

November 2025
Financial Report
Study Session
January 8th, 2026





2025-26 Update

Budget Metrics

Reporting Timeline

Additional Info

November
Rev & Exp Mo. by Mo.
Ending Fund Balance

Remedy Distribution Overview
Enrollment Trend

January - April

MSOCs Analysis
Salary & Benefits Analysis
County Treasury Report



2025-26 Revenue vs Expenditures

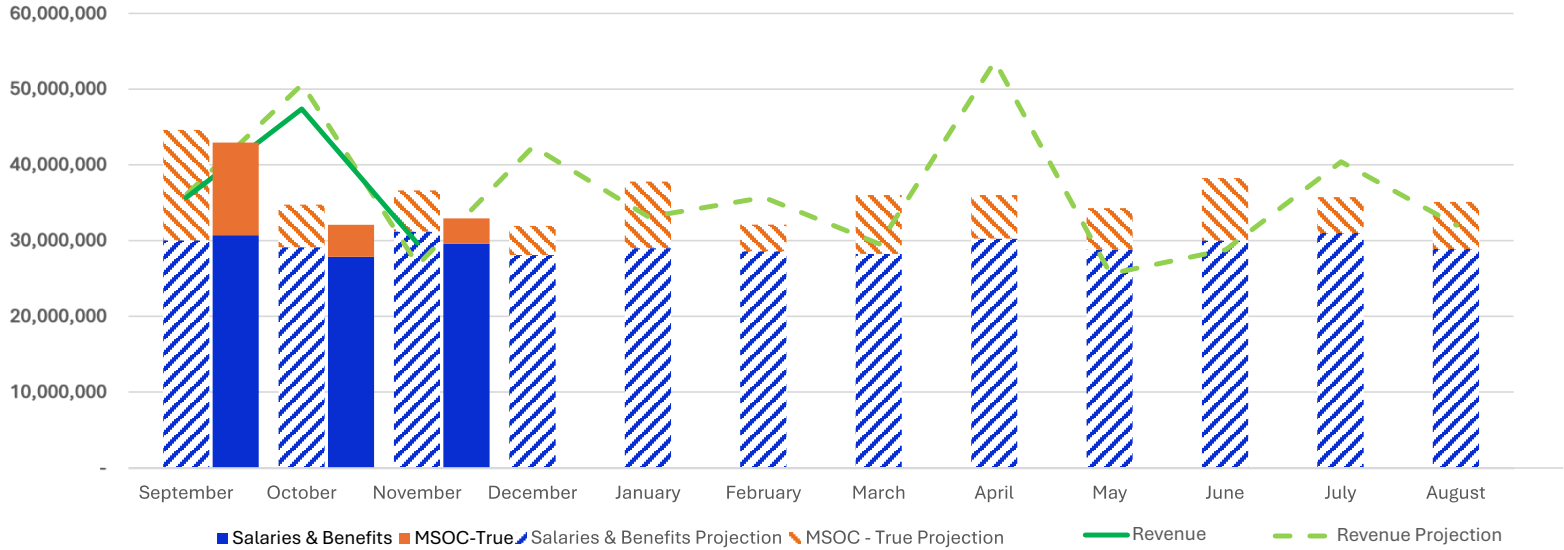
Revenue vs Expenditures
Month by Month

Average Monthly EP&O Levy Collection %

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

Fixed Monthly Apportionment %

Month	Apportionment %
September	9.00%
October	8.00%
November	5.00%
December	9.00%
January	8.50%
February	9.00%
March	9.00%
April	9.00%
May	5.00%
June	6.00%
July	12.50%
August	10.00%
	100.00%



