

BELLEVUE COMETS

Bellevue Community
School District
Financial Overview
October 2020



Setting Board Budget Parameters

To Guide Financial and Budget Discussions

(a list of potential topics to discuss - not inclusive)

| FINANCIAL TOPIC | Examples of Financial Policy/Parameter Statements | | | | | | | | | |
|--------------------------------|--|--|--|--|--|--|--|--|--|--|
| FINANCIAL HEALTH | District year-end <i>unspent maximum</i> budget ratio will be X%. District year-end solvency ratio will be X%. Changes in any of the key financial measures (Seven General Fund Key Financial Indicators) will be explained and corrective action, if needed, initiated. | | | | | | | | | |
| FUNDING EDUCATIONAL PRIORITIES | The District budget will be developed to maintain focus on district educational priorities. District resources will be aligned to achieve district education goals and priorities. | | | | | | | | | |
| TAXES | The budget will be built to maintain a consistent overall tax rate from year to year, unless circumstances dictate otherwise. Any change in overall tax rate will be discussed by the board, including public input, in advance of adoption. | | | | | | | | | |
| SOUND BUDGETARY PRINCIPLES | The District will present a balanced budget, aligning authority/revenues with expenses in the same fiscal year, unless circumstances dictate otherwise. One-time funding will be used for one-time purchases and not for ongoing expenses. Unobligated fund balance will be "used" thoughtfully. | | | | | | | | | |
| TRANSPARENCY AND COMMUNICATION | Discussions on the district's financial health, budget, and related matters will be open and as frequent as needed. | | | | | | | | | |
| BUDGET REDUCTIONS | In determining budget reductions or budget realignment, district will: Use a systemic approach. Minimize negative impact on students. Be transparent in approach and decision-making, and allow adequate time for public input. Will only consider reductions that are sustainable. | | | | | | | | | |



Unspent Authorized Budget (Also Known as Unspent Spending Authority)

Definitions and Calculations

Maximum Spending Authority – also known as Maximum Authorized Budget (MAB)– the maximum amount authorized under the school finance formula that a district has available to spend for a given budget year. It is a calculation and is the sum of maximum district cost, preschool foundation aid, ISL, Ed Improvement Authority, miscellaneous income and prior year unspent spending authority.

Maximum district cost – also a calculation; the sum of regular program cost (enrollment multiplied by legislatively authorized cost per student), special education instructional costs, AEA costs and district supplementary weighting - all funded with a mix of state aid and property taxes. It does not include a district's cash reserve levy.

Miscellaneous income – revenue which is not part of the combined district cost – for example, state grants, federal funds, student fees and tuition from open enrollment in, and interest income. It does not include the cash reserve levy.

Unspent Spending Authority – also known as Unspent Authorized Budget (UAB) – amount of maximum spending authority left at year end after deducting the general fund expenditures incurred during the year.

Three Views - Data, Charts & Graphs (page 11)

| View of Unspent Spending Authority Balances | Calculation | Why Important? |
|---|--|---|
| Current (traditional) Fiscal Year Unspent Authorized Balance | Maximum authorized budget less expenditures. | By law, cannot exceed the maximum spending authority. Cannot have a negative unspent spending authority at year end and if do, SBRC requires submission of corrective action plan |
| Annual Unspent Authority Balance | Current year's maximum authorized budget less current year expenditures. (does not include prior year's unspent spending authority). | Once an adequate unspent authorized budget balance is achieved, no need to bank additional unspent authority. |
| Available Unspent Authority Balance | Current unspent spending authority less restricted funds' fund balances. | Amount that the district has available to spend, if cash is available. Restricted funds must be spent for specific purposes. |

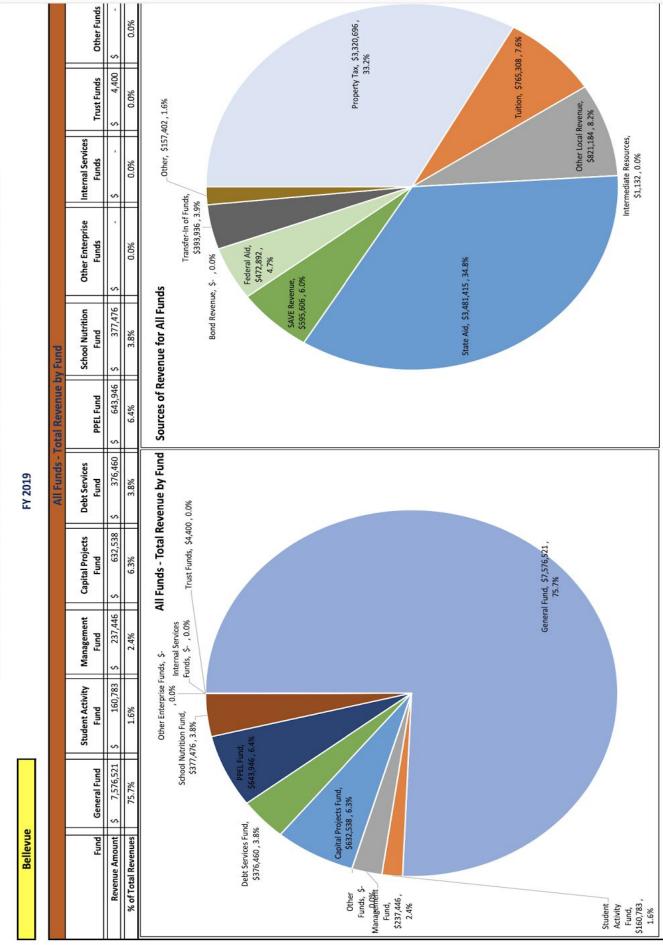


| % Unspent Authority to Maximum Ratios | Calculation | Target | Questions To Be Answered? |
|---|--|--|---|
| % Balance Traditional to Maximum | Unspent authorized budget as a percent of maximum spending authority | 5% - 15%, recommended not to exceed 25% | Are we within legal minimums? What do the trends tell us? Are we below 0% and must go to SBRC? |
| % Balance Annual to Annual Maximum | Annual unspent spending authority as a percent of maximum spending authority less prior years' spending authority | Build to UAB Ratio, - then stabilize at 0% | Are we spending all authority generated for a given year, using prior year's spending authority, or building unspent authority levels too high? |
| % Balance Available to Maximum | Current unspent spending authority less restricted funds' fund balances as a percentage of maximum authorized budget | ?? | What authority is available to the district to spend? |

