11	6,002,939.44	11,997.62	
Minus Outstanding Warrants	(1,300,121.29)	(19,505.79)	-	(489,943.94)	-	-	
Taxes Receivable	29,254,895.83	-	39,787,399.50	27,179,839.57	6,473.87	-	
Due From Other Funds	-	-	-	-	-	-	
Due From Other Govt Units	1,614,088.09	-	-	-	-	-	
Accounts Receivable	1,616,230.53	-	-	-	-	-	
Accounts Receivable - Leases	7,862,948.14	-	-	-	-	-	
Accounts Receivable - Interfund Loans	-	-	-	13,000,000.00	-	-	
Accrued Interest Receivable	34,118.00	8,523.48	162,810.55	372,343.93	14,829.86	46.42	
Inventory	466,072.72	-	-	-	-	-	
Prepaid Expenses	1,116,167.48	166,113.75	-	-	-	-	
Investments with Trustee	-	-	-	-	-	-	
<b>Total Assets</b>	<b>\$ 66,485,687.62</b>	<b>\$ 2,734,857.02</b>	<b>\$ 82,548,384.86</b>	<b>\$ 126,548,149.67</b>	<b>\$ 6,024,243.17</b>	<b>\$ 12,044.04</b>	
<b>Liabilities</b>							
Accounts Payable	1,708,970.57	57,366.46	-	9,518,968.44	-	-	
Contracts Payable - Current	-	-	-	-	-	-	
Accrued Salaries	(4,719,834.74)	-	-	-	-	-	
Payroll Deductions & Taxes Payable	16,691,681.24	-	-	-	-	-	
Due to Other Govt Units	80,768.19	-	-	-	-	-	
Estimated Employee Benefits Payable	1,237,448.95	-	-	-	-	-	
Due to Other Funds	-	-	-	-	-	-	
Accounts Payable - Interfund Loans	13,000,000.00	-	-	-	-	-	
Deposits	10,000.00	-	-	-	-	-	
Unearned Revenue	2,434,707.53	265,986.08	-	-	-	-	
<b>Total Liabilities</b>	<b>\$ 30,443,741.74</b>	<b>\$ 323,352.54</b>	<b>\$ -</b>	<b>\$ 9,518,968.44</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Deferred Inflows of Resources</b>							
Unavailable Revenue	172,173.56	-	-	-	-	-	
Unavailable Revenue - Leases	7,308,697.80	-	-	-	-	-	
Unavailable Revenue - Taxes Receivable	29,254,895.83	-	39,787,399.50	27,179,839.57	6,473.87	-	
<b>Total Deferred Inflows of Resources</b>	<b>\$ 36,735,767.19</b>	<b>\$ -</b>	<b>\$ 39,787,399.50</b>	<b>\$ 27,179,839.57</b>	<b>\$ 6,473.87</b>	<b>\$ -</b>	
<b>Fund Balance</b>							
Restricted for Other Items	-	-	-	-	-	-	
Restricted to Fund Purposes	-	2,245,390.73	-	-	6,017,769.30	-	
Restricted for Carryover of Restricted Revenues	470,313.56	-	-	-	-	-	
Restricted for Carryover of Food Service Revenue	1,355,889.18	-	-	-	-	-	
Reserved for Debt Service	-	-	42,760,985.36	-	-	-	
Restricted for Arbitrage Rebate	-	-	-	3,457,877.22	-	-	
Nonspendable Fund Balance - Inventory & Prepaid Items	1,582,240.20	166,113.75	-	-	-	-	
Restricted for Self Insurance	1,237,448.95	-	-	-	-	-	
Held in Trust for Private Purposes	-	-	-	-	-	-	
Held in Trust Other Purpose	-	-	-	-	-	12,044.04	
Restricted from Bond Proceeds	-	-	-	42,422,189.45	-	-	
Committed from Levy Proceeds	-	-	-	23,219,570.94	-	-	
Restricted from State Proceeds	-	-	-	-	-	-	
Committed to Minimum Fund Balance	-	-	-	-	-	-	
Restricted from Other Proceeds	-	-	-	20,000.00	-	-	
Committed - Other Purposes	38,204.44	-	-	-	-	-	
Assigned to Contingencies	-	-	-	-	-	-	
Assigned to Other Capital Projects	-	-	-	-	-	-	
Assigned to Other Purposes	1,451,512.00	-	-	-	-	-	
Assigned to Fund Purposes	-	-	-	20,729,704.05	-	-	
Unassigned Fund Balance	(6,829,429.64)	-	-	-	-	-	
<b>Fund Balance</b>	<b>\$ (693,821.31)</b>	<b>\$ 2,411,504.48</b>	<b>\$ 42,760,985.36</b>	<b>\$ 89,849,341.66</b>	<b>\$ 6,017,769.30</b>	<b>\$ 12,044.04</b>	
<b>Total Liabilities, Deferred Inflows of Resources &amp; Fund Balance</b>	<b>\$ 66,485,687.62</b>	<b>\$ 2,734,857.02</b>	<b>\$ 82,548,384.86</b>	<b>\$ 126,548,149.67</b>	<b>\$ 6,024,243.17</b>	<b>\$ 12,044.04</b>	