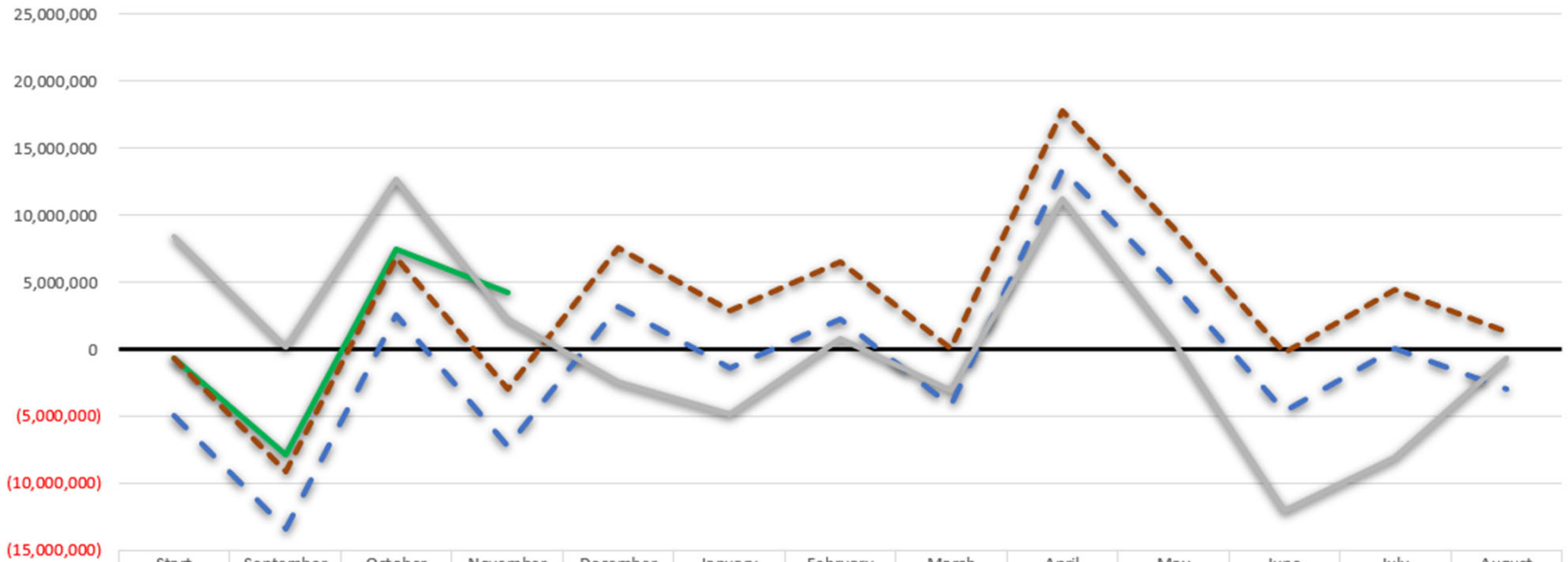
	Final	Final	Final	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection
Actuals	September	October	November	December	January	February	March	April	May	June	July	August	Year End
Revenue	35,774,133	47,463,681	29,775,571										
Expenditures	42,972,974	32,125,370	32,965,708										
Difference	(7,198,841)	15,338,311	(3,190,137)										
Projections													
Revenue	36,164,725	50,681,056	26,808,683	42,458,671	33,150,707	35,727,427	29,577,516	53,716,485	25,658,640	28,826,319	40,435,450	32,046,322	435,251,999
Expenditures	44,608,202	34,741,852	36,623,419	31,934,292	37,792,729	32,110,156	36,017,324	36,023,699	34,289,905	38,263,391	35,740,927	35,106,104	433,251,999
Difference	(8,443,476)	15,939,204	(9,814,736)	10,524,379	(4,642,022)	3,617,271	(6,439,808)	17,692,786	(8,631,265)	(9,437,072)	4,694,522	(3,059,782)	2,000,001

