



# MONTHLY FINANCIAL REPORT

## NOVEMBER 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 November 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: **\$113.0M**, which represents 26.0% of the annual budget, below prior year’s 26.4%.
  - Other Financing Sources reached \$12.3M, which represents 36.7% of the budgeted amount compared to 41.3% prior year for this source. Prior year had a curriculum adoption that current year does not have. 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: **\$108.1M**, which represents 24.9% of the annual budget, below prior year 27.2%.
  - Regular Instruction: \$57.7M (24.8%), compared to 27.9% prior year at this time.
  - Special Education: \$19.3M (22.1%), compared to 24.8% prior year at this time.
  - Year-to-date Excess of Revenues Over (Under) Expenditures: **\$4.9M**, compared to **(\$6.2M)** prior year at this time.
- Ending Fund Balance: **\$4.3M**, the current projected year-end Ending Fund Balance is **\$1.3M**.

TABLE 1.1 GENERAL FUND FINANCIAL SUMMARY

BUDGET STATUS							November 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
<b>Beginning Fund Balance</b>	\$ (5,000,000.00)	\$ (5,000,000.00)		\$ (693,821.31)				
<b>Revenue</b>								
Local Taxes	69,124,289.00	69,124,289.00	5,257,807.60	27,417,897.12		41,706,391.88	39.7%	43.5%
Local Support Non-Tax	23,993,911.00	23,993,911.00	2,262,561.49	8,217,856.00		15,776,055.00	34.2%	32.6%
State, General Purpose	224,624,311.40	224,624,311.40	11,231,204.11	49,417,298.07		175,207,013.33	22.0%	21.6%
State, Special Purpose	69,106,653.00	69,106,653.00	3,019,057.96	13,185,383.67		55,921,269.33	19.1%	18.2%
Federal, General Purpose	6,000.00	6,000.00	-	-		6,000.00	0.0%	0.0%
Federal, Special Purpose	13,196,822.00	13,196,822.00	1,622,406.27	2,403,466.36		10,793,355.64	18.2%	20.4%
Revenues From Other Districts	1,670,000.00	1,670,000.00	-	-		1,670,000.00	0.0%	0.2%
Revenues From Other Entities	85,944.00	85,944.00	-	101,838.29		(15,894.29)	118.5%	30.1%
Other Financing Sources	33,444,069.00	33,444,069.00	6,382,533.99	12,269,645.11		21,174,423.89	36.7%	41.3%
<b>Total Revenues/Oth. Fin. Sources</b>	<b>\$ 435,251,999.40</b>	<b>\$ 435,251,999.40</b>	<b>\$ 29,775,571.42</b>	<b>\$ 113,013,384.62</b>		<b>\$ 322,238,614.78</b>	<b>26.0%</b>	<b>26.4%</b>
<b>Expenditures</b>								
Regular Instruction	232,492,663.00	232,352,883.44	17,524,058.74	57,711,558.14	7,300,921.28	167,340,404.02	24.8%	27.9%
Federal Stimulus (I)	-	-	-	-	-	-	0.0%	0.0%
Special Education Instruction	87,542,270.00	87,572,270.56	6,763,521.60	19,344,943.40	9,414,600.25	58,812,726.91	22.1%	24.8%
Vocational Education Instruction	12,286,263.00	12,380,462.00	930,393.53	2,972,681.78	1,018,801.92	8,388,978.30	24.0%	23.5%
Skills Center Instruction	-	-	-	-	-	-	0.0%	0.0%
Compensatory Education Instruction	18,524,751.00	18,524,751.00	1,206,258.12	3,640,350.24	-	14,884,400.76	19.7%	22.5%
Other Instructional Programs	3,262,839.00	3,268,839.00	312,073.76	788,887.16	5,950.37	2,474,001.47	24.1%	26.5%
Community Services	9,889,762.00	9,891,262.00	853,502.44	2,487,177.70	333,942.44	7,070,141.86	25.1%	23.7%
Support Services	69,253,450.60	69,261,530.60	5,375,900.13	21,118,453.85	14,208,091.37	33,934,985.38	30.5%	30.1%
<b>Total Expenditures</b>	<b>\$ 433,251,998.60</b>	<b>\$ 433,251,998.60</b>	<b>\$ 32,965,708.32</b>	<b>\$ 108,064,052.27</b>	<b>\$ 32,282,307.63</b>	<b>\$ 292,905,638.70</b>	<b>24.9%</b>	<b>27.2%</b>
Other Financing Uses	-	-	-	-	-	-		
Excess of Revenues/Other Fin. Sources over (under) Exp./Oth. Fin. Uses	2,000,000.80	2,000,000.80	(3,190,136.90)	4,949,332.35				
<b>Ending Fund Balance</b>	<b>\$ (2,999,999.20)</b>	<b>\$ (2,999,999.20)</b>		<b>\$ 4,255,511.04</b>				

Source: FY2603-November 2025 Financial Statements– page 2

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**GENERAL FUND REVENUE**

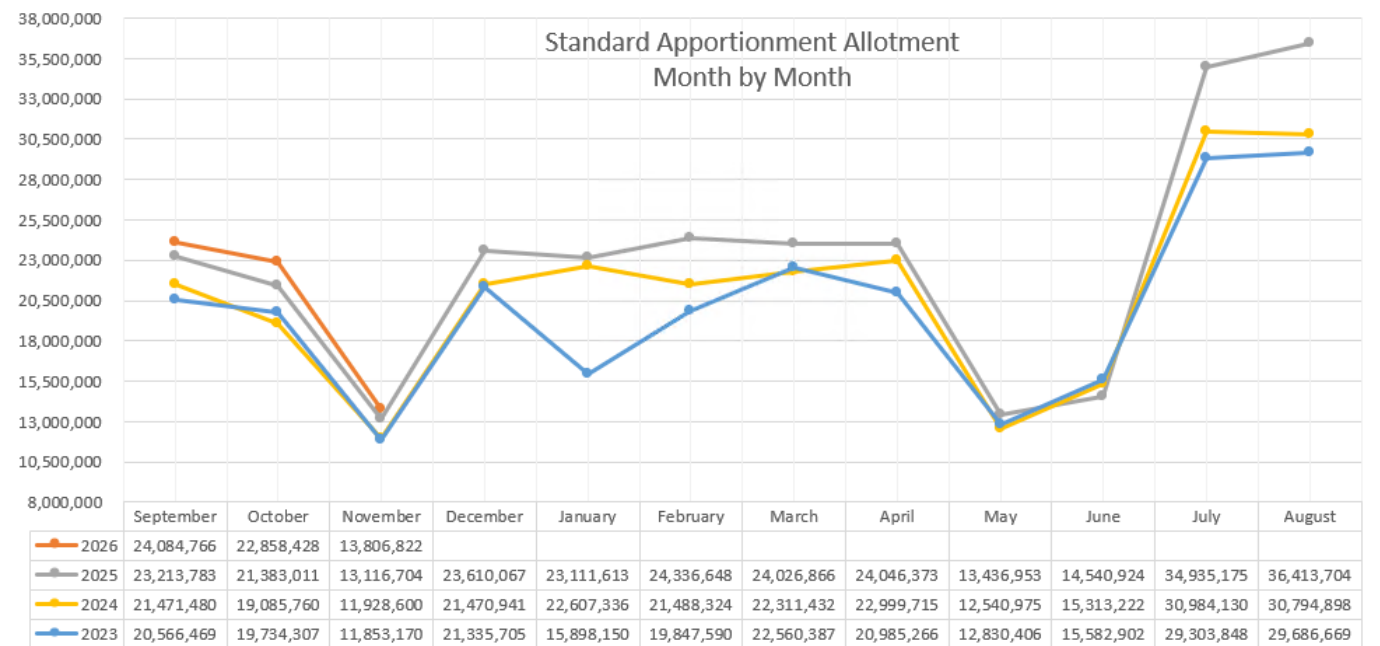
The largest portion of general fund revenue comes from the state’s prototypical school funding model. The model standardizes funding based on the hypothetical or prototypical staffing at each grade level, intending to address student needs with a balanced approach. The legislature sets the formula for 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 one-time reimbursements such as grants for which we are required to submit our expenses in order to be reimbursed. Safety Net, which we receive in August, is one example.

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

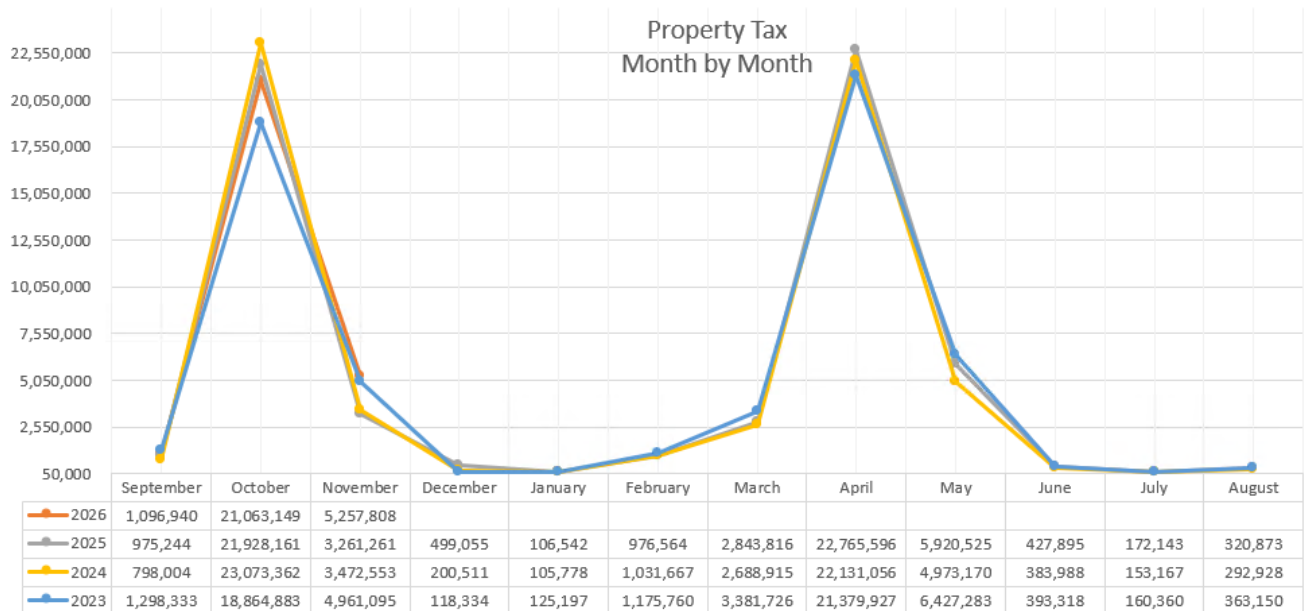


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TABLE 1.3A PERCENTAGE OF TOTAL PROPERTY TAX FY 2020 - 2024

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
<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	\$75,088,958 (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	\$3,838.58 (est.)

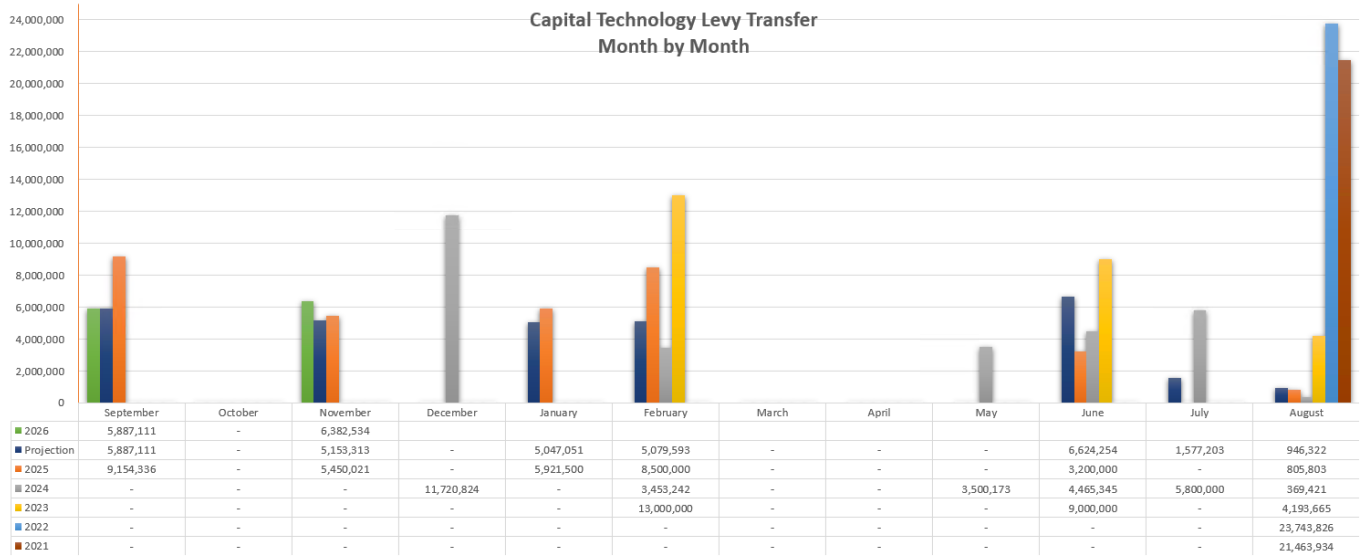
Additionally, the community supports the operations of fee-based programs such as Food Services and Before & After School Care through tuition and fees.

Federal funding accounts for a minimal percentage of total revenue, primarily supporting Special Education and Title programs. For the 2024-25 school year, federal funding accounted for 3.17% of our overall revenue. In 2025-26 school year, we estimate federal funding will account for 3.03% of our total revenue.

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The third largest revenue source is our Capital & Technology Levy. For the 2025-26 school year, we estimate that we will transfer \$31.5M into our General Fund to cover capital & technology-related expenses. To date, we have transferred \$12.3M, which represents 36.7% of total annual transfer. This is lower compared to prior year’s 41.3% at this time.