<b>BELLEVUE SCHOOL DISTRICT BUDGET STATUS</b>	<b>GENERAL FUND August 2025</b>
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		Adopted Budget	Operating Budget	Current Month Actual	Year to Date Actual	(Over)/Under Operating Budget	--(Excluding Encumbrances)-- Percent Of Operating Budget	Prior Year Percent Of Actual				
<b>Beginning Fund Balance</b>	\$	8,409,188.46	\$	8,409,188.46	\$	8,409,188.46						
<b>Revenue</b>												
Local Taxes		60,567,230.00	60,567,230.00	320,873.39	60,197,675.46	369,554.54	99.4%	100.0%				
Local Support Non-Tax		21,755,360.00	21,755,360.00	556,429.01	21,468,154.80	287,205.20	98.7%	100.0%				
State, General Purpose		219,662,001.00	219,662,001.00	21,747,966.56	218,445,250.49	1,216,750.51	99.4%	100.0%				
State, Special Purpose		63,047,149.00	63,047,149.00	14,387,734.57	66,550,319.89	(3,503,170.89)	105.6%	100.0%				
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	2,231,888.64	13,200,420.99	268,817.01	98.0%	100.0%				
Revenues From Other Districts		1,370,000.00	1,370,000.00	-	1,687,781.00	(317,781.00)	123.2%	100.0%				
Revenues From Other Entities		99,500.00	99,500.00	(21,047.38)	195,769.96	(96,269.96)	196.8%	100.0%				
Other Financing Sources		38,329,000.00	38,329,000.00	3,080,756.85	35,319,550.47	3,009,449.53	92.1%	100.0%				
<b>Total Revenues/Oth Fin. Sources</b>	\$	<b>418,305,478.00</b>	\$	<b>418,305,478.00</b>	\$	<b>42,304,601.64</b>	\$	<b>417,090,664.40</b>	\$	<b>1,214,813.60</b>	<b>99.7%</b>	<b>100.0%</b>
<b>Expenditures</b>												
Regular Instruction		245,677,272.00	238,210,900.01	17,255,693.31	235,192,451.95	3,018,448.06	98.7%	100.0%				
Federal Stimulus (1)		-	-	-	-	-	0.0%	100.0%				
Special Education Instruction		78,744,497.00	84,749,852.00	7,390,107.86	78,632,090.23	6,117,761.77	92.8%	100.0%				
Vocational Education Instruction		11,077,859.00	11,950,120.98	1,446,151.92	12,672,032.82	(721,911.84)	106.0%	100.0%				
Skills Center Instruction		-	-	-	-	-	0.0%	100.0%				
Compensatory Education Instruction		18,276,953.00	18,300,953.00	1,340,356.64	17,582,858.61	718,094.39	96.1%	100.0%				
Other Instructional Programs		4,202,263.00	4,208,766.43	370,950.39	3,351,299.88	857,466.55	79.6%	100.0%				
Community Services		9,352,544.00	9,355,714.00	1,286,628.24	10,115,188.95	(759,474.95)	108.1%	100.0%				
Support Services		65,360,816.00	65,915,897.58	5,849,481.77	68,647,751.73	(2,731,854.15)	104.1%	100.0%				
<b>Total Expenditures</b>	\$	<b>432,692,204.00</b>	\$	<b>432,692,204.00</b>	\$	<b>34,939,370.13</b>	\$	<b>426,193,674.17</b>	\$	<b>6,498,529.83</b>	<b>98.5%</b>	<b>100.0%</b>
Other Financing Uses		-	-	-	-	-						
<b>Excess of Revenues/Other Fin. Sources over (under) Exp./Oth. Fin. Uses</b>		(14,386,726.00)	(14,386,726.00)	7,365,231.51	(9,103,009.77)							
<b>Ending Fund Balance</b>	\$	<b>(5,977,537.54)</b>	\$	<b>(5,977,537.54)</b>	\$	<b>(693,821.31)</b>						

<b>BELLEVUE SCHOOL DISTRICT</b>	<b>GENERAL FUND</b>
<b>REVENUES AND OTHER FINANCING SOURCES DETAIL</b>	<b>August 2025</b>

