MONTHLY FINANCIAL REPORT
JUNE 2026

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Prepared by: Department of Business Services

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This report provides an overview of the district's financial health as of June 2026.

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.

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EXECUTIVE SUMMARY

KEY REPORT HIGHLIGHTS

Year-to-date expenditures continue to remain below prior year spending rates and year-to-date revenues, reflecting a positive trend that is expected to continue for the remainder of the year. Compared to this time last year, the change in revenues over expenditures represents a total year-over-year shift of $23.2M. The current year-end projected ending fund balance has been updated to is $22.9M compared to the base projection of $1.3M from the beginning of the year.

Expenditures:

- Year-to-date expenditures of $339.5M are 4.52% lower compared to prior year of $355.5M.
- Year-to-date revenues over expenditures are $2.7M compared to negative $20.5M at this time last year, an improvement of $23.2M.

Ending Fund Balance:

- The ending fund balance for June was $2.0M, compared to $14.8M last month (May 2026) and a negative $12.1M in June 2025. As anticipated, ending fund balance decreased $15.6M from its peak in April of $17.7M due to the timing of receiving apportionment and levy funding.
- The Year End Fund Balance projection has been updated to $22.9M, an improvement of $11.3M from the previous projection. Next update to the projection will be provided during the October 15th board study session.
- See Table 1.7 on page 9 for current monthly Ending Fund Balance projection.

Cash Flow:

- June ending cash balance was $26.8M (23.91 days of cash on hand), a $14.5M decrease from its peak in April of $46.9M (41.48 days of cash on hand), reflecting the benefit of local levy collection in April. A $13.0M interfund loan provided additional liquidity but was repaid on June 8th and a new $10.0M Interfund loan was taken on June 12th. The projected year-end cash on hand is 41.00 days. Note: 30 days of cash on hand equates to $33.3M ending cash balance.
- See Cash Flow Status on page 9 for details.

Enrollment:

- June K12 FTE Enrollment was 19,107 compared to 19,004 prior year, an increase of 103 students (0.54%).
- Annual Average FTE Enrollment was 19,143 vs 19,105 budgeted
- See Section 6 on page 15 for Enrollment Trends for more details.

SECTION 1 - GENERAL FUND

The General Fund includes resources from 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: **$342.2M**, which represents 78.6% of the annual budget, below prior year's 80.3%.
    - Other Financing Sources reached $23.1M, which represents 69.3% of the budgeted amount compared to 91.3% prior year for this source. This source is the transferring of Capital Projects Funds to General Funds to cover expenditures related to capital projects and technology-related expenditures.
- Year-to-Date Expenditures: **$339.5M**, which represents 78.4% of the annual budget, below prior year 83.4%.
    - Regular Instruction: $181.4M (78.4%), compared to 84.2% prior year at this time.
    - Special Education: $64.6M (73.8%), compared to 82.6% prior year at this time.
    - Year-to-date Excess of Revenues Over (Under) Expenditures: **$2.7M**, compared to negative **$20.5M** prior year at this time.
- Ending Fund Balance: **$2.0M**, the current projected year-end Ending Fund Balance is **$22.9M**.

TABLE 1.1 GENERAL FUND FINANCIAL SUMMARY

BUDGET STATUS							June 2026	
						---(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
Beginning Fund Balance	$ (5,000,000.00)	$ (5,000,000.00)		$ (693,821.31)				
Revenue								
Local Taxes	69,124,289.00	69,124,289.00	737,595.21	68,533,838.71		590,450.29	99.1%	99.2%
Local Support Non-Tax	23,993,911.00	23,993,911.00	2,173,776.29	22,584,591.95		1,409,319.05	94.1%	95.2%
State, General Purpose	224,624,311.40	224,624,311.40	13,386,296.05	171,662,728.08		52,961,583.32	76.4%	76.8%
State, Special Purpose	69,106,653.00	69,106,653.00	3,409,410.66	44,615,664.30		24,490,988.70	64.6%	65.9%
Federal, General Purpose	6,000.00	6,000.00	-	15,963.20		(9,963.20)	266.1%	100.0%
Federal, Special Purpose	13,196,822.00	13,196,822.00	1,036,523.80	9,831,216.52		3,365,605.48	74.5%	75.5%
Revenues From Other Districts	1,670,000.00	1,670,000.00	42,077.00	1,023,948.00		646,052.00	61.3%	53.9%
Revenues From Other Entities	85,944.00	85,944.00	5,000.00	767,393.28		(681,449.28)	892.9%	90.7%
Other Financing Sources	33,444,069.00	33,444,069.00	-	23,173,360.41		10,270,708.59	69.3%	91.3%
Total Revenues/Oth Fin. Sources	$ 435,251,999.40	$ 435,251,999.40	$ 20,790,679.01	$ 342,208,704.45		$ 93,043,294.95	78.6%	80.3%
Expenditures								
Regular Instruction	232,492,663.00	231,552,958.44	18,275,342.40	181,446,322.80	2,775,934.79	47,330,700.85	78.4%	84.2%
Federal Stimulus (1)	-	-	-	-	-	-	0.0%	0.0%
Special Education Instruction	87,542,270.00	87,572,270.56	6,515,607.66	64,610,692.75	4,127,767.90	18,833,809.91	73.8%	82.6%
Vocational Education Instruction	12,286,263.00	12,381,737.00	992,579.28	10,272,450.50	450,166.99	1,659,119.51	83.0%	81.8%
Skills Center Instruction	-	-	-	-	-	-	0.0%	0.0%
Compensatory Education Instruction	18,524,751.00	18,524,751.00	1,470,718.99	12,567,630.99	106,452.53	5,850,667.48	67.8%	73.0%
Other Instructional Programs	3,262,839.00	3,251,919.00	278,876.24	2,582,314.55	2,607.15	666,997.30	79.4%	82.5%
Community Services	9,889,762.00	9,891,262.00	942,076.45	8,170,871.01	252,438.52	1,467,952.47	82.6%	79.8%
Support Services	69,253,450.60	70,077,100.60	5,112,508.34	59,821,753.59	5,082,611.86	5,172,735.15	85.4%	85.3%
Total Expenditures	$ 433,251,998.60	$ 433,251,998.60	$ 33,587,709.36	$ 339,472,036.19	$ 12,797,979.74	$ 80,981,982.67	78.4%	83.4%
Other Financing Uses	-	-	-	-	-	-		
Excess of Revenues/Other Fin. Sources over (under) Exp./Oth. Fin. Uses	2,000,000.80	2,000,000.80	(12,797,030.35)	2,736,668.26				
Ending Fund Balance	$ (2,999,999.20)	($2,999,999.20)		$ 2,042,846.95				

Source: FY2610-June 2026 Financial Statements– page 2

General Fund Revenue

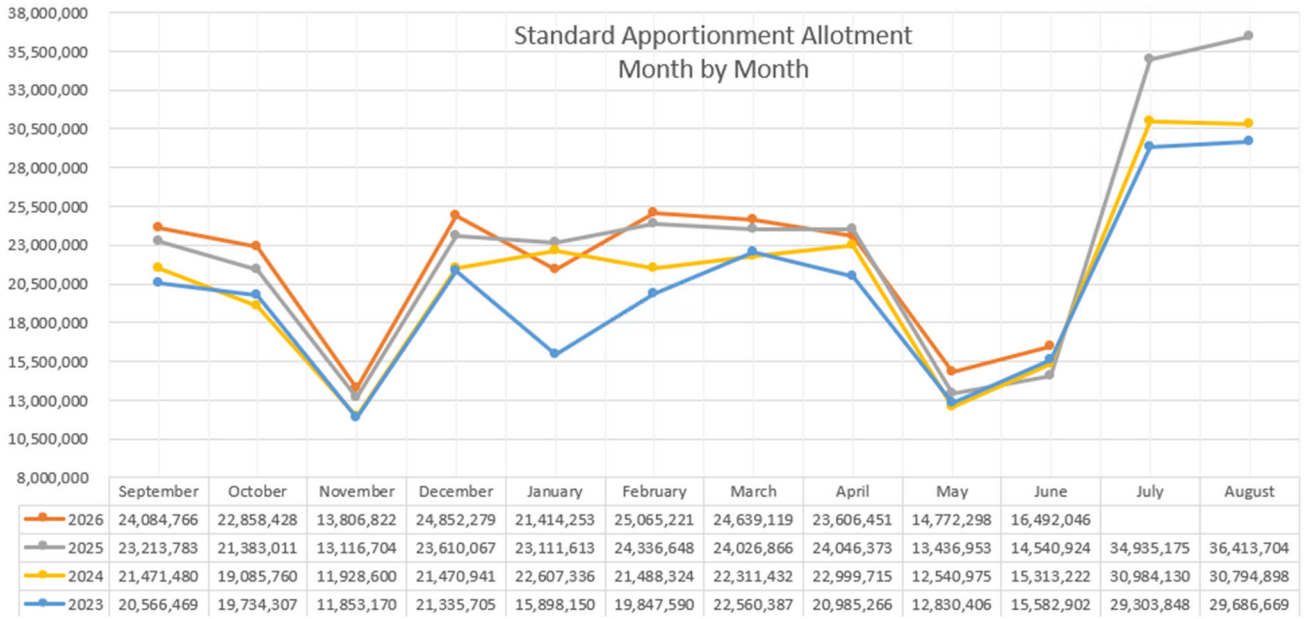
The largest portion of general fund revenue comes from the state's prototypical school funding model. The model standardizes funding based on the hypothetical or prototypical staffing at each grade level, intending to address student needs with a balanced approach. The legislature sets the formula for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

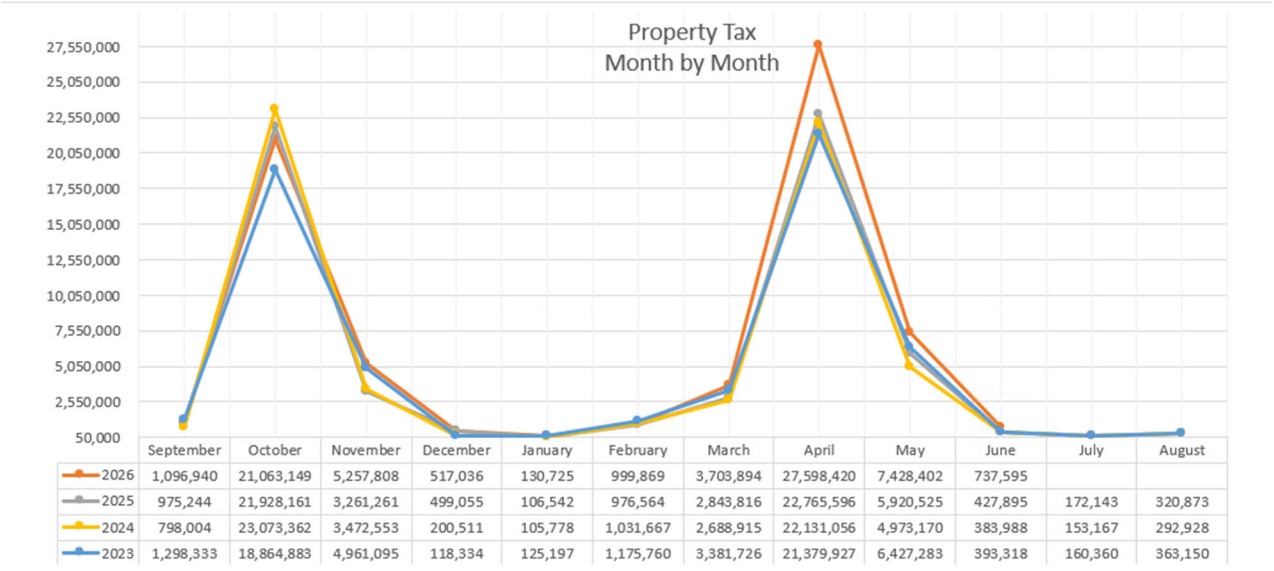


	September	October	November	December	January	February	March	April	May	June	July	August
2026	24,084,766	22,858,428	13,806,822	24,852,279	21,414,253	25,065,221	24,639,119	23,606,451	14,772,298	16,492,046		
2025	23,213,783	21,383,011	13,116,704	23,610,067	23,111,613	24,336,648	24,026,866	24,046,373	13,436,953	14,540,924	34,935,175	36,413,704
2024	21,471,480	19,085,760	11,928,600	21,470,941	22,607,336	21,488,324	22,311,432	22,999,715	12,540,975	15,313,222	30,984,130	30,794,898
2023	20,566,469	19,734,307	11,853,170	21,335,705	15,898,150	19,847,590	22,560,387	20,985,266	12,830,406	15,582,902	29,303,848	29,686,669

TABLE 1.3A PERCENTAGE OF TOTAL PROPERTY TAX FY 2021 - 2025

Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
1.8%	34.7%	7.5%	0.5%	0.2%	1.5%	5.4%	37.2%	9.7%	0.7%	0.3%	0.5%

TABLE 1.3B PROPERTY TAX MONTH BY MONTH



	September	October	November	December	January	February	March	April	May	June	July	August
2026	1,096,940	21,063,149	5,257,808	517,036	130,725	999,869	3,703,894	27,598,420	7,428,402	737,595		
2025	975,244	21,928,161	3,261,261	499,055	106,542	976,564	2,843,816	22,765,596	5,920,525	427,895	172,143	320,873
2024	798,004	23,073,362	3,472,553	200,511	105,778	1,031,667	2,688,915	22,131,056	4,973,170	383,988	153,167	292,928
2023	1,298,333	18,864,883	4,961,095	118,334	125,197	1,175,760	3,381,726	21,379,927	6,427,283	393,318	160,360	363,150

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 2026 cap is the per pupil, which is $3,836.26 × Prior Year Enrollment.