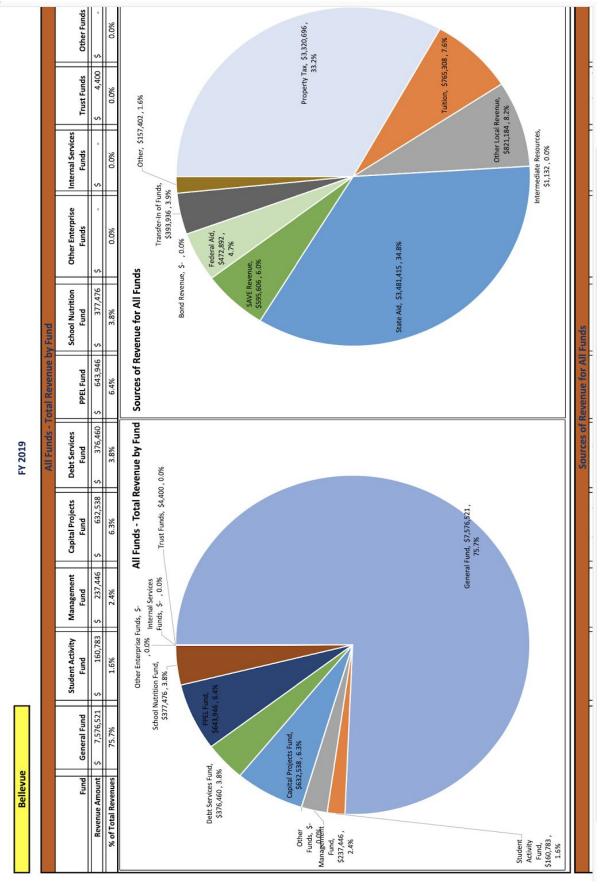
Other Important Information

- Maximum spending authority can be compared to a credit card limit that is, it controls spending. It represents the most that can be spent. It is a legislatively enacted calculation to keep spending per student the same (equitable) regardless of where in lowa those students reside. Spending authority does NOT equate to cash available. Unspent spending authority can be compared to the unused portion of a credit card limit. A district's level of unspent spending authority does not mean a district has cash. Conversely, a district's cash balance does not mean a district has unspent spending authority-that is, districts cannot use their cash to spend above their credit card limit.
- The amount of unspent spending authority is the most important key measure. If the district's unspent spending authority goes below zero (negative), the district by law is required to present a corrective action plan to the School Budget Review Committee (SBRC) to raise the spending authority above zero. If a district's corrective action plan is not sound or if the district is negative for 2 or more years, the SBRC may recommend a Phase II an on-site, thorough fiscal visit.
- Spending authority can be increased by: higher modified supplemental amount; modified state
 amount; increased enrollment; increased miscellaneous income; SBRC approval of increased authority
 for unique circumstances; and by decreasing district expenditures.

Iowa Association of School Boards: Financial Focus - All Funds Detail



Iowa Association of School Boards: Financial Focus - All Funds Detail



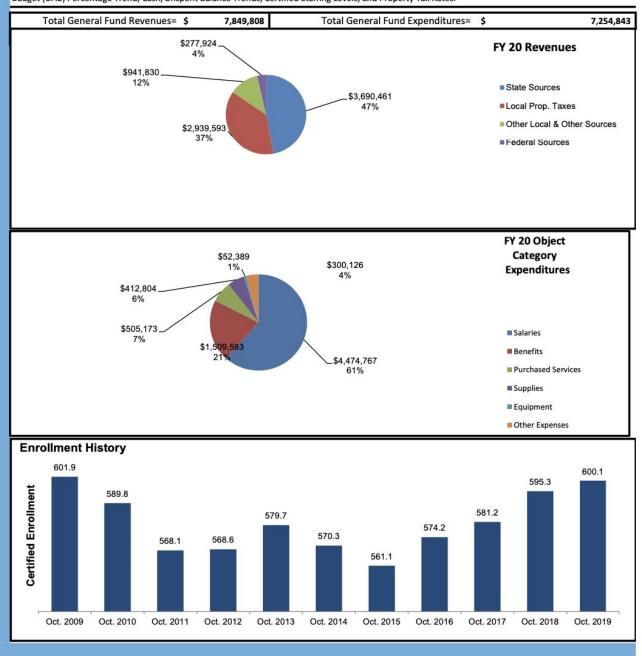
Iowa Association of School Boards: Financial Focus - All Funds Detail

