

Board of Education Meeting Agenda  
Monday, January 7, 2019 6:30 PM  
Bellevue Public Schools Welcome Center  
2600 Arboretum Drive  
Bellevue, NE 68005

A. Routine Business

1. Call to Order  
Board President

2. Special Recognition  
Board President

a. Phil Davidson  
Jeff Rippe

3. Oath of Office  
Jeff Rippe

New Board Member Maureen McNamara and re-elected Board Members Frank Kumor and Nina Wolford will be administered the Oath of Office. Maureen McNamara will be welcomed to the Board of Education. Attached is the Oath of Office for Board members.

4. Roll Call  
Board Secretary

5. Open Meetings Law  
Board President

The Bellevue Board of Education abides by the Nebraska Open Meetings Law. A copy of the law is posted on the wall of our Board room.

6. Pledge of Allegiance  
Board President

B. Consent Agenda  
Board President

Administrative Recommendation: The information in sections B and D were sent to all members of the Board of Education for review. The administration recommends approval by consent of the items in section B of the agenda identified with an asterisk and receipt of the information and proposals in section D identified with an asterisk.

1. \*Approval of Minutes  
Board Secretary

Administrative Recommendation: Approve the Minutes of the December 3, 2018, Board of Education meeting.

2. \*Treasurer's Report  
Susan Brooks

Administrative Recommendation: Acknowledge receipt of the Treasurer's Report for December, 2018.

3. \*Payment of Claims  
Jeff Rippe

Administrative Recommendation: Approve the payment of claims totaling \$2,090,971.80.

4. \*Release from Contract  
Sharra Smith

Administrative Recommendation: 1) Mark Benson and (2) Cheryl Roth be released from their contracts effective May 23, 2019.

5. \*Election of New Teachers  
Sharra Smith

Administrative Recommendation: (1) Lori Huffman and (2) Amy Welte be elected to the certified staff for the 2018-19 school year effective January 7, 2019 subject to their release from any contractual agreements with other school districts.

C. Action Items

1. Reorganization of Board  
Board President

a. Selection of Temporary Chairman  
Board President

Request for nomination of Temporary Chairman is taken.  
Recommended action: Nominate (Jeff Rippe) as Temporary  
Chairman of the Board.

b. Election of President  
Jeff Rippe

Nominations for President of the Board will be taken.  
If no further nominations, I move that nominations be closed.  
*If one nominee, roll call vote will be taken. If more than one nominee, vote will  
be taken by secret ballot.*

c.

d. Election of Vice President  
Board President

Nominations for Vice President of the Board will be taken.  
If no further nominations, I move that nominations be closed.  
*If one nominee, roll call vote will be taken. If more than one nominee, vote will  
be taken by secret ballot.*

e. Election of Secretary  
Board President

Nominations for Secretary of the Board will be taken.  
If no further nominations, I move that nominations be closed.

*If one nominee, roll call vote will be taken. If more than one nominee, vote will be taken by secret ballot.*

- f. Election of Treasurer  
Board President

Nominations for Treasurer of the Board will be taken.

If no further nominees, I move that nominations be closed.

*If one nominee, roll call vote will be taken. If more than one nominee, vote will be taken by secret ballot.*

- g. Resolution Naming Authorized Representative of the Board  
Board President

Each year the board must authorize representatives to file the applications and reports for Impact Aid, Title XVIII of PL106-398, and any other Federal applications, reports, resolutions, contracts, real estate transactions, and agreements necessary to the operation of the school district as required on behalf of the Bellevue Public School District.

Administrative Recommendation: The administration recommends that the President and Vice President be the authorized representatives of the Board.

- h. Official Representative of the Board of Education  
Board President

Authorize the Superintendent of Schools or his designee to act as the Board of Education's official representative in all matters relating to local, state, and federal programs including applications, plans, reports, and verified information for Elementary and Secondary Education Act, vocational education, special education, adult education, grants, Educational Service Unit, and any other federal or state programs as required, and any contracts, real estate transactions, or agreements necessary to the operation of the school district and as authorized through Board policy.

Administrative Recommendation: The administration recommends that the Board authorize the Superintendent or his designee as the official representative of the Board of Education.

- i. District Warrants (only needed if officers change)  
Board President

In the event that the Board officers change, the Board must authorize the use of the previous officers' signatures for the month of January.

The recommendation is that all warrants of the District issued in the month of January of this year which bear the facsimile signatures of the officers authorized during the immediate preceding term of office by this Board to sign and validate warrants of the District are hereby ratified, confirmed and validated.

- j. Foundation Board Members  
Board President

The recommendation is to nominate up to three members of the Board of Education to serve as Bellevue Public Schools' Foundation Board of Directors. The current members of the Foundation Board of Directors are Scott Eby and Frank Kumor.

- k. Americanism Committee  
Board President

The law requires that the President of the Board of Education appoint three Board members to examine, inspect, and approve all textbooks used in the teaching of American History and Civil Government.

The current members of the Americanism Committee are Sarah Centineo and Nina Wolford.

- l. Student Discipline Committee  
Board President

The Bellevue Board of Education serves in a quasi-judicial role at various times including when a student discipline action by the administration is appealed. The President of the Board of Education shall appoint three members of the Board to the Student Discipline Committee to hear any student discipline appeals.

The current members of the Student Discipline Committee are Doug Cook, Frank Kumor, and Nina Wolford.

2. MABE Board  
Board President

MABE is comprised of a school board representative from each of the metro area school districts. The group typically meets monthly to share information and best practices.

Sarah Centineo is the current Board representative.

The President of the Board of Education will appoint a member of the Bellevue Board as a representative on the MABE Board.

3. Hearing on Existing Parental Involvement in Educational Practices Policy  
Board President

Nebraska statutes require the Board of Education to annually review the Parental Involvement in Educational Practices Policy. The existing policy was adopted by the Board of Education in 1995 and is reviewed annually by the Board of Education.

Notice of the hearing was published in accordance with Nebraska statutes. A copy of the existing policy and regulation, Parental Involvement in Educational Practices, is attached.

Public input will be received at this time.

4. Recognition of BEA  
Sharra Smith

Recognize the Bellevue Education Association as the exclusive and sole collective bargaining representatives for all teachers, nurses, psychologists, occupational therapists, and physical therapists employed by the District for the 2020-2021 school year.

Administrative Recommendation: The administration recommends approving the BEA as the exclusive collective bargaining representative for non-supervisory certificated staff.

5. Audit Report  
Susan Brooks

Each year, all Nebraska public school districts are required to have an external audit completed and presented to the Board for approval. Tonight the 2017-2018 fiscal year Audit Report will be presented by the District's external auditors, HSMC Orizon LLC.

Jodi Rinne, CPA from HSMC Orizon LLC, will be present to comment on the report.

Attached is a copy of the Audit Report.

Administrative Recommendation: Accept the Audit Report for the 2017-2018 fiscal year as presented by the District's external auditors, HSMC Orizon LLC.

6. Bond Project Update

The Board will receive an update on bond projects.

a. Approval of Task Orders

Jeff Rippe

Administrative Recommendation: The administration recommends to approve the following task orders with GP Architecture: Task Order #12- Central Elementary School Life/Safety Mechanical Upgrades in the amount of \$87,300, Task Order #13 - Belleaire Elementary School Life Safety/Mechanical Upgrades in the amount of \$145,500, and Task Order #14 - Birchcrest Elementary School Life Safety/Mechanical Upgrades in the amount of \$140,400

b. Buses and White Fleet

Rich Casey

The Board approved the District to go out for bids at the October, 2018 Board meeting for buses and white fleet vehicles. Tonight the district will give a presentation to the Board on propane buses prior to presenting the bids that were received.

c.

D. Commendations

**Nebraska's First Annual Student Mock Trial News Reporter Competition**

Congratulations to Bellevue West junior, Taegan Jacobs, for winning Nebraska's first annual Student Mock Trial News Reporter Competition.

Nebraska's first-in-the-nation mock trial news reporter contest emerged as a competition within the Judge Lyle Strom High School Mock Trial Program State Championship, which was held in Omaha on December 3 and 4, 2018.

The Student News Reporter Contest is now a permanent feature of Nebraska's High School Mock Trial Program; the program is an educational component of mock trial state finals. The goal is to teach high school students with interest in a media career about the legal system.

Additional details can be found here about the new competition: [High School Student Journalists Tackle Trial Court Reporting During State Competition](#)

E.

F. Information Items

1. School Based Mental Health Services  
Kevin Mills

Tonight the district will give an update on the School Based Mental Health Services available to students that is provided by Bellevue Public Schools and Children's Respite Care Center.

2. Nebraska Education Profile Report  
Laurie Hanna

The administration annually updates the Board about student performance as measured by various indicators.

G. Public Comment Period

Public Comment pertaining to items not otherwise on the Agenda must be submitted to the Secretary of the Board five days prior to the Board meeting. There were no items submitted for Public Comment for this meeting.

H. Board of Education Member Reports on Meetings They Have Attended  
Board President

BPS Foundation - Scott Eby and Frank Kumor  
MABE - Sarah Centineo

Other Meetings Attended

I. Future Business  
Board President

January 11, Bellevue East/West Boys & Girls Basketball Game at East, 5:30/7:15 p.m.

January 12, Bellevue West AFJROTC Military Ball

January 17, Bond Oversight Committee Meeting, Birchcrest, 6:00 p.m.

February 2, Bellevue East AFJROTC Military Ball

February 4, Board of Education Meeting, Welcome Center, 6:30 p.m.

J. Executive Session  
Board President

Administrative Recommendation: Adjourn to Executive Session to consider matters relating to strategy sessions with respect to collective bargaining and negotiations with outside agencies which are necessary to be considered in closed session for the protection of the public interest.

**Nebraska School Board Member  
Oath of Office - § 11-101**

I, \_\_\_\_\_, do solemnly swear that I will support the Constitution of the United States and the Constitution of the State of Nebraska, against all enemies, foreign and domestic; that I will bear true faith and allegiance to the same; that I take this obligation freely and without mental reservation or for purpose of evasion; and that I will faithfully and impartially perform the duties of the office of school board member of Bellevue Public Schools, according to law, and to the best of my ability. And I do further swear that I do not advocate, nor am I a member of any political party or organization that advocates the overthrow of the government of the United States or of this state by force or violence; and that during such time as I am in this position, I will not advocate nor become a member of any political party or organization that advocates the overthrow of the government of the United States or of this state by force or violence. So help me God.

---

**Signature**

---

**Date**

**BELLEVUE PUBLIC SCHOOLS**  
**Board of Education Meeting**  
**Bellevue, Nebraska**

**Official Minutes**  
**December 3, 2018**

The Board of Education at Bellevue, Nebraska, met in open and public session at 6:30 p.m. on Monday, December 3, 2018, at Bellevue Public Schools Welcome Center 2600 Arboretum Drive Bellevue, NE 68005.

Notice of the meeting was given in the advance notice thereof by publication in the Bellevue Leader and posting, the designated method of giving notice, a copy of the proof of publication being kept on file with the Board Secretary. All proceedings hereafter shown were taken while the meeting was open to the public.

**A. Routine Business**

**A.1. Call to Order**

**A.2. Roll Call**

Attendance Taken at 6:30 p.m.

**Present Board Members:**

Sarah Centineo:	Present
Doug Cook:	Present
Phil Davidson:	Present
Scott Eby:	Present
Frank Kumor:	Present
Nina Wolford:	Present

**Also in Attendance:**

Jeff Rippe, Superintendent  
Lt. Col. Park, Military Advisor  
Pat Sullivan, Board Attorney  
Staff Members

**A.3. Open Meetings Law**

President Nina Wolford noted a copy of the Open Meeting Acts is posted on the wall of the Board room.

**A.4. Pledge of Allegiance**

President Nina Wolford led those in attendance in the Pledge of Allegiance.

**B. Student Update**

**B.1. #BeKind**

Students Alleyah Flint and Matthew Porkorny from Avery, Emerson Schubauer from Belleaire, and Elizabeth Passey from Bellevue each gave an update to the Board on the activities that are being done in the elementary schools, along with how teachers and students are embracing the #BeKind initiative.

**C. Consent Agenda**

**Motion Passed:** I move to approve by consent items in section C of the Agenda identified with an asterisk. Passed with a motion by Phil Davidson and a second by Sarah Centineo.

Sarah Centineo: Yea  
Doug Cook: Yea  
Phil Davidson: Yea  
Scott Eby: Yea  
Frank Kumor: Yea  
Nina Wolford: Yea

**C.1. \*Approval of Minutes**

Approved the Minutes from the November 5, 2018, Board of Education Meeting.

**C.2. \*Treasurer's Report**

Acknowledged the receipt of the Treasurer's Report for November.

**C.3. \*Payment of Claims**

Approved the payment of claims totaling \$3,015,672.50.

**C.4. \*Election of New Teachers**

(1) Willow Stoll was elected to the certified staff for the 2018-19 school year effective November 19, 2018 subject to the release from any contractual agreements with other school districts.

**D. Action Items**

**D.1. Lied Activity Center Agreement**

The Board held a brief discussion on the Lied Activity Center Agreement. Doug Cook asked Pat Sullivan, Board Attorney if he had received a response from the Lied Foundation on the Memorandum of Understanding. Mr. Sullivan explained he was asked to delay contacting the Lied Foundation until further direction from the Board. The Board then approved for Mr. Sullivan to create a Memorandum of Understanding between the BPS Foundation and BPS School District to mirror the current practices on the responsibility of the facility maintenance of the Lied Activity Center that has been outlined in the Lied Foundation Agreement.