11/13/25



2025-26 Ending Fund Balance Projection

Ending Fund Balance



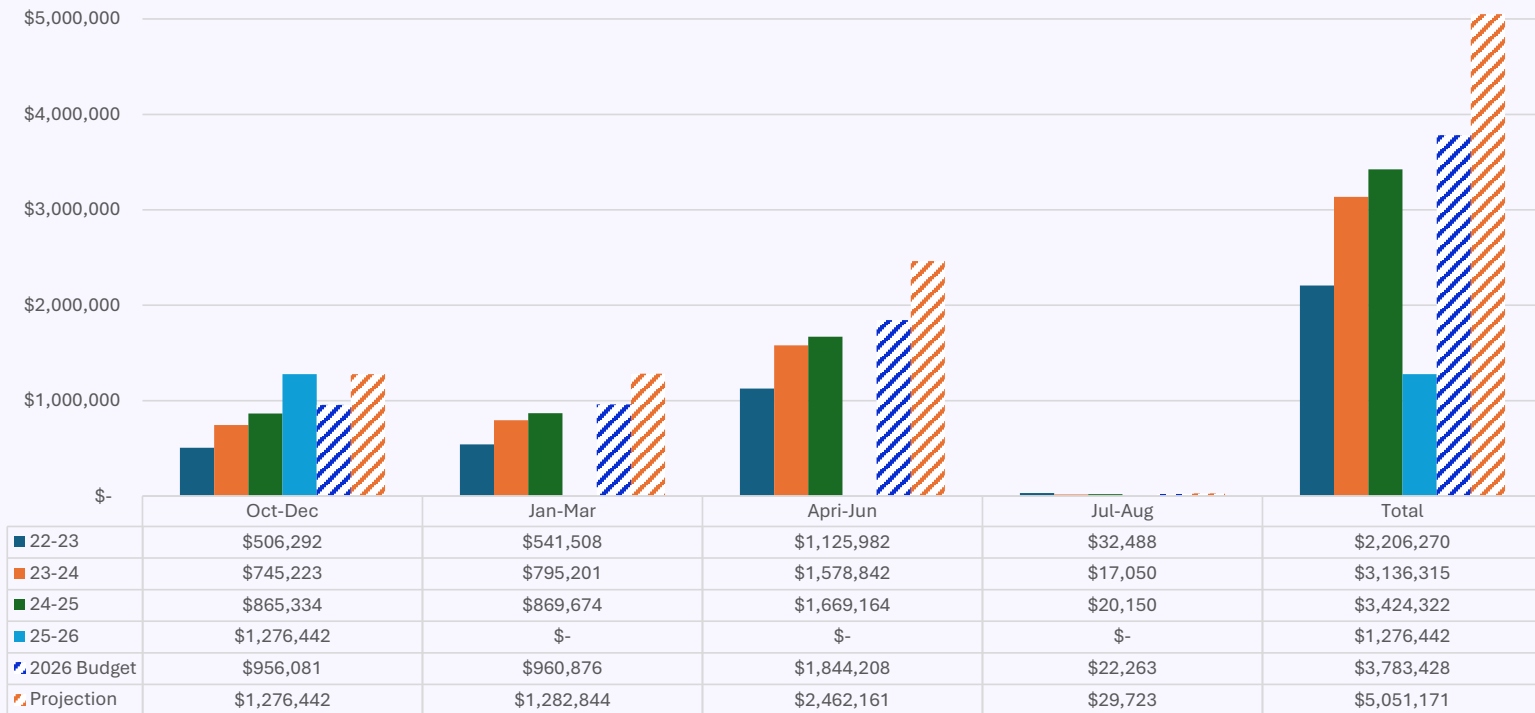
	Start	September	October	November	December	January	February	March	April	May	June	July	August
Actual 2026	(693,821)	(7,892,663)	7,445,648	4,255,511									
Budget	(5,000,000)	(13,443,476)	2,495,728	(7,319,008)	3,205,371	(1,436,651)	2,180,619	(4,259,188)	13,433,598	4,802,333	(4,634,739)	59,783	(2,999,999)
11/13/25 Base Projection	(693,821)	(9,137,297)	6,801,907	(3,012,830)	7,511,550	2,869,527	6,486,798	46,990	17,739,776	9,108,512	(328,561)	4,365,962	1,306,179
Actual 2025	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)	(693,821)



Budget Metrics

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.