TABLE 1.5 CAPITAL & TECHNOLOGY LEVY TRANSFER



# GENERAL FUND EXPENDITURES

## KEY HIGHLIGHTS:

- **Year-to-Date Expenditures:** \$108.1 million, representing **24.9%** of the annual budget, below **27.2%** at the same point prior year.
  - **Regular Instruction:** \$57.7 million (**24.8%**), below **27.9%** prior year.
  - **Special Education:** \$19.3 million (**22.1%**), slightly below **24.8%** in the prior year.
  - **Vocational Education Instruction:** \$3.0 million (**24.0%**), above **23.5%** prior year.
  - **Support Services:** \$21.1 million (**30.5%**), above **30.1%** last 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

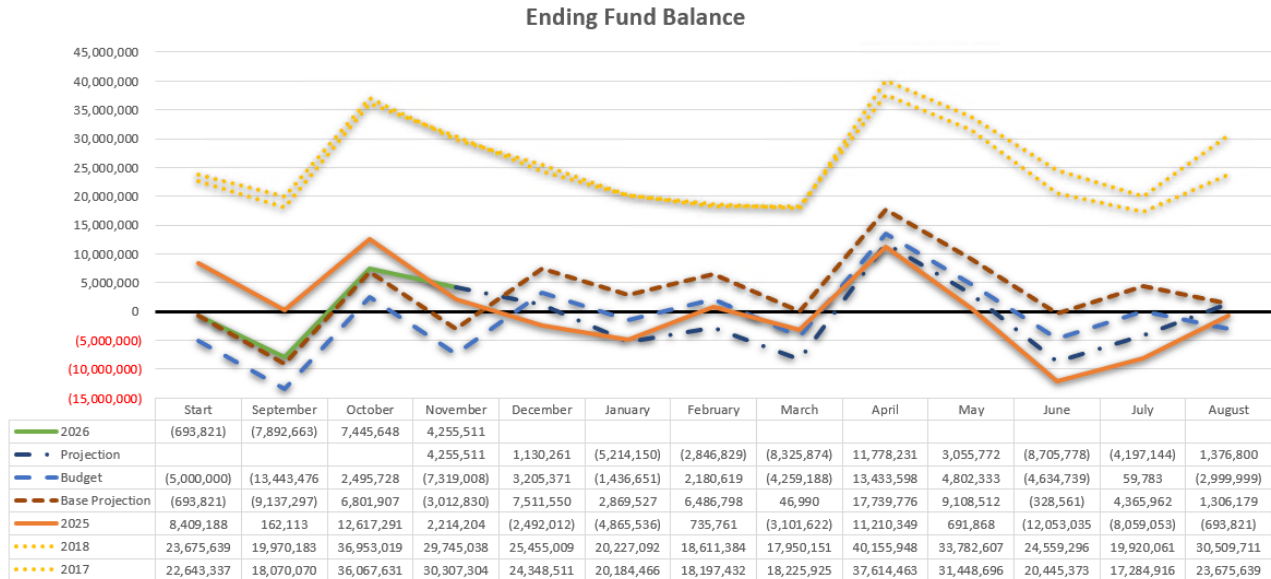
EXPENDITURES BY STATE PROGRAM DETAIL										November 2025
	Adopted Budget	Operating Budget	Current Month Actual	Year to Date Actual	Encumbrances (Excluding Payroll)	(Over)/Under Operating Budget	Percent Of Operating Budget	Percent Of Operating Budget	Prior Year Percent Of Actual	
<b>Regular Instruction</b>										
01 Basic Education	230,227,094.00	230,010,328.02	17,407,030.83	56,774,430.61	7,078,429.42	166,157,467.99	24.7%		27.7%	
02 Alternative Learning Experience	1,930,593.00	2,007,579.42	117,027.91	909,619.39	-	1,097,960.03	45.3%		50.6%	
03 Dropout Reengagement	334,976.00	334,976.00	-	27,508.14	222,491.86	84,976.00	8.2%		7.3%	
<b>Subtotal Regular Instruction</b>	<b>232,492,663.00</b>	<b>232,352,883.44</b>	<b>17,524,058.74</b>	<b>57,711,558.14</b>	<b>7,300,921.28</b>	<b>167,340,404.02</b>	<b>24.8%</b>		<b>27.9%</b>	
<b>Special Education Instruction</b>										
21 Special Education, Basic, State	82,921,205.00	82,951,205.56	6,435,781.66	18,289,986.14	9,249,600.25	55,411,619.17	22.0%		24.8%	
22 Special Education, Inf. & Toddler	-	-	-	-	-	-	0.0%		0.0%	
23 Special Education, ARP, IDEA	-	-	-	-	-	-	0.0%		0.0%	
24 Special Education, Supp, Federal	4,621,065.00	4,621,065.00	327,739.94	1,054,957.26	165,000.00	3,401,107.74	22.8%		24.1%	
<b>Subtotal Special Education Instruction</b>	<b>87,542,270.00</b>	<b>87,572,270.56</b>	<b>6,763,521.60</b>	<b>19,344,943.40</b>	<b>9,414,600.25</b>	<b>58,812,726.91</b>	<b>22.1%</b>		<b>24.8%</b>	
<b>Vocational Education Instruction</b>										
31 Vocational, Basic, State	9,440,555.00	9,534,754.00	718,547.72	2,287,193.35	1,018,801.92	6,228,758.73	24.0%		22.0%	
34 Vocational, Middle School Grant, State	2,739,258.00	2,739,258.00	202,970.97	657,638.25	0.00	2,081,619.75	24.0%		29.0%	
38 Vocational, Federal	106,450.00	106,450.00	8,874.84	27,850.18	-	78,599.82	26.2%		26.4%	
45 Skills Center - Basic, State	-	-	-	-	-	-	0.0%		0.0%	
<b>Subtotal Vocational Education Instruction</b>	<b>12,286,263.00</b>	<b>12,380,462.00</b>	<b>930,393.53</b>	<b>2,972,681.78</b>	<b>1,018,801.92</b>	<b>8,388,978.50</b>	<b>24.0%</b>		<b>23.5%</b>	
<b>Compensatory Education Instruction</b>										
51 Disadvantaged, Federal	3,096,470.00	3,096,470.00	263,107.67	774,671.61	-	2,321,798.39	25.0%		23.4%	
52 School Improvement, Federal	614,668.00	614,668.00	32,531.75	89,523.10	-	545,144.90	11.3%		22.0%	
55 Learning Assistance, State	4,037,640.00	4,037,640.00	265,266.50	860,762.24	-	3,176,877.76	21.3%		25.8%	
58 Special and Pilot Programs, State	2,690,404.00	2,690,404.00	28,697.57	81,984.28	-	2,608,419.72	3.0%		5.8%	
61 Head Start, Federal	-	-	-	-	-	-	0.0%		0.0%	
64 Limited English Proficiency, Federal	531,922.00	531,922.00	28,936.08	94,316.28	-	437,605.72	17.7%		30.6%	
65 Transitional Bilingual, State	7,546,147.00	7,546,147.00	587,718.55	1,759,092.73	-	5,787,054.27	23.3%		26.4%	
69 Compensatory, Other	7,500.00	7,500.00	-	-	-	7,500.00	0.0%		0.0%	
<b>Subtotal Compensatory Education Instruction</b>	<b>18,524,751.00</b>	<b>18,524,751.00</b>	<b>1,206,258.12</b>	<b>3,640,350.24</b>	<b>-</b>	<b>14,884,400.76</b>	<b>19.7%</b>		<b>22.5%</b>	
<b>Other Instructional Programs</b>										
73 Summer School	360,420.00	360,420.00	-	1,307.00	-	359,113.00	0.4%		2.1%	
74 Highly Capable	1,296,419.00	1,296,419.00	176,272.46	383,682.43	-	912,736.57	29.6%		30.6%	
79 Instructional Programs, Other	1,606,000.00	1,612,000.00	135,801.30	403,897.73	5,950.37	1,202,151.90	25.1%		26.8%	
<b>Subtotal Other Instructional Programs</b>	<b>3,262,839.00</b>	<b>3,268,839.00</b>	<b>312,073.76</b>	<b>788,887.16</b>	<b>5,950.37</b>	<b>2,474,001.47</b>	<b>24.1%</b>		<b>26.5%</b>	
<b>Community Services</b>										
88 Child Care	8,807,002.00	8,808,502.00	739,295.71	2,227,613.39	260,725.94	6,320,162.67	25.3%		25.5%	
89 Other Community Services	1,082,760.00	1,082,760.00	114,206.73	259,564.31	73,216.50	749,979.19	24.0%		15.5%	
<b>Subtotal Community Services</b>	<b>9,889,762.00</b>	<b>9,891,262.00</b>	<b>853,502.44</b>	<b>2,487,177.70</b>	<b>333,942.44</b>	<b>7,070,141.86</b>	<b>25.1%</b>		<b>23.7%</b>	
<b>Support Services</b>										
97 District Wide Support	49,783,593.60	49,791,673.60	3,535,777.22	16,127,194.35	9,711,813.48	23,952,665.77	32.4%		31.3%	
98 School Food Services	8,515,690.00	8,515,690.00	903,499.94	2,282,955.23	1,966,486.72	4,266,248.05	26.8%		27.3%	
99 Pupil Transportation	10,954,167.00	10,954,167.00	936,622.97	2,708,304.27	2,529,791.17	5,716,071.56	24.7%		26.7%	
<b>Subtotal Support Services</b>	<b>69,253,450.60</b>	<b>69,261,530.60</b>	<b>5,375,900.13</b>	<b>21,118,453.85</b>	<b>14,208,091.37</b>	<b>33,934,985.38</b>	<b>30.5%</b>		<b>30.1%</b>	
<b>Total Expenditures</b>	<b>\$ 433,251,998.60</b>	<b>\$ 433,251,998.60</b>	<b>\$ 32,965,708.32</b>	<b>\$ 108,064,052.27</b>	<b>\$ 32,282,307.63</b>	<b>\$ 292,905,638.70</b>	<b>24.9%</b>		<b>27.2%</b>	
<b>Other Financing Uses</b>										
<b>Total Expenditures and Other Financing Uses</b>	<b>\$ 433,251,998.60</b>	<b>\$ 433,251,998.60</b>	<b>\$ 32,965,708.32</b>	<b>\$ 108,064,052.27</b>	<b>\$ 32,282,307.63</b>	<b>\$ 292,905,638.70</b>	<b>24.9%</b>		<b>27.2%</b>	

Source: FY2603-November 2025 Financial Statements– page 5

## ENDING FUND BALANCE STATUS

The 2026 budget has the ending fund balance set at **(\$2,999,999)**, this was based on a starting fund balance of **(5,000,000)**. The actual starting fund balance came in at **(\$693,821)** which is projected to positively impact the 2026 budgeted fund balance of **(\$2,999,999)**. The projected year-end fund balance will be updated throughout the year, the current projected year-end fund balance is **\$1,376,800**.

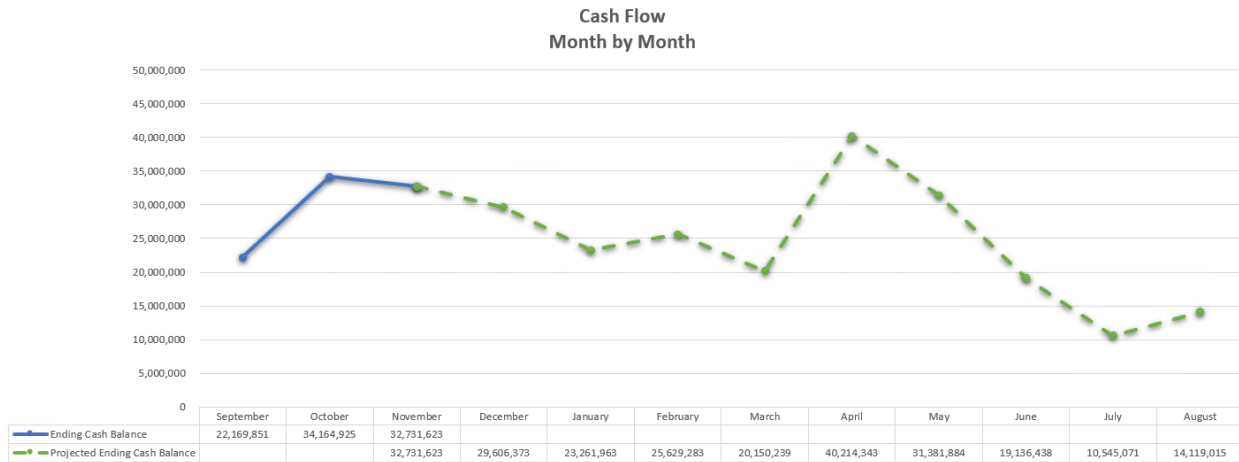
TABLE 1.7 ENDING FUND BALANCE PROJECTION



## CASH FLOW STATUS

The district continues to have challenges throughout the year with maintaining sufficient cash to pay its obligations. The district has an Interfund loan of \$13.0 M that must be repaid in July and expects that a new Interfund loan will be needed when the current loan is repaid. Calculations for the new Interfund loan are in process and submitted for Board approval in the May-June time frame.

TABLE 1.8 CASH FLOW PROJECTION STATUS



Source: FY2603-November 2025 Cash Flow Statement Projection

TABLE 1.9 CASH FLOW STATEMENT DETAILS

STATEMENT OF CASH FLOW				November 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>	\$ 24,521,166.83	\$ 34,165,464.26	\$ 24,521,166.83	\$ 8,179,155.33
<b>Operating Activities</b>				
Net Income				
Revenue	83,237,813.20	29,775,571.42	113,013,384.62	109,722,021.90
Expenditure	75,098,343.95	32,965,708.32	108,064,052.27	115,917,005.89
<b>Total Net Income</b>	<b>\$ 8,139,469.25</b>	<b>\$ (3,190,136.90)</b>	<b>\$ 4,949,332.35</b>	<b>\$ (6,194,983.99)</b>
<b>Change in Non-Cash Capital</b>				
Accounts Receivable	24,333,620.15	5,515,360.44	29,848,980.59	37,801,082.61
Inventory	(26,269.77)	(10,258.25)	(36,528.02)	11,642.67
Prepaid Expenses	1,114,477.28	-	1,114,477.28	7,955,859.02
Investments with Trustee	-	-	-	-
Accounts Payable	(1,417,210.54)	708,554.02	(708,656.52)	(2,153,821.51)
Contracts Payable - Current	-	-	-	-
Accrued Salaries	4,719,834.74	-	4,719,834.74	165,902.26
Payroll Deductions & Taxes Payable	(2,948,721.64)	909,932.17	(2,038,789.47)	991,089.36
Due to Other Govt Units	-	-	-	-
Estimated Employee Benefits Payable	394,896.69	(53,720.06)	341,176.63	434,848.21
Due to Other Funds	-	-	-	(806,092.68)
Accounts Payable - Interfund Loans	-	-	-	-
Deposits	-	-	-	-
Unearned Revenue	(2,434,707.53)	-	(2,434,707.53)	(2,416,380.04)
Unavailable Revenue	(22,231,091.20)	(5,313,033.00)	(27,544,124.20)	(26,320,656.88)
<b>Total Change in Non-Cash Capital</b>	<b>\$ 1,504,828.18</b>	<b>\$ 1,756,835.32</b>	<b>\$ 3,261,663.50</b>	<b>\$ 15,663,473.02</b>
<b>Cash Flow from Operating Activities:</b>	<b>\$ 9,644,297.43</b>	<b>\$ (1,433,301.58)</b>	<b>\$ 8,210,995.85</b>	<b>\$ 9,468,489.03</b>
<b>Ending Cash Balance</b>	<b>\$ 34,165,464.26</b>	<b>\$ 32,732,162.68</b>	<b>\$ 32,732,162.68</b>	<b>\$ 17,647,644.36</b>

Source: FY2603-November 2025 Financial Statements– page 11

\*\*From the Ending Cash Balance of \$32,732,162.68, the November Payroll Benefit Expenses in the amount of \$14,058,574.97 were paid the first week of December.