**Motion Passed:** I move to approve Pat Sullivan to work with the BPS Foundation and BPS School District to develop a Memorandum of Understanding for the responsibility of facility maintenance that is outlined in the Lied Foundation Agreement. Passed with a motion by Phil Davidson and a second by Frank Kumor.

Sarah Centineo: Yea  
Doug Cook: Nay  
Phil Davidson: Yea  
Scott Eby: Yea  
Frank Kumor: Yea  
Nina Wolford: Yea

## **D.2. Bond Project Update**

### **D.2.a. Bond Oversight Committee**

John Carozza spoke on behalf of the Bond Oversight Committee to give an overview of the November 15<sup>th</sup> Oversight Committee meeting that took place at Belleaire. Prior to the meeting starting some of the Committee members toured the building to see the damaged windows on the west side, along with other building issues at Belleaire. Mr. Gladbach will be soliciting bids for the life safety/HVAC projects at Belleaire that will include a separate line item for the replacement of the damaged windows. The Committee also reviewed a 30-year life cycle cost analysis for a VRF system at Birchcrest, which would be similar to what has been installed at the other elementary schools. Information will be shared at the January or February Board meeting for the Birchcrest project. Mr. Carozza gave a brief update on the Bellevue East HVAC project and the proposal to convert the Freshman commons area into two permanent classrooms. Further discussions will be held once the cost of the project is determined. Mr. Gladbach gave an update to the Board regarding the track repairs/replacements for the two high school and middle school tracks. Also, a bond summary report and meeting minutes are available on the BPS Bond website. The Committee concurred that all projects discussed were within the scope of the bond. The next Committee meeting will be January 17, 2019, at Birchcrest.

## **E. Commendations**

## **F. Information Items**

### **F.1. Bellevue West FBLA Project Playground/PenFed**

Students Spencer Falter and Andrea Gonzalez gave a presentation to the Board on the Bellevue West FBLA Project Playground for Peter Sarpy and the partnership with PenFed Credit Union who donated \$50,000 to the project. The FBLA started the project two years ago. During that time the students partnered with PenFed Credit Union, Greenlife Gardens, Crouch Recreation, and the 55<sup>th</sup> Communications Wing. The installation of the playground equipment was scheduled for December 1<sup>st</sup>, but due to weather conditions the date will be moved to the spring. The students also worked with Uptown Bakery and Chick-Fil-A in Bellevue to donate food for the installation date. Thank you to all the students and partners that helped make Project Playground for Peter Sarpy a success.

### **F.2. Bellevue East Virtual Enterprise Program**

Students Quiana Logans, Ellie Foral, and Shelby Van Holland gave a presentation to the Board on the first year for the Virtual Enterprise Program at Bellevue East. The students created a virtual business called No Coast Soap which included creating a business plan, business loans, a website, employee handbook, marketing plan, payroll, production of the soap, and much more. The students attended their first trade show in Tennessee where they took 1<sup>st</sup> place in Human Resources and 3<sup>rd</sup> place in Video Commercial. At the end of the class students are able to take the NOCTI test for college credit. Congratulations No Coast Soap!

## **G. Public Comment Period**

None

## **H. Board of Education Member Reports on Meetings They Have Attended**

BPS Foundation – Frank Kumor reported the BPS Foundation held a Strategic Planning Session on December 1<sup>st</sup>. Scott Eby shared the Board debriefed the Gala that was held in October.

MABE – Sarah Centineo was unable to attend the November meeting due to attending the NASB Legislative Committee Meeting. Also, Ms. Centineo attended the NASB Board of Governors meeting and attended the NASB State Education Conference.

Other Meetings Attended – Nina Wolford gave an update on a few of the sessions she attended at the NASB State Education Conference that was held in November, which other Board members attended as well.

**I. Future Business**

January 7, Board of Education Meeting, Welcome Center, 6:30 p.m.

**J. Executive Session**

**Motion Passed:** I move to adjourn to Executive Session to consider matters relating to strategy sessions with respect to negotiations with outside agencies which are necessary to be considered in closed session for the protection of the public interest. Passed with a motion at 7:28 p.m. by Phil Davidson and a second by Sarah Centineo.

Sarah Centineo: Yea  
Doug Cook: Yea  
Phil Davidson: Yea  
Scott Eby: Yea  
Frank Kumor: Yea  
Nina Wolford: Yea

**Motion Passed:** Reconvened in Open Session at 8:20 p.m. passed with a motion by Sarah Centineo and a second by Scott Eby.

Sarah Centineo: Yea  
Doug Cook: Yea  
Phil Davidson: Yea  
Scott Eby: Yea  
Frank Kumor: Yea  
Nina Wolford: Yea

**Motion Passed:** Adjourn the December 3, 2018 Board of Education meeting passed at 8:21 p.m. with a motion by Sarah Centineo and a second by Phil Davidson.

Sarah Centineo:	Yea
Doug Cook:	Yea
Phil Davidson:	Yea
Scott Eby:	Yea
Frank Kumor:	Yea
Nina Wolford:	Yea

---

Secretary



**Treasurer's Report  
to the  
Board of Education**

**December, 2018**

**BELLEVUE PUBLIC SCHOOLS  
Bellevue, Nebraska**

**BELLEVUE PUBLIC SCHOOLS**  
**Financial Summary**  
**December 2018**

Accounts	Book Balance 11/27/2018	Receipts	Expenditures	Book Balance 12/28/2018	Funds Invested 12/28/2018	Adjusted Balance 12/28/2018
General Fund*	10,586,001.01	12,432,591.19	8,779,411.83	14,239,180.37	8,765,542.31	5,473,638.06
District Revolving Account*	87,800.65	17,293.92	18,214.94	86,879.63	-	86,879.63
Special Building Fund*	7,141,688.51	44,699.44	96,316.92	7,090,071.03	6,958,617.35	131,453.68
Social Security & Retirement Fund*	7,602.89	2,357.36	5,103.39	4,856.86	-	4,856.86
Bond Debt Fund *	206,945.85	901,626.74	1,094,916.25	13,656.34	-	13,656.34
Bond Proj ICS Fund**	32,202,102.21	24,866.29	1,888,233.04	30,338,735.46	30,338,735.46	0.00
School Lunch Fund*	433,419.10	427,914.88	441,757.10	419,576.88	163,565.87	256,011.01
Severance Leave*	431,541.93	141.84		431,683.77	424,745.83	6,937.94
Severance Service*	797,569.21	265.89		797,835.10	796,189.64	1,645.46
General Severance*	2,199,742.52	905.85	113,385.33	2,087,263.04	1,864,655.77	222,607.27
Student Fees Fund*	27,636.37	1,302.50		28,938.87	-	28,938.87
Lewis & Clark Activity Fund*	41,103.95	8,830.73	6,353.90	43,580.78	-	43,580.78
Logan Activity Fund****	23,511.88	5,064.08	1,934.08	26,641.88	-	26,641.88
Mission Activity Fund*	12,542.36	3,134.14	3,036.80	12,639.70	-	12,639.70
Bellevue East Activity Fund*	280,991.98	41,678.29	35,134.39	287,535.88	-	287,535.88
Bellevue West Activity Fund*	353,874.29	80,737.98	94,055.56	340,556.71	-	340,556.71
District Activity Fund****	824,016.10	68,247.17	40,901.42	851,361.85	104,819.66	746,542.19
<b>Totals</b>	<b>55,659,469.02</b>	<b>14,061,658.29</b>	<b>12,618,754.95</b>	<b>57,102,372.36</b>	<b>49,416,871.89</b>	<b>7,685,500.47</b>

FOOTNOTES: \* = Great Western Bank \*\* = Great Western Bank and Liquid Asset combined for Bond Project Fund \*\*\*\* = American National Bank  
NOTE: Funds are invested assuming some checks will not be submitted to the bank for payment immediately. As a result, the "adjusted book balance" listed above may reflect a negative adjusted book balance.

**DECEMBER, 2018**

**Percent of Year**

**33%**

**RECEIPTS**

ACCOUNT	ANTICIPATED	Y-T-D RECEIVED 2018-19	Y-T-D RECEIVED 2017-18	Year To Date % Received 2018-19
Cash Reserve	\$ 4,021,478	\$ -	\$ -	0.00%
Taxes	\$ 32,000,000	\$ 965,904.89	\$ 2,843,671.14	3.02%
Public Power Sales Tax	\$ 1,200,000	\$ -	\$ -	0.00%
Motor Vehicle Tax	\$ 3,100,000	\$ 1,094,432.89	\$ 1,051,230.36	35.30%
Interest	\$ 70,000	\$ 17,146.83	\$ 18,590.95	24.50%
Other Local Receipts	\$ 450,000	\$ 318,354.10	\$ 21,318.59	70.75%
County Fines & Licenses	\$ 260,000	\$ 1,925.00	\$ 875.00	0.74%
State Aid	\$ 50,892,933	\$ 20,357,172.00	\$ 21,292,715.92	40.00%
Special Ed. Programs	\$ 6,000,000	\$ 820,321.00	\$ 802,691.00	13.67%
Special Ed. Transportation	\$ 575,000	\$ -	\$ -	0.00%
High Ability Learners	\$ 65,000	\$ 57,414.00	\$ 65,487.00	88.33%
ProRata Motor Vehicle	\$ 100,000	\$ 9,660.47	\$ 13,143.10	9.66%
State Apportionment	\$ 1,250,000	\$ -	\$ -	0.00%
SCIP Grant	\$ 25,000	\$ -	\$ -	0.00%
Other State Receipts	\$ 40,000	\$ 6,532.09	\$ 20,454.00	16.33%
Title I	\$ 1,000,000	\$ 19,816.00	\$ 978,569.00	0.00%
Title IIA	\$ 225,000	\$ -	\$ 77,746.00	0.00%
Title III	\$ 45,000	\$ 13,419.00	\$ 31,329.00	5.96%
IDEA	\$ 2,079,778	\$ -	\$ 499,105.00	86.37%
SPED Region 20 Grant	\$ 15,000	\$ 12,956.00	\$ 14,995.00	0.62%
MIPS	\$ 100,000	\$ 15,659.46	\$ -	15.66%
Med Admin NASB	\$ 11,000	\$ -	\$ -	0.00%
Impact Aid	\$ 2,250,000	\$ 2,375,812.97	\$ 1,049,060.98	105.59%
Federal Vocational Ed	\$ 100,000	\$ 48,085.00	\$ -	48.09%
Migrant Grant (OPS)	\$ 25,000	\$ 28,977.71	\$ 21,120.49	115.91%
Other Federal Source	\$ 60,000	\$ 6,992.07	\$ -	11.65%
ROTC	\$ 180,000	\$ 45,156.61	\$ 59,525.12	25.09%
Services Coordination	\$ 275,000	\$ 138,170.02	\$ 98,640.80	50.24%
Loans	\$ 5,000,000	\$ -	\$ -	0.00%
<b>TOTAL</b>	<b>\$ 111,415,189</b>	<b>\$ 26,353,908.11</b>	<b>\$ 28,300,268.45</b>	<b>23.65%</b>

**DISBURSEMENTS**

CATEGORY	BUDGET	CURRENT DISBURSED 2018-19	PRIOR YEAR DISBURSED 2017-18	Year To Date % Disbursed 2018-19
Instructional Services	\$ 53,047,648	\$ 17,770,398.22	\$ 17,009,909.93	33.50%
<b>Support Services</b>				
Special Education	\$ 17,549,933	\$ 6,178,174.49	\$ 5,788,993.42	35.20%
Pupil Services	\$ 5,022,641	\$ 1,681,435.31	\$ 1,642,506.10	33.48%
Staff Services	\$ 5,881,311	\$ 1,751,445.54	\$ 1,746,155.03	29.78%
General Administration	\$ 1,721,250	\$ 518,708.28	\$ 514,568.83	30.14%
School Administration	\$ 5,441,000	\$ 1,778,319.09	\$ 1,746,066.79	32.68%
Business	\$ 1,110,250	\$ 311,558.10	\$ 328,284.04	28.06%
Operation of Plant	\$ 8,230,987	\$ 2,647,366.90	\$ 2,675,641.77	32.16%
Maintenance of Plant	\$ 2,862,500	\$ 1,328,235.79	\$ 1,396,174.64	46.40%
Pupil Transportation	\$ 4,458,670	\$ 1,637,343.01	\$ 1,497,913.53	36.72%
Debt Services	\$ 5,025,000	\$ -	\$ 1,000.00	0.00%
Summer School	\$ 1,064,000	\$ -	\$ 825.95	0.00%
<b>TOTAL</b>	<b>\$ 111,415,189</b>	<b>\$ 35,602,984.73</b>	<b>\$ 34,348,040.03</b>	<b>31.96%</b>
<b>REVENUE OVER EXPENSE</b>	<b>\$ (0)</b>	<b>\$ (9,249,076.62)</b>	<b>\$ (6,047,771.58)</b>	<b>-8.30%</b>