*Source: Table 7.1 on page 18 of FY2603-November 2025 Financial Report and Statements

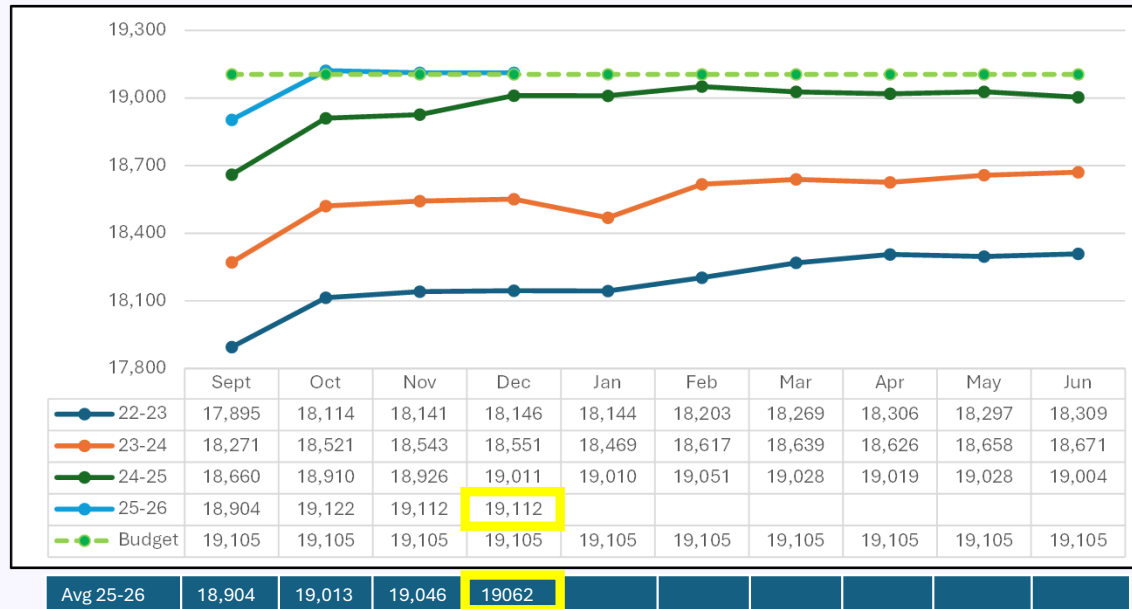


Budget Metrics

Enrollment Trend

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



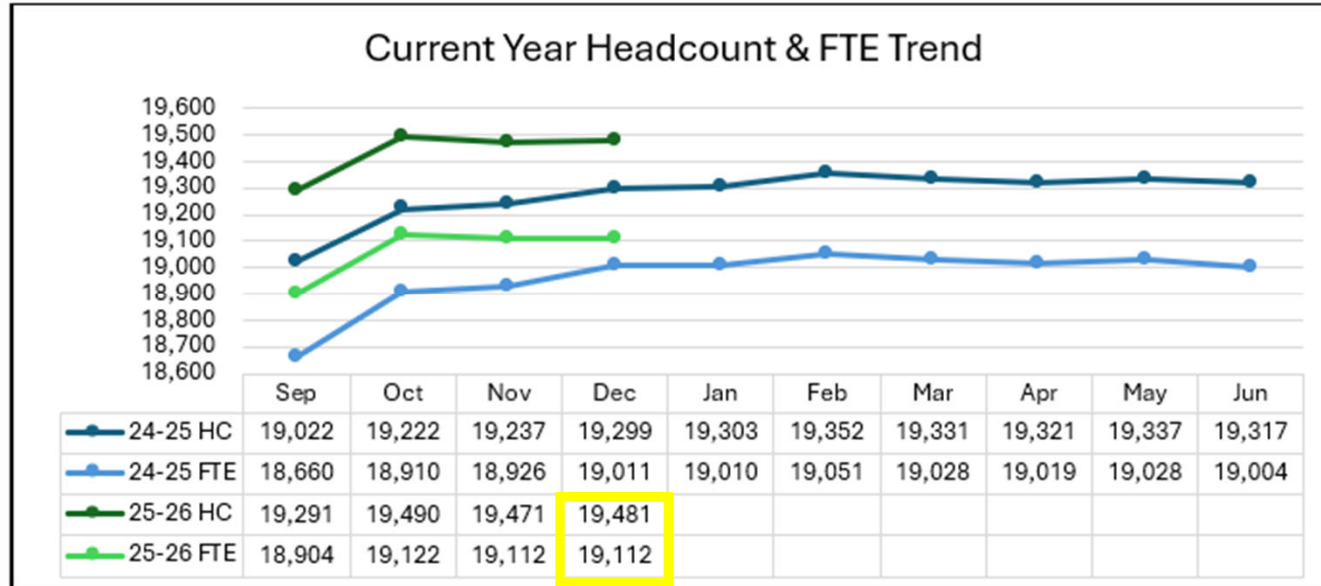
*Source: Table 6.1 on page 15 of FY2603-November 2025 Financial Report and Statements

Budget Metrics

Enrollment Trend



TABLE 6.2 CURRENT YEAR HEADCOUNT & FTE TREND



*Source: Table 6.2 on page 15 of FY2603-November 2025 Financial Report and Statements

