



# Fiscal Year 2020-21

Post 2nd Interim

4th Quarter Updates

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## KEY UPDATES

Unprecedented One Time Funding

ADA Hold Harmless Provisions

Enrollment Updates



# BELLEVUE UNION SCHOOL DISTRICT

Funding Source	Expiration Date	Allocation	Expenses and Encumbrances	Available Now	Available Soon
SB 117 COVID-19 LEA Response Funds	6/30/2020	\$26,648	\$26,648	\$0	
CARES Act Coronavirus Relief (CR) Fund	5/31/2021	\$1,855,309	<i>FY 20/21</i> \$1,831,402	\$23,907	
Proposition 98 (State General Fund)	6/30/2021	\$149,459	\$133,036	\$16,423	
CARES Act Governor's Emergency Education Relief (GEER) Funding	9/30/2022	\$128,343	\$36,047	\$92,296	
Elementary and Secondary School Emergency Relief (ESSER) I Fund	9/30/2022	\$392,848	\$69,141	\$323,707	
AB86, In Person Instruction Grant	8/31/2022	\$571,489	\$0		\$571,489
AB86, Expanded Learning Opportunity Grant (Para Limited)	8/31/2022	\$120,374	<i>FY 21/22</i> \$0		\$120,374
AB86, Expanded Learning Opportunity Grant (General)	8/31/2022	\$1,145,363	\$0		\$1,145,363
Elementary and Secondary School Emergency Relief (ESSER) II Fund	9/30/2023	\$1,626,429	\$0		\$1,626,429
American Rescue Plan Act of 2021 (ESSER III)	TBD	\$1,626,429	<i>FY 22/23</i> \$0		\$1,626,429
<b>TOTALS</b>		<b>\$7,642,691</b>	<b>\$2,096,275</b>	<b>\$456,332</b>	<b>\$5,090,084</b>

LLMF (One Time) Funding



# BELLEVUE UNION SCHOOL DISTRICT

SCHOOL	P1								P2
	8/28/2020	9/13/2020	10/15/2020	11/10/2020	12/14/2020	1/11/2021	2/6/2021	3/6/2021	4/20/2021
Bellevue	393	395	401	402	404	403	406	406	403
Kawana	345	343	344	343	341	341	338	334	333
Meadow View	366	368	376	379	381	382	384	383	385
Taylor Mountain	415	419	418	418	419	419	419	418	417
TOTAL	1,519	1,525	1,539	1,542	1,545	1,545	1,547	1,541	1,538

Annual Enrollment Trend and Projections



# BELLEVUE UNION SCHOOL DISTRICT

	<i>Actuals</i>	<i>4th QTR</i>	<i>Update 4/20/21</i>	<i>Update 4/20/21</i>
	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23
LCFF	\$18,978,631	\$18,364,038	\$19,067,969	\$18,352,792
Federal	\$1,479,419	\$3,612,979	\$5,179,639	\$2,949,565
State	\$2,620,318	\$1,656,001	\$1,506,211	\$1,506,211
Local & Contr.	\$314,947	\$783,095	\$370,875	\$370,875
Total	\$23,393,314	\$24,416,114	\$26,124,694	\$23,179,443

Revenue Projections



# BELLEVUE UNION SCHOOL DISTRICT

	<i>Actuals</i>	<i>4th QTR</i>	<i>Update 4/20/21</i>	<i>Update 4/20/21</i>
	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23
Certificated Salaries	\$7,559,742	\$7,866,331	\$7,731,451	\$7,601,021
Classified Salaries	\$2,756,502	\$2,720,579	\$2,759,429	\$2,799,229
Benefits	\$4,095,272	\$4,140,681	\$4,161,385	\$4,182,192
Books and Supplies	\$634,464	\$1,044,450	\$1,044,450	\$1,044,450
Services & Op. Exp.	\$7,087,704	\$8,779,334	\$9,704,414	\$7,474,340
Capital and Other	-\$24,300	\$2,000	\$2,000	\$2,000
Total	\$22,109,383	\$24,553,375	\$25,403,129	\$23,103,232