## State of Nebraska Disbursement Categories

### Instructional Services

Carl Perkins Vocational Innovation Grant  
Early Childhood Instruction  
Elementary Instruction  
ELL Plan  
High Ability Learners Program  
Immigrant Grant  
Instructional Substitutes  
Migrant Grant  
PBIS Grants  
Poverty Plan  
Secondary Instruction  
Textbook Loan Program  
Title I  
Title I Accountability  
Title III

### Special Education

Contracted Services  
Diagnostic Services  
Homebased Services  
IDEA Programs  
Region 20 Grant  
School Age Special Education  
SCIP Grant  
SPED Health Services  
SPED Preschool

### Pupil Services

Attendance Services  
Elementary Guidance  
Extra Curricular Programs  
Health Services  
Safety  
Secondary Guidance

### Staff Services

Assessment  
Curriculum & Instruction  
Library/Media  
Technology  
Title IIA

### General Administration

Board of Education  
Communications  
Executive Administration  
Personnel

### School Administration

Building Secretaries  
Principals

### Business

District Vehicle Maintenance  
Fiscal Affairs  
Purchasing

### Operation of the Plant

Custodial Services  
Trash Collection  
Utilities

### Maintenance of the Plant

General Liability Insurance  
Maintenance and Repairs  
Site Maintenance (Grounds)

### Transportation

Learning Community Transportation  
Regular School Age Transportation  
SPED Below Age Five Transportation  
SPED School Age Transportation

### Debt Services

Loan Principal and Interest

### Summer School Instruction

**Bellevue Public Schools Building Fund**  
Dec-18

FUND NAME	BALANCE NOV	RECEIPTS DEC	DISBURSEMENTS DEC	BALANCE DEC
BUILDING FUND	\$ 7,141,688.54	\$ 44,699.41	\$ (96,316.92)	\$ 7,090,071.03
BANK BALANCE	\$ 7,090,071.03			
PLUS O/S DEPOSITS	\$ -			
LESS O/S CHECKS	\$ -			
TOTAL CASH	\$ 7,090,071.03			

**Bellevue Public Schools Bond Fund**  
Dec-18

FUND NAME	BALANCE NOV	RECEIPTS DEC	DISBURSEMENTS DEC	BALANCE DEC
BOND FUND (Debt)	\$ 206,945.85	\$ 901,626.74	\$ (1,094,916.25)	\$ 13,656.34
BOND PROJECT FUND	\$ 32,202,102.21	\$ 24,866.29	\$ (1,888,233.04)	\$ 30,338,735.46

**Lunch Program Income Statement**  
Dec-18

Revenues:	
Lunch Program	\$ 162,014.57
State & Federal Funding	\$ 210,821.32
Catering	\$ 10,150.76
Vending	\$ 5,159.91
Total Revenues	\$ 388,146.56
Expenses:	
Salaries	\$ 259,377.72
Supplies	\$ 173,158.17
Repairs	\$ 7,156.90
Miscellaneous	\$ 2,064.31
Total Expenses	\$ 441,757.10
Net Income (Loss)	\$ (53,610.54)

FUND NAME	BALANCE 9/1/18	RECEIPTS YTD	DISBURSEMENTS YTD	BALANCE 12/31/18
Lunch Fund	\$ 558,824.27	\$ 1,681,776.18	\$ (1,821,023.57)	\$ 419,576.88

**Bellevue Public Schools Employee Benefit Fund**

Dec-18

<u>FUND NAME</u>	<u>BALANCE NOV</u>	<u>RECEIPTS DEC</u>	<u>DISBURSEMENTS DEC</u>	<u>BALANCE DEC</u>
Social Security & Retirement	\$ 7,602.89	\$ 2,357.36	\$ (5,103.39)	\$ 4,856.86
Severance Leave	\$ 431,541.93	\$ 141.84	\$ -	\$ 431,683.77
Severance Service	\$ 797,569.21	\$ 265.89	\$ -	\$ 797,835.10
General Severance	\$ 2,199,742.52	\$ 905.85	\$ (113,385.33)	\$ 2,087,263.04
<b>TOTAL</b>	<b>\$ 3,436,456.55</b>	<b>\$ 3,670.94</b>	<b>\$ (118,488.72)</b>	<b>\$ 3,321,638.77</b>

**Bellevue Public Schools Student Fees Fund**

Dec-18

<u>FUND NAME</u>	<u>BEGINNING NOV</u>	<u>RECEIPTS DEC</u>	<u>DISBURSEMENTS DEC</u>	<u>ENDING DEC</u>
BELLEVUE EAST HS	\$ 47.12	\$ -	\$ -	\$ 47.12
BELLEVUE WEST HS	\$ 27,589.25	\$ 1,302.50	\$ -	\$ 28,891.75
<b>TOTAL</b>	<b>\$ 27,636.37</b>	<b>\$ 1,302.50</b>	<b>\$ -</b>	<b>\$ 28,938.87</b>

LEWIS & CLARK MIDDLE SCHOOL

General Ledger Report

Financial Report

LEWIS & CLARK ACTIVITY

Activity Accounts

From Date: 11/28/2018  
To Date: 12/28/2018

From Acct: 100  
To Acct: 470

Acct	Account Name	Beg. Bal.	Recept / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
100	STUDENT AFFAIRS	\$186.77	\$105.84	\$(35.64)	\$0.00	\$256.97	\$0.00	\$256.97
110	STAFF AFFAIRS	\$1,084.21	\$300.00	\$0.00	\$0.00	\$1,384.21	\$0.00	\$1,384.21
120	FINES	\$1,851.74	\$5.00	\$(10.00)	\$0.00	\$1,846.74	\$0.00	\$1,846.74
130	FACILITY USE FEES	\$5,633.39	\$1,405.00	\$0.00	(\$100.00)	\$6,938.39	\$0.00	\$6,938.39
140	INTEREST	\$73.49	\$0.00	\$0.00	\$0.00	\$73.49	\$0.00	\$73.49
150	ACTIVITY CARDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
160	MEDIA CENTER	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00
170	SCOUT BREW	\$439.92	\$108.00	\$(28.14)	\$0.00	\$519.78	\$0.00	\$519.78
180	ROBOTICS	\$304.56	\$0.00	\$0.00	\$0.00	\$304.56	\$0.00	\$304.56
200	H.A.L.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
210	BPS FOUNDATION GRANTS	\$7.64	\$0.00	\$0.00	\$0.00	\$7.64	\$0.00	\$7.64
220	GRANTS	\$5,479.01	\$4,440.00	\$(1,500.00)	\$0.00	\$8,419.01	\$0.00	\$8,419.01
230	NATIONAL HISTORY DAY	\$16.30	\$0.00	\$0.00	\$0.00	\$16.30	\$0.00	\$16.30
240	BPS VOCAL MUSIC	\$146.41	\$0.00	\$0.00	\$0.00	\$146.41	\$0.00	\$146.41
250	BPS BANDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
260	ACADEMIC TEAMS	\$277.05	\$0.00	\$(255.67)	\$0.00	\$21.38	\$0.00	\$21.38
270	ATHLETIC TEAMS	\$16.44	\$0.00	\$0.00	\$0.00	\$16.44	\$0.00	\$16.44
360	SPIRIT CLUB	\$138.88	\$0.00	\$0.00	\$0.00	\$138.88	\$0.00	\$138.88
380	ATHLETICS	\$3,385.33	\$404.37	\$0.00	\$0.00	\$3,789.70	\$0.00	\$3,789.70
400	TEAMMATES	\$279.20	\$0.00	\$0.00	\$0.00	\$279.20	\$0.00	\$279.20
402	NATIONAL JR HONOR SOCIETY	\$5,602.86	\$0.00	\$(732.49)	\$0.00	\$4,870.37	\$0.00	\$4,870.37
404	STUDENT COUNCIL	\$1,985.84	\$711.22	\$(583.30)	\$0.00	\$2,113.76	\$0.00	\$2,113.76
406	CHESS CLUB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
408	ART CLUB	\$68.09	\$0.00	\$0.00	\$0.00	\$68.09	\$0.00	\$68.09
410	SERVICE CLUB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
412	DRUG FREE CLUB	\$12.65	\$0.00	\$0.00	\$0.00	\$12.65	\$0.00	\$12.65
414	INSTRUMENTAL MUSIC	\$1,179.00	\$134.00	\$(627.00)	\$0.00	\$686.00	\$0.00	\$686.00
416	VOCAL MUSIC	\$3,076.20	\$0.00	\$(2,315.40)	\$0.00	\$760.80	\$0.00	\$760.80
418	DRAMA CLUB	\$621.77	\$0.00	\$(50.00)	\$0.00	\$571.77	\$0.00	\$571.77
420	DIVERSITY CLUB	\$550.30	\$0.00	\$0.00	\$0.00	\$550.30	\$0.00	\$550.30
422	BOOK CLUB	\$548.64	\$0.00	\$0.00	\$0.00	\$548.64	\$0.00	\$548.64
424	YEARBOOK	\$7,097.03	\$650.00	\$0.00	\$0.00	\$7,747.03	\$0.00	\$7,747.03
426	BUILDERS CLUB	\$160.60	\$158.30	\$(52.62)	\$0.00	\$266.28	\$0.00	\$266.28
428	HOPE SQUAD	\$180.41	\$0.00	\$0.00	\$0.00	\$180.41	\$0.00	\$180.41
450	WORLD LANGUAGE CLUB	\$174.18	\$0.00	\$0.00	\$0.00	\$174.18	\$0.00	\$174.18
460	SCIENCE CLUB	\$6.05	\$0.00	\$(65.00)	\$100.00	\$41.05	\$0.00	\$41.05
462	SCIENCE OLYMPIAD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
468	MATH CLUB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
470	CIRCLE OF FRIENDS	\$419.99	\$409.00	\$(98.64)	\$0.00	\$730.35	\$0.00	\$730.35
<b>Activity Accounts Grand Total</b>		<b>\$41,103.95</b>	<b>\$8,830.73</b>	<b>\$(6,353.90)</b>	<b>\$0.00</b>	<b>\$43,580.78</b>	<b>\$0.00</b>	<b>\$43,580.78</b>

LOGAN FONTENELLE MID SCH

General Ledger Report

Financial Report

LOGAN ACTIVITY

Activity Accounts

From Date: 11/28/2018  
To Date: 12/28/2018

From Acct: 100  
To Acct: 475

Acct	Account Name	Beg. Bal.	Recept / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
100	STUDENT AFFAIRS	(\$4,149.19)	\$1,240.00	\$(1,378.96)	\$0.00	(\$4,288.15)	\$0.00	\$(4,288.15)
110	STAFF AFFAIRS	(\$8,434.94)	\$150.00	\$0.00	\$0.00	(\$8,284.94)	\$0.00	\$(8,284.94)
120	FINES	\$23,433.58	\$37.00	\$16.95	\$0.00	\$23,487.53	\$0.00	\$23,487.53
130	FACILITY USE FEES	\$1,072.05	\$0.00	\$0.00	\$0.00	\$1,072.05	\$0.00	\$1,072.05
140	INTEREST	(\$2.12)	\$0.13	\$0.00	\$0.00	(\$1.99)	\$0.00	\$(1.99)
200	H.A.L.	(\$77.40)	\$0.00	\$0.00	\$0.00	(\$77.40)	\$0.00	(\$77.40)
260	ACADEMIC TEAMS	\$502.90	\$0.00	\$0.00	\$0.00	\$502.90	\$0.00	\$502.90
360	SPIRIT CLUB	\$768.65	\$0.00	\$0.00	\$0.00	\$768.65	\$0.00	\$768.65
400	TEAMMATES	\$29.80	\$0.00	\$0.00	\$0.00	\$29.80	\$0.00	\$29.80
402	NATIONAL JR HONOR SO	(\$1,283.64)	\$0.00	\$0.00	\$0.00	(\$1,283.64)	\$0.00	\$(1,283.64)
404	STUDENT COUNCIL	\$113.03	\$25.00	\$12.00	\$0.00	\$150.03	\$0.00	\$150.03
406	CHESS CLUB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
408	ART CLUB	\$155.18	\$0.00	\$0.00	\$0.00	\$155.18	\$0.00	\$155.18
410	SERVICE CLUB	\$588.60	\$0.00	\$(47.08)	\$0.00	\$541.52	\$0.00	\$541.52
412	DRUG FREE CLUB	(\$433.24)	\$0.00	\$0.00	\$0.00	(\$433.24)	\$0.00	\$(433.24)
414	INSTRUMENTAL MUSIC	\$1,183.69	\$0.00	\$0.00	\$0.00	\$1,183.69	\$0.00	\$1,183.69
416	VOCAL MUSIC	\$2,025.47	\$130.00	\$(22.59)	\$0.00	\$2,132.88	\$0.00	\$2,132.88
418	DRAMA CLUB	\$334.25	\$0.00	\$0.00	\$0.00	\$334.25	\$0.00	\$334.25
420	DIVERSITY CLUB	\$410.58	\$0.00	\$0.00	\$0.00	\$410.58	\$0.00	\$410.58
424	YEARBOOK	(\$9,699.09)	\$680.00	\$0.00	\$0.00	(\$9,019.09)	\$0.00	\$(9,019.09)
450	WORLD LANGUAGE CLU	\$94.51	\$0.00	\$0.00	\$0.00	\$94.51	\$0.00	\$94.51
460	SCIENCE CLUB	\$34.97	\$0.00	\$0.00	\$0.00	\$34.97	\$0.00	\$34.97
462	SCIENCE OLYMPIAD	\$3,612.73	\$0.00	\$(129.65)	\$0.00	\$3,483.08	\$0.00	\$3,483.08
468	MATH CLUB	(\$13.52)	\$0.00	\$0.00	\$0.00	(\$13.52)	\$0.00	\$(13.52)
469	SKILLS USA	(\$36.46)	\$0.00	\$0.00	\$0.00	(\$36.46)	\$0.00	\$(36.46)
470	ATHLETIC	\$10,772.46	\$143.20	\$0.00	\$0.00	\$10,915.66	\$0.00	\$10,915.66
471	BPS FOUNDATION GRANT	\$511.15	\$2,500.00	\$(360.00)	\$0.00	\$2,651.15	\$0.00	\$2,651.15
472	FAMILY CONSUMER SCIENCE	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00
473	CIRCLE OF FRIENDS	(\$490.17)	\$0.00	\$(24.75)	\$0.00	(\$514.92)	\$0.00	\$(514.92)
474	GSA	(\$86.95)	\$158.75	\$0.00	\$0.00	\$71.80	\$0.00	\$71.80
475	Robotics	\$2,375.00	\$0.00	\$0.00	\$0.00	\$2,375.00	\$0.00	\$2,375.00
<b>Activity Accounts Grand Total</b>		<b>\$23,511.88</b>	<b>\$5,064.08</b>	<b>\$(1,934.08)</b>	<b>\$0.00</b>	<b>\$26,641.88</b>	<b>\$0.00</b>	<b>\$26,641.88</b>