	Adopted Budget	Operating Budget	Current Month Actual	Year to Date Actual	(Over)/Under Operating Budget	Percent Of Operating Budget	Prior Year Percent Of Actual
<b>Local Taxes</b>							
1100 Local Property Taxes	60,567,230.00	60,567,230.00	320,873.39	60,197,675.46	369,554.54	99.4%	100.0%
1300 Sale of Tax Title Property	-	-	-	-	-	0.0%	100.0%
<b>Subtotal Local Taxes</b>	<b>60,567,230.00</b>	<b>60,567,230.00</b>	<b>320,873.39</b>	<b>60,197,675.46</b>	<b>369,554.54</b>	<b>99.4%</b>	<b>100.0%</b>
<b>Local Support Nontax</b>							
2100 Tuition and Fees, Unassigned	2,870,000.00	2,870,000.00	(43,485.26)	2,803,661.94	66,338.06	97.7%	100.0%
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	(1,375.00)	5,283,946.28	926,327.72	85.1%	100.0%
2200 Sale of Goods, Supplies and Services	1,855,249.00	1,855,249.00	25,571.66	519,172.13	1,336,076.87	28.0%	100.0%
2231 Sec Voc Ed Sale of Goods, Supplies and Svcs	187,000.00	187,000.00	(22,167.15)	112,729.74	74,270.26	60.3%	100.0%
2245 Skills Center Sales	-	-	-	-	-	0.0%	0.0%
2289 Other Community Services	975,000.00	975,000.00	(937,762.98)	556,572.46	418,427.54	57.1%	100.0%
2298 School Food Services	4,319,921.00	4,319,921.00	(704,813.64)	4,359,678.53	(39,757.53)	100.9%	100.0%
2300 Investment Earnings	1,800,000.00	1,800,000.00	2,017,989.27	2,376,525.69	(576,525.69)	132.0%	100.0%
2450 Other Interest Earnings	-	-	198,352.53	198,352.53	(198,352.53)	0.0%	100.0%
2500 Gifts and Donations	1,949,350.00	1,949,350.00	(128,788.11)	3,133,977.82	(1,184,627.82)	160.8%	100.0%
2600 Fines and Damages	75,000.00	75,000.00	5,004.79	58,997.58	16,002.42	78.7%	100.0%
2700 Rentals and Leases	1,037,382.00	1,037,382.00	182,985.33	1,805,235.96	(767,853.96)	174.0%	100.0%
2800 Insurance Recoveries	65,000.00	65,000.00	25.00	61,816.74	3,183.26	95.1%	100.0%
2900 Local Non-Tax	245,300.00	245,300.00	88,195.48	197,487.40	47,812.60	80.5%	100.0%
2910 E-Rate	165,884.00	165,884.00	(123,302.91)	0.00	165,884.00	0.0%	100.0%
<b>Subtotal Local Support Nontax</b>	<b>21,755,360.00</b>	<b>21,755,360.00</b>	<b>556,429.01</b>	<b>21,468,154.80</b>	<b>287,205.20</b>	<b>98.7%</b>	<b>100.0%</b>
<b>State, General Purpose</b>							
3100 State Apportionment	215,209,094.00	215,209,094.00	21,296,020.89	213,925,537.90	1,283,556.10	99.4%	100.0%
3121 Special Ed - General Apportionment	4,452,907.00	4,452,907.00	451,945.67	4,519,712.59	(66,805.59)	101.5%	100.0%
<b>Subtotal State, General Purpose</b>	<b>219,662,001.00</b>	<b>219,662,001.00</b>	<b>21,747,966.56</b>	<b>218,445,250.49</b>	<b>1,216,750.51</b>	<b>99.4%</b>	<b>100.0%</b>
<b>State, Special Purpose</b>							
4100 Special Purpose, Unassigned	-	-	(148,688.98)	149,426.05	(149,426.05)	0.0%	100.0%
4121 Special Education	28,453,610.00	28,453,610.00	12,695,808.88	38,154,486.83	(9,700,876.83)	134.1%	100.0%
4122 Special Ed-Infants and Toddlers	-	-	-	-	-	0.0%	0.0%
4155 Learning Assistance	4,038,757.00	4,038,757.00	371,732.25	3,717,322.55	321,434.45	92.0%	100.0%
4158 Special and Pilot Programs	2,661,112.00	2,661,112.00	82,010.20	3,626,823.70	(965,711.70)	136.3%	100.0%
4165 Transitional Bilingual	7,989,171.00	7,989,171.00	745,043.17	8,177,345.39	(188,174.39)	102.4%	100.0%
4174 Highly Capable	685,838.00	685,838.00	70,174.07	705,121.72	(19,283.72)	102.8%	100.0%
4198 School Food Services	563,694.00	563,694.00	-	641,184.57	(77,490.57)	113.7%	100.0%
4199 Transportation - Operations	7,804,138.00	7,804,138.00	702,211.28	7,881,491.67	(77,353.67)	101.0%	100.0%
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	-	-	458.40	8,285.12	(8,285.12)	0.0%	100.0%
4358 Special & Pilot Programs	-	-	-	-	-	0.0%	0.0%
4388 Childcare-Other Agencies	3,498,077.00	3,498,077.00	(131,014.70)	3,529,285.64	(31,208.64)	100.9%	100.0%
<b>Subtotal State, Special Purpose</b>	<b>63,047,149.00</b>	<b>63,047,149.00</b>	<b>14,387,734.57</b>	<b>66,550,319.89</b>	<b>(3,503,170.89)</b>	<b>105.6%</b>	<b>100.0%</b>
<b>Federal, General Purpose</b>							
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%
<b>Subtotal Federal, General Purpose</b>	<b>6,000.00</b>	<b>6,000.00</b>	<b>-</b>	<b>25,741.34</b>	<b>(19,741.34)</b>	<b>429.0%</b>	<b>0.0%</b>
<b>Federal, Special Purpose</b>							
6111 SLFRF	-	-	-	-	-	0.0%	0.0%
6112 ESSER II	-	-	-	-	-	0.0%	0.0%
6113 ESSER III	-	-	-	-	-	0.0%	100.0%
6114 ESSER III Learning Loss	-	-	-	-	-	0.0%	100.0%
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	1,356,491.87	4,981,879.61	110,332.39	97.8%	100.0%
6138 Secondary Vocational Education	86,450.00	86,450.00	14,653.59	106,947.00	(20,497.00)	123.7%	100.0%
6151 Disadvantaged ESEA	3,242,250.00	3,242,250.00	504,897.03	2,956,693.66	285,556.34	91.2%	100.0%
6152 School Improvement, Federal	764,705.00	764,705.00	102,075.63	466,423.89	298,281.11	61.0%	100.0%