## 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 November 2025, the ASB Fund has a balance of **\$3.0M**. The ASB fund is maintaining higher revenues versus expenditures.

TABLE 2.1 ASSOCIATED STUDENT BODY FUND FINANCIAL SUMMARY

BUDGET STATUS		November 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
<b>Beginning Fund Balance</b>	\$ 2,143,571.00	\$ 2,143,571.00		\$ 2,411,504.48				
<b>Revenue</b>								
General Student Body	3,641,721.00	3,641,721.00	299,871.73	1,214,158.98	-	2,427,562.02	33.3%	38.9%
Athletics	1,143,270.00	1,143,270.00	(34,481.80)	459,655.49	-	683,614.51	40.2%	43.0%
Classes	384,315.00	384,315.00	5,240.00	33,246.30	-	351,068.70	8.7%	12.9%
Clubs	1,563,518.00	1,563,518.00	92,504.18	196,485.79	-	1,367,032.21	12.6%	18.0%
Private Moneys	142,600.00	142,600.00	1,375.00	10,195.00	-	132,405.00	7.1%	1.5%
<b>Total Revenues</b>	\$ 6,875,424.00	\$ 6,875,424.00	\$ 364,509.11	\$ 1,913,741.56	\$ -	\$ 7,389,244.46	27.8%	32.8%
<b>Expenditures</b>								
General Student Body	3,120,670.00	3,120,670.00	229,501.39	641,782.41	553,506.60	1,925,380.99	20.6%	23.6%
Athletics	1,301,415.00	1,301,415.00	324,507.91	548,953.61	114,761.07	637,700.32	42.2%	39.2%
Classes	396,000.00	396,000.00	663.10	20,391.31	67,329.70	308,278.99	5.1%	15.5%
Clubs	1,863,715.00	1,863,715.00	44,091.77	91,348.66	16,027.20	1,756,339.14	4.9%	5.5%
Private Moneys	153,160.00	153,160.00	775.00	775.00	-	152,385.00	0.5%	4.3%
<b>Total Expenditures</b>	\$ 6,834,960.00	\$ 6,834,960.00	\$ 599,539.17	\$ 1,303,250.99	\$ 751,624.57	\$ 6,705,465.43	19.1%	21.0%
Other Financing Uses	-	-	-	-	-	-		
Excess of Revenues/Other Fin. Sources over (under) Exp./Oth. Fin. Uses	40,464.00	40,464.00	(235,030.06)	610,490.57				
<b>Ending Fund Balance</b>	\$2,184,035.00	\$2,184,035.00		\$ 3,021,995.05				

SOURCE: FY2603-NOVEMBER 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 voter-approved taxes. Each year, the district certifies the tax levy necessary to ensure timely payments on the outstanding debt.

#### Key Highlights:

As of November 2025, the fund balance totaled **\$80.2M**, 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						November 2025		
	Adopted Budget	Operating Budget	Current Month Actual	Year to Date Actual	Encumbrances (Excluding Payroll)	(Over)/Under Operating Budget	Percent Of Operating Budget	Prior Year Percent Of Actual
<b>Beginning Fund Balance</b>	\$ 45,395,815.00	\$ 45,395,815.00		\$ 42,760,985.36				
<b>Revenue</b>								
Local Taxes	89,072,881.00	89,072,881.00	7,127,420.35	37,136,662.28	-	51,936,218.72	41.7%	51.1%
Investment Earnings	500,000.00	500,000.00	186,966.44	346,925.69	-	153,074.31	69.4%	25.4%
Other Financing Sources	-	-	-	-	-	-	0.0%	0.0%
<b>Total Revenues</b>	\$ 89,572,881.00	\$ 89,572,881.00	\$ 7,314,386.79	\$ 37,483,587.97	\$ -	\$ 52,089,293.03	41.8%	50.6%
<b>Expenditures</b>								
Matured Bond Expenditures	61,835,000.00	61,835,000.00	-	-	-	61,835,000.00	0.0%	0.0%
Interest on Bonds	27,038,613.00	27,038,613.00	-	-	-	27,038,613.00	0.0%	0.0%
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>	\$ 88,878,613.00	\$ 88,878,613.00	\$ -	\$ 3,500.00	\$ -	\$ 88,875,113.00	0.0%	0.0%
Other Financing Uses	-	-	-	-	-	-		
Excess of Revenues/Other Fin. Sources over (under) Exp./Oth. Fin. Uses	694,268.00	694,268.00	7,314,386.79	37,480,087.97				
<b>Ending Fund Balance</b>	\$46,090,083.00	\$46,090,083.00		\$ 80,241,073.33				

Source: FY2603-November 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 November 2025, the Capital Projects Fund has a balance of **\$91.8M**, which will be used for ongoing and future capital and technology costs.

TABLE 4.2 – CAPITAL PROJECTS FUND FINANCIAL SUMMARY

BUDGET STATUS						November 2025		
	Adopted Budget	Operating Budget	Current Month Actual	Year to Date Actual	Encumbrances (Excluding Payroll)	(Over)/Under Operating Budget	Percent Of Operating Budget	Prior Year Percent Of Actual
<b>Beginning Fund Balance</b>	\$ 88,954,149.00	\$ 88,954,149.00		\$ 89,849,341.66				
<b>Revenue</b>								
Local Taxes	59,118,390.00	59,118,390.00	4,901,924.30	25,564,083.14		33,554,306.86	43.2%	44.0%
Local Support Non-Tax	2,172,601.00	2,172,601.00	690,423.09	1,011,779.74		1,160,821.26	46.6%	49.5%
State, General Purpose	-	-	-	-		-	0.0%	0.0%
State, Special Purpose	-	-	-	-		-	0.0%	0.0%
Federal, Special Purpose	527,167.00	527,167.00	333,016.47	333,016.47		194,150.53	63.2%	0.0%
Government Entities	-	-	-	-		-	0.0%	0.0%
Other Financing Sources	100,000,000.00	100,000,000.00	-	-		100,000,000.00	0.0%	0.0%
<b>Total Revenues/Oth. Fin. Sources</b>	\$ 161,818,158.00	\$ 161,818,158.00	\$ 5,925,363.86	\$ 26,908,879.35		\$ 134,909,278.65	16.6%	43.9%
<b>Expenditures</b>								
Sites	81,370,000.00	81,370,000.00	62,984.05	273,236.68	992,800.65	80,103,962.67	0.3%	23.1%
Buildings	29,530,224.00	29,530,224.00	3,019,137.45	9,963,994.06	54,026,213.67	(34,459,983.73)	33.7%	19.5%
Equipment	4,171,724.00	4,171,724.00	473,996.96	1,533,305.61	606,246.65	2,032,171.74	36.8%	44.9%
Instructional Technology	10,295,334.00	10,295,334.00	31,988.93	218,914.16	177,646.61	9,898,773.23	2.1%	4.1%
Energy	3,000,000.00	3,000,000.00	140,731.22	720,717.10	1,857,329.01	421,953.89	24.0%	39.0%
Bond Issuance Costs	400,000.00	400,000.00	-	-	-	400,000.00	0.0%	0.0%
<b>Total Expenditures</b>	\$ 128,767,282.00	\$ 128,767,282.00	\$ 3,728,838.61	\$ 12,710,167.61	\$ 57,660,236.59	\$ 58,396,877.80	9.9%	20.6%
Other Financing Uses	31,544,069.00	31,544,069.00	6,382,333.99	12,269,645.11				
Excess of Revenues/Other Fin. Sources over (under) Exp./Oth. Fin. Uses	1,506,807.00	1,506,807.00	(4,186,008.74)	1,929,066.63				
<b>Ending Fund Balance</b>	\$ 90,460,956.00	\$ 90,460,956.00		\$ 91,778,408.29				

Source: FY2603-November 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 \$36.7K for the sale of retired buses.
- The ending fund balance is **\$6.1M**

### 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

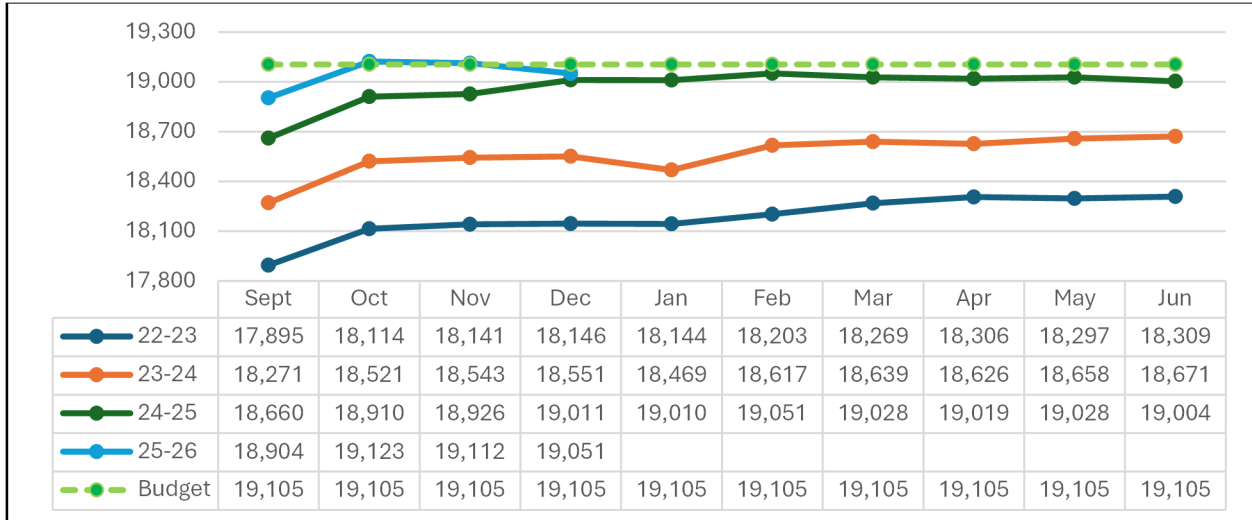
BUDGET STATUS		November 2025						
	Adopted Budget	Operating Budget	Current Month Actual	Year to Date Actual	Encumbrances (Excluding Payroll)	(Over)/Under Operating Budget	Percent Of Operating Budget	Prior Year Percent Of Actual
<b>Beginning Fund Balance</b>	\$ 6,021,059.00	\$ 6,021,059.00		\$ 6,017,769.30				
<b>Revenue</b>								
Local Taxes	-	-	-	-	-	-	0.0%	107.3%
Local Support Non-Tax	144,000.00	144,000.00	22,258.70	44,431.06	-	99,568.94	30.9%	16.3%
State Transportation Reimbursement	2,228,447.00	2,228,447.00	-	-	-	2,228,447.00	0.0%	0.0%
Sale of Equipment	15,000.00	15,000.00	8,688.75	36,688.75	-	(21,688.75)	244.6%	0.0%
<b>Total Revenues/Oth Fin. Sources</b>	\$ 2,387,447.00	\$ 2,387,447.00	\$ 30,947.45	\$ 81,119.81	\$ -	\$ 2,306,327.19	3.4%	1.0%
<b>Expenditures</b>								
Transportation Equipment	1,500,000.00	1,500,000.00	-	-	63,114.29	1,436,885.71	0.0%	0.0%
Levy and Election Costs	-	-	-	-	-	-	0.0%	0.0%
<b>Total Expenditures</b>	\$ 1,500,000.00	\$ 1,500,000.00	\$ -	\$ -	\$ 63,114.29	\$ 1,436,885.71	0.0%	0.0%
Other Financing Uses	-	-	-	-	-	-	-	-
Excess of Revenues/Other Fin. Sources over (under) Exp./Oth. Fin. Uses	887,447.00	887,447.00	30,947.45	81,119.81				
<b>Ending Fund Balance</b>	\$ 6,908,506.00	\$ 6,908,506.00		\$ 6,098,889.11				

Source: FY2603-November 2025 Financial Statements– page 9

## SECTION 6 - ENROLLMENT TRENDS

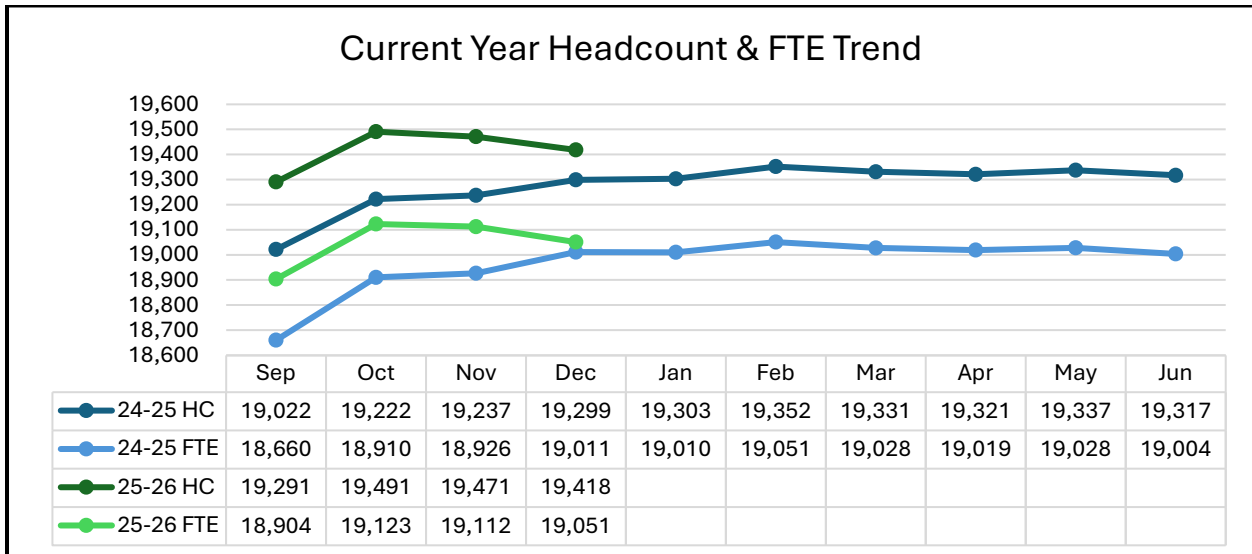
As of November 2025, K-12 FTE enrollment was 19,112. This was an increase of 0.98% (186) compared to the prior year's November K-12 FTE enrollment. This growth represents the district's initiative to improve student retention and attract new families by enhancing support services, expanding programs, and opening enrollment to out-of-district students.