MISSION MIDDLE SCHOOL

General Ledger Report

Financial Report

MISSION ACTIVITY

Activity Accounts

From Date: 11/28/2018  
To Date: 12/28/2018

From Acct: 100  
To Acct: 476

Acct	Account Name	Beg. Bal.	Recept / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
100	STUDENT AFFAIRS	\$5,894.51	\$370.23	\$(2,266.80)	\$0.00	\$3,997.94	\$0.00	\$3,997.94
105	STAFF SOCIAL FUNDS	(\$177.32)	\$0.00	\$0.00	\$0.00	(\$177.32)	\$0.00	\$(177.32)
110	STAFF AFFAIRS	(\$216.45)	\$211.73	\$0.00	\$0.00	(\$4.72)	\$0.00	\$(4.72)
120	FINES	\$233.67	\$0.00	\$0.00	\$0.00	\$233.67	\$0.00	\$233.67
130	FACILITY USE FEES	\$1,584.45	\$0.00	\$0.00	\$0.00	\$1,584.45	\$0.00	\$1,584.45
140	INTEREST	\$128.29	\$0.18	\$0.00	\$0.00	\$128.47	\$0.00	\$128.47
200	H.A.L.	\$364.51	\$0.00	\$0.00	\$0.00	\$364.51	\$0.00	\$364.51
220	ATHLETICS/GATE	\$2,500.20	\$0.00	\$0.00	\$0.00	\$2,500.20	\$0.00	\$2,500.20
260	ACADEMIC TEAMS	\$342.57	\$0.00	\$0.00	\$0.00	\$342.57	\$0.00	\$342.57
360	SPIRIT CLUB	\$321.13	\$0.00	\$0.00	\$0.00	\$321.13	\$0.00	\$321.13
400	TEAMMATES	(\$124.18)	\$0.00	\$0.00	\$0.00	(\$124.18)	\$0.00	\$(124.18)
402	NATIONAL JR HONOR SO	\$0.53	\$0.00	\$0.00	\$0.00	\$0.53	\$0.00	\$0.53
404	STUDENT COUNCIL	\$0.29	\$0.00	\$0.00	\$0.00	\$0.29	\$0.00	\$0.29
406	CHESS CLUB	\$241.19	\$0.00	\$0.00	\$0.00	\$241.19	\$0.00	\$241.19
408	ART CLUB	\$217.12	\$0.00	\$0.00	\$0.00	\$217.12	\$0.00	\$217.12
410	SERVICE CLUB	\$54.40	\$0.00	\$0.00	\$0.00	\$54.40	\$0.00	\$54.40
412	DRUG FREE CLUB	\$811.38	\$0.00	\$0.00	\$0.00	\$811.38	\$0.00	\$811.38
414	INSTRUMENTAL MUSIC	(\$56.86)	\$0.00	\$0.00	\$0.00	(\$56.86)	\$0.00	\$(56.86)
416	VOCAL MUSIC	(\$123.04)	\$526.00	\$(770.00)	\$0.00	(\$367.04)	\$0.00	\$(367.04)
418	DRAMA CLUB	\$0.02	\$0.00	\$0.00	\$0.00	\$0.02	\$0.00	\$0.02
420	DIVERSITY CLUB	\$1.46	\$0.00	\$0.00	\$0.00	\$1.46	\$0.00	\$1.46
424	YEARBOOK	(\$3,671.67)	\$26.00	\$0.00	\$0.00	(\$3,645.67)	\$0.00	\$(3,645.67)
450	WORLD LANGUAGE CLUB	\$687.36	\$0.00	\$0.00	\$0.00	\$687.36	\$0.00	\$687.36
460	SCIENCE CLUB	\$0.15	\$0.00	\$0.00	\$0.00	\$0.15	\$0.00	\$0.15
462	SCIENCE OLYMPIAD	\$193.71	\$0.00	\$0.00	\$0.00	\$193.71	\$0.00	\$193.71
468	MATH CLUB	\$281.38	\$0.00	\$0.00	\$0.00	\$281.38	\$0.00	\$281.38
470	CIRCLE OF FRIENDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
472	BPS Foundation Grants	\$22.69	\$2,000.00	\$0.00	\$0.00	\$2,022.69	\$0.00	\$2,022.69
474	COUNSELING	\$750.44	\$0.00	\$0.00	\$0.00	\$750.44	\$0.00	\$750.44
476	ROBOTICS CLUB	\$2,280.43	\$0.00	\$0.00	\$0.00	\$2,280.43	\$0.00	\$2,280.43
<b>Activity Accounts Grand Total</b>		<b>\$12,542.36</b>	<b>\$3,134.14</b>	<b>\$(3,036.80)</b>	<b>\$0.00</b>	<b>\$12,639.70</b>	<b>\$0.00</b>	<b>\$12,639.70</b>

BELLEVUE EAST HIGH SCHOOL

General Ledger Report

Financial Report

EAST HIGH ACTIVITY

Activity Accounts

From Date: 11/28/2018  
To Date: 12/28/2018

From Acct: 100  
To Acct: 505

Acct	Account Name	Beg. Bal.	Recpt / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
100	STUDENT AFFAIRS	\$24,759.32	\$2,703.25	\$(35.82)	(\$4,000.00)	\$23,426.75	\$0.00	\$23,426.75
110	STAFF AFFAIRS	(\$2,029.64)	\$80.00	\$(578.02)	\$3,900.00	\$1,372.34	\$0.00	\$1,372.34
120	FINES	\$1,260.44	\$0.00	\$(60.00)	\$0.00	\$1,200.44	\$0.00	\$1,200.44
130	FACILITY USE FEES	\$7,586.20	\$7,108.75	\$(2,772.45)	\$0.00	\$11,922.50	\$0.00	\$11,922.50
140	INTEREST	\$216.71	\$2.43	\$(183.23)	\$0.00	\$35.91	\$0.00	\$35.91
150	School Store/Trading Post	\$1,669.07	\$3,943.33	\$(2,306.81)	\$0.00	\$3,305.59	\$0.00	\$3,305.59
160	Activity Fees	\$18,680.00	\$390.00	\$0.00	\$0.00	\$19,070.00	\$0.00	\$19,070.00
170	BPS Foundation Grant	\$1,069.30	\$1,500.00	\$(763.12)	\$0.00	\$1,806.18	\$0.00	\$1,806.18
210	Freshman Class	\$100.50	\$25.00	\$0.00	\$0.00	\$125.50	\$0.00	\$125.50
220	Sophomore Class	\$721.40	\$0.00	\$0.00	\$0.00	\$721.40	\$0.00	\$721.40
230	Junior Class	\$607.28	\$0.00	\$(149.88)	\$0.00	\$457.40	\$0.00	\$457.40
240	Senior Class	\$569.43	\$0.00	\$0.00	\$0.00	\$569.43	\$0.00	\$569.43
250	Alumni Class	\$903.92	\$0.00	\$0.00	\$0.00	\$903.92	\$0.00	\$903.92
300	Athletics	\$43,541.30	\$6,726.06	\$(8,944.34)	\$0.00	\$41,323.02	\$0.00	\$41,323.02
310	Athletic Training	\$176.16	\$0.00	\$0.00	\$0.00	\$176.16	\$0.00	\$176.16
320	Athletic Team Sub Accts	\$20,189.46	\$6,276.00	\$(4,497.97)	\$0.00	\$21,967.49	\$0.00	\$21,967.49
340	Cheerleaders	(\$6,724.97)	\$1,387.81	\$(444.00)	\$0.00	(\$5,781.16)	\$0.00	(\$5,781.16)
400	Teammates	\$20.21	\$0.00	\$0.00	\$0.00	\$20.21	\$0.00	\$20.21
402	National Honor Society	\$1,187.31	\$0.00	\$0.00	\$0.00	\$1,187.31	\$0.00	\$1,187.31
404	Student Council	\$19,187.72	\$0.00	\$0.00	\$0.00	\$19,187.72	\$0.00	\$19,187.72
406	Strategic Games Club	\$149.02	\$0.00	\$0.00	\$0.00	\$149.02	\$0.00	\$149.02
408	Art Club	\$1,052.30	\$0.00	\$0.00	\$0.00	\$1,052.30	\$0.00	\$1,052.30
410	Key Club	\$599.22	(\$0.15)	\$(125.00)	\$0.00	\$474.07	\$0.00	\$474.07
412	HOSA	\$1,004.70	\$725.75	\$(983.27)	\$0.00	\$747.18	\$0.00	\$747.18
414	Instrumental Music	\$17.49	\$0.00	\$0.00	\$0.00	\$17.49	\$0.00	\$17.49
416	Vocal Music	\$3,808.96	\$6,034.47	\$(1,661.80)	\$0.00	\$8,181.63	\$0.00	\$8,181.63
418	Drama Club/Thespians	\$312.79	\$0.00	\$0.00	\$0.00	\$312.79	\$0.00	\$312.79
420	Diversity Club	\$2.17	\$0.00	\$0.00	\$0.00	\$2.17	\$0.00	\$2.17
424	Yearbook-Chieftain	\$47,230.35	\$0.00	\$(1,122.36)	\$0.00	\$46,107.99	\$0.00	\$46,107.99
426	Publications-Image	\$653.53	\$0.00	\$0.00	\$0.00	\$653.53	\$0.00	\$653.53
428	Newspaper-Tom Tom	\$15,486.29	\$0.00	\$(1,122.37)	\$0.00	\$14,363.92	\$0.00	\$14,363.92
430	Play/Musical Productions	\$11,829.26	\$0.00	\$(6,421.95)	\$0.00	\$5,407.31	\$0.00	\$5,407.31
432	Dance Team/Bellevedettes	(\$18,578.73)	\$2,483.17	\$0.00	\$0.00	(\$16,095.56)	\$0.00	(\$16,095.56)
440	ROTC	\$26,865.46	\$320.00	\$(320.00)	\$0.00	\$26,865.46	\$0.00	\$26,865.46
445	Maxwell/ROTC	\$5,302.56	\$0.00	\$0.00	\$0.00	\$5,302.56	\$0.00	\$5,302.56
452	German Club	\$571.82	\$0.00	\$0.00	\$0.00	\$571.82	\$0.00	\$571.82
454	French Club	\$428.15	\$0.00	\$(170.92)	\$0.00	\$257.23	\$0.00	\$257.23
456	Spanish Club	\$260.99	\$0.00	\$(12.50)	\$0.00	\$248.49	\$0.00	\$248.49
458	Latin Club	\$28.40	\$0.00	\$0.00	\$0.00	\$28.40	\$0.00	\$28.40
470	FBLA	\$7,809.57	\$1,972.42	\$(1,421.85)	\$100.00	\$8,460.14	\$0.00	\$8,460.14
472	DECA	\$1,484.79	\$0.00	\$0.00	\$0.00	\$1,484.79	\$0.00	\$1,484.79
474	FEA	\$1,251.64	\$0.00	\$(20.00)	\$0.00	\$1,231.64	\$0.00	\$1,231.64
476	Forensics	(\$2,091.56)	\$0.00	\$0.00	\$0.00	(\$2,091.56)	\$0.00	(\$2,091.56)
480	Family Consumer Science	\$526.39	\$0.00	\$(118.94)	\$0.00	\$407.45	\$0.00	\$407.45
482	Culinary Arts	\$3,986.44	\$0.00	\$(836.06)	\$0.00	\$3,150.38	\$0.00	\$3,150.38
484	Skills USA	\$852.30	\$0.00	\$0.00	\$0.00	\$852.30	\$0.00	\$852.30
486	History Club	\$263.25	\$0.00	\$0.00	\$0.00	\$263.25	\$0.00	\$263.25
487	Science	\$27.27	\$0.00	\$0.00	\$0.00	\$27.27	\$0.00	\$27.27
488	Leadership Academy	\$527.14	\$0.00	\$0.00	\$0.00	\$527.14	\$0.00	\$527.14
490	POST PROM	\$11,779.28	\$0.00	\$0.00	\$0.00	\$11,779.28	\$0.00	\$11,779.28
495	Special Education	\$2,161.23	\$0.00	\$(61.73)	\$0.00	\$2,099.50	\$0.00	\$2,099.50