| British Services Supplies Property Services Supplies Property Services Supplies Services | | FY 2019 Object Category | Expenditures for All Funds | r All Funds | | | | | |
|--|---|-------------------------|---|---|-------------------------|--|--|--|--|
| Project Page of National State 23 7% 25 7% 25 84.4 25 84.1 25 84 | Expe | s \$ | Benefits \$ 1,733,806 | Services \$ 851,282 | Supplies \$ 825,133 | Property \$ 154,850 \$ | Misc. | Other \$ 650,247 | Total \$ 8,983,844 |
| Descriptions and information on Different Funds (not all inclusions) | % of Total Object Category Expenditu | L | 17.7% | 8.7% | 8.4% | 1.6% | 4.2% | %9.9 | 91.5% |
| Find Description Code Cite Add and property trace | | | | Des | criptions and Informati | ion on Different Fund | ds (not all inclu | sive) | |
| General Fund All school district 238.4 State data in property traves General Fund Programming and most operations Capital Projects Fund Programming and most operations Capital Projects Fund Capital Projects Fund Student Activity Fund Capital Projects Fund accounts for Fund accounts for Fund Project Fund accounts for Fund accounts for Fund Fund accounts for Fund accounts Fund accounts for Fund accounts for Fund accounts Fund accounts for Fund accounts Fund accounts for Fund accounts | יומונמופא וסו אוו במוומא | | Fund | Description | Code Cite | Major Revenue | Sources | Major Exp | enditures |
| Student Activity East Fund accountricular or activities for activi | | | General Fund | All school district educational programming and most operations | 298A | -State Aid and proper generated through th formula -Other local taxes, sta aid and grants -Tuition from open er | rty taxes ne school aid ste aid, federal | -Salaries and benefit curriculum, services staff, transportation | s, utilities, instruction support administration |
| Fund activities for specified tems, per law per law specified tems, per law per law per law per law fund activities for specified tems, per law specified tems, per law and faulthings per law life activities provided to those funds. Decisions on those funds. Decisions on Other Funds Catch-all 298A.13 Benefiator gifts or donations law funds catchings as custodian of those funds. Decisions on Other Funds Catch-all 298A.14 Examples: Fund activities for specified tems, per law and faulthings benefits and federal sudent funch tempting funds for students as custodian of those funds. Decisions on Other Funds Catch-all 298A.14 Examples: Fund activities fund activities for catch-all 298A.14 Examples: | | | Student Activity Fund | Student-related cocurricular or extracurricular | 298A.8 | -Activity fees -Gate Receipts -Student fundraising | | -Cost of co-curricula clubs, trips) -Protective/safety ec | activities (athletics, |
| Capital Projects Fund accounts for Infrastructure, 198A.9, 298.21 -Bond proceeds from General Infrastructure, 199A.9, 298.21 -Bond proceeds from General Infrastructure, 199A.9, 298.2, 298.3 -Bondgaton (GO) bonds and revenue bonds State (from SAVE funds) -Physical Plant and Equipment Levy (PPEL) Fund Account for debt 298A.10, 298.3 -Property taxes (voter approved) -Property approved -Property taxes (voter approved) -Property - | | | Management Fund | Fund activites for specified items, | 298A.3, 298.4 | -Property taxes (boar | d approved) | -Liability insurance -Early retirement | |
| Funds such as land and feujment Levy (PPE) Fund payments Debt Service Account for debt School Nutrition Meals provided to School Nutrition Nutrit | 825,133, 9.2% | | | perlaw | | | | -Unemployment clai -Tort payments -Arbitration/Mediati | Sm uc |
| Such as land and buildings - Sales tax (from SAVE funds) -Sales tax (from SAVE funds) -Sales tax (from SAVE funds) -Sales tax (from SAVE funds) -Property taxes (voter approved) -Property taxes (vote | Salaries, \$4,352,402, | | Capital Projects Funds | Fund accounts for infrastructure, | 298A.9, 298.21 | -Bond proceeds from Obligation (GO) bond | General Is and revenue | -Acquisition -Construction | |
| Physical Plant and Equipment Levy (PPEL) Fund Byments Fund Byments Fund Byments Fund Byments Fund School Nutrition Meals provided to 298A.10, 298.18 - Property taxes (voter approved) - | ^ | | | such as land and | | spuod | : | -Major renovation | |
| and Equipment Levy (PPEL) Fund Debt Service Fund School Nutrition Account for debt School Nutrition Account for debt Fund School Nutrition Account for debt School Nutrition Account for debt School Nutrition Account for debt Funds Account for debt School Nutrition Account for debt Account for debt Punds Funds Account for debt Account for debt Punds for gams state Funds Account for debt approved) Account for debt approved) Account for debt approved Account for debt account for debt approved Account for debt approved Account for debt account for debt approved Account for debt account for debt | rvices, 9.5% | | | buildings | | -Sales tax (from SAVE -Property taxes | funds) | -Technology -Stated bond purpos | e |
| Debt Service Account for debt 298A.10, 298.18 -Property taxes (voter approved) Fund payments School Nutrition Meals provided to 298A.11 -Lunch fees Funds programs that are run like a business Internal Services provided pushings Trust Funds projects provided to 298A.13 -Benefactor gifts or donations monetary gifts - district is trustee Gistrict is trustee Catch-all 300.1 -Property taxes (voter approved) -Transfers-in 1-Transfers-in 1-Transfers-in 1-Transfers-in 1-Transfers-in 1-Trust Funds projects monetary gifts - district is trustee Other Funds Catch-all 300.1 -Property tax from the Public 1-Trust Funds Catch-all 1-Trust Funds Public 1-Trustee | | | Physical Plant and Equipment Levy (PPEL) Fund | | 298A.4, 298.2, 298.3 | -Property taxes (boar -Property taxes (vote | d approved) r approved) | -Purchase/construct -Purchase, lease, lea | on of infrastructure se-purchase of |
| Pund | | | | | | | | buildings -Technology -Busses and bus repa | . <u>.</u> |
| Funds payments -Transfers-in students students -Transfers-in students -Lunch fees | Benefits, \$1,733,806, | | Debt Service | Account for debt | 298A.10, 298.18 | -Property taxes (voter | r approved) | -Payment of principa | l and interest on |
| Strong Nutrition Meas provided to State and federal student lunch Funds Students Students State and federal student lunch | | | Fund | payments | 20004 44 | -Transfers-in | | spuog | |
| Cother Enterprise | | | School Nutrition Fund | Meals provided to students | 298A.11 | -Lunch rees -State and federal stureimbursements | ident lunch | -School nutrition pro -Compensation of lu -Food | grams nch staff |
| Internal Services provided -Department charge-backs to other district departments Trust Funds Designated 298A.13 -Benefactor gifts or donations monetary gifts - district is trustee district to catch-all 300.1 -Property tax from the Public of the catch-all 300.1 -Property tax from the Public of the catch-all solution of the catch-all solution of the catch-all solutions or the catch-all solutions | | | Other Enterprise Funds | Funds for programs that are run like a business | | -Fee for services | | Examples include: -Before/after school | day care |
| Funds to other district departments Trust Funds Designated 298A.13 Genefactor gifts or donations as custodian of those funds. Decisions on district is trustee district is trustee Catch-all 300.1 Framples: Other Funds Catch-all 300.1 Framples: Funds Trust Funds Catch-all 300.1 Framples: | enditures with codes between 800 and 899. | | Internal Services | Services provided | | -Department charge- | backs | -Self-insurance fund | decide programs |
| as custodian of those funds. Decisions on district is trustee acustodian of those funds. Decisions on district is trustee acustodian of those funds. Decisions on district is trustee acustodian of those funds. Decisions on district is trustee acustodian district is trustee acustodian ac | penditures with codes between 900 and 1000. | | Funds | to other district departments | | | | -Risk management fi -Print shop | nd |
| as custodian of those funds. Decisions on monetary gifts - district is trustee district is trustee Catch-all 298A.14 Examples: 300.1 Property tax from the Public Inclinational and Rereasinal law | | | Trust Funds | Designated | 298A.13 | -Benefactor gifts or d | onations | -Use of principal/int with trust document | rest in accordance |
| Other Funds Catch-all 298A.14 Examples: 300.1 -Property tax from the Public in Fehrentinnal and Reversational lawy | | se funds. Decisions on | | monetary gifts - district is trustee | | | | -Example: College so | holarships |
| וויר מתוח וותו וותו התבל או התבלים התבל ביו התבלים התבלים התבל ביו התבלים | | | Other Funds | Catch-all | 298A.14 300.1 | Examples: -Property tax from the Educational and Recre | e Public eational Levy | -Expenses in accorda of the specific "othe | nce with the terms fund" |

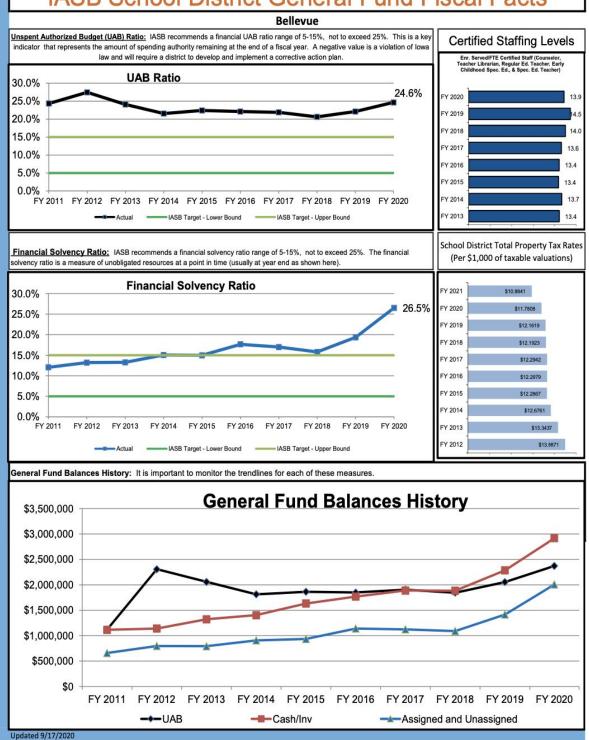
IASB School District General Fund Fiscal Facts

Bellevue

Six Important District Financial Facts: General Fund Revenues and Expenditures, Enrollment Trend, Financial Solvency Ratio Trend, Unspent Authorized Budget (UAB) Percentage Trend, Cash/Unspent Balance Trends, Certified Staffing Levels, and Property Tax Rates.