TABLE 6.1 FOUR-YEAR ENROLLMENT COMPARISON



\*\*Data sources: OSPI 1251

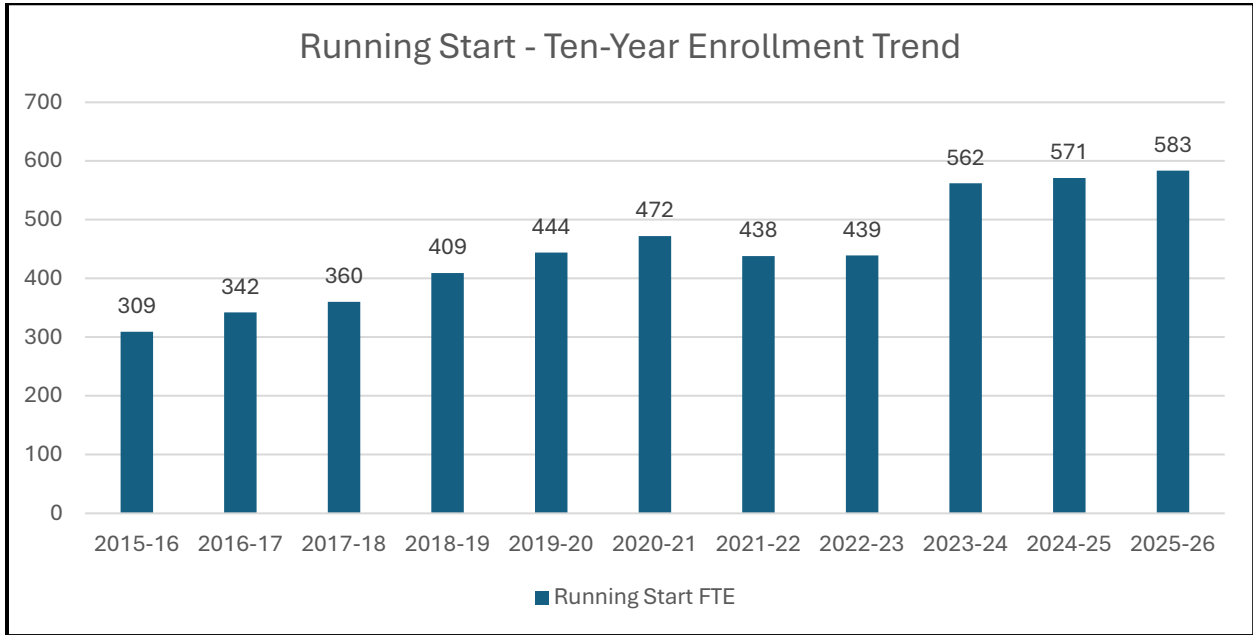
TABLE 6.2 CURRENT YEAR HEADCOUNT & FTE TREND



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

**TABLE 6.3 RUNNING START - TEN-YEAR ENROLLMENT TREND**

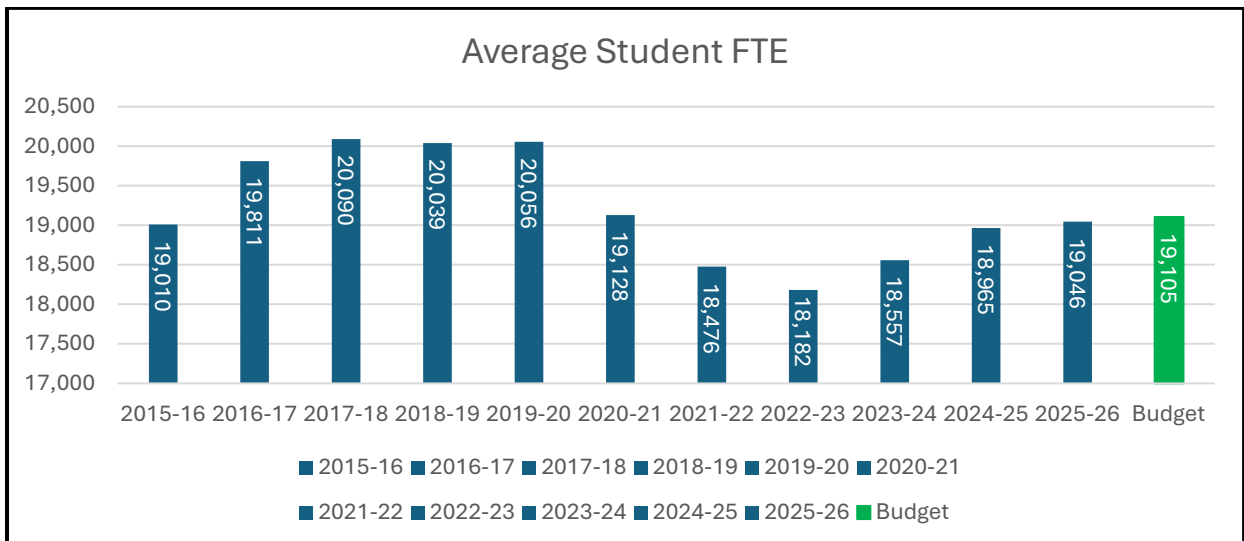
The table below shows the ten-year average enrollment FTE trends of district students who participated in the Running Start Program. Data for 2025-26 is the reporting month's total.



\*\*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 2025-26 is the reporting month's total.



\*\*Data sources: OSPI 1251

TABLE 6.5 CURRENT YEAR GRADE-LEVEL FTE

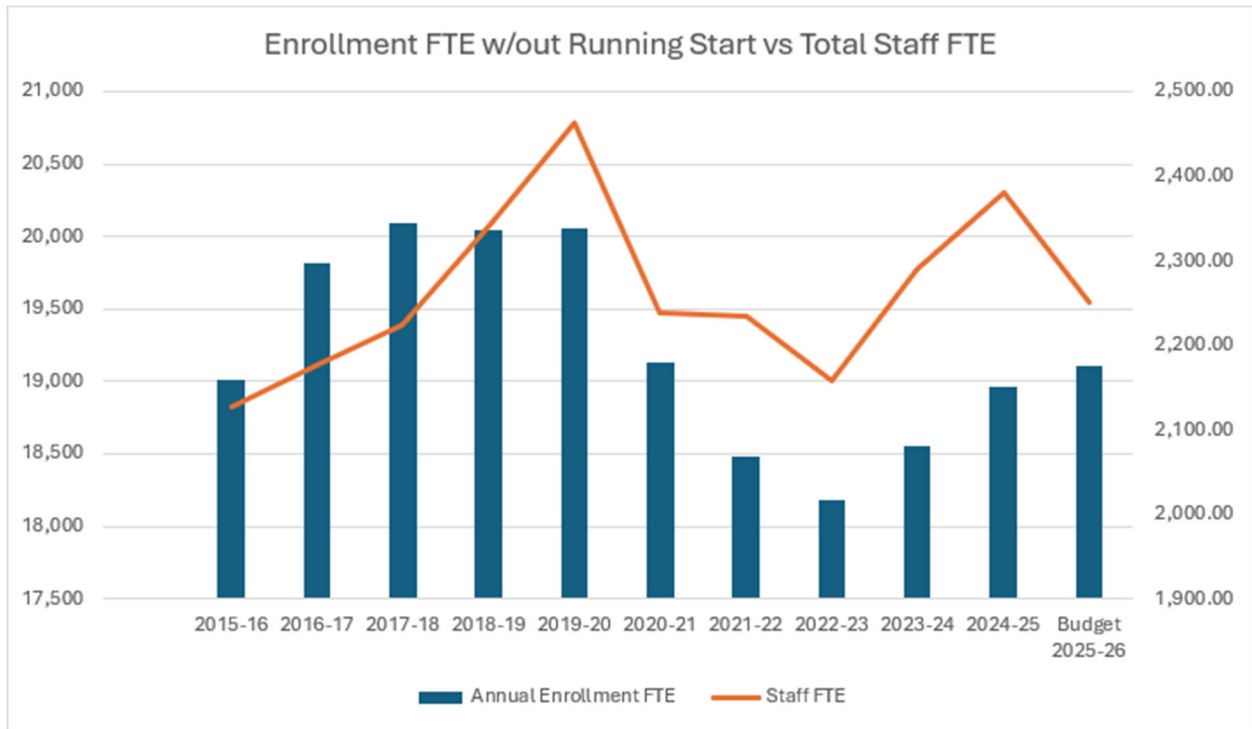
The table below shows the monthly enrollment FTE per grade.

25-26	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total
Sep	1,199	1,260	1,299	1,307	1,383	1,436	1,455	1,526	1,538	1,732	1,738	1,630	1,402	18,904
Oct	1,219	1,299	1,336	1,317	1,418	1,464	1,465	1,544	1,567	1,743	1,742	1,620	1,390	19,123
Nov	1,224	1,297	1,336	1,321	1,414	1,460	1,462	1,544	1,577	1,745	1,737	1,610	1,385	19,112
Avg	1,214	1,285	1,324	1,315	1,405	1,453	1,460	1,538	1,560	1,740	1,739	1,620	1,392	19,046

\*\*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. The table below will be updated to actuals in January.

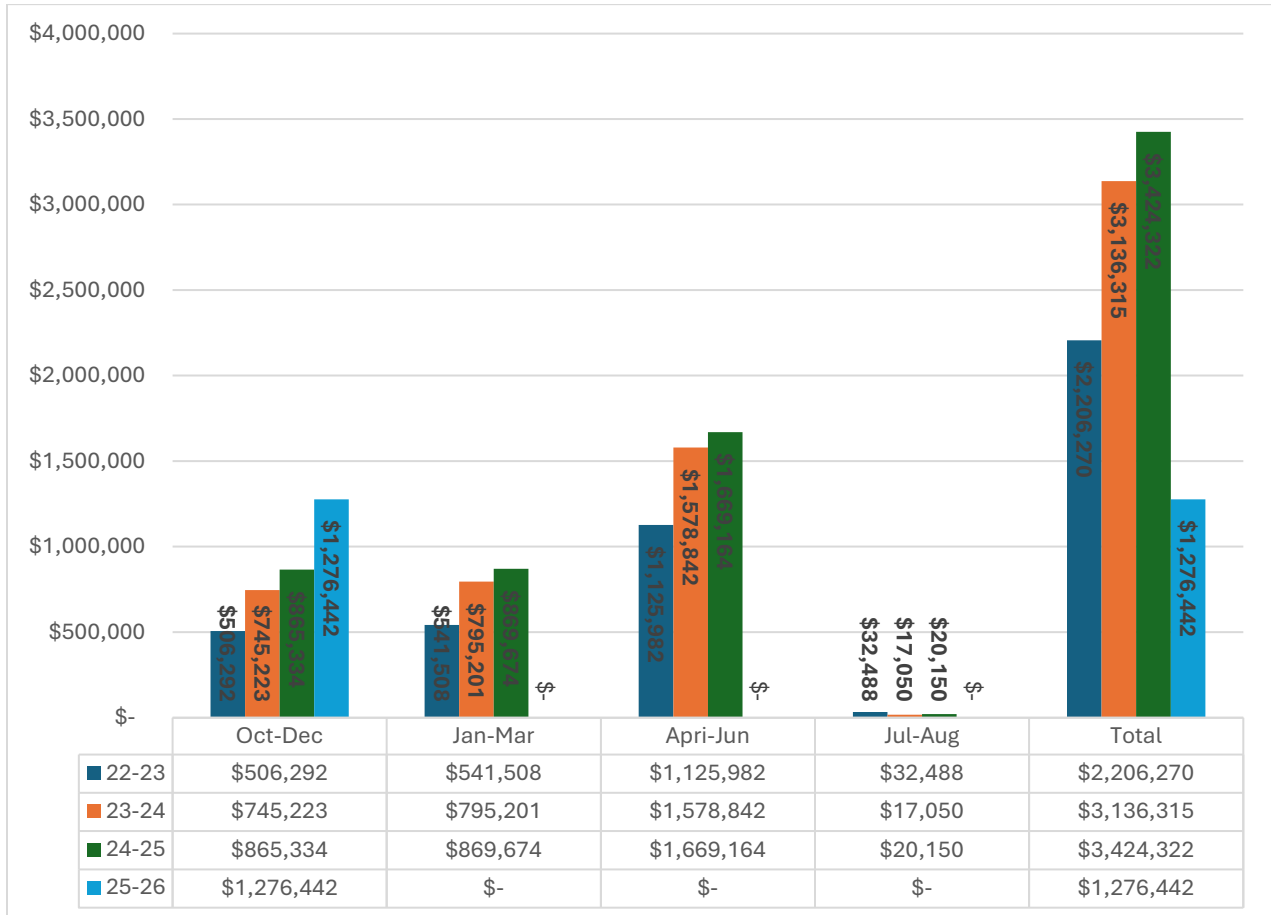


## SECTION 7 – CLASS-SIZE AND CASELOAD REMEDY TRENDS

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 prior school years. Current year Oct-Dec is 47.5% higher than prior year’s Oct-Dec.