**BELLEVUE EAST HIGH SCHOOL**

**General Ledger Report**

**Financial Report**

**EAST HIGH ACTIVITY**

**Activity Accounts**

<b>From Date:</b>	11/28/2018
<b>To Date:</b>	12/28/2018

<b>From Acct:</b>	100
<b>To Acct:</b>	505

<b>Acct</b>	<b>Account Name</b>	<b>Beg. Bal.</b>	<b>Recept / JV</b>	<b>Disb / JV</b>	<b>Transfers</b>	<b>End. Bal.</b>	<b>YTD Payables</b>	<b>Work Bal</b>
497	Circle of Friends	\$188.67	\$0.00	\$0.00	\$0.00	\$188.67	\$0.00	\$188.67
500	Activity Clearing	(\$2,800.00)	\$0.00	\$0.00	\$0.00	(\$2,800.00)	\$0.00	\$(2,800.00)
505	Counseling	\$24,309.72	\$0.00	\$0.00	\$0.00	\$24,309.72	\$0.00	\$24,309.72
<b>Activity Accounts Grand Total</b>		<b>\$280,991.98</b>	<b>\$41,678.29</b>	<b>\$(35,134.39)</b>	<b>\$0.00</b>	<b>\$287,535.88</b>	<b>\$0.00</b>	<b>\$287,535.88</b>



**BELLEVUE WEST HIGH SCHOOL**

**General Ledger Report**

**Financial Report**

**WEST HIGH ACTIVITY**

**Activity Accounts**

<b>From Date:</b>	11/28/2018
<b>To Date:</b>	12/28/2018

<b>From Acct:</b>	100
<b>To Acct:</b>	505

Acct	Account Name	Beg. Bal.	Recept / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
464	Science Olympiad Acct.	\$88.79	\$0.00	\$0.00	\$0.00	\$88.79	\$0.00	\$88.79
470	FBLA	(\$8,297.13)	\$606.00	\$0.00	\$230.00	(\$7,461.13)	\$0.00	\$(7,461.13)
472	DECA	\$9,150.49	\$1,793.42	\$(554.46)	\$0.00	\$10,389.45	\$0.00	\$10,389.45
474	FEA	\$781.31	\$0.00	\$0.00	\$0.00	\$781.31	\$0.00	\$781.31
476	Forensics	\$1,185.07	\$107.00	\$(40.00)	\$0.00	\$1,252.07	\$0.00	\$1,252.07
478	Debate	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
480	Family Consumer Science	\$611.47	\$0.00	\$(138.87)	\$0.00	\$472.60	\$0.00	\$472.60
482	Culinary Arts	\$766.44	\$0.00	\$0.00	\$0.00	\$766.44	\$0.00	\$766.44
484	Skills USA	\$3,959.70	\$944.00	\$(731.47)	\$0.00	\$4,172.23	\$0.00	\$4,172.23
486	History Club	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
490	POST PROM	\$20,875.35	\$109.00	\$(1,002.87)	\$0.00	\$19,981.48	\$0.00	\$19,981.48
500	Activity Clearing	(\$3,550.00)	\$0.00	\$0.00	\$0.00	(\$3,550.00)	\$0.00	\$(3,550.00)
505	Counseling	\$24,640.56	\$0.00	\$(159.00)	\$0.00	\$24,481.56	\$0.00	\$24,481.56
<b>Activity Accounts Grand Total</b>		<b>\$353,874.29</b>	<b>\$80,737.98</b>	<b>\$(94,055.56)</b>	<b>\$0.00</b>	<b>\$340,556.71</b>	<b>\$0.00</b>	<b>\$340,556.71</b>

**BELLEVUE PUBLIC SCHOOLS**

**General Ledger Report**

**Financial Report**

**DISTRICT ACTIVITY**

**Activity Accounts**

<b>From Date:</b>	11/28/2018
<b>To Date:</b>	12/28/2018

<b>From Acct:</b>	1001
<b>To Acct:</b>	9960

Acct	Account Name	Beg. Bal.	Recpt / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
1001	AVERY	\$5,203.76	\$4,461.40	\$(148.74)	\$0.00	\$9,516.42	\$0.00	\$9,516.42
1002	BELLEAIRE	\$4,449.20	\$4,264.67	\$(2,267.43)	\$0.00	\$6,446.44	\$0.00	\$6,446.44
1004	BERTHA BARBER	\$4,966.72	\$2,455.91	\$(707.41)	\$0.00	\$6,715.22	\$0.00	\$6,715.22
1005	BETZ	\$5,093.43	\$4,047.10	\$(1,506.90)	\$0.00	\$7,633.63	\$0.00	\$7,633.63
1006	BIRCHCREST	\$4,340.73	\$2,190.70	\$(1,272.67)	\$0.00	\$5,258.76	\$0.00	\$5,258.76
1007	CENTRAL	\$1,315.66	\$3,618.66	\$(212.93)	\$0.00	\$4,721.39	\$0.00	\$4,721.39
1008	FORT CROOK	\$16,895.47	\$2,174.65	\$(1,543.60)	\$0.00	\$17,526.52	\$0.00	\$17,526.52
1009	LEMAY	\$1,109.63	\$3,800.00	\$0.00	\$0.00	\$4,909.63	\$0.00	\$4,909.63
1010	PETER SARPY	(\$767.26)	\$6,204.51	\$0.00	\$0.00	\$5,437.25	\$0.00	\$5,437.25
1011	TWIN RIDGE	\$3,648.94	\$3,350.00	\$(159.24)	\$0.00	\$6,839.70	\$0.00	\$6,839.70
1014	WAKE ROBIN	\$6,601.92	\$2,169.25	\$(281.70)	\$0.00	\$8,489.47	\$0.00	\$8,489.47
1015	LEONARD LAWRENCE	\$5,638.07	\$2,926.91	\$(206.06)	\$0.00	\$8,358.92	\$0.00	\$8,358.92
1016	TWO SPRINGS	\$3,900.27	\$2,131.50	\$(2,079.17)	\$0.00	\$3,952.60	\$0.00	\$3,952.60
1017	FAIRVIEW	\$4,524.74	\$4,905.32	\$(5,177.79)	\$0.00	\$4,252.27	\$0.00	\$4,252.27
1018	BELLEVUE ELEMENTARY	\$8,997.77	\$3,740.00	\$(988.41)	\$0.00	\$11,749.36	\$0.00	\$11,749.36
1101	CHAP CENTER	\$654.33	\$2,050.00	\$0.00	\$0.00	\$2,704.33	\$0.00	\$2,704.33
9910	BEST PROGRAM	\$1,029.27	\$250.00	\$(22.52)	\$0.00	\$1,256.75	\$0.00	\$1,256.75
9920	DAY CAMP	\$3,629.50	\$0.00	\$0.00	\$0.00	\$3,629.50	\$0.00	\$3,629.50
9921	STEM - SUMMER SCHOOL	\$7,901.02	\$0.00	\$(35.20)	\$0.00	\$7,865.82	\$0.00	\$7,865.82
9923	WELCOME CENTER	\$2,282.26	\$100.00	\$(114.99)	\$0.00	\$2,267.27	\$0.00	\$2,267.27
9924	MISSION ANNEX	\$1,144.83	\$0.00	\$0.00	\$0.00	\$1,144.83	\$0.00	\$1,144.83
9926	EARLY CHILDHOOD CENTER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9927	FASE TEAM	\$9,032.86	\$0.00	\$(734.28)	\$0.00	\$8,298.58	\$0.00	\$8,298.58
9928	DISTRICT APPRECIATION	\$20,713.09	\$0.00	\$0.00	\$0.00	\$20,713.09	\$0.00	\$20,713.09
9931	STAFF DEVELOPMENT	\$4,597.09	\$0.00	\$0.00	\$0.00	\$4,597.09	\$0.00	\$4,597.09
9932	ELEM. PRINCIPAL SUNSHINE	\$309.13	\$165.00	\$0.00	\$0.00	\$474.13	\$0.00	\$474.13
9934	TRANSPORTATION	\$9,892.12	\$489.05	\$(1,001.98)	\$0.00	\$9,379.19	\$0.00	\$9,379.19
9935	SENSORY ROOM	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00
9936	GENERAL USE - ACTIVITY	\$134,639.38	\$8,565.59	\$(17,638.29)	\$0.00	\$125,566.68	\$0.00	\$125,566.68
9937	ELEMENTARY BAND FUND	\$318.13	\$0.00	\$0.00	\$0.00	\$318.13	\$0.00	\$318.13
9938	COOPERATING TEACHER	\$33,400.00	\$0.00	\$0.00	\$0.00	\$33,400.00	\$0.00	\$33,400.00
9939	ELEMENTARY BLDG.	\$61,262.37	\$0.00	\$0.00	\$0.00	\$61,262.37	\$0.00	\$61,262.37
9940	SECONDARY BLDG.	\$122,594.50	\$3,100.00	\$0.00	\$0.00	\$125,694.50	\$0.00	\$125,694.50
9941	UNIFIED SOCCER	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
9943	HAL	\$272.96	\$0.00	\$0.00	\$0.00	\$272.96	\$0.00	\$272.96
9944	COMMUNICATIONS	\$17,249.99	\$1,086.95	\$0.00	\$0.00	\$18,336.94	\$0.00	\$18,336.94
9945	TECHNOLOGY	\$59,838.09	\$0.00	\$0.00	\$0.00	\$59,838.09	\$0.00	\$59,838.09
9946	AFTER PROM	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00
9947	EL PARENT GROUP (PADRE)	\$1,267.74	\$0.00	\$(455.00)	\$0.00	\$812.74	\$0.00	\$812.74
9948	WEST BASEBALL FIELD PROJ.	\$215,613.36	\$0.00	\$0.00	\$0.00	\$215,613.36	\$0.00	\$215,613.36
9949	LAC FIELD PROJECT	\$2,500.00	\$0.00	\$(2,500.00)	\$0.00	\$0.00	\$0.00	\$0.00
9950	OPERATION READ	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9960	DISTRICT CLEARING	\$34,355.03	\$0.00	\$(1,847.11)	\$0.00	\$32,507.92	\$0.00	\$32,507.92
<b>Activity Accounts Grand Total</b>		<b>\$824,016.10</b>	<b>\$68,247.17</b>	<b>\$(40,901.42)</b>	<b>\$0.00</b>	<b>\$851,361.85</b>	<b>\$0.00</b>	<b>\$851,361.85</b>

**Bellevue Public Schools General Obligation Bonds  
Summary as of 12/31/2018**

<b>Bonds Approved by Voters</b>	<u><u>76,000,000.00</u></u>
<b>Bonds Sold</b>	49,550,000.00
Premium Received on Sale of Bonds	<u>6,647,751.25</u>
<b>Gross Proceeds</b>	56,197,751.25
Other Activity:	
Underwriter's Discount (netted against proceeds)	(450,890.00)
Costs of Issuance (expense)	(136,825.00)
Interest Income received	-
<b>Net Funds Received To Date</b>	<u><u>55,610,036.25</u></u>
 <b>Bonds Remaining to be Sold</b>	 <u><u>26,450,000.00</u></u>
 <b>FY19 Activity:</b>	
<b>Beginning Cash Balance as of December 1, 2018</b>	32,202,102.21
Income through December 31, 2018	24,866.29
Expenditures through December 31, 2018	<u>(1,888,233.04)</u>
<b>Ending cash balance on December 31, 2018</b>	<u><u>30,338,735.46</u></u>

BELLEVUE PUBLIC SCHOOLS  
BOARD OF EDUCATION

01-01-2019

IT IS RECOMMENDED THAT THE FOLLOWING CLAIMS  
BE APPROVED FOR PAYMENT

GENERAL FUND	976,365.36
SPECIAL BUILDING FUND	51,985.60
FOOD SERVICE FUND	200,316.94
BOND PROJECTS FUND	862,303.90
<b>TOTAL</b>	<b>2,090,971.80</b>