IASB School District General Fund Fiscal Facts



Select School District from List Below

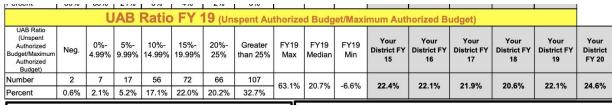
0585 School District #

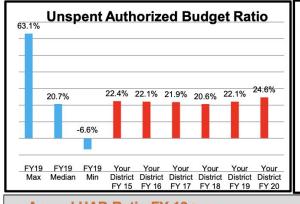
Seven General Fund Key Financial Indicators

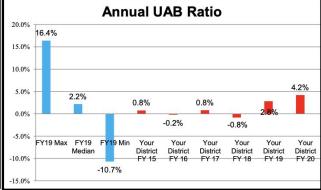


| KEY MEASURE | TARGET | QUESTION TO BE ANSWERED? | | | - miles | ; | | |
|---|--|--|-----------------------|---|---|---------|-------------------------------|--------------------------|
| Certified Enrollment Stable or growing | Stable or growing | Will our enrollment allow us to continue to be a viable district, | | | | = | | |
| | | educationally and financially? | | | | | | |
| Unspent Authorized Budget (UAB) Ratio | 5% - 15%, recommended not to exceed 25% (< 0%: SBRC Workout Plan) | Are we within legal minimums? What do trends tell us? Required SBRC workout plan if negative. | 683 | 561.1 | 574.2 581.2 | 2 595.3 | | 600.1 |
| Annual Unspent Spending Authority | Build to UAB Ratio goal –stabilize at 0% | Are we spending all authority generated for a given year, using prior years spending authority, or building levels too high? | | | | | | |
| Solvency Ratio (General Fund) | 5% - 15%, recommended not to exceed 25% | Can we manage short and long term unexpected demands on cash? | | | | | | |
| % Revenue Spent | Build to Solvency Ratio goal-then stabilize at 100% | Are we using all of our resources each year and only spending funds with spending authority? | 102 | | | | | |
| Salaries and Benefits | 75%-82% - then stabilize | Are salaries and benefits at levels we can sustain? | | | | | | |
| New Money %- Settlement %- Change in Salaries/Benefits % | Less than or equal to District Allowable Growth and/or at state average | o Are salaries at levels we can sustain? Are we competitive? Are our trends reasonable? Can differences be explained? | Oct 19 Oo Median M | Oct 19 Your Min District Oct I 15 | Your Your Your Your Your Your Your Your | our Yo | Your strict Oct Dist 18 | Your strict Oct 19 |

| | rict Pistrict 18 Oct 19 | | 000.1 |
|--------|-----------------------------|---------|-------------|
| | Your District Oct 18 | - | ń |
| | Your District Oct 17 | 6 703 | 7.1 00 |
| | Your District Oct 16 | 6 7 6 2 | 2.476 |
| 2019 | Your District Oct 15 | F64 4 | 1.100 |
| tober | Oct 19 Min | 100 | 70 |
| t Oct | Oct 19 Oct 19 Median Min | 600 | 200 |
| lmen | Oct 19 Max | 20.507 | 32,007 |
| Enrol | Greater than 10,000 | 6 | 3% |
| tified | 6666 -0009 | 5 | 2% |
| Cert | 3500- | 12 | 4% |
| | 2000- 3499 | 18 | %9 |
| | 1000- | 89 | 21% |
| | 666 -009 | 118 | %9 E |
| | Less than 500 | 6 | 30% |
| | Oct. Enr. | Number | Percent |





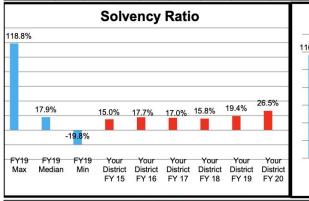


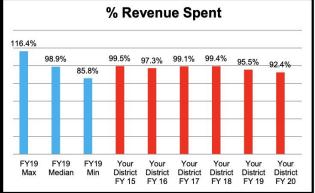
Annual UAB Ratio FY 19 [(Maximum Authorized Budget-UAB Previous Year-Total Expenditures)/(Maximum Authorized Budget-UAB Previous Year)]

| | | | | 77 | | Author | izeu Duu | get-OA | Dilevi | ous rec | 11/1 | | | 7.00 | | |
|---------------------|-------|--------------|--------------|----------------|----------------|-------------|---------------------|-------------|----------------|-------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Annual UAB Ratio | Neg. | 0%- 4.99% | 5%- 9.99% | 10%- 14.99% | 15%- 19.99% | 20%- 25% | Greater than 25% | FY19 Max | FY19 Median | FY19 Min | Your District FY 15 | Your District FY 16 | Your District FY 17 | Your District FY 18 | Your District FY 19 | Your District FY 20 |
| Number | 81 | 171 | 62 | 12 | 1 | 0 | 0 | 40 40/ | 0.00/ | 40.70/ | 0.00/ | 0.00/ | 0.00/ | 0.00/ | 0.00/ | 4.00/ |
| Percent | 24.8% | 52.3% | 19.0% | 3.7% | 0.3% | 0.0% | 0.0% | 16.4% | 2.2% | -10.7% | 0.8% | -0.2% | 0.8% | -0.8% | 2.8% | 4.2% |

Page 6

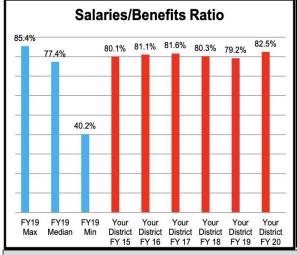
| | S | olve | ncy | FY 19 | 9 [(Una | ssigne | d+Assign | ed Fur | d Bala | nce)/(To | otal Reven | ue-AEA F | lowthrou | gh)] | | |
|-------------------|------|--------------|--------------|----------------|----------------|-------------|---------------------|-------------|----------------|-------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Solvency Ratio | Neg. | 0%- 4.99% | 5%- 9.99% | 10%- 14.99% | 15%- 19.99% | 20%- 25% | Greater than 25% | FY19 Max | FY19 Median | FY19 Min | Your District FY 15 | Your District FY 16 | Your District FY 17 | Your District FY 18 | Your District FY 19 | Your District FY 20 |
| Number | 5 | 16 | 34 | 61 | 79 | 53 | 79 | 118.8% | 17.9% | -19.8% | 15.0% | 17.7% | 17.0% | 15.8% | 19.4% | 26.5% |
| Percent | 1.5% | 4.9% | 10.4% | 18.7% | 24.2% | 16.2% | 24.2% | 110.0% | 17.9% | -19.6% | 13.0% | 17.776 | 17.0% | 13.0% | 13.476 | 20.5% |