Expenditure Projections



# BELLEVUE UNION SCHOOL DISTRICT

	<i>Actuals</i>	<i>4th QTR</i>	<i>Update 4/20/21</i>	<i>Update 4/20/21</i>
	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23
Beginning Balance	\$3,672,907	\$4,956,838	\$4,819,577	\$5,541,142
Revenue	\$23,393,314	\$24,416,114	\$26,124,694	\$23,179,443
Expenditures	\$22,109,383	\$24,553,375	\$25,403,129	\$23,103,232
Net	\$1,283,931	-\$137,261	\$721,565	\$76,211
Ending Balance	\$4,956,838	\$4,819,577	\$5,541,142	\$5,617,353

Net Projections



# BELLEVUE UNION SCHOOL DISTRICT

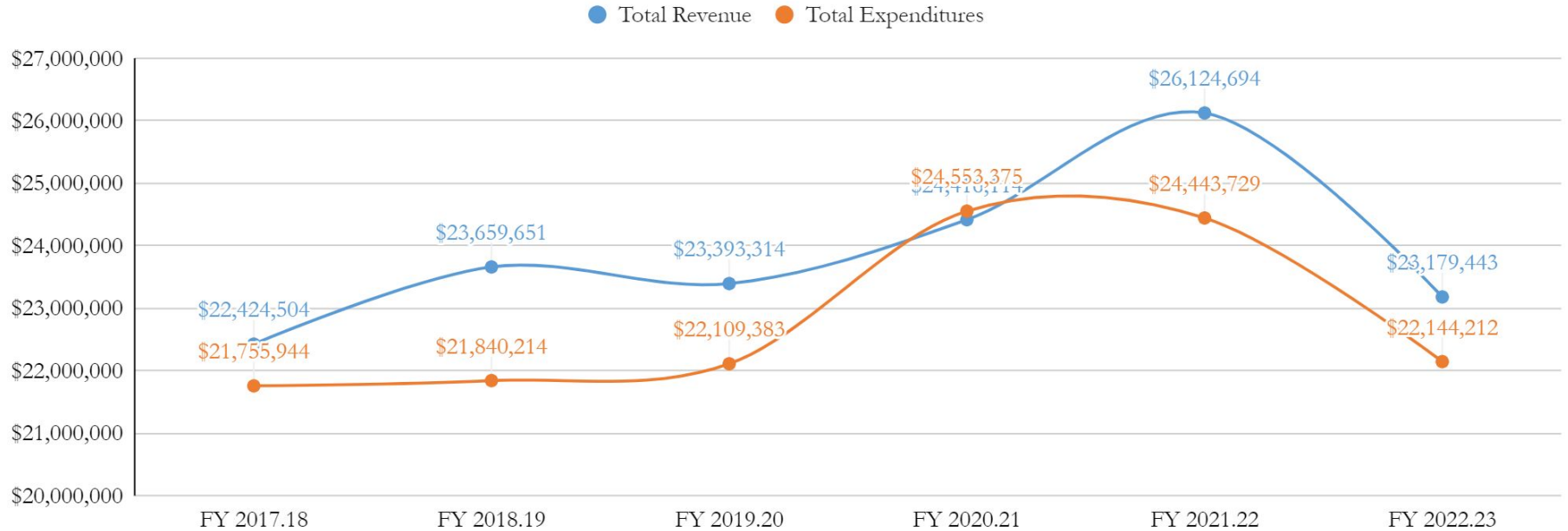
	<i>Actuals</i>	<i>4th QTR</i>	<i>Update 4/20/21</i>	<i>Update 4/20/21</i>
	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23
Ending Balance	\$4,956,838	\$4,819,577	\$5,541,142	\$5,617,353
... Revolving Cash	\$2,500	\$0	\$0	\$0
... Restricted Funds	\$670,552	\$772,600	\$490,806	\$162,760
... 3% Reserve Min	\$663,282	\$736,601	\$762,094	\$693,097
... Additional Reserve	\$3,623,004	\$3,310,375	\$4,288,242	\$4,761,497
<i>Total Unrestricted Reserve %</i>	<i>19.4%</i>	<i>16.5%</i>	<i>19.9%</i>	<i>23.6%</i>