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

2023	2024	2025	2026
Voter Approved	**Voter Approved**	**Voter Approved**	**Voter Approved**
$70,000,000	$75,000,000	$79,000,000	$84,000,000
Actuals	**Actuals**	**Actuals**	**Actuals**
$61,388,012	$58,743,797	$62,188,610	$75,082,699
Per Pupil Rate	**Per Pupil Rate**	**Per Pupil Rate**	**Per Pupil Rate**
$2,988.32	$3,149.69	$3,247.33	$3,838.26

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

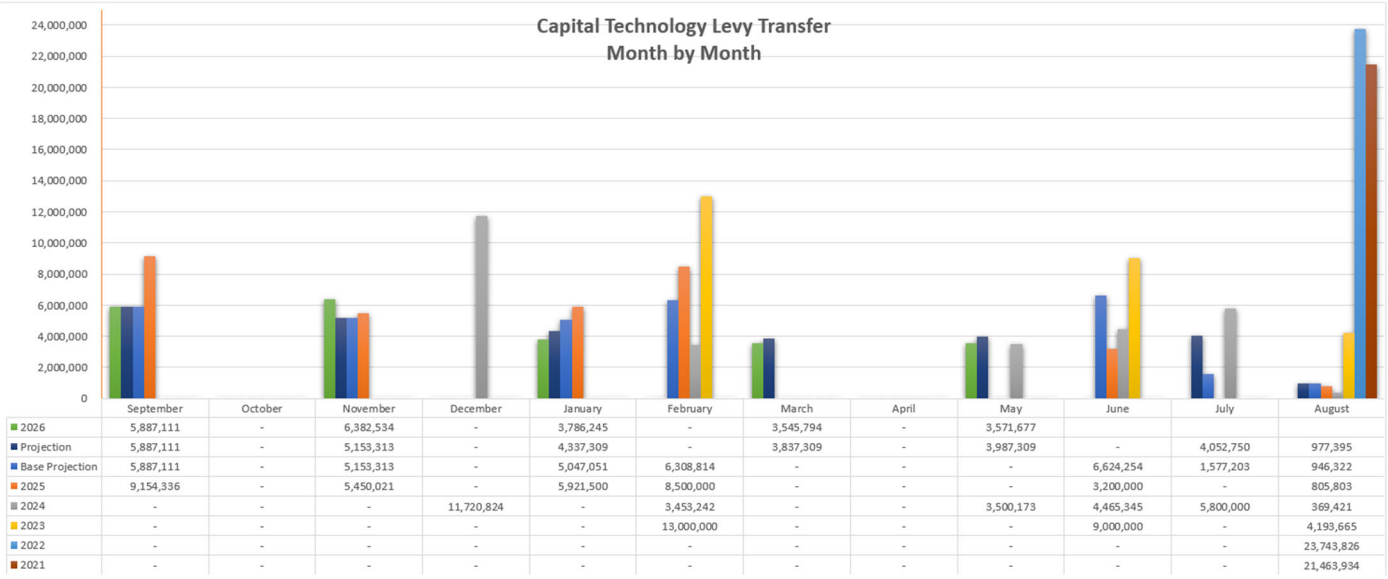
Federal funding accounts for a minimal percentage of total revenue, primarily supporting Special Education and Title programs. For the 2024-25 school year, federal funding accounted for 3.17% of our overall revenue. In the 2025-26 school year, we estimate federal funding will account for 3.03% of our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

The third largest revenue source is our Capital & Technology Levy. For the 2025-26 school year, $28.2M is the current projected transfer into our General Fund to cover capital & technology-

related expenses. To date, $23.2M has been transferred, which represents 82.2% of total current projected annual transfer. This is lower compared to prior year's $32.2M (97.6%) at this time.

The base projection was calculated using 2025's actuals to determine the months the transfers would occur. In January 2026, the district started transferring every other month. The current projection reflects that change.

TABLE 1.5 CAPITAL & TECHNOLOGY LEVY TRANSFER



	September	October	November	December	January	February	March	April	May	June	July	August
2026	5,887,111	-	6,382,534	-	3,786,245	-	3,545,794	-	3,571,677			
Projection	5,887,111	-	5,153,313	-	4,337,309	-	3,837,309	-	3,987,309	-	4,052,750	977,395
Base Projection	5,887,111	-	5,153,313	-	5,047,051	6,308,814	-	-	-	6,624,254	1,577,203	946,322
2025	9,154,336	-	5,450,021	-	5,921,500	8,500,000	-	-	-	3,200,000	-	805,803
2024	-	-	-	11,720,824	-	3,453,242	-	-	3,500,173	4,465,345	5,800,000	369,421
2023	-	-	-	-	-	13,000,000	-	-	-	9,000,000	-	4,193,665
2022	-	-	-	-	-	-	-	-	-	-	-	23,743,826
2021	-	-	-	-	-	-	-	-	-	-	-	21,463,934

GENERAL FUND EXPENDITURES

KEY HIGHLIGHTS:

- **Year-to-Date Expenditures:** $339.5 million, representing **78.4%** of the annual budget, below **83.4%** at the same point prior year.
    - **Regular Instruction:** $181.4 million (**78.4%**), below **84.2%** prior year.
    - **Special Education:** $64.6 million (**73.8%**), below **82.6%** in the prior year.
    - **Vocational Education Instruction:** $10.3 million (**83.0%**), above **81.8%** for prior year.
    - **Support Services:** $59.8 million (**85.4%**), in line with **85.3%** prior year.

  Financial Outlook: Cost containment efforts are showing positive results, and the fund balance is beginning to increase. Continued increase in fund balance remains a key objective in supporting the district's long-term financial health.

Table 1.6 General Fund Expenditure Status

EXPENDITURES BY STATE PROGRAM DETAIL								June 2026
						---(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
Regular Instruction								
01 Basic Education	230,227,094.00	229,193,603.02	18,042,816.80	179,341,267.89	2,740,998.43	47,111,336.70	78.2%	84.2%
02 Alternative Learning Experience	1,930,593.00	2,024,379.42	202,516.72	1,889,350.20	-	135,029.22	93.3%	82.5%
03 Dropout Reengagement	334,976.00	334,976.00	30,008.88	215,704.71	34,936.36	84,334.93	64.4%	88.2%
Subtotal Regular Instruction	232,492,663.00	231,552,958.44	18,275,342.40	181,446,322.80	2,775,934.79	47,330,700.85	78.4%	84.2%
Special Education Instruction								
21 Special Education, Basic, State	82,921,205.00	82,951,205.56	6,181,714.27	61,189,844.76	4,067,767.90	17,693,592.90	73.8%	83.3%
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	333,893.39	3,420,847.99	60,000.00	1,140,217.01	74.0%	73.2%
Subtotal Special Education Instruction	87,542,270.00	87,572,270.56	6,515,607.66	64,610,692.75	4,127,767.90	18,833,809.91	73.8%	82.6%
Vocational Education Instruction								
31 Vocational, Basic, State	9,440,555.00	9,536,029.00	754,816.33	7,968,860.43	445,185.29	1,121,983.28	83.6%	79.7%
34 Vocational, Middle School Grant, State	2,739,258.00	2,739,258.00	228,436.57	2,212,118.93	4,981.70	522,157.37	80.8%	89.6%
38 Vocational, Federal	106,450.00	106,450.00	9,326.38	91,471.14	-	14,978.86	85.9%	86.3%
45 Skills Center - Basic, State	-	-	-	-	-	-	0.0%	0.0%
Subtotal Vocational Education Instruction	12,286,263.00	12,381,737.00	992,579.28	10,272,450.50	450,166.99	1,659,119.51	83.0%	81.8%
Compensatory Education Instruction								
51 Disadvantaged, Federal	3,096,470.00	3,096,470.00	269,682.46	2,580,655.53	17,141.00	498,673.47	83.3%	82.6%
52 School Improvement, Federal	614,668.00	614,668.00	28,066.78	240,894.49	4,500.00	369,273.51	39.2%	78.1%
55 Learning Assistance, State	4,037,640.00	4,037,640.00	390,833.74	3,079,889.50	68,492.24	889,258.26	76.3%	80.8%
58 Special and Pilot Programs, State	2,690,404.00	2,690,404.00	100,540.11	413,902.15	16,319.27	2,260,182.58	15.4%	21.8%
61 Head Start, Federal	-	-	-	-	-	-	0.0%	0.0%
64 Limited English Proficiency, Federal	531,922.00	531,922.00	30,731.51	353,895.69	0.02	178,026.29	66.5%	81.8%
65 Transitional Bilingual, State	7,546,147.00	7,546,147.00	650,864.39	5,898,393.63	-	1,647,753.37	78.2%	83.9%
69 Compensatory, Other	7,500.00	7,500.00	-	-	-	7,500.00	0.0%	0.0%
Subtotal Compensatory Education Instruction	18,524,751.00	18,524,751.00	1,470,718.99	12,567,630.99	106,452.53	5,850,667.48	67.8%	73.0%
Other Instructional Programs								
73 Summer School	360,420.00	360,420.00	(500.00)	807.00	-	359,613.00	0.2%	8.1%
74 Highly Capable	1,296,419.00	1,277,619.00	118,639.80	1,100,340.42	-	177,278.58	86.1%	84.4%
79 Instructional Programs, Other	1,606,000.00	1,613,880.00	160,736.44	1,481,167.13	2,607.15	130,105.72	91.8%	93.4%
Subtotal Other Instructional Programs	3,262,839.00	3,251,919.00	278,876.24	2,582,314.55	2,607.15	666,997.30	79.4%	82.5%
Community Services								
88 Child Care	8,807,002.00	8,808,502.00	779,878.59	7,028,860.70	217,490.35	1,562,150.95	79.8%	83.7%
89 Other Community Services	1,082,760.00	1,082,760.00	162,197.86	1,142,010.31	34,948.17	(94,198.48)	105.5%	61.7%
Subtotal Community Services	9,889,762.00	9,891,262.00	942,076.45	8,170,871.01	252,438.52	1,467,952.47	82.6%	79.8%
Support Services								
97 District Wide Support	49,783,593.60	50,607,243.60	3,494,210.78	42,242,839.71	3,854,724.62	4,509,679.27	83.5%	81.5%
98 School Food Services	8,515,690.00	8,515,690.00	708,456.35	7,368,630.15	321,588.15	825,471.70	86.5%	89.6%
99 Pupil Transportation	10,954,167.00	10,954,167.00	909,841.21	10,210,283.73	906,299.09	(162,415.82)	93.2%	100.4%
Subtotal Support Services	69,253,450.60	70,077,100.60	5,112,508.34	59,821,753.59	5,082,611.86	5,172,735.15	85.4%	85.3%
Total Expenditures	$ 433,251,998.60	$ 433,251,998.60	$ 33,587,709.36	$ 339,472,036.19	$ 12,797,979.74	$ 80,981,982.67	78.4%	83.4%
Other Financing Uses								
Total Expenditures and Other Financing Uses	$ 433,251,998.60	$ 433,251,998.60	$ 33,587,709.36	$ 339,472,036.19	$ 12,797,979.74	$ 80,981,982.67	78.4%	83.4%

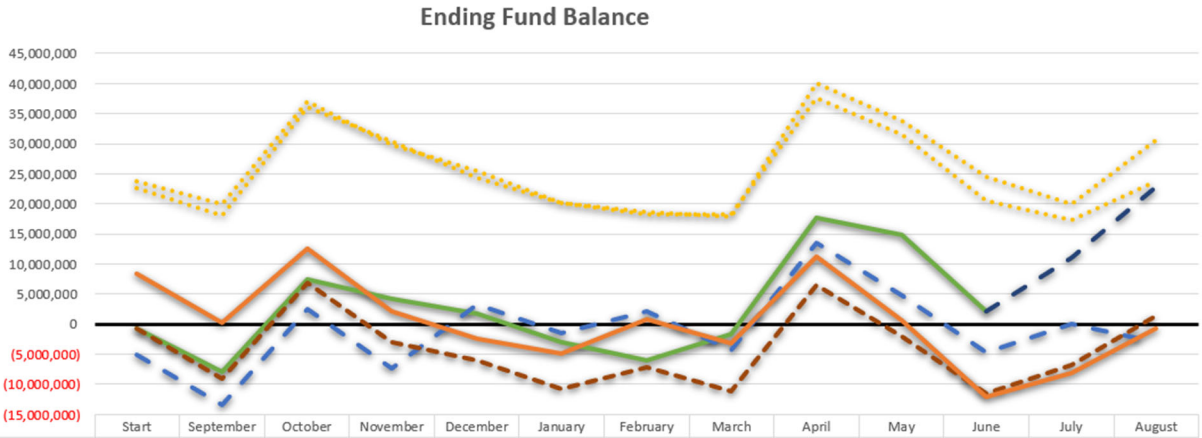
Source: FY2610-June 2026 Financial Statements– page 5

ENDING FUND BALANCE STATUS

The 2026 budget originally projected an ending fund balance of ($3.0) million, based on an estimated beginning fund balance of ($5.0) million. The actual beginning fund balance was much better than expected, at ($694) thousand, which improved the overall year-end outlook. Based on the District's current financial position and updated analysis, the projected year-end fund balance has increased to $22.9 million, compared to the $11.5 million projection shared on June 4, 2026. This improvement of $11.4 million is mainly due to three factors: budgeted contingency amounts that are now expected to be available, continued spending savings during the second half of the fiscal year, and a reset and tightening of accounting projection trends. The Finance team has also built new trend analysis to better compare current spending activity with prior-year patterns and to support more accurate year-end forecasting. This year also represents a new reset year, which allows the District to strengthen its projection practices and build a more reliable baseline for future financial planning. Spending has been significantly lower than budgeted and continues to align with the District's 2024–25 spending trends. With two months remaining in the fiscal year, we are comfortable assuming that these savings will continue. The largest savings are in Basic Education and Special Education. About two-thirds of the savings are related to MSOCs, and about one-third are related to salaries and benefits. The next projection update will be provided at the October 15 board study session.

The $22.9 million will be the beginning fund balance for the 2026-27 budget and reported on the F-195 going to the board for approval at the August 13, 2026 board meeting.

TABLE 1.7 ENDING FUND BALANCE PROJECTION



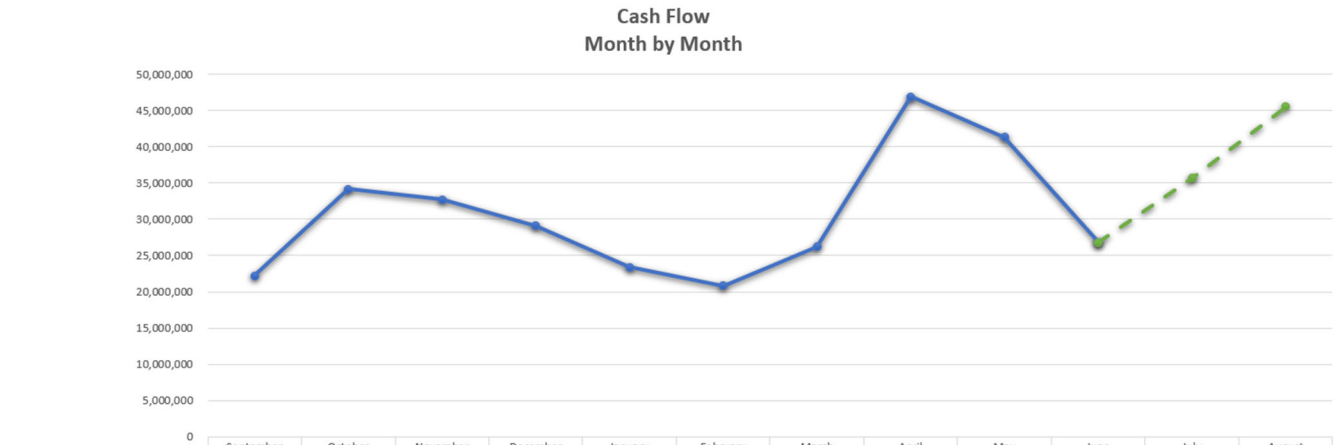
	Start	September	October	November	December	January	February	March	April	May	June	July	August
2026 Actual	(693,821)	(7,892,663)	7,445,648	4,255,511	1,843,553	(2,990,341)	(6,050,040)	(1,748,546)	17,666,142	14,839,877	2,042,847		
7/30/26 Projection											2,042,847	10,994,883	22,889,111
Budget	(5,000,000)	(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)	(6,101,695)	(10,743,718	(7,126,447)	(11,123,423	6,569,363	(2,061,901)	(11,498,974	(6,804,451)	1,306,179
2025 Actual	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)
2018	23,675,639	19,970,183	36,953,019	29,745,038	25,455,009	20,227,092	18,611,384	17,950,151	40,155,948	33,782,607	24,559,296	19,920,061	30,509,711
2017	22,643,337	18,070,070	36,067,631	30,307,304	24,348,511	20,184,466	18,197,432	18,225,925	37,614,463	31,448,696	20,445,373	17,284,916	23,675,639

**On 2/5/26 Board approved to revise the Base Projection as it originally had revenue allocated to December ($13M) when it should have been placed in August. This DOES NOT affect the Year End Fund Balance for the projection.