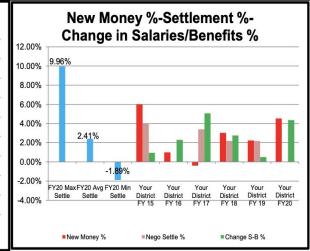




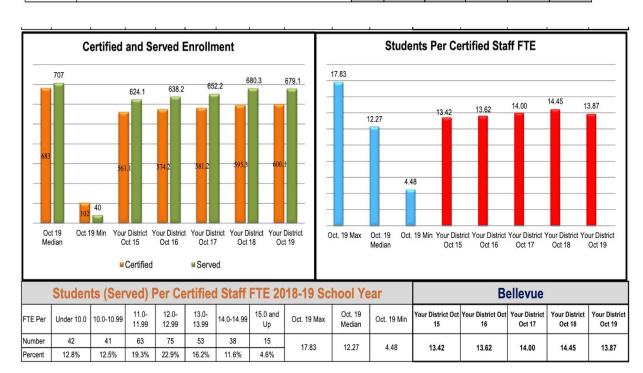
| | | | | % Re | venu | e Sp | ent FY | 19 (1 | Total Ex | penditu | res/Total R | evenues) | | | | |
|--------------------|--------------|--------------------|---------------|----------------|----------------------|----------------------|---------------------|--------------|----------------|-------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| % Revenue Spent | Below 85% | 85%- 89.99 % | 90%- 94.99 | 95%- 99.99% | 100%- 104.99 % | 105%- 109.99 % | 110% and Greater | | FY19 Median | FY19 Min | Your District FY 15 | Your District FY 16 | Your District FY 17 | Your District FY 18 | Your District FY 19 | Your District FY 20 |
| Number | 0 | 8 | 58 | 140 | 97 | 20 | 4 | 116.4% | 98.9% | 85.8% | 99.5% | 97.3% | 99.1% | 99.4% | 95.5% | 92.4% |
| Percent | 0.0% | 2.4% | 17.7% | 42.8% | 29.7% | 6.1% | 1.2% | 110.4% | 96.9% | 65.6% | 99.5% | 97.3% | 99.1% | 99.4% | 95.5% | 92.4% |

| Sal | larie | s and | d Be | nefit | s Ra | tio F | / 19 (To | tal Sala | ries and | Benefits | Total Exper | nditures, inc | cluding AEA | Flowthrough | gh) | |
|----------------------|-------|----------------|----------------|----------------|----------------|----------------|-----------------|-------------|----------------|-------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Salary-Benefits % | Than | 65%- 69.99% | 70%- 71.99% | 72%- 75.99% | 76%- 79.99% | 80%- 84.99% | Above 85% | FY19 Max | FY19 Median | FY19 Min | Your District FY 15 | Your District FY 16 | Your District FY 17 | Your District FY 18 | Your District FY 19 | Your District FY 20 |
| Number | 39 | 21 | 15 | 52 | 109 | 90 | 1 | 05.40/ | 77.40/ | 40.00/ | 00.10/ | 01.10/ | 01 (0) | 00.20/ | 70.20 / | 00.70/ |
| Percent | 11.9% | 6.4% | 4.6% | 15.9% | 33.3% | 27.5% | 0.3% | 85.4% | 77.4% | 40.2% | 80.1% | 81.1% | 81.6% | 80.3% | 79.2% | 82.5% |

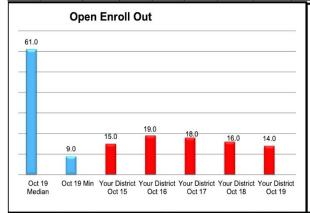


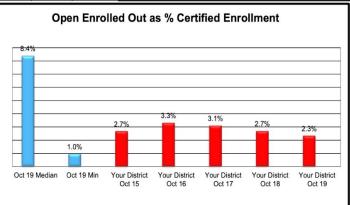


| New | Mone | y %-S | ettler | nent % | %-Char | nge in | Salaries | s/Bene | efits (s | Settlemen | t from IASB | -ISEA Rep | ort on Teach | ner Settleme | nts) | |
|---------------------------|------|--------------|--------------|--------------|--------------|--------------|--------------------|-----------------------|-----------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|--------------------------|--------------------------|
| Compensation Info FY18 | <0% | 0%- 1.99% | 2%- 2.99% | 3%- 3.99% | 4%- 4.99% | 5% & Over | FY20 Max Settle | FY20 Avg Settle | FY20 Min Settle | Your District FY 15 | Your District FY 16 | Your District FY 17 | Your District FY 18 | Your District FY 19 | Your District FY20 | Your District FY21 |
| New Money % | | T: | | | | | - | | | 6.00% | 1.00% | -0.40% | 3.03% | 2.23% | 4.52% | 3.11% |
| Nego Settle# | 1 | 50 | 105 | 37 | 4 | 6 | | | | 50 | | | W. | | | |
| Nego Settle % | 0.5% | 24.6% | 51.7% | 18.2% | 2.0% | 3.0% | 9.96% | 2.41% | -1.89% | 3.95% | NA | 3.40% | 2.19% | 2.19% | 0.00% | 2.60% |
| Change S-B % | | | | | | | 2 | | | 0.95% | 2.30% | 5.06% | 2.76% | 0.50% | 4.36% | |



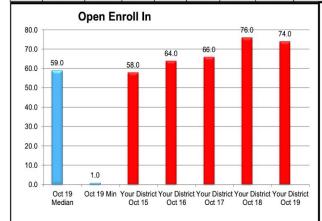
| | | | 0 | oen Ei | nroll C | out Oc | tober 1 | 9 | | | | В | ellevue | | |
|--------------------|--------------|------------|----------------|----------------|------------------|----------------|------------|------------|------------------|------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Open Enroll Out | Less than 25 | 25.0-49.99 | 50.0- 99.99 | 100- 149.99 | 150.0- 299.99 | 300- 499.99 | 500 and up | Oct 19 Max | Oct 19 Median | Oct 19 Min | Your District Oct 15 | Your District Oct 16 | Your District Oct 17 | Your District Oct 18 | Your District Oct 19 |
| Number | 24 | 87 | 129 | 43 | 24 | 10 | 10 | 1,539.7 | 61.0 | 9.0 | 15.0 | 19.0 | 18.0 | 16.0 | 14.0 |
| Percent | 7.3% | 26.6% | 39.4% | 13.1% | 7.3% | 3.1% | 3.1% | 1,559.7 | 01.0 | 9.0 | 15.0 | 19.0 | 16.0 | 16.0 | 14.0 |

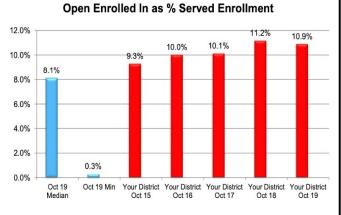




| | Ope | n Enro | lled O | ut Oc | tober | 19 as ' | % Certi | fied Enro | llment | | | В | ellevue | | |
|---------------------|----------------|----------------|------------------|------------------|------------------|------------------|--------------|------------|------------------|------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Open % Certified | Less than 5.0% | 5.0%- 9.99% | 10.0%- 14.99% | 15.0%- 19.99% | 20.0%- 24.99% | 25.0%- 29.99% | 30.0% and up | Oct 19 Max | Oct 19 Median | Oct 19 Min | Your District Oct 15 | Your District Oct 16 | Your District Oct 17 | Your District Oct 18 | Your District Oct 19 |
| Number | 70 | 124 | 59 | 31 | 21 | 11 | 11 | 55.2% | 8.4% | 1.0% | 2.7% | 3.3% | 3.1% | 2.7% | 2.3% |
| Percent | 21.4% | 37.9% | 18.0% | 9.5% | 6.4% | 3.4% | 3.4% | 33.276 | 0.476 | 1.076 | 2.176 | 3.376 | 3.176 | 2.1 70 | 2.376 |