Reserve Projections





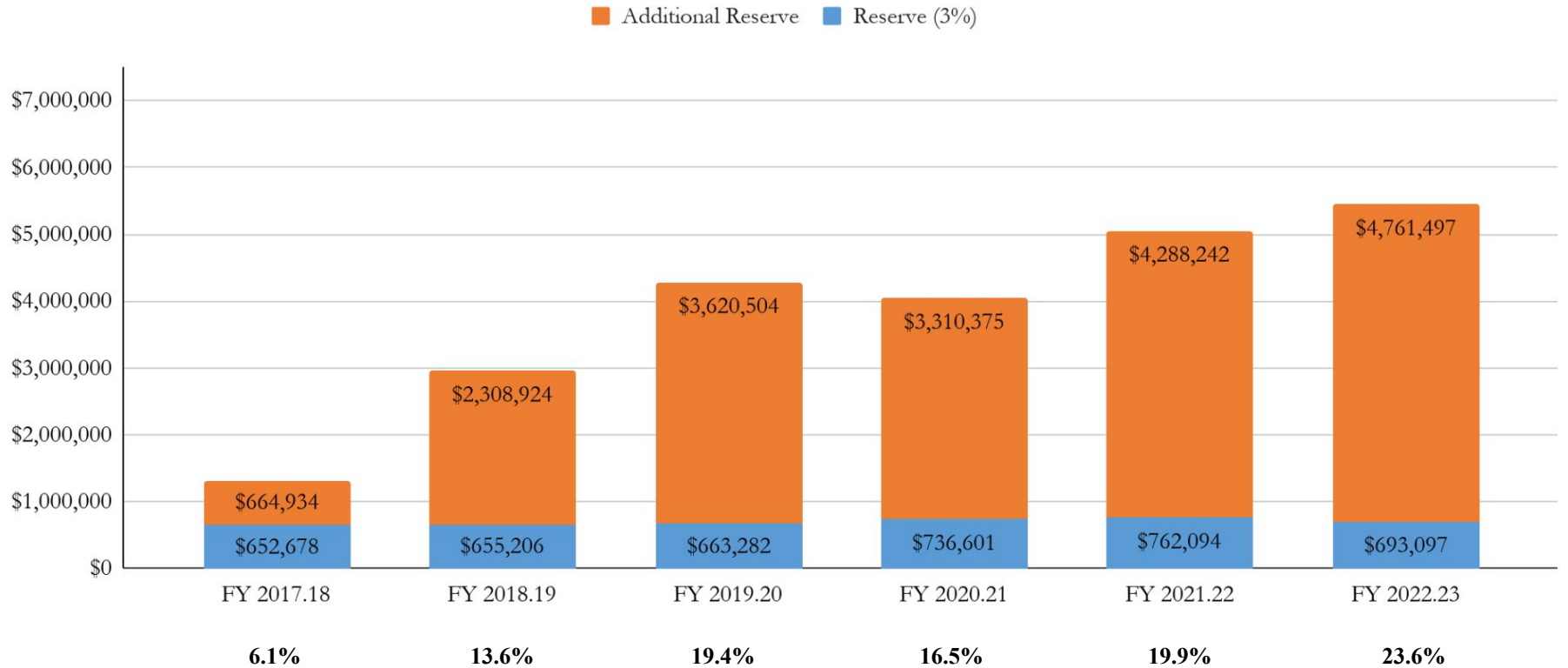
# BELLEVUE UNION SCHOOL DISTRICT



Trends and Projections



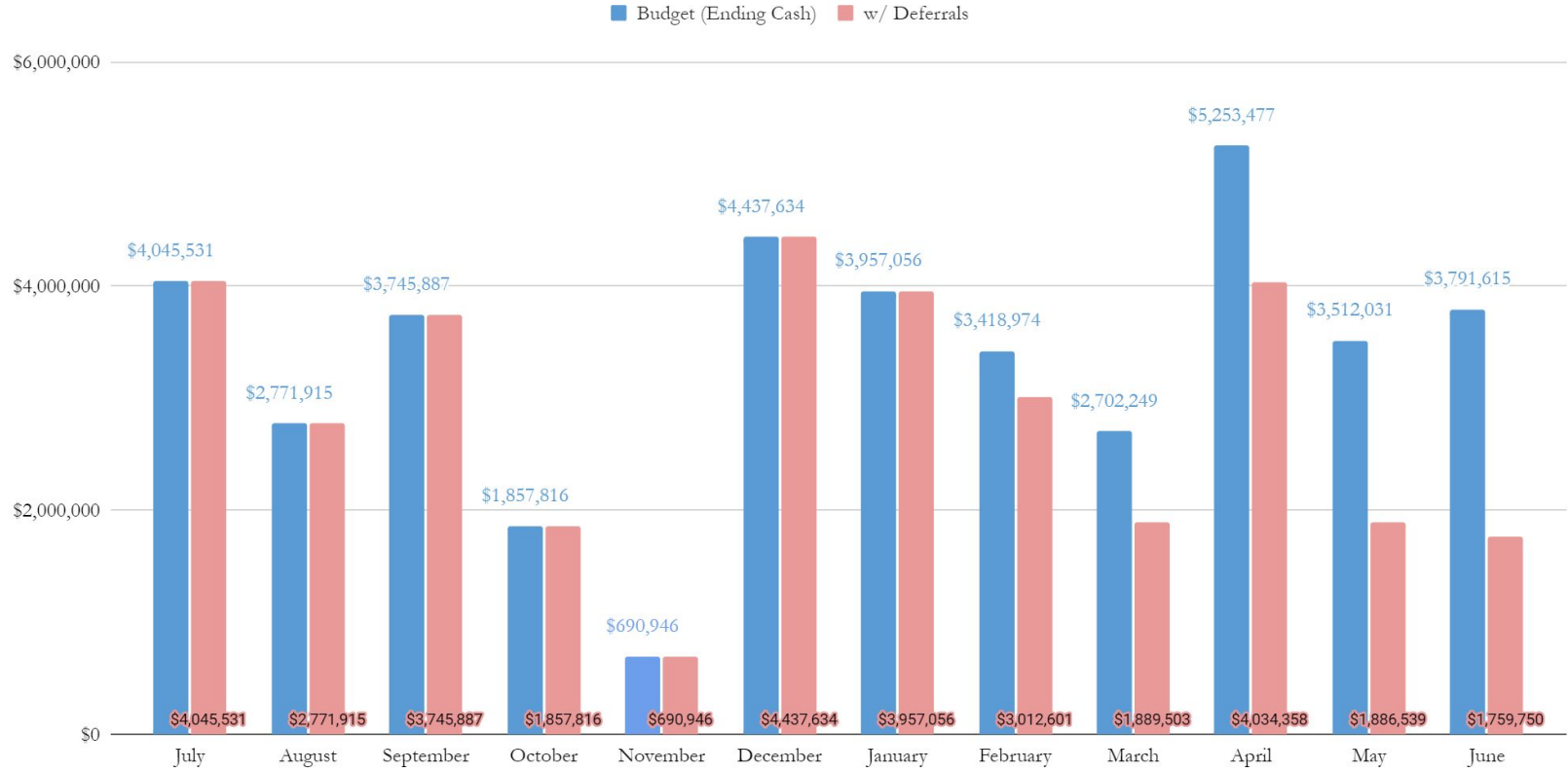
# BELLEVUE UNION SCHOOL DISTRICT



Trends and Projections



# BELLEVUE UNION SCHOOL DISTRICT



Cash Deferrals



# BELLEVUE UNION SCHOOL DISTRICT

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- 1 Expenditure Offsets via LLMF**  
How much GF Expenditures can we legally offset using one time LLMF Funding?
- 2 Outcome of Salary Negotiations**  
FY 2020/21, FY 2021/22, FY 2022/23 Unsettled
- 3 Enrollment Post Pandemic?**  
Current Enrollment (-100) Over FY 2019/20

Additional Variables

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Additional Fiscal Considerations