BELLEVUE SCHOOL DISTRICT					GENERAL FUND		
REVENUES AND OTHER FINANCING SOURCES DETAIL					August 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	87,834.83	481,646.00	89,297.00	84.4%	100.0%
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	8,889.61	3,419,634.82	(306,956.82)	109.9%	100.0%
6200 Direct Special Purpose Grants	-	-	-	-	-	0.0%	0.0%
6210 E-Rate	-	-	157,121.20	157,121.20	(157,121.20)	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	(75.12)	630,074.81	(30,074.81)	105.0%	100.0%
<b>Subtotal Federal, Special Purpose</b>	<b>13,469,238.00</b>	<b>13,469,238.00</b>	<b>2,231,888.64</b>	<b>13,200,420.99</b>	<b>268,817.01</b>	<b>98.0%</b>	<b>100.0%</b>
<b>Revenues From Other School Districts</b>							
7100 Payments from Other Districts	1,300,000.00	1,300,000.00	-	1,687,781.00	(387,781.00)	129.8%	100.0%
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%
<b>Subtotal Revenues From Other School Districts</b>	<b>1,370,000.00</b>	<b>1,370,000.00</b>	<b>-</b>	<b>1,687,781.00</b>	<b>(317,781.00)</b>	<b>123.2%</b>	<b>100.0%</b>
<b>Revenues from Other Entities</b>							
8100 Governmental Entities	58,000.00	58,000.00	-	41,931.31	16,068.69	72.3%	100.0%
8188 Childcare	-	-	-	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	(21,047.38)	45,863.26	(4,363.26)	110.5%	100.0%
8500 Nonfederal ESD	-	-	-	-	-	0.0%	0.0%
<b>Subtotal Revenues from Other Entities</b>	<b>99,500.00</b>	<b>99,500.00</b>	<b>(21,047.38)</b>	<b>195,769.96</b>	<b>16,760,632.76</b>	<b>196.8%</b>	<b>100.0%</b>
<b>Other Financing Sources</b>							
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	2,274,954.20	2,274,954.20	525,045.80	81.2%	100.0%
9901 Transfers	35,529,000.00	35,529,000.00	805,802.65	33,031,659.37	2,497,340.63	93.0%	100.0%
<b>Subtotal Other Financing Sources</b>	<b>38,329,000.00</b>	<b>38,329,000.00</b>	<b>3,080,756.85</b>	<b>35,319,550.47</b>	<b>3,009,449.53</b>	<b>92.1%</b>	<b>100.0%</b>
<b>Total Revenues</b>	<b>\$ 418,305,478.00</b>	<b>\$ 418,305,478.00</b>	<b>\$ 42,304,601.64</b>	<b>\$ 417,090,664.40</b>	<b>\$ 18,071,716.32</b>	<b>99.7%</b>	<b>100.0%</b>

<b>BELLEVUE SCHOOL DISTRICT</b>	<b>GENERAL FUND</b>
<b>EXPENDITURES BY STATE PROGRAM DETAIL</b>	<b>August 2025</b>

	Adopted Budget	Operating Budget	Current Month Actual	Year to Date Actual	(Over)/Under Operating Budget	--(Excluding Encumbrances)-- Percent Of Operating Budget	Prior Year Percent Of Actual
<b>Regular Instruction</b>							
01 Basic Education	244,493,200.00	236,832,828.01	17,007,330.25	233,307,600.95	3,525,227.06	98.5%	100.0%
02 Alternative Learning Experience	985,358.00	1,179,358.00	236,167.01	1,671,826.66	(492,468.66)	141.8%	100.0%
03 Dropout Reengagement	198,714.00	198,714.00	12,196.05	213,024.34	(14,310.34)	107.2%	100.0%
<b>Subtotal Regular Instruction</b>	<b>245,677,272.00</b>	<b>238,210,900.01</b>	<b>17,255,693.31</b>	<b>235,192,451.95</b>	<b>3,018,448.06</b>	<b>98.7%</b>	<b>100.0%</b>
<b>Special Education Instruction</b>							
21 Special Education, Basic, State	73,751,903.00	79,757,258.00	6,428,592.36	73,748,712.02	6,008,545.98	92.5%	100.0%
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	961,515.50	4,883,378.21	109,215.79	97.8%	100.0%
<b>Subtotal Special Education Instruction</b>	<b>78,744,497.00</b>	<b>84,749,852.00</b>	<b>7,390,107.86</b>	<b>78,632,090.23</b>	<b>6,117,761.77</b>	<b>92.8%</b>	<b>100.0%</b>
<b>Vocational Education Instruction</b>							
31 Vocational, Basic, State	8,726,749.00	9,392,900.98	1,353,646.07	9,879,159.33	(486,258.35)	105.2%	100.0%
34 Vocational, Middle School Grant, State	2,268,103.00	2,474,213.00	87,558.37	2,688,340.49	(214,127.49)	108.7%	100.0%
38 Vocational, Federal	83,007.00	83,007.00	4,947.48	104,533.00	(21,526.00)	125.9%	100.0%
45 Skills Center - Basic, State	-	-	-	-	-	0.0%	0.0%
<b>Subtotal Vocational Education Instruction</b>	<b>11,077,859.00</b>	<b>11,950,120.98</b>	<b>1,446,151.92</b>	<b>12,672,032.82</b>	<b>(721,911.84)</b>	<b>106.0%</b>	<b>100.0%</b>
<b>Compensatory Education Instruction</b>							
51 Disadvantaged, Federal	3,316,222.00	3,316,222.00	306,000.93	2,889,936.14	426,285.86	87.1%	100.0%
52 School Improvement, Federal	630,068.00	630,068.00	44,499.83	455,892.77	174,175.23	72.4%	100.0%
55 Learning Assistance, State	3,948,802.00	3,948,802.00	296,325.75	3,743,969.90	204,832.10	94.8%	100.0%
58 Special and Pilot Programs, State	2,754,673.00	2,778,673.00	64,493.67	2,789,540.16	(10,867.16)	100.4%	100.0%
61 Head Start, Federal	-	-	-	-	-	0.0%	0.0%
64 Limited English Proficiency, Federal	558,052.00	558,052.00	44,487.24	470,771.20	87,280.80	84.4%	100.0%
65 Transitional Bilingual, State	7,056,786.00	7,056,786.00	584,549.22	7,232,748.44	(175,962.44)	102.5%	100.0%
69 Compensatory, Other	12,350.00	12,350.00	-	-	12,350.00	0.0%	0.0%
<b>Subtotal Compensatory Education Instruction</b>	<b>18,276,953.00</b>	<b>18,300,953.00</b>	<b>1,340,356.64</b>	<b>17,582,858.61</b>	<b>718,094.39</b>	<b>96.1%</b>	<b>100.0%</b>
<b>Other Instructional Programs</b>							
73 Summer School	570,970.00	570,970.00	245,608.05	268,547.48	302,422.52	47.0%	100.0%
74 Highly Capable	1,510,329.00	1,510,329.00	124,370.36	1,498,095.75	12,233.25	99.2%	100.0%
79 Instructional Programs, Other	2,120,964.00	2,127,467.43	971.98	1,584,656.65	542,810.78	74.5%	100.0%
<b>Subtotal Other Instructional Programs</b>	<b>4,202,263.00</b>	<b>4,208,766.43</b>	<b>370,950.39</b>	<b>3,351,299.88</b>	<b>857,466.55</b>	<b>79.6%</b>	<b>100.0%</b>
<b>Community Services</b>							
88 Child Care	8,436,308.00	8,439,308.00	727,481.64	8,310,432.27	128,875.73	98.5%	100.0%
89 Other Community Services	916,236.00	916,406.00	559,146.60	1,804,756.68	(888,350.68)	196.9%	100.0%
<b>Subtotal Community Services</b>	<b>9,352,544.00</b>	<b>9,355,714.00</b>	<b>1,286,628.24</b>	<b>10,115,188.95</b>	<b>(759,474.95)</b>	<b>108.1%</b>	<b>100.0%</b>
<b>Support Services</b>							
97 District Wide Support	47,146,042.00	47,691,123.58	6,337,809.68	50,380,149.63	(2,689,026.05)	105.6%	100.0%
98 School Food Services	8,232,563.00	8,232,563.00	361,883.29	8,045,546.16	187,016.84	97.7%	100.0%
99 Pupil Transportation	9,982,211.00	9,992,211.00	(850,211.20)	10,222,055.94	(229,844.94)	102.3%	100.0%
<b>Subtotal Support Services</b>	<b>65,360,816.00</b>	<b>65,915,897.58</b>	<b>5,849,481.77</b>	<b>68,647,751.73</b>	<b>(2,731,854.15)</b>	<b>104.1%</b>	<b>100.0%</b>
<b>Total Expenditures</b>	<b>\$ 432,692,204.00</b>	<b>\$ 432,692,204.00</b>	<b>\$ 34,939,370.13</b>	<b>\$ 426,193,674.17</b>	<b>\$ 6,498,529.83</b>	<b>98.5%</b>	<b>100.0%</b>
<b>Other Financing Uses</b>							
<b>Total Expenditures and Other Financing Uses</b>	<b>\$ 432,692,204.00</b>	<b>\$ 432,692,204.00</b>	<b>\$ 34,939,370.13</b>	<b>\$ 426,193,674.17</b>	<b>\$ 6,498,529.83</b>	<b>98.5%</b>	<b>100.0%</b>