\*\*Data sources: HR Remedy Report

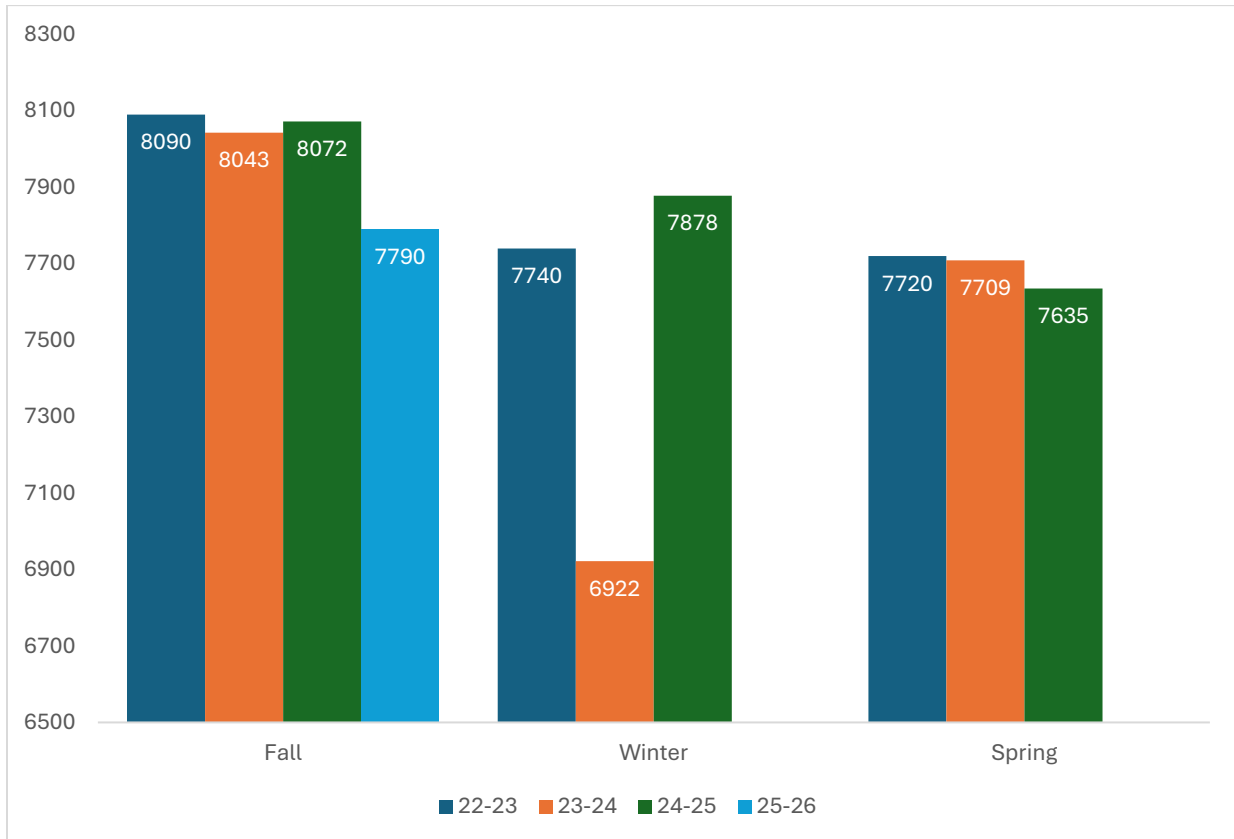
## SECTION 8 - TRANSPORTATION RIDERSHIP TRENDS

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 2024-25 spring count plus the 2025-26 fall count. Winter funding is based on the 2024-25 spring count plus the 2025-26 fall count plus the 2025-26 winter count.

TABLE 8.1 TRANSPORTATION FOUR-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 2025-26. The key point is that projected expenditures are currently under budget. Monthly actual expenditures will be monitored to see if this trend continues.

TABLE 9.1 SPECIAL EDUCATION FINANCIAL SUMMARY

25-26 Special Education Budget Tracking - November				
	Budget FTE	Actual FTE (include leaves)	Vacancy FTE	FTE Balance
St. Program 21 - Cert FTE	229.13	219.16	0.6	9.37
St. Program 24 - Cert FTE	19.6	19.6		-
St. Program 24 - CEIS	2.3	3.85		(1.55) per Brian, to meet the CEIS requirement
CPF - Cert FTE	0.3	0.3		-
<b>Total Certificate FTE</b>	<b>251.33</b>	<b>242.91</b>	<b>0.6</b>	<b>7.82</b>

	Budget People	# Actual # People	Vacancy # People	Balance # People
<b>Total Classified Staff</b>	<b>407</b>	<b>391</b>	<b>14</b>	<b>2</b>

State Program 21	Original Budget	YTD Actual	Encumbrance	Actual+Encm.	Balance	25-26 Projection	(Over) / Under Budget
MSOC Budget	\$15,710,165	\$2,830,362	\$9,377,303	\$12,207,665	3,502,500	\$15,710,165	\$0 <i>*Assume fully spend MSOC</i>
Staffing Budget	\$64,400,843	\$15,433,053	\$46,066,947	\$61,500,000	2,900,843	\$61,500,000	\$2,900,843 <i>*Calc based on current staff</i>
<b>\$ State Program 21 Total</b>	<b>\$80,111,008</b>	<b>\$18,263,415</b>	<b>\$55,444,250</b>	<b>\$73,707,665</b>	<b>6,403,343</b>	<b>\$77,210,165</b>	<b>\$2,900,843</b>

State Program 24	Original Budget	YTD Actual	Encumbrance	Actual+Encm.	Balance	25-26 Projection	(Over) / Under Budget
MSOC Budget	\$992,684	\$57,445	\$120,000	\$177,445	815,239	\$992,684	\$0
Staffing Budget	\$3,628,381	\$1,042,513	\$2,957,487	\$4,000,000	(371,619)	\$4,000,000	(\$371,619)
<b>\$ State Program 24 Total</b>	<b>\$4,621,065</b>	<b>\$1,099,958</b>	<b>\$3,077,487</b>	<b>\$4,177,445</b>	<b>443,620</b>	<b>\$4,992,684</b>	<b>(\$371,619)</b>

St. Program 21 + 24	Original Budget	YTD Actual	Encumbrance	Actual+Encm.	Balance	25-26 Projection	(Over) / Under Budget
MSOC Budget	\$16,702,849	\$2,887,807	\$9,497,303	\$12,385,110	4,317,739	\$16,702,849	\$0
Staffing Budget	\$68,029,224	\$16,475,566	\$49,024,434	\$65,500,000	2,529,224	\$65,500,000	\$2,529,224
<b>St. Program 21 + 24 Total</b>	<b>\$84,732,073</b>	<b>\$19,363,373</b>	<b>\$58,521,737</b>	<b>\$77,885,110</b>	<b>6,846,963</b>	<b>\$82,202,849</b>	<b>\$2,529,224</b>

Program 21 -Actual Expense by Month									
Month	00 - Copy Center	52 -Cert MSOC Pay	53 -Clas MSOC Pay	55 - Supplies	57 - Services	58 - Travel	\$ Total MSOC	\$ Total FTE Cost	
September		108,459	31,447	57,954	268,473	6,340	472,673	5,434,721	
October		59,096	121,211	11,789	837,951	2,304	1,032,351	4,928,574	
November	89	254,623	215,123	268	849,526	5,709	1,325,338	5,069,758	
<b>Total</b>	<b>89</b>	<b>422,178</b>	<b>367,781</b>	<b>70,012</b>	<b>1,955,949</b>	<b>14,353</b>	<b>2,830,362</b>	<b>15,433,053</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**

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

**18. Investment Earnings**

- o Money the district earns by investing its savings.

**19. Alternative Learning Programs**

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

**20. Compensatory Education Programs**

- o 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**

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

**22. Vocational Education**

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

**23. E-Rate**

- o 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		November 30, 2025					
BALANCE SHEET							
	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Trans Vehicle Fund	Private Purpose Trust Fund	
<b>Assets</b>							
Cash and Cash Equivalents	33,191,122.75	3,148,358.67	80,241,073.33	79,568,419.21	6,098,889.11	12,141.72	
Minus Outstanding Warrants	(458,960.07)	(103,057.61)	-	(193,305.00)	-	-	
Taxes Receivable	1,710,771.63	-	2,460,912.93	1,500,367.21	6,454.66	-	
Due From Other Funds	-	-	-	-	-	-	
Due From Other Govt Units	488.79	-	-	-	-	-	
Accounts Receivable	959,091.44	-	-	-	-	-	
Accounts Receivable - Leases	7,862,948.14	-	-	-	-	-	
Accounts Receivable - Interfund Loans	-	-	-	13,000,000.00	-	-	
Accrued Interest Receivable	-	-	-	-	-	-	
Inventory	502,600.74	-	-	-	-	-	
Prepaid Expenses	1,690.20	-	-	-	-	-	
Investments with Trustee	-	-	-	-	-	-	
<b>Total Assets</b>	<b>\$ 43,769,753.62</b>	<b>\$ 3,045,301.06</b>	<b>\$ 82,701,986.26</b>	<b>\$ 93,875,481.42</b>	<b>\$ 6,105,343.77</b>	<b>\$ 12,141.72</b>	
<b>Liabilities</b>							
Accounts Payable	1,000,314.05	23,306.01	-	596,705.92	-	-	
Contracts Payable - Current	-	-	-	-	-	-	
Accrued Salaries	-	-	-	-	-	-	
Payroll Deductions & Taxes Payable	14,652,891.77	-	-	-	-	-	
Due to Other Govt Units	80,768.19	-	-	-	-	-	
Estimated Employee Benefits Payable	1,578,625.58	-	-	-	-	-	
Due to Other Funds	-	-	-	-	-	-	
Accounts Payable - Interfund Loans	13,000,000.00	-	-	-	-	-	
Deposits	10,000.00	-	-	-	-	-	
Unearned Revenue	-	-	-	-	-	-	
<b>Total Liabilities</b>	<b>\$ 30,322,599.59</b>	<b>\$ 23,306.01</b>	<b>\$ -</b>	<b>\$ 596,705.92</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	1,710,771.63	-	2,460,912.93	1,500,367.21	6,454.66	-	
<b>Total Deferred Inflows of Resources</b>	<b>\$ 9,191,642.99</b>	<b>\$ -</b>	<b>\$ 2,460,912.93</b>	<b>\$ 1,500,367.21</b>	<b>\$ 6,454.66</b>	<b>\$ -</b>	
<b>Fund Balance</b>							
Restricted for Other Items	-	-	-	-	-	-	
Restricted to Fund Purposes	-	3,021,995.05	-	-	6,098,889.11	-	
Restricted for Carryover of Restricted Revenues	470,313.56	-	-	-	-	-	
Restricted for Carryover of Food Service Revenue	1,355,889.18	-	-	-	-	-	
Reserved for Debt Service	-	-	80,241,073.33	-	-	-	
Restricted for Arbitrage Rebate	-	-	-	3,457,877.22	-	-	
Nonspendable Fund Balance - Inventory & Prepaid Items	504,290.94	-	-	-	-	-	
Restricted for Self Insurance	1,237,448.95	-	-	-	-	-	
Held in Trust for Private Purposes	-	-	-	-	-	-	
Held in Trust Other Purpose	-	-	-	-	-	12,141.72	
Restricted from Bond Proceeds	-	-	-	33,945,188.62	-	-	
Committed from Levy Proceeds	-	-	-	33,408,567.84	-	-	
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	-	-	-	20,946,774.61	-	-	
Unassigned Fund Balance	(802,148.03)	-	-	-	-	-	
<b>Fund Balance</b>	<b>\$ 4,255,511.04</b>	<b>\$ 3,021,995.05</b>	<b>\$ 80,241,073.33</b>	<b>\$ 91,778,408.29</b>	<b>\$ 6,098,889.11</b>	<b>\$ 12,141.72</b>	
<b>Total Liabilities, Deferred Inflows of Resources &amp; Fund Balance</b>	<b>\$ 43,769,753.62</b>	<b>\$ 3,045,301.06</b>	<b>\$ 82,701,986.26</b>	<b>\$ 93,875,481.42</b>	<b>\$ 6,105,343.77</b>	<b>\$ 12,141.72</b>	