CASH FLOW STATUS

While the district has made progress in its financial recovery and is beginning to rebuild its fund balance, the district continues to experience cash flow challenges throughout the year that require careful liquidity management to meet ongoing financial obligations. As required by Resolution No. 2025-03, the district repaid its current interfund loan of $13.0M in June 2026. To maintain adequate liquidity, the Board approved Resolution No. 2026-08 on June 4, 2026, authorizing a new interfund loan of up to $10.0M which the district drew in full on June 12, 2026. The new interfund loan is $3.0M less than the previous loan, reinforcing that the district is making progress in its financial recovery. Since the district is in binding conditions, no interest is calculated on the interfund loan.

TABLE 1.8 CASH FLOW PROJECTION STATUS



	September	October	November	December	January	February	March	April	May	June	July	August
Ending Cash Balance	22,170,390	34,165,464	32,732,163	29,123,059	23,371,436	20,792,606	26,202,844	46,897,915	41,343,014	26,792,032		
Projected Ending Cash Balance										26,792,032	35,644,068	45,538,296

Source: FY2610-June 2026 Cash Flow Statement Projection

TABLE 1.9 CASH FLOW STATEMENT DETAILS

STATEMENT OF CASH FLOW				June 2026
	Prior Month Year to Date Actual	Current Month Actual	Year to Date Actual	Prior Year Year to Date Actual
Beginning Cash Balance	$ 24,521,166.83	$ 41,343,013.99	$ 24,521,166.83	$ 8,179,155.33
Operating Activities				
Net Income				
Revenue	321,418,025.44	20,790,679.01	342,208,704.45	335,067,869.01
Expenditure	305,884,326.83	33,587,709.36	339,472,036.19	355,530,092.88
Total Net Income	$ 15,533,698.61	$ (12,797,030.35)	$ 2,736,668.26	$ (20,462,223.87)
Change in Non-Cash Capital				
Accounts Receivable	(5,970,214.58)	722,445.26	(5,247,769.32)	8,744,083.97
Inventory	(27,355.92)	(3,278.88)	(30,634.80)	52,540.65
Prepaid Expenses	1,114,477.28	(392,236.88)	722,240.40	7,325,227.93
Investments with Trustee	-	-	-	-
Accounts Payable	(1,428,362.86)	228,764.85	(1,199,598.01)	526,952.55
Contracts Payable - Current	-	-	-	-
Accrued Salaries	4,719,834.74	-	4,719,834.74	165,902.26
Payroll Deductions & Taxes Payable	(2,739,888.36)	1,559,340.00	(1,180,548.36)	898,712.24
Due to Other Govt Units	(80,768.19)	-	(80,768.19)	(130,044.86)
Estimated Employee Benefits Payable	153,961.52	(101,752.55)	52,208.97	684,247.45
Due to Other Funds	(0.00)	-	(0.00)	(806,092.68)
Accounts Payable - Interfund Loans	-	(3,000,000.00)	(3,000,000.00)	-
Deposits	-	-	-	-
Unearned Revenue	(2,240,307.53)	15,500.00	(2,224,807.53)	(2,223,180.04)
Unavailable Revenue	7,786,772.45	(782,733.47)	7,004,038.98	2,134,026.67
Total Change in Non-Cash Capital	$ 1,288,148.55	$ (1,753,951.67)	$ (465,803.12)	$ 17,372,376.14
Cash Flow from Operating Activities:	$ 16,821,847.16	$ (14,550,982.02)	$ 2,270,865.14	$ (3,089,847.73)
Ending Cash Balance	$ 41,343,013.99	$26,792,031.97	$26,792,031.97	$5,089,307.60

Source: FY2610-June 2026 Financial Statements– page 11

**From the Ending Cash Balance of $26.8M, the June Payroll Benefit Expenses in the amount of $14.4M were paid the first week of July.

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 June 2026, the ASB Fund has a balance of **$2.8M**. The ASB fund is maintaining higher revenues versus expenditures and operating within budget authority.

TABLE 2.1 ASSOCIATED STUDENT BODY FUND FINANCIAL SUMMARY

BUDGET STATUS							June 2026	
						---(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
Beginning Fund Balance	$ 2,143,571.00	$ 2,143,571.00		$ 2,411,504.48				
Revenue								
General Student Body	3,641,721.00	3,641,721.00	243,738.89	2,604,478.17	-	1,037,242.83	71.5%	99.9%
Athletics	1,143,270.00	1,143,270.00	46,644.16	1,016,102.25	-	127,167.75	88.9%	94.1%
Classes	384,315.00	384,315.00	20,112.96	232,462.37	-	151,852.63	60.5%	96.1%
Clubs	1,563,518.00	1,563,518.00	66,143.56	1,236,097.05	-	327,420.95	79.1%	94.9%
Private Moneys	142,600.00	142,600.00	2,314.87	94,948.85	-	47,651.15	66.6%	99.4%
Total Revenues	$ 6,875,424.00	$ 6,875,424.00	$ 378,954.44	$ 5,184,088.69	$ -	$ 2,728,578.14	75.4%	97.5%
Expenditures								
General Student Body	3,120,670.00	3,120,670.00	155,847.31	2,152,567.09	293,695.40	674,407.51	69.0%	95.4%
Athletics	1,301,415.00	1,301,415.00	43,608.62	1,235,970.10	88,064.17	(22,619.27)	95.0%	126.1%
Classes	396,000.00	396,000.00	67,014.71	229,375.63	10,315.14	156,309.23	57.9%	83.1%
Clubs	1,863,715.00	1,863,715.00	71,181.43	1,107,445.95	52,137.27	704,131.78	59.4%	95.4%
Private Moneys	153,160.00	153,160.00	4,120.00	68,272.46	-	84,887.54	44.6%	89.7%
Total Expenditures	$ 6,834,960.00	$ 6,834,960.00	$ 341,772.07	$ 4,793,631.23	$ 444,211.98	$ 2,271,524.30	70.1%	99.8%
Other Financing Uses	-	-	-	-	-	-		
Excess of Revenues/Other Fin. Sources over (under) Exp./Oth. Fin. Uses	40,464.00	40,464.00	37,182.37	390,457.46				
Ending Fund Balance	$2,184,035.00	$2,184,035.00		$ 2,801,961.94				

SOURCE: FY2610-JUNE 2026 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 June 2026, the fund balance totaled **$44.7M**, reserved for future principal and interest payments on the district's voted debt (bonds). The next payments are scheduled for December 2026. The fund is operating within budget authority.

- The refunding of bonds originally issued between 2013 and 2015 is projected to save taxpayers more than $6 million, on a present-value basis, in future bond payments.

TABLE 3.1 DEBT SERVICE FUND FINANCIAL SUMMARY

BUDGET STATUS							June 2026	
							---(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
Beginning Fund Balance	$ 45,395,815.00	$ 45,395,815.00		$ 42,760,985.36				
Revenue								
Local Taxes	89,072,881.00	89,072,881.00	812,348.50	82,449,011.26	-	6,623,869.74	92.6%	99.3%
Investment Earnings	500,000.00	500,000.00	180,195.10	1,037,083.97	-	(537,083.97)	207.4%	72.1%
Other Financing Sources	-	-	-	134,291,121.60	-	(134,291,121.60)	0.0%	0.0%
Total Revenues	$ 89,572,881.00	$ 89,572,881.00	$ 992,543.60	$ 217,777,216.83	$ -	$ (128,204,335.83)	243.1%	98.9%
Expenditures								
Matured Bond Expenditures	61,835,000.00	61,835,000.00	-	58,945,000.00	-	2,890,000.00	95.3%	100.0%
Interest on Bonds	27,038,613.00	27,038,613.00	9,415,363.21	22,014,344.46	-	5,024,268.54	81.4%	100.0%
Bond Transfer Fees	5,000.00	5,000.00	-	3,338.90	-	1,661.10	66.8%	100.0%
Bond Issuance Costs	-	-	-	824,280.17	-	(824,280.17)	0.0%	0.0%
Total Expenditures	$ 88,878,613.00	$ 88,878,613.00	$ 9,415,363.21	$ 81,786,963.53	$ -	$ 7,091,649.47	92.0%	86.6%
Other Financing Uses	-	-	-	134,023,989.93	-	(134,023,989.93)	0.0%	0.0%
Excess of Revenues/Other Fin. Sources over (under) Exp./Oth. Fin. Uses	694,268.00	694,268.00	(8,422,819.61)	1,966,263.37				
Ending Fund Balance	$ 46,090,083.00	$ 46,090,083.00		$ 44,727,248.73				

Source: FY2610-June 2026 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 June 2026, the Capital Projects Fund has a balance of **$172.0M**, which will be used for ongoing and future capital and technology costs. The fund is operating within budget authority.

TABLE 4.2 – CAPITAL PROJECTS FUND FINANCIAL SUMMARY

BUDGET STATUS — June 2026

	Adopted Budget	Operating Budget	Current Month Actual	Year to Date Actual	Encumbrances (Excluding Payroll)	(Over)/Under Operating Budget	---(Excluding Encumbrances)--- Percent Of Operating Budget	Prior Year Percent Of Actual
Beginning Fund Balance	$ 88,954,149.00	$ 88,954,149.00		$ 89,849,341.66				
Revenue								
Local Taxes	59,118,390.00	59,118,390.00	583,716.04	58,145,880.32		972,509.68	98.4%	99.2%
Local Support Non-Tax	2,172,601.00	2,172,601.00	548,275.08	3,068,689.05		(896,088.05)	141.2%	146.2%
State, General Purpose	-	-	-	-		-	0.0%	0.0%
State, Special Purpose	-	-	-	-		-	0.0%	0.0%
Federal, Special Purpose	527,167.00	527,167.00	-	378,599.11		148,567.89	71.8%	0.0%
Government Entities	-	-	-	-		-	0.0%	100.0%
Other Financing Sources	100,000,000.00	100,000,000.00	-	100,000,000.00		-	100.0%	100.0%
Total Revenues/Oth Fin. Sources	$ 161,818,158.00	$ 161,818,158.00	$ 1,131,991.12	$ 161,593,168.48		$ 224,989.52	99.9%	100.4%
Expenditures								
Sites	81,370,000.00	81,370,000.00	58,354.90	1,408,423.23	3,408,042.74	76,553,534.03	1.7%	61.4%
Buildings	29,530,224.00	29,335,774.00	6,255,928.66	42,496,396.52	33,946,426.76	(47,107,049.28)	144.9%	61.1%
Equipment	4,171,724.00	4,366,174.00	137,247.88	4,080,917.52	199,067.62	86,188.86	93.5%	97.0%
Instructional Technology	10,295,334.00	10,295,334.00	29,433.80	6,644,300.59	314,572.41	3,336,461.00	64.5%	28.7%
Energy	3,000,000.00	3,000,000.00	27,402.10	1,686,931.75	924,586.22	388,482.03	56.2%	101.9%
Bond Issuance Costs	400,000.00	400,000.00	-	100.00	-	399,900.00	0.0%	0.0%
Total Expenditures	$ 128,767,282.00	$ 128,767,282.00	$ 6,508,367.34	$ 56,317,069.61	$ 38,792,695.75	$ 33,657,516.64	43.7%	61.4%
Other Financing Uses	31,544,069.00	31,544,069.00	-	23,173,360.41				
Excess of Revenues/Other Fin. Sources over (under) Exp./Oth. Fin. Uses	1,506,807.00	1,506,807.00	(5,376,376.22)	82,102,738.46				
Ending Fund Balance	$ 90,460,956.00	$ 90,460,956.00		$ 171,952,080.12				

Source: FY2610-June 2026 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 fund is operating within budget authority.