FINANCIAL REPORTING TIMELINE



2026-27 Budget Parameters

January 2026 Financials

January 8th

February 5th

April 2nd

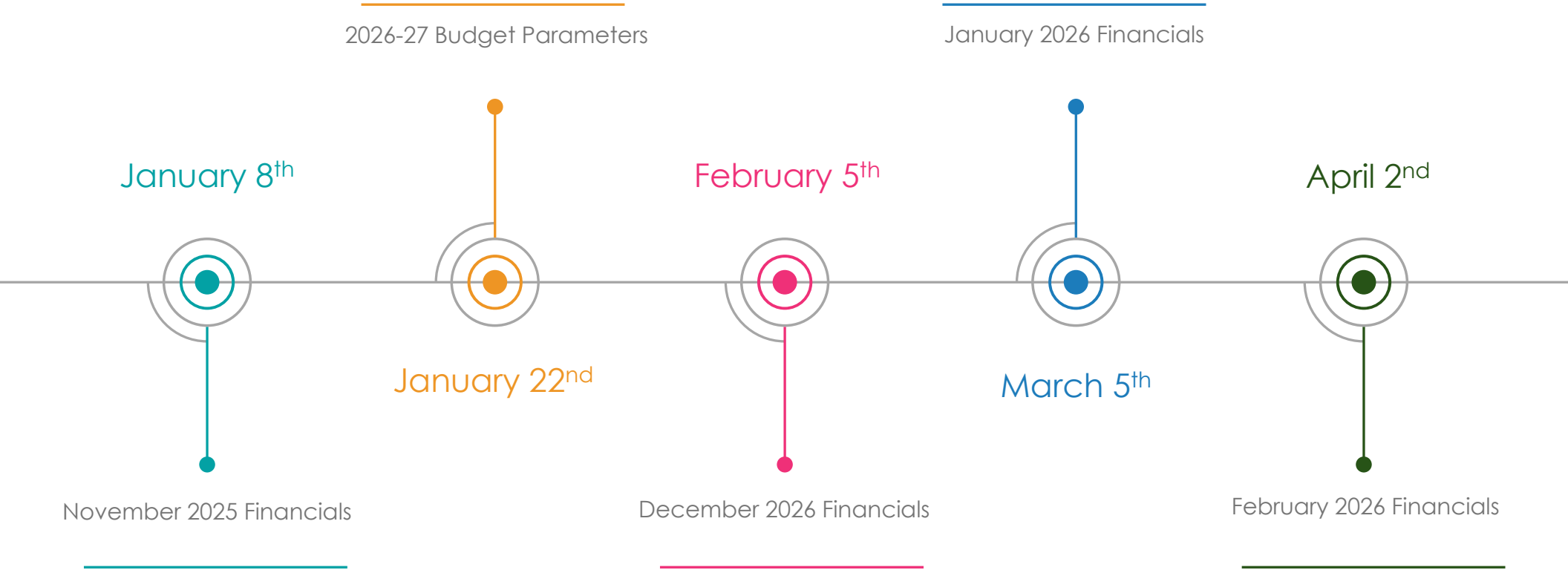
January 22nd

March 5th

November 2025 Financials