<b>BELLEVUE SCHOOL DISTRICT BUDGET STATUS</b>	<b>GENERAL FUND November 2025</b>
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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
<b>Beginning Fund Balance</b>	\$ (5,000,000.00)	\$ (5,000,000.00)		\$ (693,821.31)				
<b>Revenue</b>								
Local Taxes	69,124,289.00	69,124,289.00	5,257,807.60	27,417,897.12		41,706,391.88	39.7%	43.5%
Local Support Non-Tax	23,993,911.00	23,993,911.00	2,262,561.49	8,217,856.00		15,776,055.00	34.2%	32.6%
State, General Purpose	224,624,311.40	224,624,311.40	11,231,204.11	49,417,298.07		175,207,013.33	22.0%	21.6%
State, Special Purpose	69,106,653.00	69,106,653.00	3,019,057.96	13,185,383.67		55,921,269.33	19.1%	18.2%
Federal, General Purpose	6,000.00	6,000.00	-	-		6,000.00	0.0%	0.0%
Federal, Special Purpose	13,196,822.00	13,196,822.00	1,622,406.27	2,403,466.36		10,793,355.64	18.2%	20.4%
Revenues From Other Districts	1,670,000.00	1,670,000.00	-	-		1,670,000.00	0.0%	0.2%
Revenues From Other Entities	85,944.00	85,944.00	-	101,838.29		(15,894.29)	118.5%	30.1%
Other Financing Sources	33,444,069.00	33,444,069.00	6,382,533.99	12,269,645.11		21,174,423.89	36.7%	41.3%
<b>Total Revenues/Oth. Fin. Sources</b>	<b>\$ 435,251,999.40</b>	<b>\$ 435,251,999.40</b>	<b>\$ 29,775,571.42</b>	<b>\$ 113,013,384.62</b>		<b>\$ 322,238,614.78</b>	<b>26.0%</b>	<b>26.4%</b>
<b>Expenditures</b>								
Regular Instruction	232,492,663.00	232,352,883.44	17,524,058.74	57,711,558.14	7,300,921.28	167,340,404.02	24.8%	27.9%
Federal Stimulus (1)	-	-	-	-	-	-	0.0%	0.0%
Special Education Instruction	87,542,270.00	87,572,270.56	6,763,521.60	19,344,943.40	9,414,600.25	58,812,726.91	22.1%	24.8%
Vocational Education Instruction	12,286,263.00	12,380,462.00	930,393.53	2,972,681.78	1,018,801.92	8,388,978.30	24.0%	23.5%
Skills Center Instruction	-	-	-	-	-	-	0.0%	0.0%
Compensatory Education Instruction	18,524,751.00	18,524,751.00	1,206,258.12	3,640,350.24	-	14,884,400.76	19.7%	22.5%
Other Instructional Programs	3,262,839.00	3,268,839.00	312,073.76	788,887.16	5,950.37	2,474,001.47	24.1%	26.5%
Community Services	9,889,762.00	9,891,262.00	853,502.44	2,487,177.70	333,942.44	7,070,141.86	25.1%	23.7%
Support Services	69,253,450.60	69,261,530.60	5,375,900.13	21,118,453.85	14,208,091.37	33,934,985.38	30.5%	30.1%
<b>Total Expenditures</b>	<b>\$ 433,251,998.60</b>	<b>\$ 433,251,998.60</b>	<b>\$ 32,965,708.32</b>	<b>\$ 108,064,052.27</b>	<b>\$ 32,282,307.63</b>	<b>\$ 292,905,638.70</b>	<b>24.9%</b>	<b>27.2%</b>
Other Financing Uses	-	-	-	-	-	-		
<b>Excess of Revenues/Other Fin. Sources over (under) Exp./Oth. Fin. Uses</b>	<b>2,000,000.80</b>	<b>2,000,000.80</b>	<b>(3,190,136.90)</b>	<b>4,949,332.35</b>				
<b>Ending Fund Balance</b>	<b>\$ (2,999,999.20)</b>	<b>(\$2,999,999.20)</b>		<b>\$ 4,255,511.04</b>				

<b>BELLEVUE SCHOOL DISTRICT</b>	<b>GENERAL FUND</b>
<b>REVENUES AND OTHER FINANCING SOURCES DETAIL</b>	<b>November 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	69,124,289.00	69,124,289.00	5,257,807.60	27,417,897.12	41,706,391.88	39.7%	43.5%
1300 Sale of Tax Title Property	-	-	-	-	-	0.0%	0.0%
<b>Subtotal Local Taxes</b>	69,124,289.00	69,124,289.00	5,257,807.60	27,417,897.12	41,706,391.88	39.7%	43.5%
<b>Local Support Nontax</b>							
2100 Tuition and Fees, Unassigned	3,000,000.00	3,000,000.00	617,362.85	2,026,313.74	973,686.26	67.5%	57.0%
2131 Voc Tuition and Fees	-	-	-	-	-	0.0%	0.0%
2145 Skills Center Fees	-	-	-	-	-	0.0%	0.0%
2173 Summer School Tuition	-	-	-	-	-	0.0%	0.0%
2188 Childcare Tuition and Fees	6,617,250.00	6,617,250.00	585,731.80	1,828,997.51	4,788,252.49	27.6%	31.5%
2200 Sale of Goods, Supplies and Services	1,845,249.00	1,845,249.00	38,280.01	120,530.99	1,724,718.01	6.5%	21.8%
2231 Sec Voc Ed Sale of Goods, Supplies and Svcs	187,000.00	187,000.00	14,053.05	48,068.51	138,931.49	25.7%	23.5%
2245 Skills Center Sales	-	-	-	-	-	0.0%	0.0%
2289 Other Community Services	970,000.00	970,000.00	319,527.26	401,585.79	568,414.21	41.4%	69.5%
2298 School Food Services	4,682,812.00	4,682,812.00	447,368.79	2,493,056.88	2,189,755.12	53.2%	51.7%
2300 Investment Earnings	1,500,000.00	1,500,000.00	55,786.72	111,878.55	1,388,121.45	7.5%	2.9%
2450 Other Interest Earnings	-	-	-	-	-	0.0%	0.0%
2500 Gifts and Donations	2,958,300.00	2,958,300.00	73,908.86	746,229.53	2,212,070.47	25.2%	15.3%
2600 Fines and Damages	75,000.00	75,000.00	3,646.03	14,947.86	60,052.14	19.9%	23.9%
2700 Rentals and Leases	1,923,000.00	1,923,000.00	147,656.84	444,881.30	1,478,118.70	23.1%	17.1%
2800 Insurance Recoveries	65,000.00	65,000.00	850.00	51,850.00	13,150.00	79.8%	87.9%
2900 Local Non-Tax	170,300.00	170,300.00	(41,610.72)	(70,484.66)	240,784.66	-41.4%	0.2%
2910 E-Rate	-	-	-	-	-	0.0%	0.0%
<b>Subtotal Local Support Nontax</b>	23,993,911.00	23,993,911.00	2,262,561.49	8,217,856.00	15,776,055.00	34.2%	32.6%
<b>State, General Purpose</b>							
3100 State Apportionment	219,153,827.40	219,153,827.40	10,957,670.04	48,213,748.16	170,940,079.24	22.0%	21.6%
3121 Special Ed - General Apportionment	5,470,484.00	5,470,484.00	273,534.07	1,203,549.91	4,266,934.09	22.0%	21.7%
<b>Subtotal State, General Purpose</b>	224,624,311.40	224,624,311.40	11,231,204.11	49,417,298.07	175,207,013.33	22.0%	21.6%
<b>State, Special Purpose</b>							
4100 Special Purpose, Unassigned	-	-	-	282,095.98	(282,095.98)	0.0%	199.5%
4121 Special Education	30,976,215.00	30,976,215.00	1,548,866.70	6,815,013.48	24,161,201.52	22.0%	16.4%
4122 Special Ed-Infants and Toddlers	-	-	-	-	-	0.0%	0.0%
4155 Learning Assistance	4,185,818.00	4,185,818.00	213,607.55	939,873.21	3,245,944.79	22.5%	22.0%
4158 Special and Pilot Programs	2,740,080.00	2,740,080.00	16,269.58	33,994.38	2,706,085.62	1.2%	3.0%
4165 Transitional Bilingual	8,521,710.00	8,521,710.00	425,873.11	1,873,841.69	6,647,868.31	22.0%	21.5%
4174 Highly Capable	728,437.00	728,437.00	36,166.73	159,133.61	569,303.39	21.8%	21.4%
4198 School Food Services	618,183.00	618,183.00	87,085.15	164,767.02	453,415.98	26.7%	22.2%
4199 Transportation - Operations	7,000,000.00	7,000,000.00	351,103.53	1,544,855.53	5,455,144.47	22.1%	18.5%
4300 Other State Agencies	11,170,413.00	11,170,413.00	-	-	11,170,413.00	0.0%	0.0%
4321 Special Ed-Other Agencies	-	-	67.00	1,488.80	(1,488.80)	0.0%	0.0%
4358 Special & Pilot Programs	-	-	-	-	-	0.0%	0.0%
4388 Childcare-Other Agencies	3,165,797.00	3,165,797.00	340,018.61	1,370,319.97	1,795,477.03	43.3%	28.1%
<b>Subtotal State, Special Purpose</b>	69,106,653.00	69,106,653.00	3,019,057.96	13,185,383.67	55,921,269.33	19.1%	18.2%
<b>Federal, General Purpose</b>							
5500 Federal Forests	6,000.00	6,000.00	-	-	6,000.00	0.0%	0.0%
5200 Direct Fed Grants Unassigned	-	-	-	-	-	0.0%	0.0%
<b>Subtotal Federal, General Purpose</b>	6,000.00	6,000.00	-	-	6,000.00	0.0%	0.0%
<b>Federal, Special Purpose</b>							
6111 SLFRF	-	-	-	-	-	0.0%	0.0%
6112 ESSER II	-	-	-	-	-	0.0%	0.0%
6113 ESSER III	-	-	-	-	-	0.0%	0.0%
6114 ESSER III Learning Loss	-	-	-	-	-	0.0%	0.0%
6119 Cares Act - Other	-	-	-	-	-	0.0%	0.0%
6123 SPED Sup, IDEA	-	-	-	-	-	0.0%	0.0%
6124 Special Education, Supplemental	4,775,169.00	4,775,169.00	751,939.61	751,939.61	4,023,229.39	15.7%	16.2%
6138 Secondary Vocational Education	106,947.00	106,947.00	18,423.54	18,423.54	88,523.46	17.2%	17.5%
6151 Disadvantaged ESEA	2,988,903.00	2,988,903.00	255,292.25	530,269.87	2,458,633.13	17.7%	15.4%
6152 School Improvement, Federal	858,430.00	858,430.00	27,446.39	38,366.05	820,063.95	4.5%	15.5%

BELLEVUE SCHOOL DISTRICT						GENERAL FUND	
REVENUES AND OTHER FINANCING SOURCES DETAIL						November 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	551,446.00	551,446.00	27,781.28	66,805.95	484,640.05	12.1%	21.6%
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	3,090,043.00	3,090,043.00	392,857.17	752,333.33	2,337,709.67	24.3%	30.6%
6200 Direct Special Purpose Grants	-	-	-	-	-	0.0%	0.0%
6210 E-Rate	165,884.00	165,884.00	30,288.90	30,288.90	135,595.10	18.3%	0.0%
6219 Federal Stimulus- Other	-	-	-	-	-	0.0%	0.0%
6300 Federal Grants Through Other Agencies	-	-	-	-	-	0.0%	0.0%
6321 SPED Medicaid Reimb, Other Agencies	-	-	-	-	-	0.0%	0.0%
6324 Special Education, Supplemental	-	-	-	-	-	0.0%	0.0%
6998 USDA Commodities	660,000.00	660,000.00	118,377.13	215,039.11	444,960.89	32.6%	24.7%
<b>Subtotal Federal, Special Purpose</b>	<b>13,196,822.00</b>	<b>13,196,822.00</b>	<b>1,622,406.27</b>	<b>2,403,466.36</b>	<b>10,793,355.64</b>	<b>18.2%</b>	<b>20.4%</b>
<b>Revenues From Other School Districts</b>							
7100 Payments from Other Districts	1,600,000.00	1,600,000.00	-	-	1,600,000.00	0.0%	0.2%
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>1,670,000.00</b>	<b>1,670,000.00</b>	<b>-</b>	<b>-</b>	<b>1,670,000.00</b>	<b>0.0%</b>	<b>0.2%</b>
<b>Revenues from Other Entities</b>							
8100 Governmental Entities	60,444.00	60,444.00	-	17,922.95	42,521.05	29.7%	2.1%
8188 Childcare	-	-	-	50,317.95	16,748,927.33	0.0%	0.0%
8189 Other - Community Svcs	-	-	-	-	-	0.0%	0.0%
8199 Other Government - Transportation	-	-	-	-	-	0.0%	0.0%
8200 Private Foundation	25,500.00	25,500.00	-	33,597.39	(8,097.39)	131.8%	126.5%
8500 Nonfederal ESD	-	-	-	-	-	0.0%	0.0%
<b>Subtotal Revenues from Other Entities</b>	<b>85,944.00</b>	<b>85,944.00</b>	<b>-</b>	<b>101,838.29</b>	<b>16,783,350.99</b>	<b>118.5%</b>	<b>30.1%</b>
<b>Other Financing Sources</b>							
9300 Sale of Equipment	-	-	-	-	-	0.0%	0.0%
9500 Long-Term Financing	1,900,000.00	1,900,000.00	-	-	1,900,000.00	0.0%	0.0%
9901 Transfers	31,544,069.00	31,544,069.00	6,382,533.99	12,269,645.11	19,274,423.89	38.9%	44.2%
<b>Subtotal Other Financing Sources</b>	<b>33,444,069.00</b>	<b>33,444,069.00</b>	<b>6,382,533.99</b>	<b>12,269,645.11</b>	<b>21,174,423.89</b>	<b>36.7%</b>	<b>41.3%</b>
<b>Total Revenues</b>	<b>\$ 435,251,999.40</b>	<b>\$ 435,251,999.40</b>	<b>\$ 29,775,571.42</b>	<b>\$ 113,013,384.62</b>	<b>\$ 339,037,860.06</b>	<b>26.0%</b>	<b>26.4%</b>