- **Local Support Non-Tax:** Investment earning revenues exceeds budget estimates due to ending fund balance.
- **Sale of Equipment:** $36.7K for the sale of retired buses.
- **Ending Fund Balance: $6.2M**

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

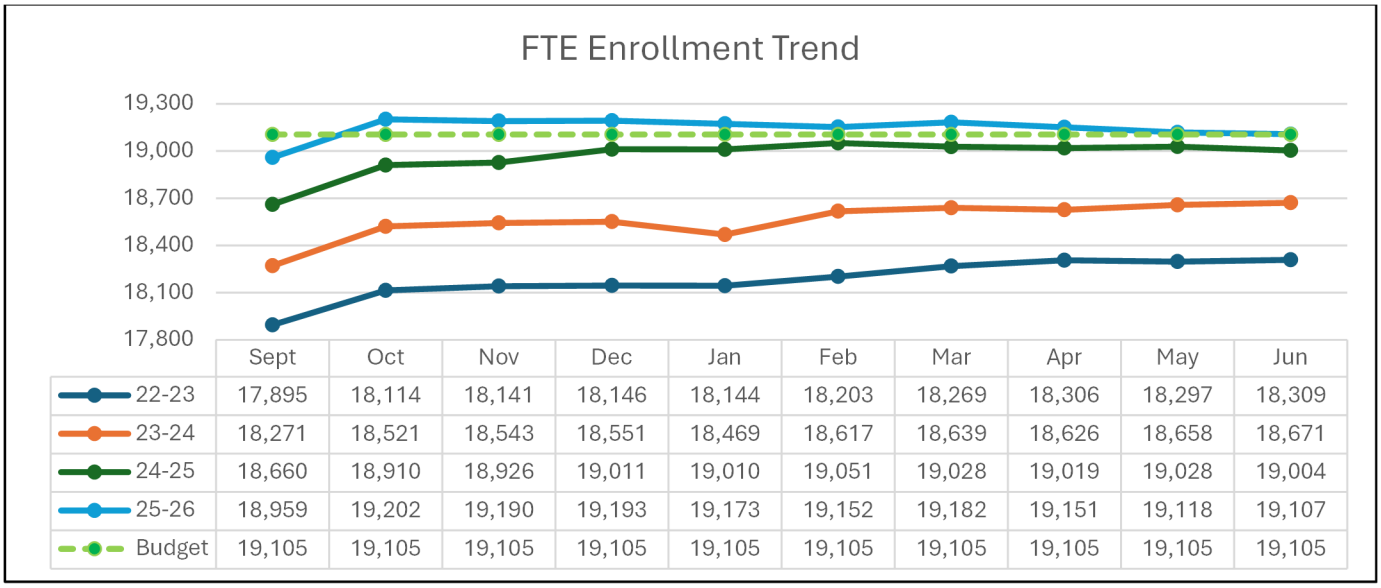
BUDGET STATUS							June 2026	
						---(Excluding Encumbrances)---		
	Adopted Budget	Operating Budget	Current Month Actual	Year to Date Actual	Encumbrances (Excluding Payroll)	(Over)/Under Operating Budget	Percent Of Operating Budget	Prior Year Percent Of Actual
Beginning Fund Balance	$ 6,021,059.00	$ 6,021,059.00		$ 6,017,769.30				
Revenue								
Local Taxes	-	-	-	70.60		(70.60)	0.0%	100.0%
Local Support Non-Tax	144,000.00	144,000.00	21,611.86	195,658.04		(51,658.04)	135.9%	73.6%
State Transportation Reimbursement	2,228,447.00	2,228,447.00	-	50,000.00		2,178,447.00	2.2%	0.0%
Sale of Equipment	15,000.00	15,000.00	-	36,688.75		(21,688.75)	244.6%	100.0%
Total Revenues/Oth Fin. Sources	$ 2,387,447.00	$ 2,387,447.00	$ 21,611.86	$ 282,417.39		$ 2,105,029.61	11.8%	5.0%
Expenditures								
Transportation Equipment	1,500,000.00	1,500,000.00	-	63,000.06	114.23	1,436,885.71	4.2%	0.0%
Levy and Election Costs	-	-	-	-	-	-	0.0%	0.0%
Total Expenditures	$ 1,500,000.00	$ 1,500,000.00	$ -	$ 63,000.06	$ 114.23	$ 1,436,885.71	4.2%	0.0%
Other Financing Uses	-	-	-	-				
Excess of Revenues/Other Fin. Sources over (under) Exp./Oth. Fin. Uses	887,447.00	887,447.00	21,611.86	219,417.33				
Ending Fund Balance	$ 6,908,506.00	$6,908,506.00		$ 6,237,186.63				

Source: FY2610-June 2026 Financial Statements– page 9

SECTION 6 - ENROLLMENT TRENDS

As of June 2026, K-12 FTE enrollment was 19,107. This was an increase of 0.54% (103) compared to the prior year's June 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.

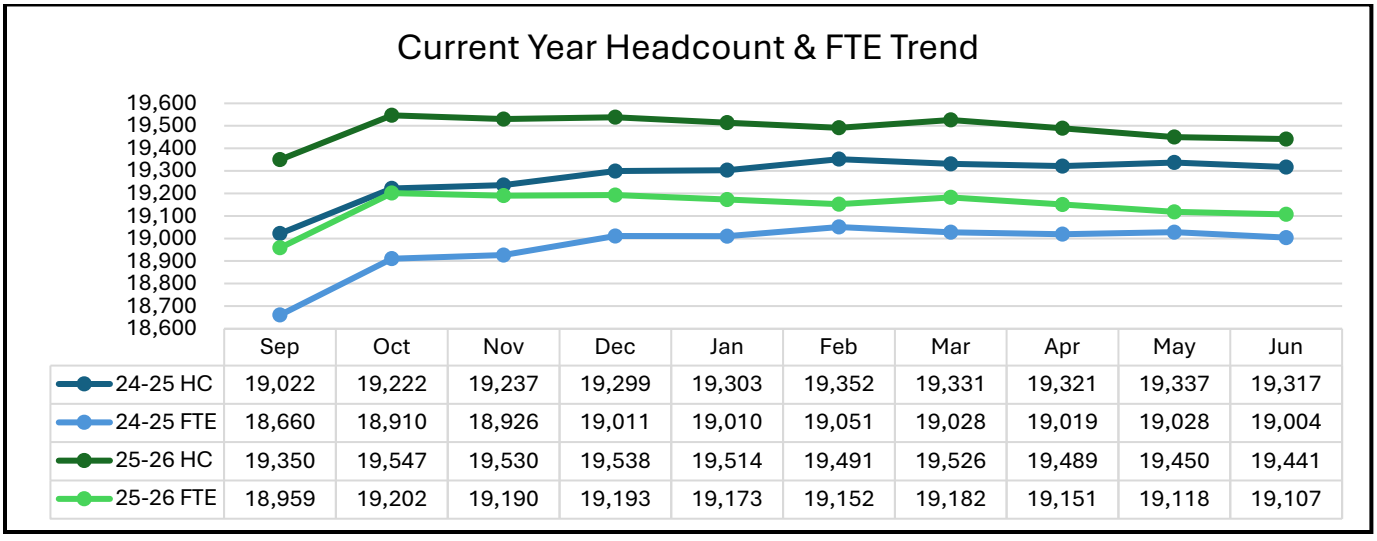
TABLE 6.1 FOUR-YEAR ENROLLMENT COMPARISON



	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
22-23	17,895	18,114	18,141	18,146	18,144	18,203	18,269	18,306	18,297	18,309
23-24	18,271	18,521	18,543	18,551	18,469	18,617	18,639	18,626	18,658	18,671
24-25	18,660	18,910	18,926	19,011	19,010	19,051	19,028	19,019	19,028	19,004
25-26	18,959	19,202	19,190	19,193	19,173	19,152	19,182	19,151	19,118	19,107
Budget	19,105	19,105	19,105	19,105	19,105	19,105	19,105	19,105	19,105	19,105

**Data sources: OSPI 1251

TABLE 6.2 CURRENT YEAR HEADCOUNT & FTE TREND

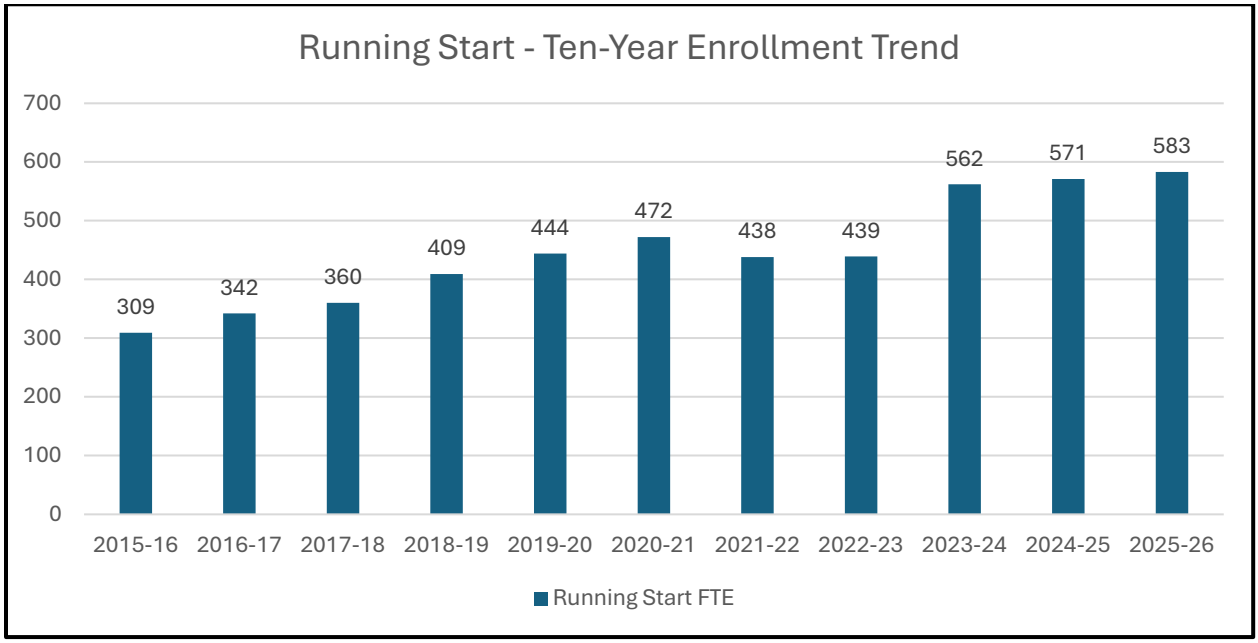


	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
24-25 HC	19,022	19,222	19,237	19,299	19,303	19,352	19,331	19,321	19,337	19,317
24-25 FTE	18,660	18,910	18,926	19,011	19,010	19,051	19,028	19,019	19,028	19,004
25-26 HC	19,350	19,547	19,530	19,538	19,514	19,491	19,526	19,489	19,450	19,441
25-26 FTE	18,959	19,202	19,190	19,193	19,173	19,152	19,182	19,151	19,118	19,107

**Data sources: OSPI 1251 & 1251H

TABLE 6.3 RUNNING START - TEN-YEAR ENROLLMENT TREND

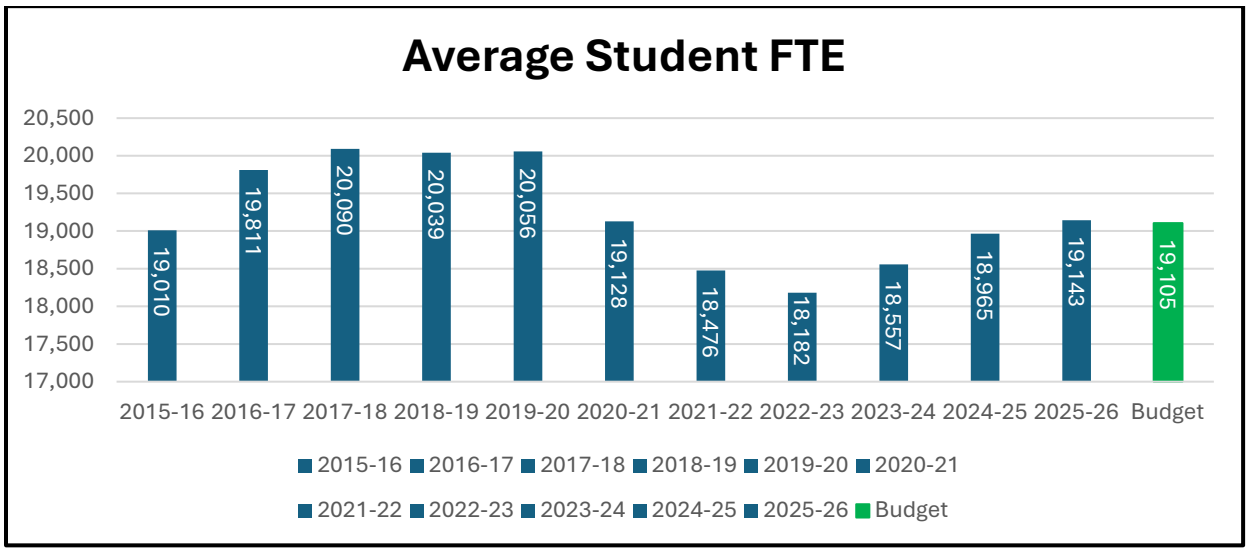
The table below shows the ten-year average enrollment FTE trends of district students who participated in the Running Start Program. Data for 2025-26 is the reporting month's total.



**Data sources: OSPI 1251

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

The table below shows the ten-year Kindergarten through 12th grade average enrollment FTE. This does not include Running Start or Open Doors students.



**Data sources: OSPI 1251

TABLE 6.5 CURRENT YEAR GRADE-LEVEL FTE

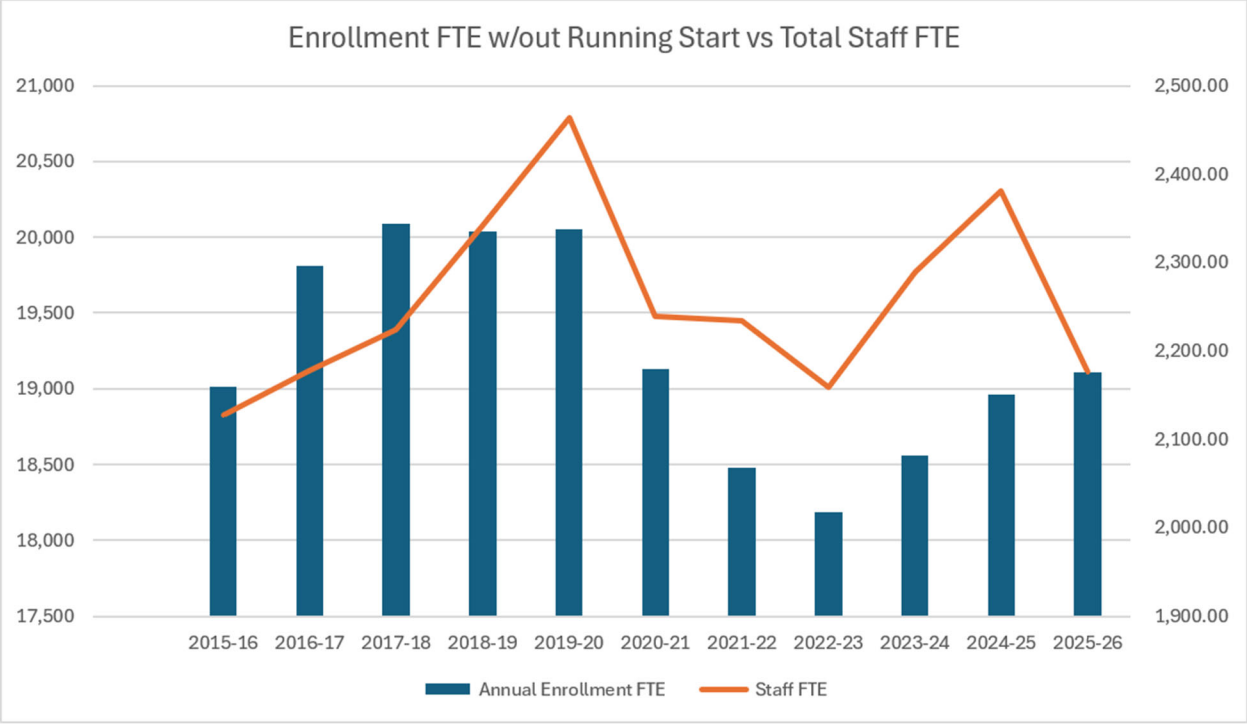
The table below shows the monthly enrollment FTE per grade.