December 2026 Financials

February 2026 Financials



THANK YOU!

Additional Financial Information

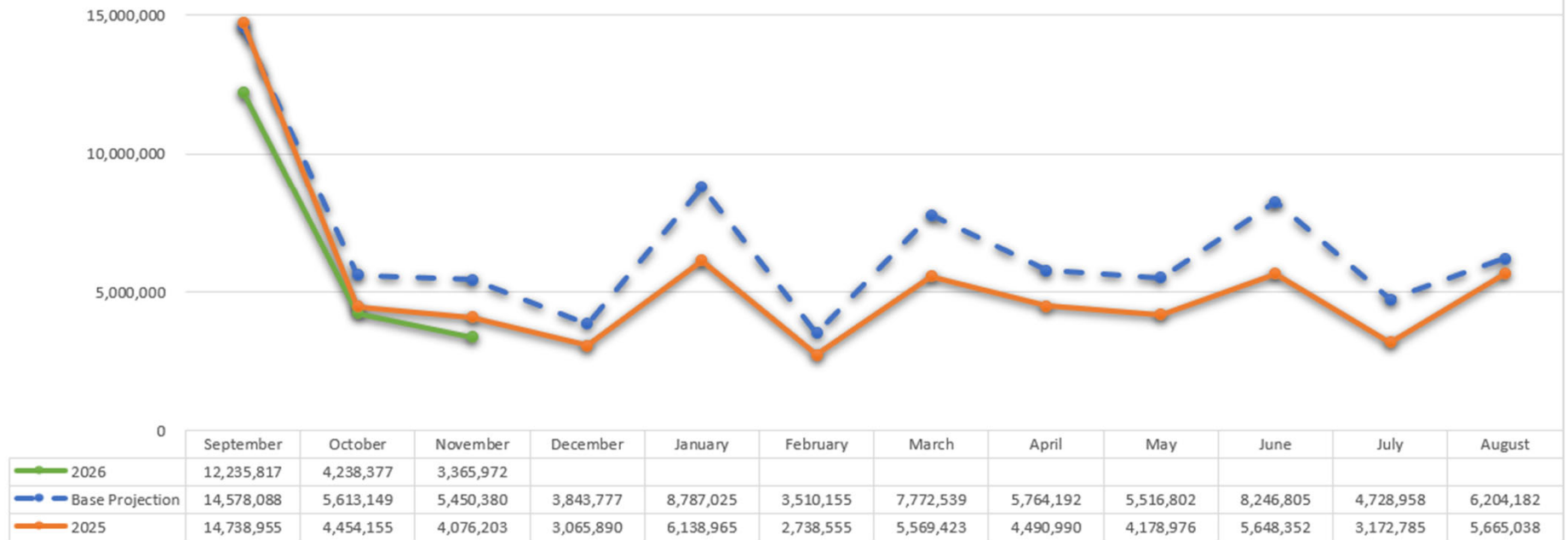
- 2025-26 MSOCs Analysis
- 2025-26 Salary and Benefits Analysis
- County Treasury Report