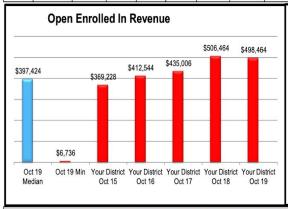
| | | | O | pen E | nroll | In Oct | ober 19 | | | В | ellevue | S9) | | | |
|-------------------|--|-------|-------|-------|-------|--------|---------|-------|------|-----|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Open Enroll In | -inroll In Less than 25 25.0-49.99 99.99 149.99 199.99 249.99 250 and up Oct 19 Max Median | | | | | | | | | | Your District Oct 15 | Your District Oct 16 | Your District Oct 17 | Your District Oct 18 | Your District Oct 19 |
| Number | 53 | 77 | 99 | 38 | 21 | 10 | 29 | 040.7 | 50.0 | 4.0 | | 04.0 | | 70.0 | 740 |
| Percent | 16.2% | 23.5% | 30.3% | 11.6% | 6.4% | 3.1% | 8.9% | 813.7 | 59.0 | 1.0 | 58.0 | 64.0 | 66.0 | 76.0 | 74.0 |

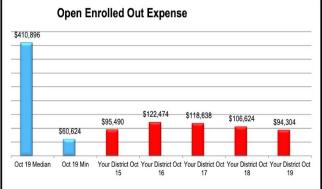




| | Op | en En | rolled | In Oc | tober | 19 as ' | % Serv | ed Enroll | ment | | | В | ellevue | | , |
|---------------------|----------------|----------------|------------------|------------------|------------------|------------------|--------------|------------|------------------|------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Open In % Served | Less than 5.0% | 5.0%- 9.99% | 10.0%- 14.99% | 15.0%- 19.99% | 20.0%- 24.99% | 25.0%- 29.99% | 30.0% and up | Oct 19 Max | Oct 19 Median | Oct 19 Min | Your District Oct 15 | Your District Oct 16 | Your District Oct 17 | Your District Oct 18 | Your District Oct 19 |
| Number | 82 | 124 | 54 | 25 | 20 | 4 | 18 | 57.1% | 8.1% | 0.3% | 9.3% | 10.0% | 40.49/ | 11.2% | 10.9% |
| Percent | 25.1% | 37.9% | 16.5% | 7.6% | 6.1% | 1.2% | 5.5% | 37.176 | 0.176 | 0.376 | 9.3% | 10.0% | 10.1% | 11.2% | 10.9% |

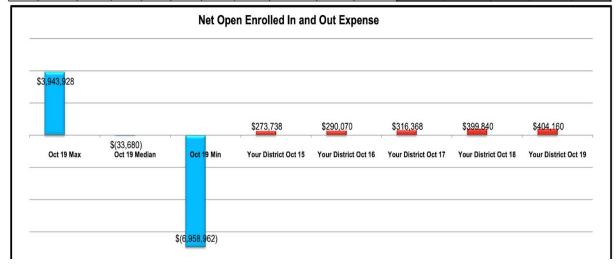
| | Oper | n Enrolle | d In Re | venue (| Oct 19 (| Estimate | ed at stat | e cost per s | student) | | | В | ellevue | | |
|----------------|--------------------|-------------------------|---------|-------------------------|----------|------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|------------|------------|------------|------------|
| Open In Rev | Under \$150,000 | \$150,000- \$299,999 | | \$450,000- \$599,999 | | Oct 19 Min | Your District Oct 15 | Your District Oct 16 | Your District Oct 17 | Your District Oct 18 | Your District Oct 19 | | | | |
| Number | 44 | 75 | 65 | 33 | 21 | 27 | 62 | £ 5 404 002 | \$ 397,424 | \$ 6.736 | \$ 369,228 | \$ 412,544 | \$ 435,006 | \$ 506,464 | \$ 498,464 |
| Percent | 13.5% | 22.9% | 19.9% | 10.1% | 6.4% | 8.3% | 19.0% | \$ 5,461,063 | \$ 397,424 | \$ 0,730 | \$ 309,220 | \$ 412,544 | \$ 435,000 | \$ 500,404 | \$ 490,404 |

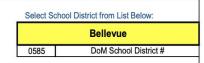




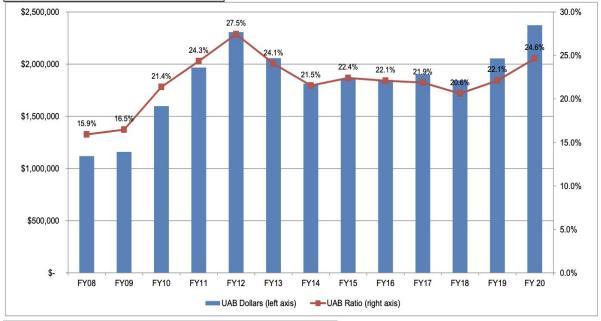
| | Open | Enrolle | d Out E | xpense | Oct 19 | (Estimat | ted at sta | te cost p | er s | student) | | | В | ellevue | | |
|-----------------|--------------------|-------------------------|---------|--------|-------------------------|------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------|------------|------------|------------|-----------|
| Open Out Exp | Under \$150,000 | \$150,000- \$299,999 | | | \$600,000- \$749,999 | Oct 19 Min | Your District Oct 15 | Your District Oct 16 | Your District Oct 17 | Your District Oct 18 | Your District Oct 19 | | | | | |
| Number | 20 | 73 | 87 | 43 | 30 | 30 | 44 | \$ 10,371,4 | 10 | \$ 410.896 | \$ 60,624 | \$ 95,490 | \$ 122,474 | \$ 118,638 | \$ 106.624 | \$ 94,304 |
| Percent | 6.1% | 22.3% | 26.6% | 13.1% | 9.2% | 9.2% | 13.5% | φ 10,371,4 | 19 | \$ 410,090 | \$ 60,024 | \$ 95,490 | \$ 122,474 | \$ 110,030 | \$ 100,024 | \$ 94,304 |

| N | let Open E | Enrolled | In and (| Out Exp | ense O | ct 19 (Es | lent) | | В | ellevue | | | | | |
|-----------------|---------------------------|-----------------------------|----------|---------------------|--------|---------------------------|-----------------------|--------------|------------------|----------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Open Net Exp | -\$1,000,000 and lower | -\$500,000 to -\$999,999 | | \$0 to \$499,999 | | \$750,000 to \$999,999 | \$1,000,000 and up | Oct 19 Max | Oct 19 Median | Oct 19 Min | Your District Oct 15 | Your District Oct 16 | Your District Oct 17 | Your District Oct 18 | Your District Oct 19 |
| Number | 20 | 26 | 127 | 90 | 29 | 9 | 26 | \$ 3,943,928 | ¢ (22.690) | \$ (6,958,962) | \$ 273,738 | \$ 290,070 | \$ 316,368 | \$ 399.840 | \$ 404.160 |
| Percent | 6.1% | 8.0% | 38.8% | 27.5% | 8.9% | 2.8% | 8.0% | φ 3,943,920 | φ (33,000) | \$ (0,000,002) | \$ 273,730 | \$ 290,070 | \$ 510,300 | \$ 399,040 | \$ 404,160 |