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	1,731	1,738	1,630	1,458	18,959
Oct	1,219	1,299	1,335	1,317	1,418	1,464	1,465	1,544	1,567	1,743	1,742	1,624	1,467	19,202
Nov	1,224	1,297	1,336	1,321	1,414	1,460	1,462	1,544	1,577	1,745	1,738	1,613	1,459	19,190
Dec	1,223	1,298	1,333	1,329	1,420	1,462	1,466	1,544	1,574	1,748	1,732	1,608	1,457	19,193
Jan	1,223	1,300	1,331	1,331	1,418	1,457	1,469	1,547	1,569	1,746	1,730	1,604	1,448	19,173
Feb	1,233	1,298	1,332	1,331	1,412	1,464	1,467	1,542	1,569	1,738	1,729	1,597	1,440	19,152
Mar	1,242	1,298	1,328	1,335	1,414	1,473	1,471	1,545	1,578	1,731	1,731	1,596	1,440	19,182
Apr	1,240	1,294	1,324	1,329	1,407	1,472	1,468	1,548	1,577	1,737	1,729	1,590	1,437	19,151
May	1,236	1,291	1,319	1,330	1,405	1,476	1,469	1,550	1,561	1,735	1,730	1,584	1,431	19,118
Jun	1,233	1,293	1,315	1,323	1,408	1,472	1,473	1,548	1,569	1,733	1,728	1,583	1,428	19,107
Avg	1,227	1,293	1,325	1,325	1,410	1,464	1,466	1,544	1,568	1,739	1,733	1,603	1,446	19,143

**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 was updated for actual student avg annual FTE and actual staff FTE for 2025-26. 2025-26 shows great improvements in aligning staff to student growth.

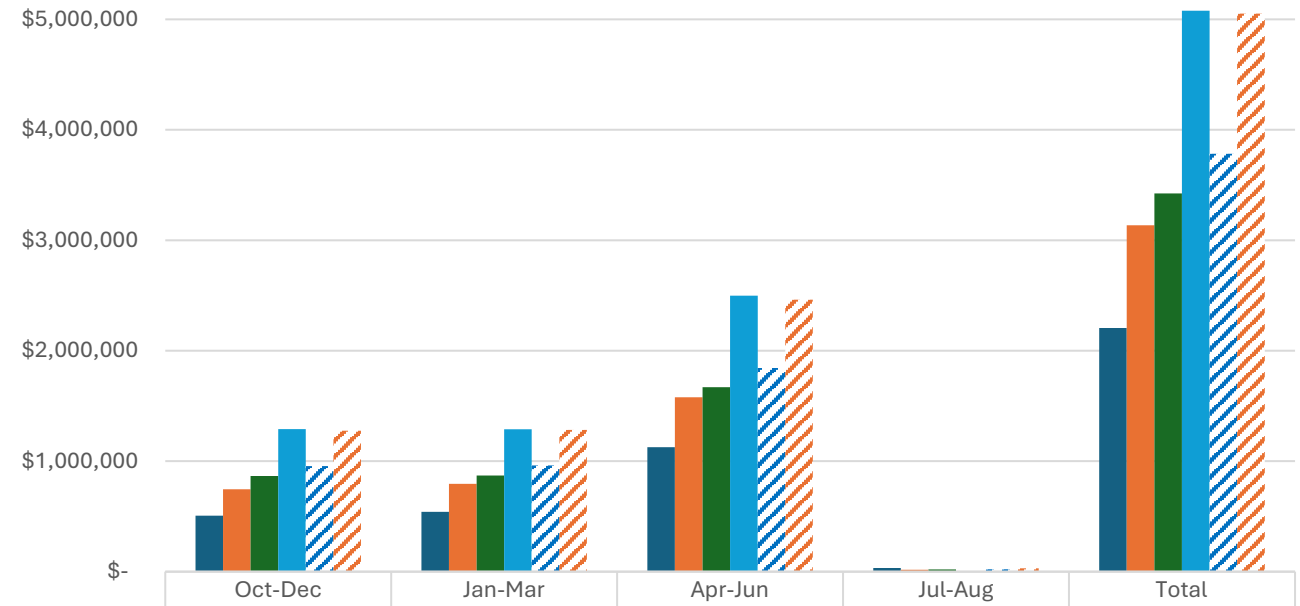


SECTION 7 – CLASS-SIZE AND CASELOAD REMEDY TRENDS

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 through June is 49.2% higher than prior year at same time. The 2025-26 projection was updated after the first remedy payout was made in November. The final update will be for August financials.



	Oct-Dec	Jan-Mar	Apr-Jun	Jul-Aug	Total
22-23	$506,292	$541,508	$1,125,982	$32,488	$2,206,270
23-24	$745,223	$795,201	$1,578,842	$17,050	$3,136,315
24-25	$865,334	$869,674	$1,669,164	$20,150	$3,424,322
25-26	$1,290,200	$1,289,315	$2,498,073	$-	$5,077,588
2026 Budget	$956,081	$960,876	$1,844,208	$22,263	$3,783,428
Projection	$1,276,442	$1,282,844	$2,462,161	$29,723	$5,051,171

**Data sources: HR Remedy Report

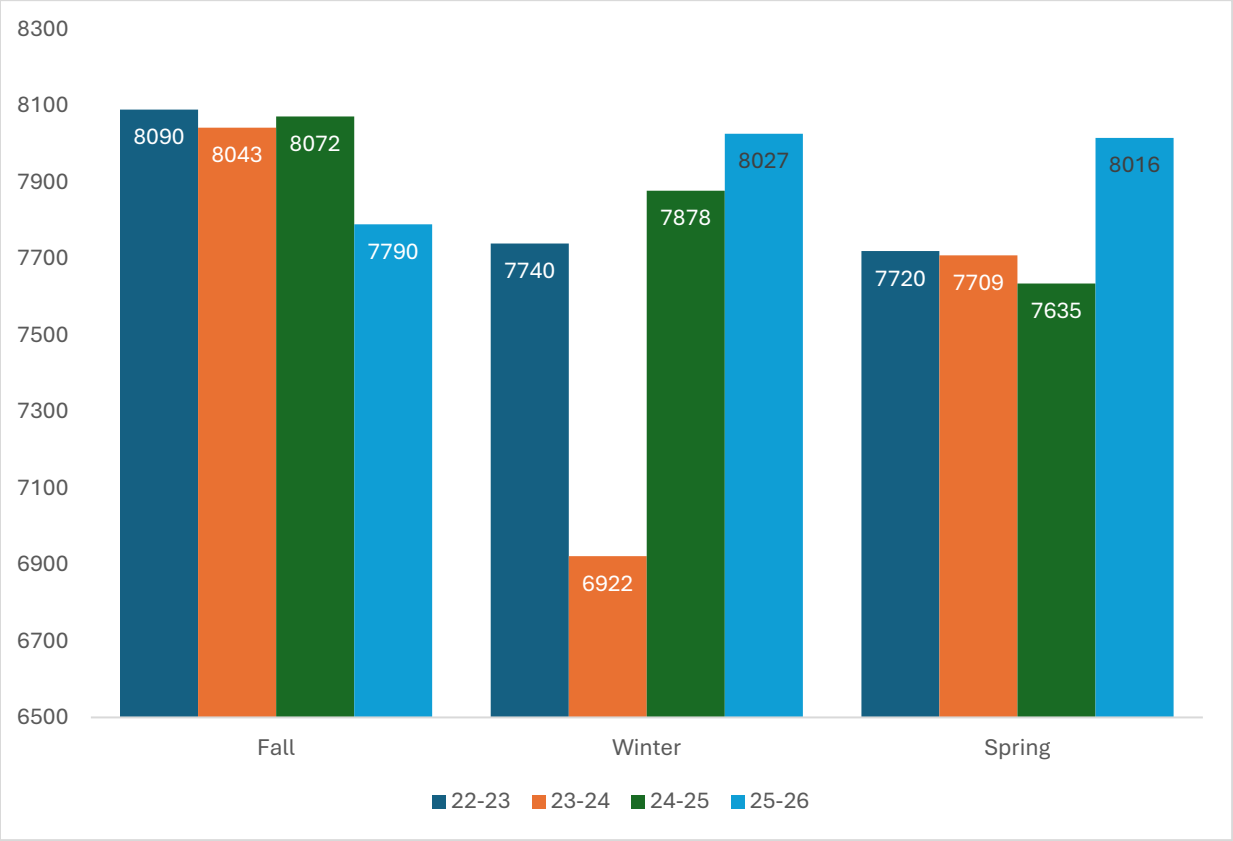
SECTION 8 - TRANSPORTATION RIDERSHIP TRENDS

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 one of many factors used to determine the district's transportation funding from OSPI.

The following is OSPI's formula for funding transportation related to student ridership:

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



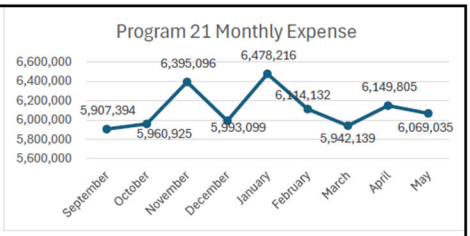
Source: Student Transport Allocation Reports OSPI Quarterly District Detail Documents

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 will be updated for the July Financials.

TABLE 9.1 SPECIAL EDUCATION FINANCIAL SUMMARY

2025-26 Special Education Budget Tracking - May



	Budget FTE	Actual FTE	Vacancy FTE	FTE Balance
St. Program 21 -Cert FTE	229.13	221.16		7.97
St. Program 24 -Cert FTE	19.6	19.6		-
St. Program 24 -CEIS	2.3	3.85		(1.55)
CPF - Cert FTE	0.3	0.3		-
Total Certificate FTE	**251.33**	**244.91**		**6.42**

	Budget People	# Actual # People	Vacancy # People	Balance # People
Total Classified Staff	**407**	**398**	**9**	**0**

State Program 21	Original Budget	YTD Actual	Encumbrance	Actual+Encum.	Balance	25-26 Projection	(Over) / Under Budget
MSOC Budget	$15,710,165	$9,860,378	$5,041,050	$14,901,428	808,737	$15,710,165	$0
Staffing Budget	$64,400,843	$45,149,463	$16,350,537	$61,500,000	2,900,843	$61,500,000	$2,900,843
State Program 21 Total	**$80,111,008**	**$55,009,841**	**$21,391,587**	**$76,401,428**	**3,709,580**	**$77,210,165**	**$2,900,843**

State Program 24	Original Budget	YTD Actual	Encumbrance	Actual+Encum.	Balance	25-26 Projection	(Over) / Under Budget
MSOC Budget	$992,684	$155,201	$30,000	$185,201	807,483	$210,000	$782,684
Staffing Budget	$3,628,381	$2,961,974	$1,038,026	$4,000,000	(371,619)	$4,000,000	($371,619)
State Program 24 Total	**$4,621,065**	**$3,117,175**	**$1,068,026**	**$4,185,201**	**435,864**	**$4,210,000**	**$411,065**

St. Program 21 + 24	Original Budget	YTD Actual	Encumbrance	Actual+Encum.	Balance	25-26 Projection	(Over) / Under Budget
MSOC Budget	**$16,702,849**	**$10,015,579**	**$5,071,050**	**$15,086,629**	**1,616,220**	$15,920,165	$782,684
Staffing Budget	**$68,029,224**	**$48,111,437**	**$17,388,563**	**$65,500,000**	**2,529,224**	$65,500,000	$2,529,224
St. Program 21 + 24 Total	**$84,732,073**	**$58,127,016**	**$22,459,613**	**$80,586,629**	**4,145,444**	**$81,420,165**	**$3,311,908**
					2024-25 actual	$78,632,090	

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	$ Total Exp
September		108,459	31,447	57,954	268,473	6,340	472,673	5,434,721	**5,907,394**
October		59,096	121,211	11,789	837,951	2,304	1,032,351	4,928,574	**5,960,925**
November	89	254,623	215,123	268	849,526	5,709	1,325,338	5,069,758	**6,395,096**
December	260	22,966	70,413	15,244	934,577	25,887	1,069,348	4,923,751	**5,993,099**
January		134,923	65,238	2,826	1,154,442	69,004	1,426,433	5,051,782	**6,478,216**
February	3	85,366	68,221	7,405	857,430	15,746	1,034,171	5,079,961	**6,114,132**
March	800	31,449	65,817	10,979	915,227	18,653	1,042,925	4,899,213	**5,942,139**
April	405	155,926	73,379	18,301	902,548	9,584	1,160,143	4,989,661	**6,149,805**
May	83	21,706	61,947	5,779	1,199,958	7,521	1,296,995	4,772,040	**6,069,035**
Total	**1,640**	**874,515**	**772,797**	**130,547**	**7,920,132**	**160,747**	**9,860,378**	**40,377,423**	**55,009,841**

APPENDIX A - TERMS AND DEFINITIONS

1. **Fund**

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

General Fund (GF)	• This fund accounts for all expendable financial resources, except those required to be tracked in another fund. It supports the annual operations of the school district, including teachers, food services, maintenance, curriculum, assessment, security, and student transportation. • Revenues are sourced from State, federal, and local revenues fund to these operations.
Associated Student Body (ASB)	• 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.
Debt Service Fund (DSF)	• 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.
Capital Projects Fund (CPF)	• 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.
Transportation Vehicle Fund (TVF)	• 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.

2. **Fund Balance**

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

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. **Special Education Expenditures**

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

9. **Enrollment**

   The number of students enrolled at schools in the district.

10. **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.

11. **Local Taxes**

    Money collected from property taxes to help fund the schools.

    Below is the average percentage of property tax collected the last few years

Month	Local Property Tax
September	2.21%
October	32.17%
November	8.46%
December	0.20%
January	0.21%
February	2.00%
March	4.47%
April	37.75%

May	10.96%
June	0.67%
July	0.27%
August	0.62%
	100.00%

12. **State Apportionments**

    Money given to the district by the state government based on the number of FTE students.

    Standard Apportionment – the amount of the State Apportionment that is received monthly. This excludes any one-time reimbursements such as grants that we need to submit are expenses for. It also excludes Safety Net as that is received fully in August.

    Below is the percentage of the total standard apportionment revenue received monthly

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

13. **Insurance Recoveries**

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

14. **Investment Earnings**

    Money the district earns by investing its savings.

15. **Alternative Learning Programs**

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

16. **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.

17. **Budget Projections**

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

18. Vocational Education

Career & Technical Education (CTE) for grades 7th through 12th.

Classes or programs that teach students specific job skills, like Auto Repair, Computer Programming, Cooking, etc.

19. 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 services 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).