2025-26 MSOCs Analysis

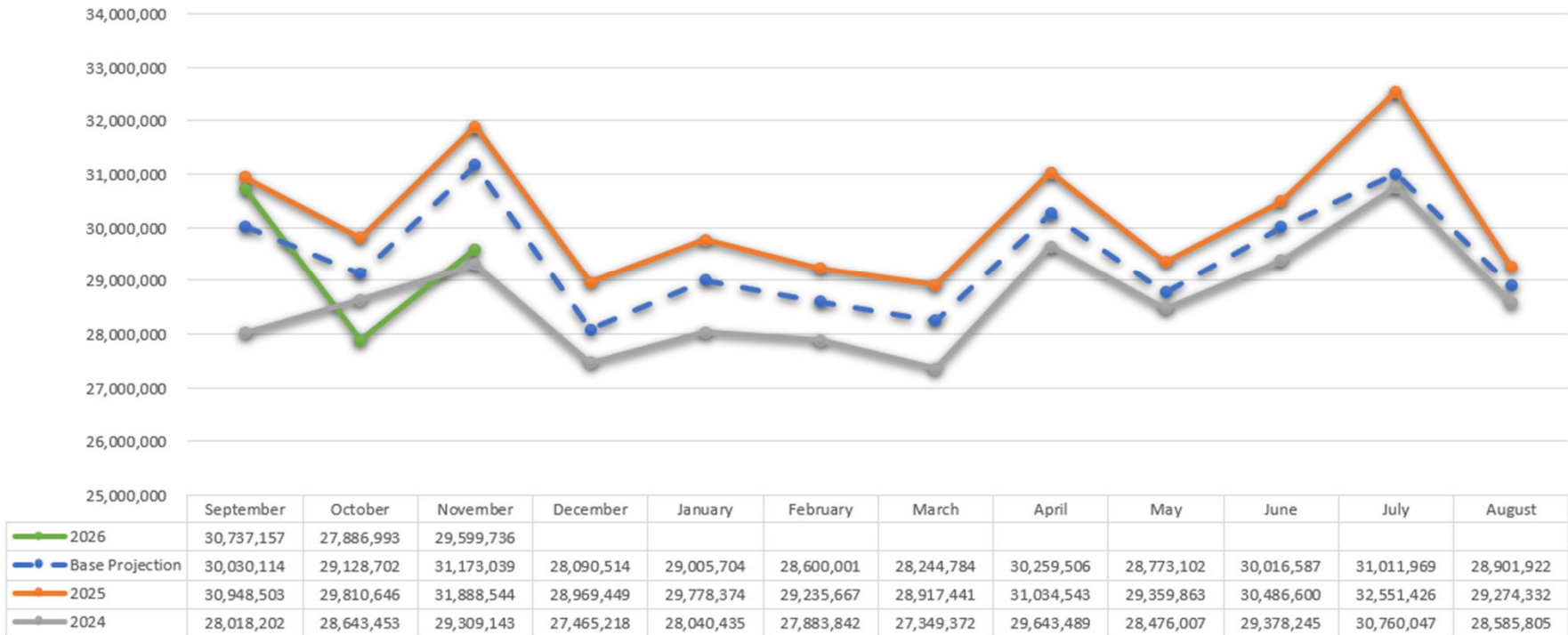
MSOC True
Month by Month





2024-25 Salary and Benefits Analysis

Salaries and Benefits
Month by Month





County Treasury Report

BELLEVUE SCHOOL DISTRICT BALANCE SHEET						
November 30, 2025						
	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Trans Vehicle Fund	Private Purpose Trust Fund
Assets						
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)	(193,057.61)	-	(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	-	-	-	-	-	-
Total Assets	\$ 43,769,733.62	\$ 3,045,301.06	\$ 82,701,986.26	\$ 93,875,481.42	\$ 6,105,343.77	\$ 12,141.72