<b>BELLEVUE SCHOOL DISTRICT</b>	<b>ASSOCIATED STUDENT BODY FUND</b>
<b>BUDGET STATUS</b>	<b>August 2025</b>

		Adopted Budget	Operating Budget	Current Month Actual	Year to Date Actual	(Over)/Under Operating Budget	--(Excluding Encumbrances)-- Percent Of Operating Budget	Prior Year Percent Of Actual
<b>Beginning Fund Balance</b>	\$	1,817,986.00	\$ 1,817,986.00		\$ 2,296,063.08			
<b>Revenue</b>								
General Student Body		3,716,765.00	3,716,765.00	(19,303.36)	2,810,356.63	906,408.37	75.6%	100.0%
Athletics		1,303,615.00	1,303,615.00	57,837.53	1,025,968.27	277,646.73	78.7%	100.0%
Classes		417,630.00	417,630.00	8,218.94	238,644.04	178,985.96	57.1%	100.0%
Clubs		1,744,606.00	1,744,606.00	35,831.61	1,230,850.23	513,755.77	70.6%	100.0%
Private Moneys		168,500.00	168,500.00	-	149,862.49	18,637.51	88.9%	100.0%
<b>Total Revenues</b>	\$	7,351,116.00	\$ 7,351,116.00	\$ 82,584.72	\$ 5,455,681.66	\$ 2,801,842.71	74.2%	100.0%
<b>Expenditures</b>								
General Student Body		3,304,075.00	3,304,075.00	179,009.51	2,788,129.89	515,945.11	84.4%	100.0%
Athletics		1,244,000.00	1,244,000.00	(207,053.35)	922,987.49	321,012.51	74.2%	100.0%
Classes		419,190.00	419,190.00	(3,478.43)	247,767.19	171,422.81	59.1%	100.0%
Clubs		1,536,985.00	1,536,985.00	42,092.62	1,275,919.59	261,065.41	83.0%	100.0%
Private Moneys		174,055.00	174,055.00	10,886.72	105,436.10	68,618.90	60.6%	100.0%
<b>Total Expenditures</b>	\$	6,678,305.00	\$ 6,678,305.00	\$ 21,457.07	\$ 5,340,240.26	\$ 1,854,009.85	80.0%	100.0%
Other Financing Uses		-	-	-	-	-		
<b>Excess of Revenues/Other Fin. Sources over (under) Exp./Oth. Fin. Uses</b>		672,811.00	672,811.00	61,127.65	115,441.40			
<b>Ending Fund Balance</b>	\$	2,490,797.00	\$ 2,490,797.00		\$ 2,411,504.48			

<b>BELLEVUE SCHOOL DISTRICT</b>	<b>DEBT SERVICE FUND</b>
<b>BUDGET STATUS</b>	<b>August 2025</b>