20. 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 **June 2026**

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Trans Vehicle Fund	Private Purpose Trust Fund
Assets						
Cash and Cash Equivalents	27,164,189.13	2,835,173.46	44,727,248.73	163,135,250.58	6,237,186.63	12,442.49
Minus Outstanding Warrants	(372,157.16)	(49,914.30)	-	(672,343.03)	-	-
Taxes Receivable	36,258,934.81	-	40,082,824.63	28,630,227.60	2,898.25	-
Due From Other Funds	-	-	-	-	-	-
Due From Other Govt Units	488.79	-	-	-	-	-
Accounts Receivable	1,507,678.17	-	-	-	-	-
Accounts Receivable - Leases	7,862,948.14	-	-	-	-	-
Accounts Receivable - Interfund Loans	-	-	-	10,000,000.00	-	-
Accrued Interest Receivable	-	-	-	-	-	-
Inventory	496,707.52	-	-	-	-	-
Prepaid Expenses	393,927.08	40,355.59	-	-	-	-
Investments with Trustee	-	-	-	-	-	-
Total Assets	**$ 73,312,716.48**	**$ 2,825,614.75**	**$ 84,810,073.36**	**$ 201,093,135.15**	**$ 6,240,084.88**	**$ 12,442.49**
Liabilities						
Accounts Payable	509,372.56	23,652.81	-	510,827.43	-	-
Contracts Payable - Current	-	-	-	-	-	-
Accrued Salaries	-	-	-	-	-	-
Payroll Deductions & Taxes Payable	15,511,132.88	-	-	-	-	-
Due to Other Govt Units	-	-	-	-	-	-
Estimated Employee Benefits Payable	1,289,657.92	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-
Accounts Payable - Interfund Loans	10,000,000.00	-	-	-	-	-
Deposits	10,000.00	-	-	-	-	-
Unearned Revenue	209,900.00	-	-	-	-	-
Total Liabilities	**$ 27,530,063.36**	**$ 23,652.81**	**$ -**	**$ 510,827.43**	**$ -**	**$ -**
Deferred Inflows of Resources						
Unavailable Revenue	172,173.56	-	-	-	-	-
Unavailable Revenue - Leases	7,308,697.80	-	-	-	-	-
Unavailable Revenue - Taxes Receivable	36,258,934.81	-	40,082,824.63	28,630,227.60	2,898.25	-
Total Deferred Inflows of Resources	**$ 43,739,806.17**	**$ -**	**$ 40,082,824.63**	**$ 28,630,227.60**	**$ 2,898.25**	**$ -**
Fund Balance						
Restricted for Other Items	-	-	-	-	-	-
Restricted to Fund Purposes	-	2,761,606.35	-	-	6,237,186.63	-
Restricted for Carryover of Restricted Revenues	470,313.56	-	-	-	-	-
Restricted for Carryover of Food Service Revenue	1,355,889.18	-	-	-	-	-
Reserved for Debt Service	-	-	44,727,248.73	-	-	-
Restricted for Arbitrage Rebate	-	-	-	2,742,117.89	-	-
Nonspendable Fund Balance - Inventory & Prepaid Items	890,634.60	40,355.59	-	-	-	-
Restricted for Self Insurance	1,237,448.95	-	-	-	-	-
Held in Trust for Private Purposes	-	-	-	-	-	-
Held in Trust Other Purpose	-	-	-	-	-	12,442.49
Restricted from Bond Proceeds	-	-	-	104,107,493.61	-	-
Committed from Levy Proceeds	-	-	-	43,101,153.20	-	-
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	-	-	-	21,981,315.42	-	-
Unassigned Fund Balance	(3,401,155.78)	-	-	-	-	-
Fund Balance	**$ 2,042,846.95**	**$ 2,801,961.94**	**$ 44,727,248.73**	**$ 171,952,080.12**	**$ 6,237,186.63**	**$ 12,442.49**
Total Liabilities, Deferred Inflows of Resources & Fund Balance	**$ 73,312,716.48**	**$ 2,825,614.75**	**$ 84,810,073.36**	**$ 201,093,135.15**	**$ 6,240,084.88**	**$ 12,442.49**

BELLEVUE SCHOOL DISTRICT **GENERAL FUND**
BUDGET STATUS **June 2026**

	Adopted Budget	Operating Budget	Current Month Actual	Year to Date Actual	Encumbrances (Excluding Payroll)	(Over)/Under Operating Budget	---(Excluding Encumbrances)--- Percent Of Operating Budget	Prior Year Percent Of Actual
Beginning Fund Balance	**$ (5,000,000.00)**	**$ (5,000,000.00)**		**$ (693,821.31)**				
Revenue								
Local Taxes	69,124,289.00	69,124,289.00	737,595.21	68,533,838.71		590,450.29	99.1%	99.2%
Local Support Non-Tax	23,993,911.00	23,993,911.00	2,173,776.29	22,584,591.95		1,409,319.05	94.1%	95.2%
State, General Purpose	224,624,311.40	224,624,311.40	13,386,296.05	171,662,728.08		52,961,583.32	76.4%	76.8%
State, Special Purpose	69,106,653.00	69,106,653.00	3,409,410.66	44,615,664.30		24,490,988.70	64.6%	65.9%
Federal, General Purpose	6,000.00	6,000.00	-	15,963.20		(9,963.20)	266.1%	100.0%
Federal, Special Purpose	13,196,822.00	13,196,822.00	1,036,523.80	9,831,216.52		3,365,605.48	74.5%	75.5%
Revenues From Other Districts	1,670,000.00	1,670,000.00	42,077.00	1,023,948.00		646,052.00	61.3%	53.9%
Revenues From Other Entities	85,944.00	85,944.00	5,000.00	767,393.28		(681,449.28)	892.9%	90.7%
Other Financing Sources	33,444,069.00	33,444,069.00	-	23,173,360.41		10,270,708.59	69.3%	91.3%
Total Revenues/Oth Fin. Sources	**$ 435,251,999.40**	**$ 435,251,999.40**	**$ 20,790,679.01**	**$ 342,208,704.45**		**$ 93,043,294.95**	**78.6%**	**80.3%**
Expenditures								
Regular Instruction	232,492,663.00	231,552,958.44	18,275,342.40	181,446,322.80	2,775,934.79	47,330,700.85	78.4%	84.2%
Federal Stimulus (1)	-	-	-	-	-	-	0.0%	0.0%
Special Education Instruction	87,542,270.00	87,572,270.56	6,515,607.66	64,610,692.75	4,127,767.90	18,833,809.91	73.8%	82.6%
Vocational Education Instruction	12,286,263.00	12,381,737.00	992,579.28	10,272,450.50	450,166.99	1,659,119.51	83.0%	81.8%
Skills Center Instruction	-	-	-	-	-	-	0.0%	0.0%
Compensatory Education Instruction	18,524,751.00	18,524,751.00	1,470,718.99	12,567,630.99	106,452.53	5,850,667.48	67.8%	73.0%
Other Instructional Programs	3,262,839.00	3,251,919.00	278,876.24	2,582,314.55	2,607.15	666,997.30	79.4%	82.5%
Community Services	9,889,762.00	9,891,262.00	942,076.45	8,170,871.01	252,438.52	1,467,952.47	82.6%	79.8%
Support Services	69,253,450.60	70,077,100.60	5,112,508.34	59,821,753.59	5,082,611.86	5,172,735.15	85.4%	85.3%
Total Expenditures	**$ 433,251,998.60**	**$ 433,251,998.60**	**$ 33,587,709.36**	**$ 339,472,036.19**	**$ 12,797,979.74**	**$ 80,981,982.67**	**78.4%**	**83.4%**
Other Financing Uses	-	-	-	-	-	-		
Excess of Revenues/Other Fin. Sources over (under) Exp./Oth. Fin. Uses	2,000,000.80	2,000,000.80	(12,797,030.35)	2,736,668.26				
Ending Fund Balance	**$ (2,999,999.20)**	**($2,999,999.20)**		**$ 2,042,846.95**				

BELLEVUE SCHOOL DISTRICT — **GENERAL FUND**
REVENUES AND OTHER FINANCING SOURCES DETAIL — **June 2026**

	Adopted Budget	Operating Budget	Current Month Actual	Year to Date Actual	(Over)/Under Operating Budget	Percent Of Operating Budget	Prior Year Percent Of Actual
Local Taxes							
1100 Local Property Taxes	69,124,289.00	69,124,289.00	737,595.21	68,533,838.71	590,450.29	99.1%	99.2%
1300 Sale of Tax Title Property	-	-	-	-	-	0.0%	0.0%
Subtotal Local Taxes	69,124,289.00	69,124,289.00	737,595.21	68,533,838.71	590,450.29	99.1%	99.2%
Local Support Nontax							
2100 Tuition and Fees, Unassigned	3,000,000.00	3,000,000.00	181,031.80	3,462,530.39	(462,530.39)	115.4%	101.0%
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	587,882.14	5,986,446.37	630,803.63	90.5%	100.0%
2200 Sale of Goods, Supplies and Services	1,845,249.00	1,845,249.00	56,705.01	468,717.38	1,376,531.62	25.4%	86.4%
2231 Sec Voc Ed Sale of Goods, Supplies and Svcs	187,000.00	187,000.00	8,548.37	186,165.55	834.45	99.6%	119.7%
2245 Skills Center Sales	-	-	-	-	-	0.0%	0.0%
2289 Other Community Services	970,000.00	970,000.00	37,235.99	1,413,254.81	(443,254.81)	145.7%	262.5%
2298 School Food Services	4,682,812.00	4,682,812.00	311,048.34	5,557,601.03	(874,789.03)	118.7%	116.3%
2300 Investment Earnings	1,500,000.00	1,500,000.00	146,762.29	701,682.34	798,317.66	46.8%	14.0%
2450 Other Interest Earnings	-	-	-	-	-	0.0%	0.0%
2500 Gifts and Donations	2,958,300.00	2,958,300.00	662,259.57	2,855,001.97	103,298.03	96.5%	94.9%
2600 Fines and Damages	75,000.00	75,000.00	16,011.62	50,795.04	24,204.96	67.7%	89.1%
2700 Rentals and Leases	1,923,000.00	1,923,000.00	171,975.97	1,745,887.67	177,112.33	90.8%	81.1%
2800 Insurance Recoveries	65,000.00	65,000.00	25.00	53,225.00	11,775.00	81.9%	97.9%
2900 Local Non-Tax	170,300.00	170,300.00	(5,709.81)	103,284.40	67,015.60	60.6%	99.6%
Subtotal Local Support Nontax	23,993,911.00	23,993,911.00	2,173,776.29	22,584,591.95	1,409,319.05	94.1%	95.2%
State, General Purpose							
3100 State Apportionment	219,153,827.40	219,153,827.40	13,064,675.34	167,515,804.50	51,638,022.90	76.4%	76.8%
3121 Special Ed - General Apportionment	5,470,484.00	5,470,484.00	321,620.71	4,146,923.58	1,323,560.42	75.8%	77.5%
Subtotal State, General Purpose	224,624,311.40	224,624,311.40	13,386,296.05	171,662,728.08	52,961,583.32	76.4%	76.8%
State, Special Purpose							
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	1,829,263.12	23,342,863.72	7,633,351.28	75.4%	57.4%
4122 Special Ed-Infants and Toddlers	-	-	-	-	-	0.0%	0.0%
4155 Learning Assistance	4,185,818.00	4,185,818.00	256,329.06	3,310,917.00	874,901.00	79.1%	77.5%
4158 Special and Pilot Programs	2,740,080.00	2,740,080.00	42,172.39	269,343.70	2,470,736.30	9.8%	38.0%
4165 Transitional Bilingual	8,521,710.00	8,521,710.00	503,963.91	6,529,282.87	1,992,427.13	76.6%	78.3%
4174 Highly Capable	728,437.00	728,437.00	43,689.62	560,089.90	168,347.10	76.9%	77.5%
4198 School Food Services	618,183.00	618,183.00	74,321.54	631,538.40	(13,355.40)	102.2%	92.3%
4199 Transportation - Operations	7,000,000.00	7,000,000.00	484,875.60	6,262,976.48	737,023.52	89.5%	80.0%
4300 Other State Agencies	11,170,413.00	11,170,413.00	-	-	11,170,413.00	0.0%	100.0%
4321 Special Ed-Other Agencies	-	-	1,944.10	7,240.56	(7,240.56)	0.0%	88.8%
4358 Special & Pilot Programs	-	-	-	-	-	0.0%	0.0%
4388 Childcare-Other Agencies	3,165,797.00	3,165,797.00	172,851.32	3,419,315.69	(253,518.69)	108.0%	101.1%
Subtotal State, Special Purpose	69,106,653.00	69,106,653.00	3,409,410.66	44,615,664.30	24,490,988.70	64.6%	65.9%
Federal, General Purpose							
5500 Federal Forests	6,000.00	6,000.00	-	15,963.20	(9,963.20)	266.1%	100.0%
5200 Direct Fed Grants Unassigned	-	-	-	-	-	0.0%	0.0%
Subtotal Federal, General Purpose	6,000.00	6,000.00	-	15,963.20	(9,963.20)	266.1%	100.0%
Federal, Special Purpose							
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	314,905.38	3,199,314.35	1,575,854.65	67.0%	66.0%
6138 Secondary Vocational Education	106,947.00	106,947.00	9,176.88	85,159.47	21,787.53	79.6%	77.9%
6151 Disadvantaged ESEA	2,988,903.00	2,988,903.00	260,010.95	2,394,668.48	594,234.52	80.1%	74.4%
6152 School Improvement, Federal	858,430.00	858,430.00	20,159.71	220,638.48	637,791.52	25.7%	61.6%
6164 Limited English Proficiency	551,446.00	551,446.00	80,726.03	335,002.82	216,443.18	60.7%	77.8%

BELLEVUE SCHOOL DISTRICT — **GENERAL FUND**
REVENUES AND OTHER FINANCING SOURCES DETAIL — **June 2026**

		Adopted Budget	Operating Budget	Current Month Actual	Year to Date Actual	(Over)/Under Operating Budget	Percent Of Operating Budget	Prior Year Percent Of Actual
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	334,369.08	2,853,088.44	236,954.56	92.3%	92.7%
6200	Direct Special Purpose Grants	-	-	-	-	-	0.0%	0.0%
6210	E-Rate	165,884.00	165,884.00	-	90,866.70	75,017.30	54.8%	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	-	-	221.50	584.76	(584.76)	0.0%	0.0%
6324	Special Education, Supplemental	-	-	-	-	-	0.0%	0.0%
6998	USDA Commodities	660,000.00	660,000.00	16,954.27	651,893.02	8,106.98	98.8%	89.2%
Subtotal Federal, Special Purpose		13,196,822.00	13,196,822.00	1,036,523.80	9,831,216.52	3,365,605.48	74.5%	75.5%
Revenues From Other School Districts								
7100	Payments from Other Districts	1,600,000.00	1,600,000.00	42,077.00	1,020,630.00	579,370.00	63.8%	53.9%
7121	Special Ed - Other Districts	30,000.00	30,000.00	-	3,318.00	26,682.00	11.1%	0.0%
7145	Skills Center - Other Districts	-	-	-	-	-	0.0%	0.0%
7189	Community Service - Other Districts	-	-	-	-	-	0.0%	0.0%
7199	Transportation-Other Districts	40,000.00	40,000.00	-	-	40,000.00	0.0%	0.0%
Subtotal Revenues From Other School Districts		1,670,000.00	1,670,000.00	42,077.00	1,023,948.00	646,052.00	61.3%	53.9%
Revenues from Other Entities								
8100	Governmental Entities	60,444.00	60,444.00	-	516,542.28	(456,098.28)	854.6%	95.9%
8188	Childcare	-	-	-	197,523.61	(197,523.61)	0.0%	66.1%
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	5,000.00	53,327.39	(27,827.39)	209.1%	143.9%
8500	Nonfederal ESD	-	-	-	-	-	0.0%	0.0%
Subtotal Revenues from Other Entities		85,944.00	85,944.00	5,000.00	767,393.28	(681,449.28)	892.9%	90.7%
Other Financing Sources								
9300	Sale of Equipment	-	-	-	-	-	0.0%	100.0%
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	-	23,173,360.41	8,370,708.59	73.5%	97.6%
Subtotal Other Financing Sources		33,444,069.00	33,444,069.00	-	23,173,360.41	10,270,708.59	69.3%	91.3%
Total Revenues		**$ 435,251,999.40**	**$ 435,251,999.40**	**$ 20,790,679.01**	**$ 342,208,704.45**	**$ 93,043,294.95**	**78.6%**	**80.3%**