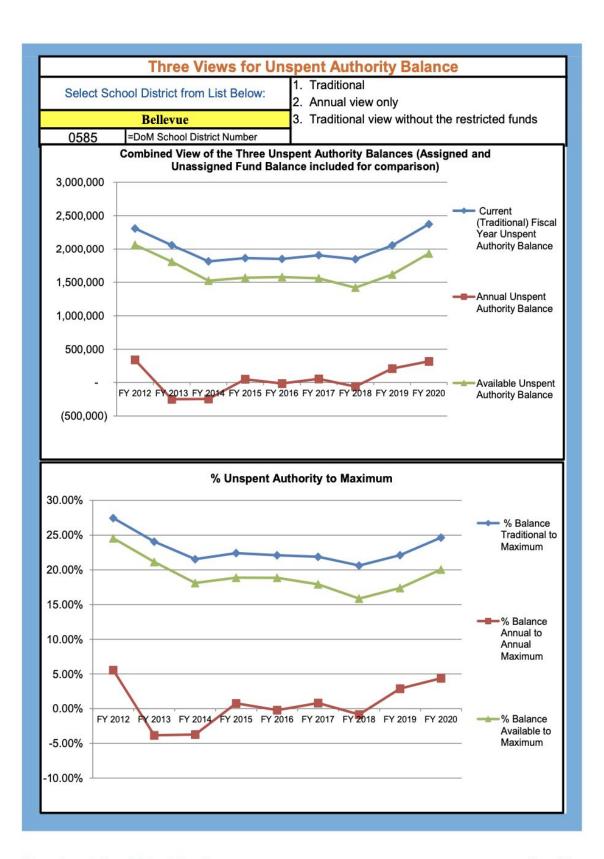
Unspent Authorized Budget (UAB) History Report



| LIAR Retic equals: | Unspent Authorized Budget |
|--------------------|---------------------------|
| UAB Ratio equals: | Maximum Authorized Budget |

| | | | Statewid | e Unspent | Authorize | ed Budget | ts | | | | | |
|---------------|--------|--------|----------|-----------|-----------|-----------|--------|-------|-------|-------|-------|-------|
| Measure | FY08 | FY09 | FY10 | FY11 | FY12 | FY13 | FY14 | FY15 | FY16 | FY17 | FY18 | FY19 |
| State Maximum | 61.7% | 59.1% | 61.8% | 62.9% | 63.4% | 65.5% | 64.5% | 65.1% | 65.1% | 64.3% | 63.8% | 63.1% |
| State Median | 14.2% | 13.9% | 15.6% | 18.3% | 19.3% | 17.6% | 16.8% | 16.8% | 16.8% | 18.7% | 19.1% | 20.7% |
| State Minimum | -11.3% | -13.0% | -21.1% | -4.9% | -10.6% | -20.6% | -34.3% | -7.4% | -7.4% | -2.2% | -6.4% | -6.6% |
| State Average | 14.9% | 14.6% | 16.5% | 19.0% | 19.9% | 18.5% | 17.6% | 17.5% | 17.6% | 19.4% | 20.6% | 21.7% |

Note: Updated 3/5/2020 Source: lowa Department of Management, UAB worksheet file

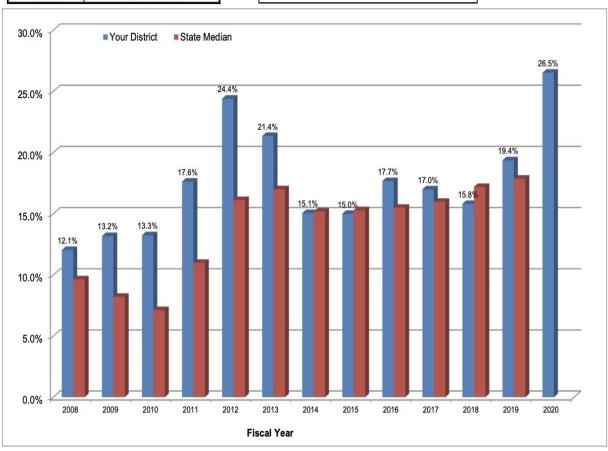


Select School Distritc Below:

Bellevue

Solvency History

0585 School District #



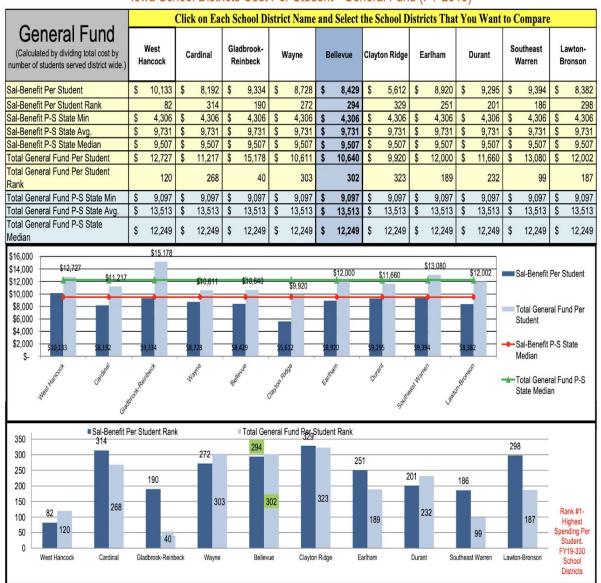
Solvency Ratio equals:

Assigned plus unassigned fund balances
Total revenue minus AEA Flowthrough

| | | | | Sta | tewide So | Ivency Ra | tios | | | | | |
|---------------|--------|--------|--------|--------|-----------|-----------|--------|--------|-------|-------|--------|--------|
| Measure | FY08 | FY09 | FY10 | FY11 | FY12 | FY13 | FY14 | FY15 | FY16 | FY17 | FY18 | FY19 |
| State Maximum | 58.7% | 62.0% | 82.2% | 86.7% | 98.7% | 102.6% | 114.1% | 118.8% | | | | |
| State Median | 9.6% | 8.2% | 7.1% | 11.0% | 16.1% | 17.0% | 15.2% | 15.3% | 15.5% | 16.0% | 17.2% | 17.9% |
| State Minimum | -17.6% | -23.2% | -31.8% | -20.4% | -17.0% | -23.3% | -11.5% | -7.8% | -9.0% | -4.5% | -13.6% | -19.8% |
| State Average | 10.5% | 9.6% | 8.0% | 11.3% | 16.5% | 17.8% | 16.8% | 16.3% | 17.1% | 14.8% | 15.4% | 15.9% |

Sources: Iowa Department of Education, Certified Annual Report (CAR) file, and IASB analysis and calculations

Iowa School Districts Cost Per Student - General Fund (FY 2019)



Sources: Iowa Department of Education (FY 2019 CAR file) and IASB analysis and calculations

Iowa School Districts Cost Per Student - Administration (Lines 17-20 CAR) FY 2019