	Adopted Budget	Operating Budget	Current Month Actual	Year to Date Actual	(Over)/Under Operating Budget	---(Excluding Encumbrances)---	
						Percent Of Operating Budget	Prior Year Percent Of Actual
<b>Beginning Fund Balance</b>	\$ 54,454,570.00	\$ 54,454,570.00		\$ 52,950,229.24			
<b>Revenue</b>							
Local Taxes	112,689,088.00	112,689,088.00	412,016.26	94,879,818.59	17,809,269.41	84.2%	100.0%
Investment Earnings	500,000.00	500,000.00	320,793.33	1,707,025.03	(1,207,025.03)	341.4%	100.0%
Other Financing Sources	-	-	-	-	-	0.0%	0.0%
<b>Total Revenues</b>	<b>\$ 113,189,088.00</b>	<b>\$ 113,189,088.00</b>	<b>\$ 732,809.59</b>	<b>\$ 96,586,843.62</b>	<b>\$ 16,602,244.38</b>	<b>85.3%</b>	<b>100.0%</b>
<b>Expenditures</b>							
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%
<b>Total Expenditures</b>	<b>\$ 123,290,296.00</b>	<b>\$ 123,290,296.00</b>	<b>\$ -</b>	<b>\$ 106,776,087.50</b>	<b>\$ 16,514,208.50</b>	<b>86.6%</b>	<b>86.0%</b>
Other Financing Uses	-	-	-	-	-		
<b>Excess of Revenues/Other Fin. Sources over (under) Exp./Oth. Fin. Uses</b>	<b>(10,101,208.00)</b>	<b>(10,101,208.00)</b>	<b>732,809.59</b>	<b>(10,189,243.88)</b>			
<b>Ending Fund Balance</b>	<b>\$44,353,362.00</b>	<b>\$44,353,362.00</b>		<b>\$ 42,760,985.36</b>			

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

	Adopted Budget	Operating Budget	Current Month Actual	Year to Date Actual	(Over)/Under Operating Budget	---(Excluding Encumbrances)--- Percent Of Operating Budget	Prior Year Percent Of Actual
<b>Beginning Fund Balance</b>	<b>\$ 114,139,031.00</b>	<b>\$ 114,139,031.00</b>		<b>\$ 125,660,663.71</b>			
<b>Revenue</b>							
Local Taxes	57,092,933.00	57,092,933.00	301,700.36	56,678,917.86	414,015.14	99.3%	100.0%
Local Support Non-Tax	725,160.00	725,160.00	(2,155,518.35)	3,675,200.54	(2,950,040.54)	506.8%	100.0%
State, General Purpose	-	-	-	-	-	0.0%	0.0%
State, Special Purpose	-	-	-	-	-	0.0%	0.0%
Federal, Special Purpose	-	-	958,845.09	958,845.09	(958,845.09)	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%
<b>Total Revenues/Oth Fin. Sources</b>	<b>\$ 157,818,093.00</b>	<b>\$ 157,818,093.00</b>	<b>\$ (894,972.90)</b>	<b>\$ 61,848,912.04</b>	<b>\$ 95,969,180.96</b>	<b>39.2%</b>	<b>100.0%</b>
<b>Expenditures</b>							
Sites	9,150,000.00	9,150,000.00	1,739,492.92	4,787,527.80	4,362,472.20	52.3%	100.0%
Buildings	96,140,900.00	96,590,900.00	14,481,514.06	45,218,329.25	51,372,570.75	46.8%	100.0%
Equipment	4,246,300.00	4,600,000.00	18,852.26	5,109,365.76	(509,365.76)	111.1%	100.0%
Instructional Technology	8,404,230.00	7,600,530.00	2,357,273.16	7,268,299.67	332,230.33	95.6%	100.0%
Energy	3,500,000.00	3,500,000.00	562,782.74	2,245,052.24	1,254,947.76	64.1%	100.0%
Bond Issuance Costs	400,000.00	400,000.00	-	-	400,000.00	0.0%	0.0%
<b>Total Expenditures</b>	<b>\$ 121,841,430.00</b>	<b>\$ 121,841,430.00</b>	<b>\$ 19,159,915.14</b>	<b>\$ 64,628,574.72</b>	<b>\$ 57,212,855.28</b>	<b>53.0%</b>	<b>100.0%</b>
Other Financing Uses	35,529,000.00	35,529,000.00	805,802.65	33,031,659.37			
<b>Excess of Revenues/Other Fin. Sources over (under) Exp./Oth. Fin. Uses</b>	<b>447,663.00</b>	<b>447,663.00</b>	<b>(20,860,690.69)</b>	<b>(35,811,322.05)</b>			
<b>Ending Fund Balance</b>	<b>\$ 114,586,694.00</b>	<b>\$ 114,586,694.00</b>		<b>\$ 89,849,341.66</b>			

<b>BELLEVUE SCHOOL DISTRICT</b>	<b>TRANSPORTATION VEHICLE FUND</b>
<b>BUDGET STATUS</b>	<b>August 2025</b>

		Adopted Budget	Operating Budget	Current Month Actual	Year to Date Actual	(Over)/Under Operating Budget	---(Excluding Encumbrances)--- Percent Of Operating Budget	Prior Year Percent Of Actual
<b>Beginning Fund Balance</b>	\$	3,500,403.00	\$ 3,500,403.00		\$ 3,518,474.42			
<b>Revenue</b>								
Local Taxes		-	-	-	16.57	(16.57)	0.0%	100.0%
Local Support Non-Tax		170,008.00	170,008.00	28,608.69	159,158.58	10,849.42	93.6%	100.0%
State Transportation Reimbursement		2,455,650.00	2,455,650.00	2,333,414.73	2,333,414.73	122,235.27	95.0%	100.0%
Sale of Equipment		18,500.00	18,500.00	-	6,705.00	11,795.00	36.2%	0.0%
<b>Total Revenues/Oth Fin. Sources</b>	\$	<b>2,644,158.00</b>	<b>\$ 2,644,158.00</b>	<b>\$ 2,362,023.42</b>	<b>\$ 2,499,294.88</b>	<b>\$ 144,863.12</b>	<b>94.5%</b>	<b>100.0%</b>
<b>Expenditures</b>								
Transportation Equipment		1,500,000.00	1,500,000.00	-	-	1,500,000.00	0.0%	100.0%
Levy and Election Costs		-	-	-	-	-	0.0%	0.0%
<b>Total Expenditures</b>	\$	<b>1,500,000.00</b>	<b>\$ 1,500,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,500,000.00</b>	<b>0.0%</b>	<b>100.0%</b>
Other Financing Uses		-	-	-	-			
<b>Excess of Revenues/Other Fin. Sources over (under) Exp./Oth. Fin. Uses</b>		1,144,158.00	1,144,158.00	2,362,023.42	2,499,294.88			
<b>Ending Fund Balance</b>	\$	<b>4,644,561.00</b>	<b>\$4,644,561.00</b>		<b>\$ 6,017,769.30</b>			