BELLEVUE SCHOOL DISTRICT — **GENERAL FUND**
EXPENDITURES BY STATE PROGRAM DETAIL — **June 2026**

		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
						---(Excluding Encumbrances)---			
Regular Instruction									
01	Basic Education	230,227,094.00	229,193,603.02	18,042,816.80	179,341,267.89	2,740,998.43	47,111,336.70	78.2%	84.2%
02	Alternative Learning Experience	1,930,593.00	2,024,379.42	202,516.72	1,889,350.20	-	135,029.22	93.3%	82.5%
03	Dropout Reengagement	334,976.00	334,976.00	30,008.88	215,704.71	34,936.36	84,334.93	64.4%	88.2%
Subtotal Regular Instruction		232,492,663.00	231,552,958.44	18,275,342.40	181,446,322.80	2,775,934.79	47,330,700.85	78.4%	84.2%
Special Education Instruction									
21	Special Education, Basic, State	82,921,205.00	82,951,205.56	6,181,714.27	61,189,844.76	4,067,767.90	17,693,592.90	73.8%	83.3%
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	333,893.39	3,420,847.99	60,000.00	1,140,217.01	74.0%	73.2%
Subtotal Special Education Instruction		87,542,270.00	87,572,270.56	6,515,607.66	64,610,692.75	4,127,767.90	18,833,809.91	73.8%	82.6%
Vocational Education Instruction									
31	Vocational, Basic, State	9,440,555.00	9,536,029.00	754,816.33	7,968,860.43	445,185.29	1,121,983.28	83.6%	79.7%
34	Vocational, Middle School Grant, State	2,739,258.00	2,739,258.00	228,436.57	2,212,118.93	4,981.70	522,157.37	80.8%	89.6%
38	Vocational, Federal	106,450.00	106,450.00	9,326.38	91,471.14	-	14,978.86	85.9%	86.3%
45	Skills Center - Basic, State	-	-	-	-	-	-	0.0%	0.0%
Subtotal Vocational Education Instruction		12,286,263.00	12,381,737.00	992,579.28	10,272,450.50	450,166.99	1,659,119.51	83.0%	81.8%
Compensatory Education Instruction									
51	Disadvantaged, Federal	3,096,470.00	3,096,470.00	269,682.46	2,580,655.53	17,141.00	498,673.47	83.3%	82.6%
52	School Improvement, Federal	614,668.00	614,668.00	28,066.78	240,894.49	4,500.00	369,273.51	39.2%	78.1%
55	Learning Assistance, State	4,037,640.00	4,037,640.00	390,833.74	3,079,889.50	68,492.24	889,258.26	76.3%	80.8%
58	Special and Pilot Programs, State	2,690,404.00	2,690,404.00	100,540.11	413,902.15	16,319.27	2,260,182.58	15.4%	21.8%
61	Head Start, Federal	-	-	-	-	-	-	0.0%	0.0%
64	Limited English Proficiency, Federal	531,922.00	531,922.00	30,731.51	353,895.69	0.02	178,026.29	66.5%	81.8%
65	Transitional Bilingual, State	7,546,147.00	7,546,147.00	650,864.39	5,898,393.63	-	1,647,753.37	78.2%	83.9%
69	Compensatory, Other	7,500.00	7,500.00	-	-	-	7,500.00	0.0%	0.0%
Subtotal Compensatory Education Instruction		18,524,751.00	18,524,751.00	1,470,718.99	12,567,630.99	106,452.53	5,850,667.48	67.8%	73.0%
Other Instructional Programs									
73	Summer School	360,420.00	360,420.00	(500.00)	807.00	-	359,613.00	0.2%	8.1%
74	Highly Capable	1,296,419.00	1,277,619.00	118,639.80	1,100,340.42	-	177,278.58	86.1%	84.4%
79	Instructional Programs, Other	1,606,000.00	1,613,880.00	160,736.44	1,481,167.13	2,607.15	130,105.72	91.8%	93.4%
Subtotal Other Instructional Programs		3,262,839.00	3,251,919.00	278,876.24	2,582,314.55	2,607.15	666,997.30	79.4%	82.5%
Community Services									
88	Child Care	8,807,002.00	8,808,502.00	779,878.59	7,028,860.70	217,490.35	1,562,150.95	79.8%	83.7%
89	Other Community Services	1,082,760.00	1,082,760.00	162,197.86	1,142,010.31	34,948.17	(94,198.48)	105.5%	61.7%
Subtotal Community Services		9,889,762.00	9,891,262.00	942,076.45	8,170,871.01	252,438.52	1,467,952.47	82.6%	79.8%
Support Services									
97	District Wide Support	49,783,593.60	50,607,243.60	3,494,210.78	42,242,839.71	3,854,724.62	4,509,679.27	83.5%	81.5%
98	School Food Services	8,515,690.00	8,515,690.00	708,456.35	7,368,630.15	321,588.15	825,471.70	86.5%	89.6%
99	Pupil Transportation	10,954,167.00	10,954,167.00	909,841.21	10,210,283.73	906,299.09	(162,415.82)	93.2%	100.4%
Subtotal Support Services		69,253,450.60	70,077,100.60	5,112,508.34	59,821,753.59	5,082,611.86	5,172,735.15	85.4%	85.3%
Total Expenditures		**$ 433,251,998.60**	**$ 433,251,998.60**	**$ 33,587,709.36**	**$ 339,472,036.19**	**$ 12,797,979.74**	**$ 80,981,982.67**	**78.4%**	**83.4%**
Other Financing Uses									
Total Expenditures and Other Financing Uses		**$ 433,251,998.60**	**$ 433,251,998.60**	**$ 33,587,709.36**	**$ 339,472,036.19**	**$ 12,797,979.74**	**$ 80,981,982.67**	**78.4%**	**83.4%**

BELLEVUE SCHOOL DISTRICT — **ASSOCIATED STUDENT BODY FUND**
BUDGET STATUS — **June 2026**

	Adopted Budget	Operating Budget	Current Month Actual	Year to Date Actual	Encumbrances (Excluding Payroll)	(Over)/Under Operating Budget	---(Excluding Encumbrances)--- Percent Of Operating Budget	Prior Year Percent Of Actual
Beginning Fund Balance	$ 2,143,571.00	$ 2,143,571.00		$ 2,411,504.48				
Revenue								
General Student Body	3,641,721.00	3,641,721.00	243,738.89	2,604,478.17	-	1,037,242.83	71.5%	99.9%
Athletics	1,143,270.00	1,143,270.00	46,644.16	1,016,102.25	-	127,167.75	88.9%	94.1%
Classes	384,315.00	384,315.00	20,112.96	232,462.37	-	151,852.63	60.5%	96.1%
Clubs	1,563,518.00	1,563,518.00	66,143.56	1,236,097.05	-	327,420.95	79.1%	94.9%
Private Moneys	142,600.00	142,600.00	2,314.87	94,948.85	-	47,651.15	66.6%	99.4%
Total Revenues	$ 6,875,424.00	$ 6,875,424.00	$ 378,954.44	$ 5,184,088.69	$ -	$ 2,728,578.14	**75.4%**	**97.5%**
Expenditures								
General Student Body	3,120,670.00	3,120,670.00	155,847.31	2,152,567.09	293,695.40	674,407.51	69.0%	95.4%
Athletics	1,301,415.00	1,301,415.00	43,608.62	1,235,970.10	88,064.17	(22,619.27)	95.0%	126.1%
Classes	396,000.00	396,000.00	67,014.71	229,375.63	10,315.14	156,309.23	57.9%	83.1%
Clubs	1,863,715.00	1,863,715.00	71,181.43	1,107,445.95	52,137.27	704,131.78	59.4%	95.4%
Private Moneys	153,160.00	153,160.00	4,120.00	68,272.46	-	84,887.54	44.6%	89.7%
Total Expenditures	$ 6,834,960.00	$ 6,834,960.00	$ 341,772.07	$ 4,793,631.23	$ 444,211.98	$ 2,271,524.30	**70.1%**	**99.8%**
Other Financing Uses	-	-	-	-	-	-		
Excess of Revenues/Other Fin. Sources over (under) Exp./Oth. Fin. Uses	40,464.00	40,464.00	37,182.37	390,457.46				
Ending Fund Balance	$2,184,035.00	$2,184,035.00		$ 2,801,961.94				

BELLEVUE SCHOOL DISTRICT — **DEBT SERVICE FUND**
BUDGET STATUS — **June 2026**

	Adopted Budget	Operating Budget	Current Month Actual	Year to Date Actual	Encumbrances (Excluding Payroll)	(Over)/Under Operating Budget	---(Excluding Encumbrances)--- Percent Of Operating Budget	Prior Year Percent Of Actual
Beginning Fund Balance	**$ 45,395,815.00**	**$ 45,395,815.00**		**$ 42,760,985.36**				
Revenue								
Local Taxes	89,072,881.00	89,072,881.00	812,348.50	82,449,011.26	-	6,623,869.74	92.6%	99.3%
Investment Earnings	500,000.00	500,000.00	180,195.10	1,037,083.97	-	(537,083.97)	207.4%	72.1%
Other Financing Sources	-	-	-	134,291,121.60	-	(134,291,121.60)	0.0%	0.0%
Total Revenues	**$ 89,572,881.00**	**$ 89,572,881.00**	**$ 992,543.60**	**$ 217,777,216.83**	**$ -**	**$ (128,204,335.83)**	**243.1%**	**98.9%**
Expenditures								
Matured Bond Expenditures	61,835,000.00	61,835,000.00	-	58,945,000.00	-	2,890,000.00	95.3%	100.0%
Interest on Bonds	27,038,613.00	27,038,613.00	9,415,363.21	22,014,344.46	-	5,024,268.54	81.4%	100.0%
Bond Transfer Fees	5,000.00	5,000.00	-	3,338.90	-	1,661.10	66.8%	100.0%
Bond Issuance Costs	-	-	-	824,280.17	-	(824,280.17)	0.0%	0.0%
Total Expenditures	**$ 88,878,613.00**	**$ 88,878,613.00**	**$ 9,415,363.21**	**$ 81,786,963.53**	**$ -**	**$ 7,091,649.47**	**92.0%**	**86.6%**
Other Financing Uses	-	-	-	134,023,989.93	-	(134,023,989.93)	0.0%	0.0%
Excess of Revenues/Other Fin. Sources over (under) Exp./Oth. Fin. Uses	694,268.00	694,268.00	(8,422,819.61)	1,966,263.37				
Ending Fund Balance	**$ 46,090,083.00**	**$ 46,090,083.00**		**$ 44,727,248.73**				

BELLEVUE SCHOOL DISTRICT — **CAPITAL PROJECTS FUND**
BUDGET STATUS — **June 2026**

	Adopted Budget	Operating Budget	Current Month Actual	Year to Date Actual	Encumbrances (Excluding Payroll)	(Over)/Under Operating Budget	---(Excluding Encumbrances)--- Percent Of Operating Budget	Prior Year Percent Of Actual
Beginning Fund Balance	**$ 88,954,149.00**	**$ 88,954,149.00**		**$ 89,849,341.66**				
Revenue								
Local Taxes	59,118,390.00	59,118,390.00	583,716.04	58,145,880.32		972,509.68	98.4%	99.2%
Local Support Non-Tax	2,172,601.00	2,172,601.00	548,275.08	3,068,689.05		(896,088.05)	141.2%	146.2%
State, General Purpose	-	-	-	-		-	0.0%	0.0%
State, Special Purpose	-	-	-	-		-	0.0%	0.0%
Federal, Special Purpose	527,167.00	527,167.00	-	378,599.11		148,567.89	71.8%	0.0%
Government Entities	-	-	-	-		-	0.0%	100.0%
Other Financing Sources	100,000,000.00	100,000,000.00	-	100,000,000.00		-	100.0%	100.0%
Total Revenues/Oth Fin. Sources	**$ 161,818,158.00**	**$ 161,818,158.00**	**$ 1,131,991.12**	**$ 161,593,168.48**		**$ 224,989.52**	**99.9%**	**100.4%**
Expenditures								
Sites	81,370,000.00	81,370,000.00	58,354.90	1,408,423.23	3,408,042.74	76,553,534.03	1.7%	61.4%
Buildings	29,530,224.00	29,335,774.00	6,255,928.66	42,496,396.52	33,946,426.76	(47,107,049.28)	144.9%	61.1%
Equipment	4,171,724.00	4,366,174.00	137,247.88	4,080,917.52	199,067.62	86,188.86	93.5%	97.0%
Instructional Technology	10,295,334.00	10,295,334.00	29,433.80	6,644,300.59	314,572.41	3,336,461.00	64.5%	28.7%
Energy	3,000,000.00	3,000,000.00	27,402.10	1,686,931.75	924,586.22	388,482.03	56.2%	101.9%
Bond Issuance Costs	400,000.00	400,000.00	-	100.00	-	399,900.00	0.0%	0.0%
Total Expenditures	**$ 128,767,282.00**	**$ 128,767,282.00**	**$ 6,508,367.34**	**$ 56,317,069.61**	**$ 38,792,695.75**	**$ 33,657,516.64**	**43.7%**	**61.4%**
Other Financing Uses	31,544,069.00	31,544,069.00	-	23,173,360.41				
Excess of Revenues/Other Fin. Sources over (under) Exp./Oth. Fin. Uses	1,506,807.00	1,506,807.00	(5,376,376.22)	82,102,738.46				
Ending Fund Balance	**$ 90,460,956.00**	**$ 90,460,956.00**		**$ 171,952,080.12**				