01-01-2019

General Fund	Check No	Check Date	Vendor Name	Amount	Description
	00237337	01/01/19	ADAMS & SULLIVAN P.C.	2,412.50	LEGAL SERVICES
	00237338	01/01/19	ADVANCED OFFICE AUTOMATION INC	15.69	SUPPLIES
	00237339	01/01/19	AE SUPPLY	300.00	BUILDING IMPROVEMENT
	00237339	01/01/19	AE SUPPLY	57.00	SUPPLIES
	00237340	01/01/19	AIM	1,000.00	SOFTWARE
	00237341	01/01/19	AKSARBEN PIPE & SEWER CLEANING CO.	430.00	BUILDING IMPROVEMENT
	00237342	01/01/19	ALL AMERICAN SPORTS/RIDDELL	1,296.30	REPAIRS
	00237342	01/01/19	ALL AMERICAN SPORTS/RIDDELL	500.29	SUPPLIES
	00237343	01/01/19	ALL APPLIANCE SERVICE	129.00	BUILDING IMPROVEMENT
	00237344	01/01/19	ALL BRITE GLASS & SCREEN, INC.	2,004.00	BUILDING IMPROVEMENT
	00237345	01/01/19	AMERICA'S FENCE STORE, INC.	169.11	BUILDING IMPROVEMENT
	00237346	01/01/19	AMERICAN BOILER COMPANY	2,496.84	BUILDING IMPROVEMENT
	00237347	01/01/19	AMERICAN SOLUTIONS FOR BUSINESS	707.14	SUPPLIES
	00237348	01/01/19	AMERICAN TIME	910.82	BUILDING IMPROVEMENT
	00237349	01/01/19	APPLE, INC.	3,339.00	COMPUTER HARDWARE
	00237349	01/01/19	APPLE, INC.	833.00	TECHNOLOGY REPAIRS
	00237350	01/01/19	AQUA-CHEM, INC.	639.25	REPAIRS
	00237351	01/01/19	ARROW STAGE LINES	1,966.00	CONTRACTED TRANSPORTATION
	00237352	01/01/19	ARROW TOWING, INC.	250.00	REPAIRS
	00237353	01/01/19	ASCD	149.00	SUPPLIES
	00237354	01/01/19	AUTO VALUE	58.04	SUPPLIES
	00237354	01/01/19	AUTO VALUE	421.83	TIRES & PARTS
	00237355	01/01/19	BAKER'S SUPERMARKET	164.28	SUPPLIES
	00237356	01/01/19	BATTERIES PLUS BULBS	412.63	SUPPLIES
	00237356	01/01/19	BATTERIES PLUS BULBS	898.75	TIRES & PARTS
	00237357	01/01/19	BAUER BUILT TIRE	10.72	TIRES & PARTS
	00237358	01/01/19	BEARDMORE CHEVROLET, INC	560.58	REPAIRS
	00237358	01/01/19	BEARDMORE CHEVROLET, INC	354.33	TIRES & PARTS
	00237359	01/01/19	BEAVER EXCAVATION, INC.	5,040.00	SITE IMPROVEMENTS
	00237360	01/01/19	BELLEVUE LEADER	52.50	SUPPLIES
	00237361	01/01/19	BIG RED LOCKSMITHS, INC.	41.50	BUILDING IMPROVEMENT
	00237361	01/01/19	BIG RED LOCKSMITHS, INC.	7.50	SUPPLIES
	00237362	01/01/19	BIL-DEN GLASS INC	340.00	BUILDING IMPROVEMENT
	00237363	01/01/19	BISHOP BUSINESS EQUIPMENT	334.60	SUPPLIES
	00237364	01/01/19	BLACK HILLS ENERGY	10,491.46	FUEL
	00237365	01/01/19	BLICK ART MATERIALS, LLC.	122.05	SUPPLIES
	00237366	01/01/19	BOYS TOWN NATIONAL RESEARCH HOS	2,313.44	TUITION-OTHER AGENCIES
	00237367	01/01/19	BRADCO COMPANY	1,991.00	BUILDING IMPROVEMENT
	00237368	01/01/19	BREAKOUT INC.	50.00	SUPPLIES

01-01-2019

00237369	01/01/19	BRIGGS, INC.	61.23	BUILDING IMPROVEMENT
00237369	01/01/19	BRIGGS, INC.	16.62	SUPPLIES
00237370	01/01/19	BUS PARTS WAREHOUSE	907.69	TIRES & PARTS
00237371	01/01/19	CARPENTER PAPER COMPANY	10,878.15	SUPPLIES
00237372	01/01/19	CINTAS CORPORATION #749	770.52	PROFESSIONAL SERVICES
00237373	01/01/19	COLLECTIVE GOODS	75.00	SUPPLIES
00237374	01/01/19	CONSTELLATION ENERGY	5,166.72	FUEL
00237375	01/01/19	CONTINENTAL RESEARCH CORP.	1,115.94	SUPPLIES
00237376	01/01/19	CONTROL DEPOT	110.76	SUPPLIES
00237377	01/01/19	CONTROL MANAGEMENT, INC	450.00	BUILDING IMPROVEMENT
00237378	01/01/19	CORNHUSKER INTL TRUCKS, INC.	411.91	TIRES & PARTS
00237379	01/01/19	COX BUSINESS SERVICES	24,122.21	TELECOMMUNICATIONS
00237380	01/01/19	COX BUSINESS SERVICES	22,323.64	TELECOMMUNICATIONS
00237381	01/01/19	D.C. ELECTRIC/HEARTLAND LIGHTING, INC.	3,705.00	BUILDING IMPROVEMENT
00237382	01/01/19	DATASHIELD CORPORATION	68.00	TRASH REMOVAL
00237383	01/01/19	DAYMARK SOLUTIONS INC.	295.00	BUILDING IMPROVEMENT
00237384	01/01/19	DIETZE MUSIC	335.00	RENTALS/LEASE PURCHASE
00237384	01/01/19	DIETZE MUSIC	928.70	REPAIRS
00237384	01/01/19	DIETZE MUSIC	52.86	SUPPLIES
00237385	01/01/19	DIY HOLDING CO., LLC	13,587.50	TEXTBOOKS & PERIODICALS
00237386	01/01/19	DRAKE-WILLIAMS STEEL, INC.	878.35	SUPPLIES
00237387	01/01/19	E.S.U. #3	750.00	EMPLOYEE TRAINING & DEVELOPMNT
00237387	01/01/19	E.S.U. #3	410.00	SUPPLIES
00237388	01/01/19	EASY WAY SAFETY SERVICES, INC.	566.10	SUPPLIES
00237389	01/01/19	EGAN SUPPLY	3,354.06	REPAIRS
00237389	01/01/19	EGAN SUPPLY	34,115.15	SUPPLIES
00237390	01/01/19	ELECTRONIC CONTRACTING CO	1,106.80	BUILDING IMPROVEMENT
00237391	01/01/19	ELECTRONIC SOUND INC	120.00	BUILDING IMPROVEMENT
00237392	01/01/19	ESU COORDINATING COUNCIL	450.00	EMPLOYEE TRAINING & DEVELOPMNT
00237393	01/01/19	EXPLORE LEARNING	2,965.50	SUPPLIES
00237394	01/01/19	FAMILY FARE SUPERMARKET	970.03	SUPPLIES
00237395	01/01/19	FIELD PAPER COMPANY	1,059.70	SUPPLIES
00237396	01/01/19	FIRST STUDENT, INC.	43,942.74	CONTRACTED TRANSPORTATION
00237397	01/01/19	FIRST WIRELESS, INC.	900.00	REPAIRS
00237398	01/01/19	FLINN SCIENTIFIC, INC.	31.20	SUPPLIES
00237399	01/01/19	FOLLETT SCHOOL SOLUTIONS, INC.	5,934.11	SUPPLIES
00237400	01/01/19	FONTENELLE NATURE ASSOCIATION	1,250.00	SUPPLIES
00237401	01/01/19	FREMONT INDUSTRIES, INC.	415.50	SUPPLIES
00237402	01/01/19	FUTURE HORIZONS, INC.	180.00	EMPLOYEE TRAINING & DEVELOPMNT
00237403	01/01/19	GENERAL FIRE AND SAFETY EQUIPMENT	5,864.80	BUILDING IMPROVEMENT

01-01-2019

00237404	01/01/19	GLENNA FISHER	3,544.21	PROFESSIONAL SERVICES
00237405	01/01/19	GRAINGER, INC.	1,604.12	BUILDING IMPROVEMENT
00237405	01/01/19	GRAINGER, INC.	599.73	REPAIRS
00237405	01/01/19	GRAINGER, INC.	28.06	TIRES & PARTS
00237406	01/01/19	GRANTPROSE INC.	1,057.13	EMPLOYEE TRAINING & DEVELOPMNT
00237407	01/01/19	GREAT WESTERN BANK	1,000.00	LINE OF CREDIT INTEREST
00237408	01/01/19	HAMPTON INN KEARNEY	159.00	EMPLOYEE TRAINING & DEVELOPMNT
00237409	01/01/19	HAUFF SPORTS	779.30	SUPPLIES
00237410	01/01/19	HEARTLAND FAMILY SERVICE	150.00	PROFESSIONAL SERVICES
00237411	01/01/19	HOUGHTON MIFFLIN HARCOURT	918.26	SUPPLIES
00237412	01/01/19	HP, INC.	222.62	COMPUTER HARDWARE
00237413	01/01/19	HY-VEE, INC.	491.21	SUPPLIES
00237414	01/01/19	INLAND TRUCK PARTS & SERVICE	2,773.20	REPAIRS
00237415	01/01/19	INTERSTATE ALL BATTERY CENTER	45.60	TIRES & PARTS
00237416	01/01/19	J & J SMALL ENGINE SERVICE, INC.	211.92	REPAIRS
00237417	01/01/19	J.W. PEPPER & SON, INC.	496.90	SUPPLIES
00237418	01/01/19	JODON'S	12.00	SUPPLIES
00237419	01/01/19	JOHNSTONE SUPPLY	1,529.20	BUILDING IMPROVEMENT
00237420	01/01/19	JOSH TEDDER CONSTRUCTION, INC.	6,220.00	TEXTBOOKS & PERIODICALS
00237421	01/01/19	KAPCO	90.64	SUPPLIES
00237422	01/01/19	KEENE TIEDEMANN	1,330.67	MILEAGE REIMBURSEMENT (STAFF)
00237423	01/01/19	KIMBALL MIDWEST	507.31	SUPPLIES
00237423	01/01/19	KIMBALL MIDWEST	1,221.58	TIRES & PARTS
00237424	01/01/19	KONE INC.	99.83	BUILDING IMPROVEMENT
00237425	01/01/19	KRIHA FLUID POWER CO. INC.	20.78	SUPPLIES
00237425	01/01/19	KRIHA FLUID POWER CO. INC.	559.30	TIRES & PARTS
00237426	01/01/19	LAKESHORE LEARNING MATERIALS	39.01	SUPPLIES
00237427	01/01/19	LEADING EDGE LAMINATING	453.32	SUPPLIES
00237428	01/01/19	LIFEGUARD MD	67.00	SUPPLIES
00237429	01/01/19	LISA S DALY	182.00	PROFESSIONAL SERVICES
00237430	01/01/19	LOWE'S	3,246.72	SUPPLIES
00237431	01/01/19	MAKERBOT	395.46	SUPPLIES
00237432	01/01/19	MARSHALL MEMO, LLC.	500.00	TEXTBOOKS & PERIODICALS
00237433	01/01/19	MATHESON TRI-GAS, INC.	42.38	BUILDING IMPROVEMENT
00237433	01/01/19	MATHESON TRI-GAS, INC.	82.58	REPAIRS
00237433	01/01/19	MATHESON TRI-GAS, INC.	25.65	TIRES & PARTS
00237434	01/01/19	MAXIM HEALTHCARE SERVICES, INC.	20,504.72	TUITION-OTHER AGENCIES
00237435	01/01/19	MECHANICAL SALES, INC.	714.50	BUILDING IMPROVEMENT
00237436	01/01/19	MEDCO SUPPLY COMPANY	353.33	SUPPLIES
00237437	01/01/19	MEJIA ROOFING & CONTRACTORS	2,000.00	BUILDING IMPROVEMENT