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

							--(Excluding Encumbrances)--			
		Adopted Budget	Operating Budget	Current Month Actual	Year to Date Actual	Encumbrances (Excluding Payroll)	(Over)/Under Operating Budget	Percent Of Operating Budget	Prior Year Percent Of Actual	
<b>Regular Instruction</b>										
01	Basic Education	230,227,094.00	230,010,328.02	17,407,030.83	56,774,430.61	7,078,429.42	166,157,467.99	24.7%	27.7%	
02	Alternative Learning Experience	1,930,593.00	2,007,579.42	117,027.91	909,619.39	-	1,097,960.03	45.3%	50.6%	
03	Dropout Reengagement	334,976.00	334,976.00	-	27,508.14	222,491.86	84,976.00	8.2%	7.3%	
<b>Subtotal Regular Instruction</b>		<b>232,492,663.00</b>	<b>232,352,883.44</b>	<b>17,524,058.74</b>	<b>57,711,558.14</b>	<b>7,300,921.28</b>	<b>167,340,404.02</b>	<b>24.8%</b>	<b>27.9%</b>	
<b>Special Education Instruction</b>										
21	Special Education, Basic, State	82,921,205.00	82,951,205.56	6,435,781.66	18,289,986.14	9,249,600.25	55,411,619.17	22.0%	24.8%	
22	Special Education, Inf. & Toddler	-	-	-	-	-	-	0.0%	0.0%	
23	Special Education, ARP, IDEA	-	-	-	-	-	-	0.0%	0.0%	
24	Special Education, Supp, Federal	4,621,065.00	4,621,065.00	327,739.94	1,054,957.26	165,000.00	3,401,107.74	22.8%	24.1%	
<b>Subtotal Special Education Instruction</b>		<b>87,542,270.00</b>	<b>87,572,270.56</b>	<b>6,763,521.60</b>	<b>19,344,943.40</b>	<b>9,414,600.25</b>	<b>58,812,726.91</b>	<b>22.1%</b>	<b>24.8%</b>	
<b>Vocational Education Instruction</b>										
31	Vocational, Basic, State	9,440,555.00	9,534,754.00	718,547.72	2,287,193.35	1,018,801.92	6,228,758.73	24.0%	22.0%	
34	Vocational, Middle School Grant, State	2,739,258.00	2,739,258.00	202,970.97	657,638.25	0.00	2,081,619.75	24.0%	29.0%	
38	Vocational, Federal	106,450.00	106,450.00	8,874.84	27,850.18	-	78,599.82	26.2%	26.4%	
45	Skills Center - Basic, State	-	-	-	-	-	-	0.0%	0.0%	
<b>Subtotal Vocational Education Instruction</b>		<b>12,286,263.00</b>	<b>12,380,462.00</b>	<b>930,393.53</b>	<b>2,972,681.78</b>	<b>1,018,801.92</b>	<b>8,388,978.30</b>	<b>24.0%</b>	<b>23.5%</b>	
<b>Compensatory Education Instruction</b>										
51	Disadvantaged, Federal	3,096,470.00	3,096,470.00	263,107.67	774,671.61	-	2,321,798.39	25.0%	23.4%	
52	School Improvement, Federal	614,668.00	614,668.00	32,531.75	69,523.10	-	545,144.90	11.3%	22.0%	
55	Learning Assistance, State	4,037,640.00	4,037,640.00	265,266.50	860,762.24	-	3,176,877.76	21.3%	25.8%	
58	Special and Pilot Programs, State	2,690,404.00	2,690,404.00	28,697.57	81,984.28	-	2,608,419.72	3.0%	5.8%	
61	Head Start, Federal	-	-	-	-	-	-	0.0%	0.0%	
64	Limited English Proficiency, Federal	531,922.00	531,922.00	28,936.08	94,316.28	-	437,605.72	17.7%	30.6%	
65	Transitional Bilingual, State	7,546,147.00	7,546,147.00	587,718.55	1,759,092.73	-	5,787,054.27	23.3%	26.4%	
69	Compensatory, Other	7,500.00	7,500.00	-	-	-	7,500.00	0.0%	0.0%	
<b>Subtotal Compensatory Education Instruction</b>		<b>18,524,751.00</b>	<b>18,524,751.00</b>	<b>1,206,258.12</b>	<b>3,640,350.24</b>	<b>-</b>	<b>14,884,400.76</b>	<b>19.7%</b>	<b>22.5%</b>	
<b>Other Instructional Programs</b>										
73	Summer School	360,420.00	360,420.00	-	1,307.00	-	359,113.00	0.4%	2.1%	
74	Highly Capable	1,296,419.00	1,296,419.00	176,272.46	383,682.43	-	912,736.57	29.6%	30.6%	
79	Instructional Programs, Other	1,606,000.00	1,612,000.00	135,801.30	403,897.73	5,950.37	1,202,151.90	25.1%	26.8%	
<b>Subtotal Other Instructional Programs</b>		<b>3,262,839.00</b>	<b>3,268,839.00</b>	<b>312,073.76</b>	<b>788,887.16</b>	<b>5,950.37</b>	<b>2,474,001.47</b>	<b>24.1%</b>	<b>26.5%</b>	
<b>Community Services</b>										
88	Child Care	8,807,002.00	8,808,502.00	739,295.71	2,227,613.39	260,725.94	6,320,162.67	25.3%	25.5%	
89	Other Community Services	1,082,760.00	1,082,760.00	114,206.73	259,564.31	73,216.50	749,979.19	24.0%	15.5%	
<b>Subtotal Community Services</b>		<b>9,889,762.00</b>	<b>9,891,262.00</b>	<b>853,502.44</b>	<b>2,487,177.70</b>	<b>333,942.44</b>	<b>7,070,141.86</b>	<b>25.1%</b>	<b>23.7%</b>	
<b>Support Services</b>										
97	District Wide Support	49,783,593.60	49,791,673.60	3,535,777.22	16,127,194.35	9,711,813.48	23,952,665.77	32.4%	31.3%	
98	School Food Services	8,515,690.00	8,515,690.00	903,499.94	2,282,955.23	1,966,486.72	4,266,248.05	26.8%	27.3%	
99	Pupil Transportation	10,954,167.00	10,954,167.00	936,622.97	2,708,304.27	2,529,791.17	5,716,071.56	24.7%	26.7%	
<b>Subtotal Support Services</b>		<b>69,253,450.60</b>	<b>69,261,530.60</b>	<b>5,375,900.13</b>	<b>21,118,453.85</b>	<b>14,208,091.37</b>	<b>33,934,985.38</b>	<b>30.5%</b>	<b>30.1%</b>	
<b>Total Expenditures</b>		<b>\$ 433,251,998.60</b>	<b>\$ 433,251,998.60</b>	<b>\$ 32,965,708.32</b>	<b>\$ 108,064,052.27</b>	<b>\$ 32,282,307.63</b>	<b>\$ 292,905,638.70</b>	<b>24.9%</b>	<b>27.2%</b>	
<b>Other Financing Uses</b>										
<b>Total Expenditures and Other Financing Uses</b>		<b>\$ 433,251,998.60</b>	<b>\$ 433,251,998.60</b>	<b>\$ 32,965,708.32</b>	<b>\$ 108,064,052.27</b>	<b>\$ 32,282,307.63</b>	<b>\$ 292,905,638.70</b>	<b>24.9%</b>	<b>27.2%</b>	

**BELLEVUE SCHOOL DISTRICT  
BUDGET STATUS**
**ASSOCIATED STUDENT BODY FUND  
November 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
<b>Beginning Fund Balance</b>	\$ 2,143,571.00	\$ 2,143,571.00		\$ 2,411,504.48				
<b>Revenue</b>								
General Student Body	3,641,721.00	3,641,721.00	299,871.73	1,214,158.98	-	2,427,562.02	33.3%	38.9%
Athletics	1,143,270.00	1,143,270.00	(34,481.80)	459,655.49	-	683,614.51	40.2%	43.0%
Classes	384,315.00	384,315.00	5,240.00	33,246.30	-	351,068.70	8.7%	12.9%
Clubs	1,563,518.00	1,563,518.00	92,504.18	196,485.79	-	1,367,032.21	12.6%	18.0%
Private Moneys	142,600.00	142,600.00	1,375.00	10,195.00	-	132,405.00	7.1%	1.5%
<b>Total Revenues</b>	\$ 6,875,424.00	\$ 6,875,424.00	\$ 364,509.11	\$ 1,913,741.56	\$ -	\$ 7,389,244.46	27.8%	32.8%
<b>Expenditures</b>								
General Student Body	3,120,670.00	3,120,670.00	229,501.39	641,782.41	553,506.60	1,925,380.99	20.6%	23.6%
Athletics	1,301,415.00	1,301,415.00	324,507.91	548,953.61	114,761.07	637,700.32	42.2%	39.2%
Classes	396,000.00	396,000.00	663.10	20,391.31	67,329.70	308,278.99	5.1%	15.5%
Clubs	1,863,715.00	1,863,715.00	44,091.77	91,348.66	16,027.20	1,756,339.14	4.9%	5.5%
Private Moneys	153,160.00	153,160.00	775.00	775.00	-	152,385.00	0.5%	4.3%
<b>Total Expenditures</b>	\$ 6,834,960.00	\$ 6,834,960.00	\$ 599,539.17	\$ 1,303,250.99	\$ 751,624.57	\$ 6,705,465.43	19.1%	21.0%
Other Financing Uses	-	-	-	-	-	-		
<b>Excess of Revenues/Other Fin. Sources over (under) Exp./Oth. Fin. Uses</b>	40,464.00	40,464.00	(235,030.06)	610,490.57				
<b>Ending Fund Balance</b>	\$2,184,035.00	\$2,184,035.00		\$ 3,021,995.05				

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

		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
<b>Beginning Fund Balance</b>	\$	45,395,815.00	\$ 45,395,815.00		\$ 42,760,985.36				
<b>Revenue</b>									
Local Taxes		89,072,881.00	89,072,881.00	7,127,420.35	37,136,662.28	-	51,936,218.72	41.7%	51.1%
Investment Earnings		500,000.00	500,000.00	186,966.44	346,925.69	-	153,074.31	69.4%	25.4%
Other Financing Sources		-	-	-	-	-	-	0.0%	0.0%
<b>Total Revenues</b>	\$	<b>89,572,881.00</b>	<b>\$ 89,572,881.00</b>	<b>\$ 7,314,386.79</b>	<b>\$ 37,483,587.97</b>	<b>\$ -</b>	<b>\$ 52,089,293.03</b>	<b>41.8%</b>	<b>50.6%</b>
<b>Expenditures</b>									
Matured Bond Expenditures		61,835,000.00	61,835,000.00	-	-	-	61,835,000.00	0.0%	0.0%
Interest on Bonds		27,038,613.00	27,038,613.00	-	-	-	27,038,613.00	0.0%	0.0%
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>88,878,613.00</b>	<b>\$ 88,878,613.00</b>	<b>\$ -</b>	<b>\$ 3,500.00</b>	<b>\$ -</b>	<b>\$ 88,875,113.00</b>	<b>0.0%</b>	<b>0.0%</b>
Other Financing Uses		-	-	-	-	-	-		
<b>Excess of Revenues/Other Fin. Sources over (under) Exp./Oth. Fin. Uses</b>		694,268.00	694,268.00	7,314,386.79	37,480,087.97				
<b>Ending Fund Balance</b>	\$	<b>46,090,083.00</b>	<b>\$46,090,083.00</b>		<b>\$ 80,241,073.33</b>				

<b>BELLEVUE SCHOOL DISTRICT BUDGET STATUS</b>	<b>CAPITAL PROJECTS FUND November 2025</b>
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	Adopted Budget	Operating Budget	Current Month Actual	Year to Date Actual	Encumbrances (Excluding Payroll)	--(Excluding Encumbrances)--		
						(Over)/Under Operating Budget	Percent Of Operating Budget	Prior Year Percent Of Actual
<b>Beginning Fund Balance</b>	\$ 88,954,149.00	\$ 88,954,149.00		\$ 89,849,341.66				
<b>Revenue</b>								
Local Taxes	59,118,390.00	59,118,390.00	4,901,924.30	25,564,083.14		33,554,306.86	43.2%	44.0%
Local Support Non-Tax	2,172,601.00	2,172,601.00	690,423.09	1,011,779.74		1,160,821.26	46.6%	49.5%
State, General Purpose	-	-	-	-		-	0.0%	0.0%
State, Special Purpose	-	-	-	-		-	0.0%	0.0%
Federal, Special Purpose	527,167.00	527,167.00	333,016.47	333,016.47		194,150.53	63.2%	0.0%
Government Entities	-	-	-	-		-	0.0%	0.0%
Other Financing Sources	100,000,000.00	100,000,000.00	-	-		100,000,000.00	0.0%	0.0%
<b>Total Revenues/Oth Fin. Sources</b>	<b>\$ 161,818,158.00</b>	<b>\$ 161,818,158.00</b>	<b>\$ 5,925,363.86</b>	<b>\$ 26,908,879.35</b>		<b>\$ 134,909,278.65</b>	<b>16.6%</b>	<b>43.9%</b>
<b>Expenditures</b>								
Sites	81,370,000.00	81,370,000.00	62,984.05	273,236.68	992,800.65	80,103,962.67	0.3%	23.1%
Buildings	29,530,224.00	29,530,224.00	3,019,137.45	9,963,994.06	54,026,213.67	(34,459,983.73)	33.7%	19.5%
Equipment	4,171,724.00	4,171,724.00	473,996.96	1,533,305.61	606,246.65	2,032,171.74	36.8%	44.9%
Instructional Technology	10,295,334.00	10,295,334.00	31,988.93	218,914.16	177,646.61	9,898,773.23	2.1%	4.1%
Energy	3,000,000.00	3,000,000.00	140,731.22	720,717.10	1,857,329.01	421,953.89	24.0%	39.0%
Bond Issuance Costs	400,000.00	400,000.00	-	-	-	400,000.00	0.0%	0.0%
<b>Total Expenditures</b>	<b>\$ 128,767,282.00</b>	<b>\$ 128,767,282.00</b>	<b>\$ 3,728,838.61</b>	<b>\$ 12,710,167.61</b>	<b>\$ 57,660,236.59</b>	<b>\$ 58,396,877.80</b>	<b>9.9%</b>	<b>20.6%</b>
Other Financing Uses	31,544,069.00	31,544,069.00	6,382,533.99	12,269,645.11				
<b>Excess of Revenues/Other Fin. Sources over (under) Exp./Oth. Fin. Uses</b>	<b>1,506,807.00</b>	<b>1,506,807.00</b>	<b>(4,186,008.74)</b>	<b>1,929,066.63</b>				
<b>Ending Fund Balance</b>	<b>\$ 90,460,956.00</b>	<b>\$ 90,460,956.00</b>		<b>\$ 91,778,408.29</b>				

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

		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			
<b>Beginning Fund Balance</b>	\$	6,021,059.00	\$	6,021,059.00	\$	6,017,769.30						
<b>Revenue</b>												
Local Taxes		-	-	-	-		-	0.0%	107.3%			
Local Support Non-Tax		144,000.00	144,000.00	22,258.70	44,431.06		99,568.94	30.9%	16.3%			
State Transportation Reimbursement		2,228,447.00	2,228,447.00	-	-		2,228,447.00	0.0%	0.0%			
Sale of Equipment		15,000.00	15,000.00	8,688.75	36,688.75		(21,688.75)	244.6%	0.0%			
<b>Total Revenues/Oth Fin. Sources</b>	\$	2,387,447.00	\$	2,387,447.00	\$	30,947.45	\$	81,119.81	\$	2,306,327.19	3.4%	1.0%
<b>Expenditures</b>												
Transportation Equipment		1,500,000.00	1,500,000.00	-	-	63,114.29	1,436,885.71	0.0%	0.0%			
Levy and Election Costs		-	-	-	-	-	-	0.0%	0.0%			
<b>Total Expenditures</b>	\$	1,500,000.00	\$	1,500,000.00	\$	-	\$	63,114.29	\$	1,436,885.71	0.0%	0.0%
Other Financing Uses		-	-	-	-							
<b>Excess of Revenues/Other Fin. Sources over (under) Exp./Oth. Fin. Uses</b>		887,447.00	887,447.00	30,947.45	81,119.81							
<b>Ending Fund Balance</b>	\$	6,908,506.00	\$	6,908,506.00	\$	6,098,889.11						