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

**PRIVATE PURPOSE TRUST FUND  
August 2025**

	Current Month Actual	Year to Date Actual
<b>Beginning Fund Balance</b>	\$	<b>16,336.00</b>
<b>Additions:</b>		
Contributions	-	-
Investment Income	101.60	708.04
<b>Total Additions</b>	<b>\$ 101.60</b>	<b>\$ 708.04</b>
<b>Deductions:</b>		
Scholarships and Awards	-	5,000.00
<b>Total Deductions</b>	<b>\$ -</b>	<b>\$ 5,000.00</b>
<b>Net Change in Additions to Deductions</b>	101.60	(4,291.96)
<b>Ending Net Assets</b>	<b>\$</b>	<b>12,044.04</b>

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

	Prior Month Year to Date Actual	Current Month Actual	Year to Date Actual	Prior Year Year to Date Actual
<b>Beginning Cash Balance</b>	\$ 8,179,155.33	\$ 20,894,712.47	\$ 8,179,155.33	\$ 25,189,115.34
<b>Operating Activities</b>				
<b>Net Income</b>				
Revenue	374,786,062.76	42,304,601.64	417,090,664.40	392,557,542.91
Expenditure	391,254,304.04	34,939,370.13	426,193,674.17	401,828,042.39
<b>Total Net Income</b>	\$ (16,468,241.28)	\$ 7,365,231.51	\$ (9,103,009.77)	\$ (9,270,499.48)
<b>Change in Non-Cash Capital</b>				
Accounts Receivable	8,966,272.03	(688,934.03)	8,277,338.00	(5,024,138.87)
Inventory	52,092.02	(61,187.38)	(9,095.36)	(22,447.36)
Prepaid Expenses	7,230,718.92	(389,337.18)	6,841,381.74	(5,154,686.98)
Investments with Trustee	-	-	-	-
Accounts Payable	(2,048,580.71)	1,373,940.86	(674,639.85)	1,262,205.43
Contracts Payable - Current	-	-	-	-
Accrued Salaries	165,902.26	(4,719,834.74)	(4,553,932.48)	(188,841.64)
Payroll Deductions & Taxes Payable	2,395,268.72	(586,868.15)	1,808,400.57	(205,234.85)
Due to Other Govt Units	(130,044.86)	80,768.19	(49,276.67)	(21,470.02)
Estimated Employee Benefits Payable	710,092.28	(16,878.80)	693,213.48	(337,900.85)
Due to Other Funds	(806,092.68)	-	(806,092.68)	799,162.58
Accounts Payable - Interfund Loans	13,000,000.00	-	13,000,000.00	-
Deposits	-	-	-	-
Unearned Revenue	(2,216,480.04)	2,234,807.53	18,327.49	(23,362.20)
Unavailable Revenue	1,864,650.48	(965,253.45)	899,397.03	1,177,254.23
<b>Total Change in Non-Cash Capital</b>	\$ 29,183,798.42	\$ (3,738,777.15)	\$ 25,445,021.27	\$ (7,739,460.53)
<b>Cash Flow from Operating Activities:</b>	\$ 12,715,557.14	\$ 3,626,454.36	\$ 16,342,011.50	\$ (17,009,960.01)
<b>Ending Cash Balance</b>	\$ 20,894,712.47	\$24,521,166.83	\$24,521,166.83	\$8,179,155.33