Trial Balance Report

As of 12/17/2025 11:43:25 AM
 undist: 10, 20, 30, 40, 70, 90, 95-FY(s): 2026-Period(s): 0, 1, 2, 3

Fund	Bal sheet Type	Sl	GL	Object	Object Desc	Amount	Subtotals
100				M20007	Imprest Cash-Stevenston	1,252.50	
				M20011	Imprest Cash-Lane Hills	3,531.94	
				1200FC	Imprest Cash-Family	9,309.75	
				M20433	Change Fund-Loc 33	300.00	
				M20434	Change Fund-Loc 34	400.00	
				M20435	Change Fund-Loc 35	750.00	
				M20437	Change Fund-Loc 37	200.00	
				M20444	Change Fund-Loc 44	100.00	
				M20449	Change Fund-Loc 49	400.00	
				M20461	Change Fund-Loc 61	4,000.00	
				M20452	Change Fund-Loc 52	2,000.00	
				M20453	Change Fund-Loc 53	2,000.00	
				M20454	Change Fund-Loc 54	3,900.00	
				M20474	Change Fund-Transitbuses	200.00	
				1204BS	Change Fund-Bus Svcs	200.00	
				1204NS	Change Fund-Nutrition Svcs	2,200.00	
				M20900	Imprest Cash-Invest ED	12,389.90	
				M20700	Revolving Fund Account	10,000.00	
				M20800	Advanced Travel	17,520.00	
				M20900	Workers Comp Revolving	50,000.00	
				2400	Imprest Cash	120,645.12	
230				M23000	Cash-Depository Acct	18,444.40	
				1232DD	Direct Debit Operating Acct	37,641.02	
				230	Cash on Hand	57,085.42	
240				M24000	Cash w/ County Treasurer	31,863,343.59	320,645.12
				M24002	Cash w/ City - Retainage	(3,601.52)	57,085.42
				M24003	Cash w/ City - Retainage	9,944.42	33,013,392.21
				M24004	Cash w/ County	1,150,048.62	33,191,122.75
				12403A	Cash w/ City - Retainage ASB	465.91	
				240	Cash w/ County Treas	33,013,392.21	

Cash at County
11/30/2025

Prepared By: [Signature] Date: 12/16/2025
 Approved by: [Signature] Date: 12/18/2025

GENERAL FUND		12/16/2025
Total for Cash w/ County Treasurer	124000	31,863,343.59
Total for Cash w/ City - Unrealized Loss	124002	(3,601.52)
Total for Cash w/ City - Retainage	124003	3,135.61
Total for Cash w/ City - ESC/West	124004	1,150,048.62
Total for Cash w/ City - Retainage ASB	12403A	465.91
GENERAL FUND GL	Fund Total	33,013,392.21
GENERAL FUND GL	At County	32,959,184.95
Variance		54,207.26

Reconciling Items:

①	(3,601.52)	Unrealized loss not recorded at county
D1	(372,940.13)	ZBA Correction - Nov 2025. To be sent to KC...
D2	432,110.99	Due to-from - Nov 2025 Balance. To be sent to KC...
D3	(1,362.08)	KC TO DIRECT DEBIT
	54,207.26	
	0.00	

King County Comptroller's Report

Report ID: GL_RPRT_035
 Instance: Report Date: 12/09/2025
 Page: 1 of 28

NOV-2025

FUND 064050010 - BELLEVUE SCH GEN REG FUND

240 Cash and Equivalents

GL Account	Description	Beginning Balance	Group	Item	Debits/Credits	Ending Balance
10435	CASH TRANSFERS	36,007,382.11		11	(3,047,451.89)	32,959,184.95
10480	CASH IMPAIRED INVESTMENT			19	(745.27)	
						32,959,184.95

A1

C1

1
2
3