BELLEVUE SCHOOL DISTRICT **TRANSPORTATION VEHICLE FUND**
BUDGET STATUS **June 2026**

	Adopted Budget	Operating Budget	Current Month Actual	Year to Date Actual	Encumbrances (Excluding Payroll)	(Over)/Under Operating Budget	---(Excluding Encumbrances)--- Percent Of Operating Budget	Prior Year Percent Of Actual
Beginning Fund Balance	**$ 6,021,059.00**	**$ 6,021,059.00**		**$ 6,017,769.30**				
Revenue								
Local Taxes	-	-	-	70.60		(70.60)	0.0%	100.0%
Local Support Non-Tax	144,000.00	144,000.00	21,611.86	195,658.04		(51,658.04)	135.9%	73.6%
State Transportation Reimbursement	2,228,447.00	2,228,447.00	-	50,000.00		2,178,447.00	2.2%	0.0%
Sale of Equipment	15,000.00	15,000.00	-	36,688.75		(21,688.75)	244.6%	100.0%
Total Revenues/Oth Fin. Sources	**$ 2,387,447.00**	**$ 2,387,447.00**	**$ 21,611.86**	**$ 282,417.39**		**$ 2,105,029.61**	**11.8%**	**5.0%**
Expenditures								
Transportation Equipment	1,500,000.00	1,500,000.00	-	63,000.06	114.23	1,436,885.71	4.2%	0.0%
Levy and Election Costs	-	-	-	-	-	-	0.0%	0.0%
Total Expenditures	**$ 1,500,000.00**	**$ 1,500,000.00**	**$ -**	**$ 63,000.06**	**$ 114.23**	**$ 1,436,885.71**	**4.2%**	**0.0%**
Other Financing Uses	-	-	-	-				
Excess of Revenues/Other Fin. Sources over (under) Exp./Oth. Fin. Uses	887,447.00	887,447.00	21,611.86	219,417.33				
Ending Fund Balance	**$ 6,908,506.00**	**$6,908,506.00**		**$ 6,237,186.63**				

BELLEVUE SCHOOL DISTRICT — **PRIVATE PURPOSE TRUST FUND**
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS — **June 2026**

	Current Month Actual	Year to Date Actual
Beginning Fund Balance		**$ 12,044.04**
Additions:		
Contributions	-	-
Investment Income	42.91	398.45
Total Additions	**$ 42.91**	**$ 398.45**
Deductions:		
Scholarships and Awards	-	-
Total Deductions	**$ -**	**$ -**
Net Change in Additions to Deductions	42.91	398.45
Ending Net Assets		**$ 12,442.49**

BELLEVUE SCHOOL DISTRICT — **GENERAL FUND**
STATEMENT OF CASH FLOW — **June 2026**

	Prior Month Year to Date Actual	Current Month Actual	Year to Date Actual	Prior Year Year to Date Actual
Beginning Cash Balance	**$ 24,521,166.83**	**$ 41,343,013.99**	**$ 24,521,166.83**	**$ 8,179,155.33**
Operating Activities				
Net Income				
Revenue	321,418,025.44	20,790,679.01	342,208,704.45	335,067,869.01
Expenditure	305,884,326.83	33,587,709.36	339,472,036.19	355,530,092.88
Total Net Income	**$ 15,533,698.61**	**$ (12,797,030.35)**	**$ 2,736,668.26**	**$ (20,462,223.87)**
Change in Non-Cash Capital				
Accounts Receivable	(5,970,214.58)	722,445.26	(5,247,769.32)	8,744,083.97
Inventory	(27,355.92)	(3,278.88)	(30,634.80)	52,540.65
Prepaid Expenses	1,114,477.28	(392,236.88)	722,240.40	7,325,227.93
Investments with Trustee	-	-	-	-
Accounts Payable	(1,428,362.86)	228,764.85	(1,199,598.01)	526,952.55
Contracts Payable - Current	-	-	-	-
Accrued Salaries	4,719,834.74	-	4,719,834.74	165,902.26
Payroll Deductions & Taxes Payable	(2,739,888.36)	1,559,340.00	(1,180,548.36)	898,712.24
Due to Other Govt Units	(80,768.19)	-	(80,768.19)	(130,044.86)
Estimated Employee Benefits Payable	153,961.52	(101,752.55)	52,208.97	684,247.45
Due to Other Funds	(0.00)	-	(0.00)	(806,092.68)
Accounts Payable - Interfund Loans	-	(3,000,000.00)	(3,000,000.00)	-
Deposits	-	-	-	-
Unearned Revenue	(2,240,307.53)	15,500.00	(2,224,807.53)	(2,223,180.04)
Unavailable Revenue	7,786,772.45	(782,733.47)	7,004,038.98	2,134,026.67
Total Change in Non-Cash Capital	**$ 1,288,148.55**	**$ (1,753,951.67)**	**$ (465,803.12)**	**$ 17,372,376.14**
Cash Flow from Operating Activities:	**$ 16,821,847.16**	**$ (14,550,982.02)**	**$ 2,270,865.14**	**$ (3,089,847.73)**
Ending Cash Balance	**$ 41,343,013.99**	**$26,792,031.97**	**$26,792,031.97**	**$5,089,307.60**

Budget Status Projection Analysis

2025-2026 School Year

As Of

June 2026

	Budget	Revised Budget	September	October	November	December	January	February	March	April	May	June	July	August	Year End Projected	Diff Bud vs Actual	Diff Revised Bud vs Act
Beginning Fund Balance	$ (5,000,000)	$ (693,821)	$ (693,821)	$ (7,892,663)	$ 7,445,648	$ 4,255,511	$ 1,843,553	$ (2,990,341)	$ (6,050,040)	$ (1,748,546)	$ 17,666,142	$ 14,839,877	$ 2,042,847	$ 10,994,883	$ (693,821)		
Revenue																	
Local	93,118,200	93,118,200	4,682,995	23,432,389	7,520,369	2,392,930	2,205,963	2,815,097	6,136,050	29,710,280	9,310,987	2,911,372	716,311	(577,026)	91,257,716	(1,860,484)	(1,860,484)
State	293,730,964	293,730,964	25,111,834	23,240,586	14,250,262	25,253,257	21,895,478	25,474,000	25,083,463	24,026,792	15,147,014	16,795,707	35,987,326	41,693,691	293,959,409	228,445	228,445
Federal	13,202,822	13,202,822	57,744	723,316	1,622,406	1,001,193	1,058,455	1,104,056	1,049,037	1,079,639	1,114,808	1,036,524	1,043,314	2,121,642	13,012,135	(190,687)	(190,687)
Other Financing	35,200,013	35,200,013	5,921,560	67,389	6,382,534	1,180	5,110,105	4,120	3,561,396	17,186	3,852,154	47,077	4,792,795	1,035,692	30,793,189	(4,406,824)	(4,406,824)
Total Revenues	**435,251,999**	**435,251,999**	**35,774,133**	**47,463,681**	**29,775,571**	**28,648,560**	**30,270,001**	**29,397,273**	**35,829,946**	**54,833,898**	**29,424,963**	**20,790,679**	**42,539,745**	**44,273,999**	**429,022,449**	**(6,229,550)**	**(6,229,550)**
Expenditures																	
Regular Instruction	232,492,663	231,552,958	23,129,046	17,058,453	17,524,059	16,434,354	18,853,262	17,122,530	16,684,822	19,883,728	16,480,726	18,275,342	18,624,633	14,817,366	214,888,322	(17,604,341)	(16,664,637)
Federal Stimulus	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Education Instruction	87,542,270	87,572,271	6,356,027	6,225,395	6,763,522	6,314,710	6,816,364	6,503,769	6,241,996	6,491,053	6,382,250	6,515,608	6,355,518	7,813,258	78,779,468	(8,762,802)	(8,792,802)
Vocational Education Instruction	12,286,263	12,381,737	1,167,687	874,602	930,394	906,200	1,263,714	888,852	989,518	1,270,984	987,920	992,579	830,447	1,328,920	12,431,818	145,555	50,081
Skills Center Instruction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Compensatory Education Instruction	18,524,751	18,524,751	1,282,999	1,151,093	1,206,258	1,153,052	1,174,292	1,289,036	1,301,271	1,228,903	1,310,007	1,470,719	2,447,181	1,364,424	16,379,236	(2,145,515)	(2,145,515)
Other Instructional Programs	3,262,839	3,251,919	244,102	232,711	312,074	225,652	341,218	252,751	251,945	248,827	194,160	278,876	216,556	319,836	3,118,706	(144,133)	(133,213)
Community Services	9,889,762	9,891,262	796,043	837,633	853,502	817,640	794,162	705,727	816,456	818,284	789,349	942,076	770,104	1,332,902	10,273,876	384,114	382,614
Support Services	69,253,451	70,077,101	9,997,071	5,745,483	5,375,900	5,208,912	5,860,882	5,694,307	5,242,445	5,477,431	6,106,815	5,112,508	4,343,270	5,403,067	69,568,090	314,640	(509,010)
Total Expenditures	**433,251,999**	**433,251,999**	**42,972,974**	**32,125,370**	**32,965,708**	**31,060,519**	**35,103,894**	**32,456,972**	**31,528,452**	**35,419,210**	**32,251,228**	**33,587,709**	**33,587,709**	**32,379,772**	**405,439,517**	**(27,812,482)**	**(27,812,482)**
Excess of Revenues over(under) Expenditures	2,000,001	2,000,001	(7,198,841)	15,338,311	(3,190,137)	(2,411,959)	(4,833,893)	(3,059,699)	4,301,494	19,414,688	(2,826,265)	(12,797,030)	8,952,036	11,894,228	23,582,932		
Ending Fund Balance	**(2,999,999)**	**1,306,179**	**(7,892,663)**	**7,445,648**	**4,255,511**	**1,843,553**	**(2,990,341)**	**(6,050,040)**	**(1,748,546)**	**17,666,142**	**14,839,877**	**2,042,847**	**10,994,883**	**22,889,111**	**22,889,111**		
Previous Projected Ending Fund Balance	(2,999,999)	1,306,179	(7,892,663)	7,445,648	4,255,511	1,843,553	(2,990,341)	(6,050,040)	(1,748,546)	17,666,142	13,267,185	(4,017,344)	2,462,172	11,544,996	11,544,996		
Ending Fund Balance Difference to Projected	-	-	-	-	-	-	-	-	-	-	1,572,692	6,060,191	8,532,711	11,344,115	11,344,115		
Expenditure to Revenue Ratio:																	
Month Ratio			120.12%	67.68%	110.71%	108.42%	115.97%	110.41%	87.99%	64.59%	109.60%	161.55%	78.96%	73.13%			
Year to Date Ratio			120.12%	90.22%	95.62%	98.21%	101.34%	102.66%	100.44%	93.71%	95.17%	99.20%	96.96%	94.50%	94.50%		

Cash Flow Statement Projection

As Of June 2026

2025-2026 School Year

	September	October	November	December	January	February	March	April	May	June	July	August
Beginning Cash Balance	**$ 24,521,167**	**$ 22,170,390**	**$ 34,165,464**	**$ 32,732,163**	**$ 29,123,059**	**$ 23,371,436**	**$ 20,792,606**	**$ 26,202,844**	**$ 46,897,915**	**$ 41,343,014**	**$ 26,792,032**	**$ 35,644,068**
Operating Activates:												
Net Income												
Revenue	35,774,133	47,463,681	29,775,571	28,648,560	30,270,001	29,397,273	35,829,946	54,833,898	29,424,963	20,790,679	42,539,745	44,273,999
Expenditure	42,972,974	32,125,370	32,965,708	31,060,519	35,103,894	32,456,972	31,528,452	35,419,210	32,251,228	33,587,709	33,587,709	32,379,772
Total Net Income	(7,198,841)	15,338,311	(3,190,137)	(2,411,959)	(4,833,893)	(3,059,699)	4,301,494	19,414,688	(2,826,265)	(12,797,030)	8,952,036	11,894,228
Change in Non-Cash Capital												
Accounts Receivable	3,175,162	21,158,458	5,515,360	553,313	(77,193,470)	1,549,700	4,565,056	27,323,348	7,382,857	722,445	-	-
Inventory	(24,226)	(2,044)	(10,258)	21,700	(34,101)	15,295	(13,537)	22,783	(2,968)	(3,279)	-	-
Prepaid Expenses	1,114,477	(0)	-	0	0	(0)	(0)	0	0	(392,237)	(100,000)	(2,000,000)
Investments with Trustee	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	(37,870)	(1,379,341)	708,554	(777,963)	215,256	(177,921)	401,031	(9,190)	(370,919)	228,765	-	-
Contracts Payable - Current	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Salaries	4,719,835	-	-	-	-	-	-	-	-	-	-	-
Payroll Deductions & Taxes Payable	(738,762)	(2,209,960)	909,932	(551,983)	129,198	183,365	(76,221)	153,248	(538,705)	1,559,340	-	-
Due to Other Govt Units	-	-	-	-	(80,768)	-	-	-	-	-	-	-
Estimated Employee Benefits Payable	199,177	195,719	(53,720)	79,468	100,103	(117,114)	116,693	(194,503)	(171,863)	(101,753)	-	-
Due to Other Funds	-	-	-	-	-	-	-	-	(0)	-	-	-
Accounts Payable - Interfund Loans	-	-	-	-	-	-	-	-	-	(3,000,000)	-	-
Deposits	-	-	-	-	-	-	-	-	-	-	-	-
Unearned Revenue	(2,434,708)	-	-	-	81,400	61,500	29,000	1,610,500	(1,588,000)	15,500	-	-
Unavailable Revenue	(1,125,021)	(21,106,070)	(5,313,033)	(521,680)	75,864,653	(1,033,957)	(3,913,278)	(27,625,802)	(7,439,039)	(782,733)	-	-
Total Change in Non-Cash Capital	4,848,065	(3,343,237)	1,756,835	(1,197,145)	(917,729)	480,868	1,108,744	1,280,384	(2,728,636)	(1,753,952)	(100,000)	(2,000,000)
Cash Flow from Operating Activities:	**(2,350,777)**	**11,995,074**	**(1,433,302)**	**(3,609,104)**	**(5,751,623)**	**(2,578,830)**	**5,410,238**	**20,695,072**	**(5,554,901)**	**(14,550,982)**	**8,852,036**	**9,894,228**
Ending Cash Balance	**$ 22,170,390**	**$ 34,165,464**	**$ 32,732,163**	**$ 29,123,059**	**$ 23,371,436**	**$ 20,792,606**	**$ 26,202,844**	**$ 46,897,915**	**$ 41,343,014**	**$ 26,792,032**	**$ 35,644,068**	**$ 45,538,296**
Days Cash on Hand - Based on Ending Cash Balance												
Average Monthly Cash on Hand Year to Date	$ 22,170,390	$ 28,167,927	$ 29,689,339	$ 29,547,769	$ 28,312,503	$ 27,059,186	$ 26,936,852	$ 29,431,985	$ 30,755,432	$ 30,359,092	$ 30,839,545	$ 32,064,441
Expenditures per day Year to Date	1,432,432	1,231,120	1,187,517	1,140,365	1,138,748	1,141,908	1,123,650	1,130,715	1,120,455	1,120,370	1,116,945	1,110,793
Days Cash on Hand for Year to Date	15.48	27.75	27.56	25.54	20.52	18.21	23.32	41.48	36.90	23.91	31.91	41.00