**Budget Status Projection Analysis**  
**2024-2025 School Year**  
As Of  
August 2025

	Budget	Revised Budget	September	October	November	December	January	February	March	April	May	June	July	August	Year End Actual	Diff Bud vs Actual	Diff Revised Bud vs Act
<b>Beginning Fund Balance</b>	\$ 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		
<b>Revenue</b>																	
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	877,302	81,665,830	(656,760)	(656,760)
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	36,135,701	284,995,570	2,286,420	2,286,420
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	2,231,889	13,226,162	(249,076)	(249,076)
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	3,059,709	37,203,101	(2,595,399)	(2,595,399)
<b>Total Revenues</b>	<b>418,305,478</b>	<b>418,305,478</b>	<b>37,440,383</b>	<b>46,719,978</b>	<b>25,561,660</b>	<b>27,329,122</b>	<b>33,543,814</b>	<b>37,575,519</b>	<b>30,649,481</b>	<b>49,837,504</b>	<b>23,020,358</b>	<b>23,390,049</b>	<b>39,718,194</b>	<b>42,304,602</b>	<b>417,090,664</b>	<b>(1,214,814)</b>	<b>(1,214,814)</b>
<b>Expenditures</b>																	
Regular Instruction	245,677,272	237,915,946	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	17,255,759	235,192,517	(10,484,755)	(2,723,429)
Federal Stimulus	-	-	4,403	(4,403)	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Education Instruction	78,744,497	84,750,052	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	7,390,108	78,632,090	(112,407)	(6,117,962)
Vocational Education Instruction	11,077,859	11,930,392	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	1,446,152	12,672,033	1,594,174	741,641
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	1,340,357	17,582,859	(694,094)	(718,094)
Other Instructional Programs	4,202,263	4,206,328	328,133	292,573	268,505	268,491	273,892	249,953	296,327	294,610	252,856	240,404	214,604	368,582	3,348,931	(853,332)	(857,397)
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	1,286,628	10,115,189	762,645	759,475
Support Services	65,360,816	65,915,898	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	5,851,785	68,650,055	3,289,239	2,734,158
<b>Total Expenditures</b>	<b>432,692,204</b>	<b>432,375,283</b>	<b>45,687,458</b>	<b>34,264,801</b>	<b>35,964,747</b>	<b>32,035,339</b>	<b>35,917,338</b>	<b>31,974,222</b>	<b>34,486,864</b>	<b>35,525,533</b>	<b>33,538,839</b>	<b>36,134,952</b>	<b>35,724,211</b>	<b>34,939,370</b>	<b>426,193,674</b>	<b>(6,498,530)</b>	<b>(6,181,609)</b>
<b>Excess of Revenues over(under) Expenditures</b>	(14,386,726)	(14,069,805)	(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	7,365,232	(9,103,010)		
<b>Ending Fund Balance</b>	<b>(5,977,538)</b>	<b>(5,660,617)</b>	<b>162,113</b>	<b>12,617,291</b>	<b>2,214,204</b>	<b>(2,492,012)</b>	<b>(4,865,536)</b>	<b>735,761</b>	<b>(3,101,622)</b>	<b>11,210,349</b>	<b>691,868</b>	<b>(12,053,035)</b>	<b>(8,059,053)</b>	<b>(693,821)</b>	<b>(693,821)</b>		
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)	(8,059,053)	(4,913,188)	(4,913,188)		
Ending Fund Balance Difference to Projected	-	316,921	-	-	-	-	-	-	-	-	-	-	-	4,219,367	4,219,367		
<b>Expenditure to Revenue Ratio:</b>																	
Month Ratio			122.03%	73.34%	140.70%	117.22%	107.08%	85.09%	112.52%	71.28%	145.69%	154.49%	89.94%	82.59%			
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%	102.18%	102.18%		

**Cash Flow Statement Projection**  
**2024-2025 School Year**  
As Of  
**August 2025**

	September	October	November	December	January	February	March	April	May	June	July	August
<b>Beginning Cash Balance</b>	<b>\$ 8,179,155</b>	<b>\$ 14,688,479</b>	<b>\$ 27,922,374</b>	<b>\$ 17,647,644</b>	<b>\$ 12,492,895</b>	<b>\$ 8,343,141</b>	<b>\$ 14,655,269</b>	<b>\$ 13,797,216</b>	<b>\$ 27,249,678</b>	<b>\$ 15,483,642</b>	<b>\$ 5,089,308</b>	<b>\$ 20,894,712</b>
<b>Operating Activities:</b>												
<b>Net Income</b>												
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	42,304,602
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	34,939,370
<b>Total Net Income</b>	<b>(8,247,075)</b>	<b>12,455,178</b>	<b>(10,403,087)</b>	<b>(4,706,217)</b>	<b>(2,373,524)</b>	<b>5,601,297</b>	<b>(3,837,383)</b>	<b>14,311,971</b>	<b>(10,518,481)</b>	<b>(12,744,903)</b>	<b>3,993,983</b>	<b>7,365,232</b>
<b>Change in Non-Cash Capital</b>												
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	(688,934)
Inventory	3,892	24,146	(16,395)	13,581	(21,535)	8,303	7,484	(3,237)	32,413	3,890	(449)	(61,187)
Prepaid Expenses	7,955,859	0	(0)	-	(0)	0	0	(38,377)	(108,357)	(483,897)	(94,509)	(389,337)
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)	1,373,941
Contracts Payable - Current	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Salaries	165,902	-	-	-	-	-	-	-	-	-	-	(4,719,835)
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	(586,868)
Due to Other Govt Units	-	-	-	-	(130,045)	-	-	-	-	-	-	80,768
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	(16,879)
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	2,234,808
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)	(894,408)
<b>Total Change in Non-Cash Capital</b>	<b>14,756,399</b>	<b>778,717</b>	<b>128,357</b>	<b>(448,533)</b>	<b>(1,776,230)</b>	<b>710,830</b>	<b>2,979,331</b>	<b>(859,510)</b>	<b>(1,247,555)</b>	<b>2,350,569</b>	<b>11,811,422</b>	<b>(3,738,777)</b>
<b>Cash Flow from Operating Activities:</b>	<b>6,509,324</b>	<b>13,233,895</b>	<b>(10,274,729)</b>	<b>(5,154,749)</b>	<b>(4,149,754)</b>	<b>6,312,128</b>	<b>(858,052)</b>	<b>13,452,461</b>	<b>(11,766,036)</b>	<b>(10,394,334)</b>	<b>15,805,405</b>	<b>3,626,454</b>
<b>Ending Cash Balance</b>	<b>\$ 14,688,479</b>	<b>\$ 27,922,374</b>	<b>\$ 17,647,644</b>	<b>\$ 12,492,895</b>	<b>\$ 8,343,141</b>	<b>\$ 14,655,269</b>	<b>\$ 13,797,216</b>	<b>\$ 27,249,678</b>	<b>\$ 15,483,642</b>	<b>\$ 5,089,308</b>	<b>\$ 20,894,712</b>	<b>\$ 24,521,167</b>
<b>Days Cash on Hand - Based on Ending Cash Balance</b>												
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	16,898,794
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	1,167,654
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	14.47