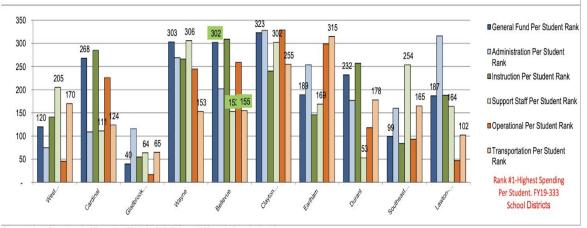
| | | | | | So | ho | ol Distri | cts | Identifi | ed in | Gene | ral Fu | ınd T | ab | | | | | |
|--|------------|--------|----------|--------------|-------------------|-----|------------|--|-------------|---------|------------|--------|-------|-------|--------------------------------|----------------------------|--|---------------------------------|--------------------------|
| Administration (Calculated by dividing total cost in each area by number of students | 819 | | 977 | 25 | 502 | | 6854 | | 585 | 276 | 63 | 19 | 53 | | 1926 | | 6094 | | 3555 |
| served district wide) | West Hanco | ck | Cardinal | | orook- ibeck | ١ | Wayne | В | ellevue | Clayton | Ridge | Earl | nam | 1 | Durant | | outheast Warren | | awton- ronson |
| Central Office P-S Spending | \$ 27 | | 363 | \$ | 215 | \$ | 315 | \$ | 337 | \$ | 91 | \$ | 315 | \$ | 377 | \$ | 273 | \$ | 225 |
| Central Office P-S Spending Rank | 17 | | 101 | | 237 | | 137 | | 119 | | 326 | | 138 | | 94 | | 177 | | 228 |
| Building Level P-S Spending | \$ 90 | 4 \$ | 645 | \$ | 696 | \$ | 521 | \$ | 574 | \$ | 458 | \$ | 484 | \$ | 587 | \$ | 682 | \$ | 502 |
| Building Level P-S Spending Ranks | 2 | 9 | 176 | | 130 | | 299 | | 261 | | 317 | | 315 | | 241 | | 147 | | 309 |
| Business P-S Spending | \$ 17 | 8 \$ | 195 | \$ | 328 | \$ | 143 | \$ | 181 | \$ | 129 | \$ | 210 | \$ | 163 | \$ | 196 | \$ | 124 |
| Business P-S Spending Rank | 18 | | 146 | | 41 | | 251 | | 172 | | 277 | | 123 | | 214 | | 143 | | 289 |
| All Adm. P-S Spending | \$ 1,35 | 5 \$ | 1,262 | \$ | 1,243 | \$ | 980 | \$ | 1,093 | \$ | 679 | \$ | 1,010 | \$ | 1,128 | \$ | 1,152 | \$ | 852 |
| All Adm. P-S Spending Rank | 7 | - | 109 | | 116 | | 269 | | 202 | | 328 | | 254 | | 177 | | 160 | | 316 |
| Central Office Median Spending | \$ 28 | - | | \$ | 287 | \$ | 287 | \$ | 287 | \$ | 287 | \$ | 287 | \$ | 287 | \$ | 287 | \$ | 287 |
| Building Level Median Spending | \$ 65 | | | \$ | 658 | \$ | 658 | \$ | 658 | \$ | 658 | \$ | 658 | | 658 | \$ | 658 | \$ | 658 |
| Business Median Spending | \$ 18 | | | \$ | 186 | \$ | 186 | \$ | 186 | \$ | 186 | \$ | 186 | | 186 | \$ | 186 | | 186 |
| All Adm. Median Spending | \$ 1,14 | 5 \$ | 1,145 | \$ | 1,145 | \$ | 1,145 | \$ | 1,145 | \$ | 1,145 | \$ | 1,145 | \$ | 1,145 | \$ | 1,145 | \$ | 1,145 |
| \$1,400 \$1,200 \$1,000 \$800 \$600 \$400 \$200 \$- | chadri | | , instre | Belletile | \$1,093 | Cha | go. | Earling of the Control of the Contro | | Duran | | Esouth | | ando. | - - | ⊐Bu ⊐ Bu ■All | ntral Office ilding Level siness P-S Adm. P-S S Adm. Medi | P-S Spen | Spending ding ling |
| 350 300 250 200 150 100 50 | 116 | Wayn | 269 8 | 200 Syste | 2 Chaylor Rule | | La durante | 25 | Durin Durin | 177 | a subtree! | 160 | | 316 | ■ Building ■ Busines ■ All Adm | Levens P-S | e P-S Sper el P-S Sper S Spending Spending 1-Highest Sp FY19 - 330 Sc | nding Rank Rank ending | Ranks |

Sources: Iowa Department of Education (FY 2019 CAR file) and IASB analysis and calculations

Iowa School Districts Cost Per Student - Total Cost Summary FY 2019

| TOTAL COST SUMMARY COST | | | -10 | | Sc | hc | ool Distri | icts | dentifi | ied i | n Gene | ral | Fund T | ab | | | | | |
|---------------------------------|-------------|------|----------|-----|-----------------------|----|------------|------|----------|-------|-----------|-----|--------|----|--------|-----|--------------------|-----|-------------|
| TOTAL COST SUMMARY COST | 819 | T | 977 | | 2502 | | 6854 | | 585 | | 2763 | | 1953 | | 1926 | | 6094 | | 3555 |
| & RANKINGS | West Hancoo | k | Cardinal | 775 | ladbrook- Reinbeck | | Wayne | | Bellevue | Clay | ton Ridge | E | arlham | | Durant | XXX | outheast Warren | Law | ton-Bronson |
| Per Student General Fund | \$ 12,72 | 7 \$ | 11,217 | \$ | 15,178 | \$ | 10,611 | \$ | 10,640 | \$ | 9,920 | \$ | 12,000 | \$ | 11,660 | \$ | 13,080 | \$ | 12,002 |
| Per Student Administration | \$ 1,35 | 5 \$ | 1,262 | \$ | 1,243 | \$ | 980 | \$ | 1,093 | \$ | 679 | \$ | 1,010 | \$ | 1,128 | \$ | 1,152 | \$ | 852 |
| Per Student Instruction | \$ 8,48 | 0 9 | 7,206 | \$ | 10,070 | \$ | 7,418 | \$ | 6,884 | \$ | 7,603 | \$ | 8,405 | \$ | 7,485 | \$ | 9,186 | \$ | 8,096 |
| Per Student Support Staff | \$ 80 | 5 \$ | 1,019 | \$ | 1,128 | \$ | 433 | \$ | 908 | \$ | 441 | \$ | 879 | \$ | 1,158 | \$ | 662 | \$ | 884 |
| Per Student Operational | \$ 1,14 | 5 \$ | 885 | \$ | 1,453 | \$ | 854 | \$ | 840 | \$ | 545 | \$ | 758 | \$ | 1,011 | \$ | 1,046 | \$ | 1,142 |
| Per Student Transportation | \$ 48 | 3 \$ | 545 | \$ | 679 | \$ | 506 | \$ | 501 | \$ | 375 | \$ | 282 | \$ | 467 | \$ | 489 | \$ | 582 |
| General Fund Per Student Rank | 12 | 0 | 268 | | 40 | | 303 | | 302 | | 323 | | 189 | | 232 | | 99 | | 187 |
| Administration Per Student Rank | 7 | 5 | 109 | | 116 | | 269 | | 202 | | 328 | | 254 | | 177 | | 160 | | 316 |
| Instruction Per Student Rank | 14 | 1 | 285 | | 55 | | 266 | | 309 | | 240 | | 146 | | 257 | | 84 | | 188 |
| Support Staff Per Student Rank | 20 | 5 | 111 | | 64 | | 306 | | 153 | | 302 | | 169 | | 53 | | 254 | | 164 |
| Operational Per Student Rank | 4 | 6 | 226 | | 17 | | 245 | | 259 | | 329 | | 299 | | 118 | | 93 | | 47 |
| Transportation Per Student Rank | 17 | 0 | 124 | | 65 | | 153 | | 155 | | 255 | | 315 | | 178 | | 165 | | 102 |





Sources: Iowa Department of Education (FY 2019 CAR file) and IASB analysis and calculations