01-01-2019

00237438	01/01/19	MENARDS, INC.	522.53	BUILDING IMPROVEMENT
00237438	01/01/19	MENARDS, INC.	577.80	REPAIRS
00237438	01/01/19	MENARDS, INC.	1,143.82	SUPPLIES
00237438	01/01/19	MENARDS, INC.	253.20	TIRES & PARTS
00237439	01/01/19	METAL DOORS & HARDWARE COMPANY	621.00	BUILDING IMPROVEMENT
00237440	01/01/19	METROPOLITAN COMMUNITY COLLEGE	2,331.00	PROFESSIONAL SERVICES
00237441	01/01/19	METROPOLITAN UTILITIES DIST.	19,584.22	FUEL
00237441	01/01/19	METROPOLITAN UTILITIES DIST.	17,033.52	WATER & SEWER
00237442	01/01/19	MOORE MEDICAL	897.37	SUPPLIES
00237443	01/01/19	MUNCH ELECTRIC	90.00	BUILDING IMPROVEMENT
00237444	01/01/19	NAPA AUTO PARTS	159.04	SUPPLIES
00237444	01/01/19	NAPA AUTO PARTS	329.38	TIRES & PARTS
00237445	01/01/19	NCECBVI	168.00	PROFESSIONAL SERVICES
00237446	01/01/19	NCS PEARSON INCORPORATED	561.87	SUPPLIES
00237447	01/01/19	NE ASSOC OF SCHOOL BOARDS	95.00	EMPLOYEE TRAINING & DEVELOPMNT
00237448	01/01/19	NE DEPT OF LABOR BOILER INSPECTION	60.00	BUILDING IMPROVEMENT
00237449	01/01/19	NEBRASKA - IOWA SUPPLY CO. INC.	37,408.09	GAS, DIESEL, OIL
00237450	01/01/19	NEBRASKA STATE FIRE MARSHAL FUELS	240.00	PROFESSIONAL SERVICES
00237451	01/01/19	NOODLE TOOLS, INC.	1,120.00	SOFTWARE
00237452	01/01/19	NORTHERN TOOL	97.45	TIRES & PARTS
00237453	01/01/19	OFFICE DEPOT, INC	6,835.17	SUPPLIES
00237454	01/01/19	OFFUTT COLLISION REPAIR	4,086.20	REPAIRS
00237455	01/01/19	OHARCO	666.80	BUILDING IMPROVEMENT
00237456	01/01/19	OMAHA COMPOUND COMPANY	59.80	SUPPLIES
00237457	01/01/19	OMAHA DOOR & WINDOW CO, INC	828.59	BUILDING IMPROVEMENT
00237457	01/01/19	OMAHA DOOR & WINDOW CO, INC	1,335.83	REPAIRS
00237458	01/01/19	OMAHA PUBLIC POWER DISTRICT	135,403.56	ELECTRICITY
00237459	01/01/19	OMAHA WORLD-HERALD MEDIA GROUP	2,140.53	ADVERTISING/PUBLICATION
00237460	01/01/19	ONE SOURCE, INC.	789.00	PROFESSIONAL SERVICES
00237461	01/01/19	OPC DIRECT	2,258.65	SUPPLIES
00237462	01/01/19	PERRY, GUTHERY, HAASE AND GESSFORD	435.00	LEGAL SERVICES
00237463	01/01/19	PITNEY BOWES, INC	512.52	REPAIRS
00237464	01/01/19	PLATTEVIEW TURF INC.	3,780.00	SITE IMPROVEMENTS
00237465	01/01/19	PLIBRICO COMPANY, LLC.	13,931.56	BUILDING IMPROVEMENT
00237466	01/01/19	PREMIER WASTE SOLUTIONS	2,434.05	TRASH REMOVAL
00237467	01/01/19	PRESTO-X	1,552.00	BUILDING IMPROVEMENT
00237468	01/01/19	PRIME COMMUNICATIONS, INC.	10,840.74	BUILDING IMPROVEMENT
00237468	01/01/19	PRIME COMMUNICATIONS, INC.	2,935.45	COMPUTER HARDWARE
00237469	01/01/19	PURITAN MANUFACTURING, INC.	45.00	SUPPLIES
00237470	01/01/19	RADCLIFFE & ASSOCIATES	4,500.00	PROFESSIONAL SERVICES

01-01-2019

00237471	01/01/19	READY MIXED CONCRETE CO.	245.83	BUILDING IMPROVEMENT
00237472	01/01/19	REGION II PRINCIPALS	840.00	SUPPLIES
00237473	01/01/19	RESERVE ACCOUNT	5,000.00	POSTAGE
00237474	01/01/19	SAFELITE FULFILLMENT, INC.	29.95	REPAIRS
00237475	01/01/19	SARPY COUNTY TREASURER	1,530.00	CONTRACTED TRANSPORTATION
00237476	01/01/19	SCHMITT MUSIC	405.00	PRIOR YEAR PAYABLE
00237477	01/01/19	SCHOLASTIC BOOK FAIRS	236.48	SUPPLIES
00237478	01/01/19	SCHOLASTIC MAGAZINES	98.89	SUPPLIES
00237479	01/01/19	SCHOOL HEALTH CORPORATION	34.46	SUPPLIES
00237480	01/01/19	SCHOOL SPECIALTY, INC.	3,494.20	SUPPLIES
00237481	01/01/19	SHOPKO	99.97	SUPPLIES
00237482	01/01/19	SNYDER CHARLESON THERAPY SERVICES	28,690.62	TUITION-OTHER AGENCIES
00237483	01/01/19	SOPHIA CARTWRIGHT	611.49	EMPLOYEE TRAINING & DEVELOPMNT
00237484	01/01/19	SOUTHSIDE PLUMBING, LLC.	3,560.61	BUILDING IMPROVEMENT
00237485	01/01/19	STANDARD PLUMBING SERVICE, INC	920.00	BUILDING IMPROVEMENT
00237486	01/01/19	STAPLES ADVANTAGE	299.65	SUPPLIES
00237487	01/01/19	STERICYCLE INC.	126.12	SUPPLIES
00237488	01/01/19	STEVE'S FLOOR COVERINGS, INC.	1,320.00	BUILDING IMPROVEMENT
00237489	01/01/19	SUPERIOR TEXT	572.50	SUPPLIES
00237490	01/01/19	SUPPLYWORKS	1,273.64	SUPPLIES
00237491	01/01/19	TALX CORPORATION	36.00	PROFESSIONAL SERVICES
00237492	01/01/19	TEACHER'S DISCOVERY	110.40	SUPPLIES
00237493	01/01/19	TERRY HUGHES TREE SERVICE	3,660.00	BUILDING IMPROVEMENT
00237494	01/01/19	THE FILTER SHOP	398.45	SUPPLIES
00237495	01/01/19	TRACTOR SUPPLY COMPANY	44.99	PROFESSIONAL SERVICES
00237495	01/01/19	TRACTOR SUPPLY COMPANY	45.00	TIRES & PARTS
00237496	01/01/19	TRUCK CENTER COMPANIES	558.70	CONTRACTED TRANSPORTATION
00237496	01/01/19	TRUCK CENTER COMPANIES	6,822.50	TIRES & PARTS
00237497	01/01/19	TY'S OUTDOOR POWER INC.	515.06	BUILDING IMPROVEMENT
00237497	01/01/19	TY'S OUTDOOR POWER INC.	182.45	REPAIRS
00237498	01/01/19	U.S. BANK CORPORATE PAYMENT SYSTEMS	139.35	BUILDING IMPROVEMENT
00237498	01/01/19	U.S. BANK CORPORATE PAYMENT SYSTEMS	10,095.17	EMPLOYEE TRAINING & DEVELOPMNT
00237498	01/01/19	U.S. BANK CORPORATE PAYMENT SYSTEMS	4,901.80	SUPPLIES
00237498	01/01/19	U.S. BANK CORPORATE PAYMENT SYSTEMS	499.00	TECHNOLOGY REPAIRS
00237498	01/01/19	U.S. BANK CORPORATE PAYMENT SYSTEMS	104.99	TECH TRAINING & DEVELOPMENT
00237499	01/01/19	UNIFIRST CORPORATION	406.66	PROFESSIONAL SERVICES
00237500	01/01/19	UNIVERSITY OF NEB MEDICAL CENTER	50,902.75	TUITION-OTHER AGENCIES
00237501	01/01/19	VOSS LIGHTING	1,225.61	SUPPLIES
00237502	01/01/19	WELDON PARTS OMAHA	295.44	TIRES & PARTS
00237503	01/01/19	WESTLAKE HARDWARE	71.94	BUILDING IMPROVEMENT



01-01-2019

General Fund	Check No	Check Date	Vendor Name	Amount	Description
	00237213	12/03/18	AFFORDABLE COMPUTER REPAIR	210.00	SUPPLIES
	00237214	12/03/18	ARROW NATIONWID GROUP LOGISTICS	28,510.00	CONTRACTED TRANSPORTATION
	00237215	12/03/18	BETHANY KLONE	60.00	EMPLOYEE TRAINING & DEVELOPMNT
	00237216	12/03/18	KARI MACKIEWICZ	224.00	EMPLOYEE TRAINING & DEVELOPMNT
	00237217	12/03/18	LAURA STEINKE	60.00	EMPLOYEE TRAINING & DEVELOPMNT
	00237218	12/03/18	MALLORY PETERSON	60.00	EMPLOYEE TRAINING & DEVELOPMNT
	00237219	12/03/18	OMAHA PUBLIC POWER DISTRICT	131,055.33	ELECTRICITY
	00237220	12/03/18	RADCLIFFE & ASSOCIATES	4,700.00	PROFESSIONAL SERVICES
	00237221	12/03/18	SHARRA SMITH	96.00	EMPLOYEE TRAINING & DEVELOPMNT
	00237222	12/03/18	SUE MAHAN	840.00	SUPPLIES
	00237223	12/03/18	TOUCANED	90.48	SUPPLIES
	00237224	12/03/18	UNIVERSITY OF NEB MEDICAL CENTER	49,292.50	TUITION-OTHER AGENCIES
	00237225	12/03/18	UPS	37.35	POSTAGE
	00237271	12/04/18	ADAMS & SULLIVAN P.C.	2,363.75	LEGAL SERVICES
	00237272	12/04/18	BP BUSINESS SOLUTIONS	-219.50	CONTRACTED TRANSPORTATION
	00237272	12/04/18	BP BUSINESS SOLUTIONS	501.25	GAS, DIESEL, OIL
	00237273	12/04/18	BRAD STUEVE	17.78	EMPLOYEE TRAINING & DEVELOPMNT
	00237274	12/04/18	GREG BOETTGER	208.84	EMPLOYEE TRAINING & DEVELOPMNT
	00237275	12/04/18	MOLLY WOLFE - KOEHLER	142.11	EMPLOYEE TRAINING & DEVELOPMNT
	00237276	12/06/18	AAA STORAGE OF BELLEVUE, LLC.	1,476.00	PROFESSIONAL SERVICES
	00237277	12/06/18	FAMILY FARE SUPERMARKET	112.09	SUPPLIES
	00237278	12/06/18	KAYLENE RANDALL	53.74	SUPPLIES
	00237279	12/06/18	LAURE HENRY	61.76	EMPLOYEE TRAINING & DEVELOPMNT
	00237280	12/10/18	CULLIGAN OF OMAHA	384.00	SUPPLIES
	00237281	12/10/18	DISTRICT REVOLVING ACCOUNT	125.81	EMPLOYEE TRAINING & DEVELOPMNT
	00237281	12/10/18	DISTRICT REVOLVING ACCOUNT	2,915.00	PROFESSIONAL SERVICES
	00237281	12/10/18	DISTRICT REVOLVING ACCOUNT	13,973.50	SUPPLIES
	00237281	12/10/18	DISTRICT REVOLVING ACCOUNT	278.81	TRASH REMOVAL
	00237282	12/10/18	VERIZON WIRELESS	344.97	TELECOMMUNICATIONS
	00237283	12/11/18	CARDMEMBER SERVICE	125.40	CONTRACTED TRANSPORTATION
	00237283	12/11/18	CARDMEMBER SERVICE	577.20	EMPLOYEE TRAINING & DEVELOPMNT
	00237283	12/11/18	CARDMEMBER SERVICE	280.78	SUPPLIES
	00237284	12/11/18	NATHAN BACON	64.00	EMPLOYEE TRAINING & DEVELOPMNT
	00237285	12/11/18	ROBERT MOORE	217.11	EMPLOYEE TRAINING & DEVELOPMNT
	00237286	12/11/18	RYAN WALZ	19.71	EMPLOYEE TRAINING & DEVELOPMNT
	00237288	12/13/18	BAKER'S SUPERMARKET	67.77	SUPPLIES
	00237289	12/13/18	KERRI ROTHANZL	15.49	SUPPLIES
	00237291	12/19/18	FAMILY FARE SUPERMARKET	202.53	SUPPLIES
	00237292	12/19/18	KARI MACKIEWICZ	65.37	EMPLOYEE TRAINING & DEVELOPMNT

01-01-2019

00237293	12/19/18	NEBRASKA DATA CENTERS, LLC.	200.00	TELECOMMUNICATIONS
00237294	12/19/18	SHARRA SMITH	164.16	EMPLOYEE TRAINING & DEVELOPMNT
00237295	12/19/18	TERRY HUGHES TREE SERVICE	6,890.00	SITE IMPROVEMENTS
00237296	12/19/18	THE GRAPHIC EDGE	520.75	SUPPLIES
00237297	12/21/18	BWHSFAJROTC	312.00	EMPLOYEE TRAINING & DEVELOPMNT
00237298	12/21/18	GISELA LACY	151.15	SUPPLIES
00237299	12/21/18	MAKEMUSIC, INC.	1,976.00	SUPPLIES
00237300	12/21/18	PHI DELTA KAPPA, CHAPTER #0116	245.00	EMPLOYEE TRAINING & DEVELOPMNT
<b>General Fund Immediate Pays Released Prior to Board Meeting:</b>			<b>250,069.99</b>	



01-01-2019

Special Bldg	Check No	Check Date	Vendor Name	Amount	Description
	00237269	12/03/18	ADSCREEN GROUP	7,874.00	BUILDING PROJECTS
	00237270	12/03/18	CROUCH RECREATION, INC.	5,591.00	BUILDING PROJECTS
<b>Special Building Fund Immediate Pays Released Prior to Board Meeting:</b>				<b>13,465.00</b>	

01-01-2019

Bond Fund	Check No	Check Date	Vendor Name	Amount	Description
	00030181	01/01/19	APPLE, INC.	50,000.00	BUILDING PROJECTS
	00030182	01/01/19	GP ARCHITECTURE, LLC.	3,030.00	BUILDING PROJECTS
	00030182	01/01/19	GP ARCHITECTURE, LLC.	10,280.00	PROFESSIONAL SERVICES
	00030183	01/01/19	INTERKAL, LLC.	37,126.00	BUILDING PROJECTS
	00030184	01/01/19	LUEDER CONSTRUCTION CO.	444,131.98	BUILDING PROJECTS
	00030185	01/01/19	LUEDER CONSTRUCTION CO.	98,917.08	BUILDING PROJECTS
	00030186	01/01/19	LUEDER CONSTRUCTION CO.	129,495.68	BUILDING PROJECTS
	00030187	01/01/19	METAL DOORS & HARDWARE COMPANY	1,432.00	BUILDING PROJECTS
	00030188	01/01/19	OPTIMIZED SYSTEMS ENGINEERING	11,500.00	BUILDING PROJECTS
	00030189	01/01/19	PRIME COMMUNICATIONS, INC.	40,801.99	BUILDING PROJECTS
			<b>Bond Project Fund Total:</b>	<b>826,714.73</b>	