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

**PRIVATE PURPOSE TRUST FUND  
November 2025**

	Current Month Actual	Year to Date Actual
<b>Beginning Fund Balance</b>	\$	12,044.04
<b>Additions:</b>		
Contributions	-	-
Investment Income	49.62	97.68
<b>Total Additions</b>	\$ 49.62	\$ 97.68
<b>Deductions:</b>		
Scholarships and Awards	-	-
<b>Total Deductions</b>	\$ -	\$ -
<b>Net Change in Additions to Deductions</b>	49.62	97.68
<b>Ending Net Assets</b>	\$	12,141.72

**BELLEVUE SCHOOL DISTRICT  
STATEMENT OF CASH FLOW**
**GENERAL FUND  
November 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>	\$ 24,521,166.83	\$ 34,165,464.26	\$ 24,521,166.83	\$ 8,179,155.33
<b>Operating Activities</b>				
<b>Net Income</b>				
Revenue	83,237,813.20	29,775,571.42	113,013,384.62	109,722,021.90
Expenditure	75,098,343.95	32,965,708.32	108,064,052.27	115,917,005.89
<b>Total Net Income</b>	\$ 8,139,469.25	\$ (3,190,136.90)	\$ 4,949,332.35	\$ (6,194,983.99)
<b>Change in Non-Cash Capital</b>				
Accounts Receivable	24,333,620.15	5,515,360.44	29,848,980.59	37,801,082.61
Inventory	(26,269.77)	(10,258.25)	(36,528.02)	11,642.67
Prepaid Expenses	1,114,477.28	-	1,114,477.28	7,955,859.02
Investments with Trustee	-	-	-	-
Accounts Payable	(1,417,210.54)	708,554.02	(708,656.52)	(2,153,821.51)
Contracts Payable - Current	-	-	-	-
Accrued Salaries	4,719,834.74	-	4,719,834.74	165,902.26
Payroll Deductions & Taxes Payable	(2,948,721.64)	909,932.17	(2,038,789.47)	991,089.36
Due to Other Govt Units	-	-	-	-
Estimated Employee Benefits Payable	394,896.69	(53,720.06)	341,176.63	434,848.21
Due to Other Funds	-	-	-	(806,092.68)
Accounts Payable - Interfund Loans	-	-	-	-
Deposits	-	-	-	-
Unearned Revenue	(2,434,707.53)	-	(2,434,707.53)	(2,416,380.04)
Unavailable Revenue	(22,231,091.20)	(5,313,033.00)	(27,544,124.20)	(26,320,656.88)
<b>Total Change in Non-Cash Capital</b>	\$ 1,504,828.18	\$ 1,756,835.32	\$ 3,261,663.50	\$ 15,663,473.02
<b>Cash Flow from Operating Activities:</b>	\$ 9,644,297.43	\$ (1,433,301.58)	\$ 8,210,995.85	\$ 9,468,489.03
<b>Ending Cash Balance</b>	\$ 34,165,464.26	\$32,732,162.68	\$32,732,162.68	\$17,647,644.36

**Budget Status Projection Analysis**  
**2025-2026 School Year**  
As Of  
November 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
<b>Beginning Fund Balance</b>	\$ (5,000,000)	\$ (693,821)	\$ (693,821)	\$ (7,892,663)	\$ 7,445,648	\$ 4,255,511	\$ 1,130,261	\$ (5,214,150)	\$ (2,846,829)	\$ (8,325,874)	\$ 11,778,231	\$ 3,055,772	\$ (8,705,778)	\$ (4,197,144)	\$ (693,821)		
<b>Revenue</b>																	
Local	93,118,200	93,118,200	4,682,995	23,432,389	7,520,369	2,535,968	2,327,379	3,090,987	5,785,664	29,841,292	10,300,970	3,366,220	802,340	(528,027)	93,158,547	40,347	40,347
State	293,730,964	293,730,964	25,111,834	23,240,586	14,250,262	25,307,341	23,865,805	25,276,367	25,258,942	25,277,886	14,242,512	17,696,277	36,272,548	38,209,382	294,009,742	278,778	278,778
Federal	13,202,822	13,202,822	57,744	723,316	1,622,406	997,059	1,111,032	1,047,219	964,436	1,053,373	1,084,320	1,113,720	1,043,314	2,121,642	12,939,579	(263,243)	(263,243)
Other Financing	35,200,013	35,200,013	5,921,560	67,389	6,382,534	5,058	5,846,491	5,083,634	11,306	45,106	30,838	6,650,102	2,317,248	2,904,620	35,265,886	65,873	65,873
<b>Total Revenues</b>	<b>435,251,999</b>	<b>435,251,999</b>	<b>35,774,133</b>	<b>47,463,681</b>	<b>29,775,571</b>	<b>28,845,426</b>	<b>33,150,707</b>	<b>34,498,206</b>	<b>32,020,348</b>	<b>56,217,657</b>	<b>25,658,640</b>	<b>28,826,319</b>	<b>40,435,450</b>	<b>42,707,617</b>	<b>435,373,754</b>	<b>121,755</b>	<b>121,755</b>
<b>Expenditures</b>																	
Regular Instruction	232,492,663	232,352,883	23,129,046	17,058,453	17,524,059	17,002,232	22,150,675	16,682,215	20,859,467	18,869,758	17,603,477	22,638,168	20,334,864	18,225,706	232,078,120	(414,543)	(274,763)
Federal Stimulus	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Education Instruction	87,542,270	87,572,271	6,356,027	6,225,395	6,763,522	6,677,834	7,802,914	7,195,251	7,666,332	7,749,549	7,951,120	8,168,277	7,004,884	8,094,399	87,655,503	113,233	83,233
Vocational Education Instruction	12,286,263	12,380,462	1,167,687	874,602	930,394	865,900	1,314,210	826,294	1,132,798	952,873	845,556	1,232,621	854,343	1,355,228	12,352,506	66,243	(27,956)
Skills Center Instruction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Compensatory Education Instruction	18,524,751	18,524,751	1,282,999	1,151,093	1,206,258	1,355,615	1,416,287	1,357,323	1,393,028	1,545,906	1,523,256	1,947,539	2,446,418	1,787,463	18,413,185	(111,566)	(111,566)
Other Instructional Programs	3,262,839	3,268,839	244,102	232,711	312,074	245,333	318,549	241,271	278,301	265,513	242,504	273,073	219,612	429,594	3,302,636	39,797	33,797
Community Services	9,889,762	9,891,262	796,043	837,633	853,502	769,914	794,782	812,912	787,640	861,308	832,141	888,476	760,028	1,051,797	10,046,175	156,413	154,913
Support Services	69,253,451	69,261,531	9,997,071	5,745,483	5,375,900	5,053,849	5,697,700	5,015,619	5,381,826	5,868,645	5,383,046	5,439,715	4,306,667	6,189,486	69,455,007	201,557	193,477
<b>Total Expenditures</b>	<b>433,251,999</b>	<b>433,251,999</b>	<b>42,972,974</b>	<b>32,125,370</b>	<b>32,965,708</b>	<b>31,970,677</b>	<b>39,495,117</b>	<b>32,130,886</b>	<b>37,499,392</b>	<b>36,113,553</b>	<b>34,381,099</b>	<b>40,587,869</b>	<b>35,926,817</b>	<b>37,133,672</b>	<b>433,303,133</b>	<b>51,134</b>	<b>51,134</b>
<b>Excess of Revenues over(under) Expenditures</b>	2,000,001	2,000,001	(7,198,841)	15,338,311	(3,190,137)	(3,125,250)	(6,344,410)	2,367,320	(5,479,044)	20,104,104	(8,722,459)	(11,761,550)	4,508,633	5,573,944	2,070,621		
<b>Ending Fund Balance</b>	<b>(2,999,999)</b>	<b>1,306,179</b>	<b>(7,892,663)</b>	<b>7,445,648</b>	<b>4,255,511</b>	<b>1,130,261</b>	<b>(5,214,150)</b>	<b>(2,846,829)</b>	<b>(8,325,874)</b>	<b>11,778,231</b>	<b>3,055,772</b>	<b>(8,705,778)</b>	<b>(4,197,144)</b>	<b>1,376,800</b>	<b>1,376,800</b>		
Previous Projected Ending Fund Balance	(2,999,999)	1,306,179	(7,892,663)	7,445,648	(312,253)	10,175,247	4,357,939	7,963,102	537,814	20,622,520	11,897,708	978,814	5,495,267	1,328,899	1,328,899		
Ending Fund Balance Difference to Projected	-	-	-	-	4,567,764	(9,044,986)	(9,572,088)	(10,809,931)	(8,863,688)	(8,844,289)	(8,841,936)	(9,684,592)	(9,692,411)	47,901	47,901		
<b>Expenditure to Revenue Ratio:</b>																	
Month Ratio			120.12%	67.68%	110.71%	110.83%	119.14%	93.14%	117.11%	64.24%	133.99%	140.80%	88.85%	86.95%			
Year to Date Ratio			120.12%	90.22%	95.62%	98.71%	102.58%	101.03%	103.16%	95.81%	98.84%	102.27%	100.89%	99.52%	99.52%		

**Cash Flow Statement Projection**  
**2025-2026 School Year**  
As Of  
**November 2025**

	September	October	November	December	January	February	March	April	May	June	July	August
<b>Beginning Cash Balance</b>	<b>\$ 24,521,167</b>	<b>\$ 22,169,851</b>	<b>\$ 34,164,925</b>	<b>\$ 32,731,623</b>	<b>\$ 29,606,373</b>	<b>\$ 23,261,963</b>	<b>\$ 25,629,283</b>	<b>\$ 20,150,239</b>	<b>\$ 40,214,343</b>	<b>\$ 31,381,884</b>	<b>\$ 19,136,438</b>	<b>\$ 10,545,071</b>
<b>Operating Activities:</b>												
<b>Net Income</b>												
Revenue	35,774,133	47,463,681	29,775,571	28,845,426	33,150,707	34,498,206	32,020,348	56,217,657	25,658,640	28,826,319	40,435,450	42,707,617
Expenditure	42,972,974	32,125,370	32,965,708	31,970,677	39,495,117	32,130,886	37,499,392	36,113,553	34,381,099	40,587,869	35,926,817	37,133,672
<b>Total Net Income</b>	<b>(7,198,841)</b>	<b>15,338,311</b>	<b>(3,190,137)</b>	<b>(3,125,250)</b>	<b>(6,344,410)</b>	<b>2,367,320</b>	<b>(5,479,044)</b>	<b>20,104,104</b>	<b>(8,722,459)</b>	<b>(11,761,550)</b>	<b>4,508,633</b>	<b>5,573,944</b>
<b>Change in Non-Cash Capital</b>												
Accounts Receivable	3,175,162	21,158,458	5,515,360	-	-	-	-	-	-	-	-	-
Inventory	(24,226)	(2,044)	(10,258)	-	-	-	-	-	-	-	-	-
Prepaid Expenses	1,114,477	(0)	-	-	-	-	-	(40,000)	(110,000)	(483,897)	(100,000)	(2,000,000)
Investments with Trustee	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	(37,870)	(1,379,341)	708,554	-	-	-	-	-	-	-	-	-
Contracts Payable - Current	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Salaries	4,719,835	-	-	-	-	-	-	-	-	-	-	-
Payroll Deductions & Taxes Payable	(739,301)	(2,209,960)	909,932	-	-	-	-	-	-	-	-	-
Due to Other Govt Units	-	-	-	-	-	-	-	-	-	-	-	-
Estimated Employee Benefits Payable	199,177	195,719	(53,720)	-	-	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable - Interfund Loans	-	-	-	-	-	-	-	-	-	-	(13,000,000)	-
Deposits	-	-	-	-	-	-	-	-	-	-	-	-
Unearned Revenue	(2,434,708)	-	-	-	-	-	-	-	-	-	-	-
Unavailable Revenue	(1,125,021)	(21,106,070)	(5,313,033)	-	-	-	-	-	-	-	-	-
<b>Total Change in Non-Cash Capital</b>	<b>4,847,526</b>	<b>(3,343,237)</b>	<b>1,756,835</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(40,000)</b>	<b>(110,000)</b>	<b>(483,897)</b>	<b>(13,100,000)</b>	<b>(2,000,000)</b>
<b>Cash Flow from Operating Activities:</b>	<b>(2,351,316)</b>	<b>11,995,074</b>	<b>(1,433,302)</b>	<b>(3,125,250)</b>	<b>(6,344,410)</b>	<b>2,367,320</b>	<b>(5,479,044)</b>	<b>20,064,104</b>	<b>(8,832,459)</b>	<b>(12,245,447)</b>	<b>(8,591,367)</b>	<b>3,573,944</b>
<b>Ending Cash Balance</b>	<b>\$ 22,169,851</b>	<b>\$ 34,164,925</b>	<b>\$ 32,731,623</b>	<b>\$ 29,606,373</b>	<b>\$ 23,261,963</b>	<b>\$ 25,629,283</b>	<b>\$ 20,150,239</b>	<b>\$ 40,214,343</b>	<b>\$ 31,381,884</b>	<b>\$ 19,136,438</b>	<b>\$ 10,545,071</b>	<b>\$ 14,119,015</b>
<b>Days Cash on Hand - Based on Ending Cash Balance</b>												
Average Monthly Cash on Hand Year to Date	\$ 22,169,851	\$ 28,167,388	\$ 29,688,800	\$ 29,668,193	\$ 28,386,947	\$ 27,927,336	\$ 26,816,322	\$ 28,491,075	\$ 28,812,276	\$ 27,844,692	\$ 26,271,999	\$ 25,259,251
Expenditures per day Year to Date	1,432,432	1,231,120	1,187,517	1,147,826	1,173,398	1,169,396	1,175,284	1,178,817	1,170,897	1,188,920	1,186,136	1,187,132
Days Cash on Hand for Year to Date	15.48	22.88	25.00	25.85	24.19	23.88	22.82	24.17	24.61	23.42	22.15	21.28