01-01-2019

Bond Fund	Check No	Check Date	Vendor Name	Amount	Description
	00030179	12/04/18	KIEFER U.S.A.	34,984.13	BUILDING PROJECTS
	00030180	12/11/18	CARDMEMBER SERVICE	605.04	BUILDING PROJECTS
<b>Bond Projects Immediate Pays Released Prior to Board Meeting:</b>				<b>35,589.17</b>	

01-01-2019

Food Service	Check No	Check Date	Vendor Name	Amount	Description
	00237512	01/01/19	AMERICAN BOTTLING COMPANY	4,047.72	FOOD
	00237513	01/01/19	AMERICAN FOODS GROUP, LLC.	2,600.00	FOOD
	00237514	01/01/19	BPS FOUNDATION - LAC	100.00	SUPPLIES
	00237515	01/01/19	CARPENTER PAPER COMPANY	8,275.17	SUPPLIES
	00237516	01/01/19	CITY OF BELLEVUE	170.00	SUPPLIES
	00237517	01/01/19	COCA-COLA OF OMAHA	3,560.65	FOOD
	00237518	01/01/19	DISTRICT ACTIVITY FUND	1,690.00	SUPPLIES
	00237519	01/01/19	EAST HIGH ACTIVITY ACCOUNT	550.00	SUPPLIES
	00237520	01/01/19	FAMILY FARE SUPERMARKET	197.61	FOOD
	00237521	01/01/19	FARNER-BOCKEN COMPANY	1,952.41	FOOD
	00237522	01/01/19	GENERAL PARTS, LLC.	8,644.67	REPAIRS
	00237523	01/01/19	HILAND DAIRY	22,066.50	FOOD
	00237524	01/01/19	LEWIS & CLARK ACTIVITY FUND	150.00	SUPPLIES
	00237525	01/01/19	LOFFREDO FRESH PRODUCE CO., INC.	2,069.85	FOOD
	00237526	01/01/19	LOGAN FONTENELLE ACTIVITY FUND	150.00	SUPPLIES
	00237527	01/01/19	MARY HANSEN	966.88	SUPPLIES
	00237528	01/01/19	MISSION ACTIVITY FUND	150.00	SUPPLIES
	00237529	01/01/19	MMC CONTRACTORS, INC.	11,942.64	REPAIRS
	00237530	01/01/19	NAPA AUTO PARTS	181.77	SUPPLIES
	00237531	01/01/19	NEBRASKA - IOWA SUPPLY CO. INC.	794.06	GAS, DIESEL, OIL
	00237532	01/01/19	OMAHA DOOR & WINDOW CO, INC	106.75	BUILDING IMPROVEMENT
	00237533	01/01/19	PAN-O-GOLD BAKING CO.	5,826.79	FOOD
	00237534	01/01/19	PEPSI COLA COMPANY	3,334.92	FOOD
	00237535	01/01/19	PREMIER WASTE SOLUTIONS	1,554.00	TRASH REMOVAL
	00237536	01/01/19	SYSCO LINCOLN	118,499.24	FOOD
	00237537	01/01/19	WEST HIGH ACTIVITY FUND	550.00	SUPPLIES
			<b>Food Service Fund Total:</b>	<b>200,121.63</b>	

01-01-2019

Food Service	Check No	Check Date	Vendor Name	Amount	Description
	00237282	12/10/18	VERIZON WIRELESS	135.31	TELECOMMUNICATIONS
	00237290	12/13/18	VIRGIL BEATY	60.00	REPAIRS
<b>Food Service Immediate Pays Released Prior to Board Meeting:</b>				<b>195.31</b>	

**Bellevue Public Schools - Publication Of Checks 01-01-2019**

Vendor Name	Amount	Description
AAA STORAGE OF BELLEVUE, LLC.	1,476.00	PROFESSIONAL SERVICES
ADAMS & SULLIVAN P.C.	2,412.50	LEGAL SERVICES
ADAMS & SULLIVAN P.C.	2,363.75	LEGAL SERVICES
ADVANCED OFFICE AUTOMATION INC	15.69	SUPPLIES
AE SUPPLY	300.00	BUILDING IMPROVEMENT
AE SUPPLY	57.00	SUPPLIES
AFFORDABLE COMPUTER REPAIR	210.00	SUPPLIES
AIM	1,000.00	SOFTWARE
AKSARBEN PIPE & SEWER CLEANING CO.	430.00	BUILDING IMPROVEMENT
ALL AMERICAN SPORTS/RIDDELL	1,296.30	REPAIRS
ALL AMERICAN SPORTS/RIDDELL	500.29	SUPPLIES
ALL APPLIANCE SERVICE	129.00	BUILDING IMPROVEMENT
ALL BRITE GLASS & SCREEN, INC.	2,004.00	BUILDING IMPROVEMENT
AMERICAN BOILER COMPANY	2,496.84	BUILDING IMPROVEMENT
AMERICAN BOTTLING COMPANY	4,047.72	FOOD
AMERICAN FOODS GROUP, LLC.	2,600.00	FOOD
AMERICAN SOLUTIONS FOR BUSINESS	707.14	SUPPLIES
AMERICAN TIME	910.82	BUILDING IMPROVEMENT
AMERICA'S FENCE STORE, INC.	169.11	BUILDING IMPROVEMENT
APPLE, INC.	50,000.00	BUILDING PROJECTS
APPLE, INC.	3,339.00	COMPUTER HARDWARE
APPLE, INC.	833.00	TECHNOLOGY REPAIRS
AQUA-CHEM, INC.	639.25	REPAIRS
ARROW NATIONWID GROUP LOGISTICS	28,510.00	CONTRACTED TRANSPORTATION
ARROW STAGE LINES	1,966.00	CONTRACTED TRANSPORTATION
ARROW TOWING, INC.	250.00	REPAIRS
ASCD	149.00	SUPPLIES
AUTO VALUE	58.04	SUPPLIES
AUTO VALUE	421.83	TIRES & PARTS
BAKER'S SUPERMARKET	164.28	SUPPLIES
BAKER'S SUPERMARKET	67.77	SUPPLIES
BATTERIES PLUS BULBS	412.63	SUPPLIES
BATTERIES PLUS BULBS	898.75	TIRES & PARTS
BAUER BUILT TIRE	10.72	TIRES & PARTS
BEARDMORE CHEVROLET, INC	560.58	REPAIRS
BEARDMORE CHEVROLET, INC	354.33	TIRES & PARTS

01-01-2019

BEAVER EXCAVATION, INC.	5,040.00	SITE IMPROVEMENTS
BELLEVUE LEADER	52.50	SUPPLIES
BETHANY KLONE	60.00	EMPLOYEE TRAINING & DEVELOPMNT
BIG RED LOCKSMITHS, INC.	41.50	BUILDING IMPROVEMENT
BIG RED LOCKSMITHS, INC.	7.50	SUPPLIES
BIL-DEN GLASS INC	340.00	BUILDING IMPROVEMENT
BISHOP BUSINESS EQUIPMENT	334.60	SUPPLIES
BLACK HILLS ENERGY	10,491.46	FUEL
BLICK ART MATERIALS, LLC.	122.05	SUPPLIES
BOYS TOWN NATIONAL RESEARCH HOSPITAL	2,313.44	TUITION-OTHER AGENCIES
BP BUSINESS SOLUTIONS	-219.50	CONTRACTED TRANSPORTATION
BP BUSINESS SOLUTIONS	501.25	GAS, DIESEL, OIL
BPS FOUNDATION - LAC	100.00	SUPPLIES
BRAD STUEVE	17.78	EMPLOYEE TRAINING & DEVELOPMNT
BRADCO COMPANY	1,991.00	BUILDING IMPROVEMENT
BREAKOUT INC.	50.00	SUPPLIES
BRIGGS, INC.	61.23	BUILDING IMPROVEMENT
BRIGGS, INC.	16.62	SUPPLIES
BUS PARTS WAREHOUSE	907.69	TIRES & PARTS
BWHSFJROTC	312.00	EMPLOYEE TRAINING & DEVELOPMNT
CARDMEMBER SERVICE	125.40	CONTRACTED TRANSPORTATION
CARDMEMBER SERVICE	577.20	EMPLOYEE TRAINING & DEVELOPMNT
CARDMEMBER SERVICE	280.78	SUPPLIES
CARPENTER PAPER COMPANY	10,878.15	SUPPLIES
CARPENTER PAPER COMPANY	8,275.17	SUPPLIES
CINTAS CORPORATION #749	770.52	PROFESSIONAL SERVICES
CITY OF BELLEVUE	170.00	SUPPLIES
COCA-COLA OF OMAHA	3,560.65	FOOD
COLLECTIVE GOODS	75.00	SUPPLIES
CONSTELLATION ENERGY	5,166.72	FUEL
CONTINENTAL RESEARCH CORP.	1,115.94	SUPPLIES
CONTROL DEPOT	110.76	SUPPLIES
CONTROL MANAGEMENT, INC	450.00	BUILDING IMPROVEMENT
CORNHUSKER INTL TRUCKS, INC.	411.91	TIRES & PARTS
COX BUSINESS SERVICES	24,122.21	TELECOMMUNICATIONS
COX BUSINESS SERVICES	22,323.64	TELECOMMUNICATIONS
CULLIGAN OF OMAHA	384.00	SUPPLIES
D.C. ELECTRIC/HEARTLAND LIGHTING, INC.	3,705.00	BUILDING IMPROVEMENT
DATASHIELD CORPORATION	68.00	TRASH REMOVAL
DAYMARK SOLUTIONS INC.	295.00	BUILDING IMPROVEMENT

01-01-2019

DIETZE MUSIC	335.00	RENTALS/LEASE PURCHASE
DIETZE MUSIC	928.70	REPAIRS
DIETZE MUSIC	52.86	SUPPLIES
DISTRICT ACTIVITY FUND	1,690.00	SUPPLIES
DISTRICT REVOLVING ACCOUNT	125.81	EMPLOYEE TRAINING & DEVELOPMNT
DISTRICT REVOLVING ACCOUNT	2,915.00	PROFESSIONAL SERVICES
DISTRICT REVOLVING ACCOUNT	13,973.50	SUPPLIES
DISTRICT REVOLVING ACCOUNT	278.81	TRASH REMOVAL
DIY HOLDING CO., LLC	13,587.50	TEXTBOOKS & PERIODICALS
DIY HOLDING CO., LLC	9,617.10	BUILDING PROJECTS
DRAKE-WILLIAMS STEEL, INC.	878.35	SUPPLIES
E.S.U. #3	750.00	EMPLOYEE TRAINING & DEVELOPMNT
E.S.U. #3	410.00	SUPPLIES
EAST HIGH ACTIVITY ACCOUNT	550.00	SUPPLIES
EASY WAY SAFETY SERVICES, INC.	566.10	SUPPLIES
EGAN SUPPLY	3,354.06	REPAIRS
EGAN SUPPLY	34,115.15	SUPPLIES
ELECTRONIC CONTRACTING COMPANY	1,106.80	BUILDING IMPROVEMENT
ELECTRONIC SOUND INC	120.00	BUILDING IMPROVEMENT
ESU COORDINATING COUNCIL	450.00	EMPLOYEE TRAINING & DEVELOPMNT
EXPLORE LEARNING	2,965.50	SUPPLIES
FAMILY FARE SUPERMARKET	970.03	SUPPLIES
FAMILY FARE SUPERMARKET	197.61	FOOD
FAMILY FARE SUPERMARKET	112.09	SUPPLIES
FAMILY FARE SUPERMARKET	202.53	SUPPLIES
FARNER-BOCKEN COMPANY	1,952.41	FOOD
FIELD PAPER COMPANY	1,059.70	SUPPLIES
FIRST STUDENT, INC.	43,942.74	CONTRACTED TRANSPORTATION
FIRST WIRELESS, INC.	900.00	REPAIRS
FLINN SCIENTIFIC, INC.	31.20	SUPPLIES
FOLLETT SCHOOL SOLUTIONS, INC.	5,934.11	SUPPLIES
FONTENELLE NATURE ASSOCIATION	1,250.00	SUPPLIES
FREMONT INDUSTRIES, INC.	415.50	SUPPLIES
FUTURE HORIZONS, INC.	180.00	EMPLOYEE TRAINING & DEVELOPMNT
GENERAL FIRE AND SAFETY EQUIPMENT CO.	5,864.80	BUILDING IMPROVEMENT
GENERAL PARTS, LLC.	8,644.67	REPAIRS
GISELA LACY	151.15	SUPPLIES
GLENNA FISHER	3,544.21	PROFESSIONAL SERVICES
GP ARCHITECTURE, LLC.	3,030.00	BUILDING PROJECTS
GP ARCHITECTURE, LLC.	10,280.00	PROFESSIONAL SERVICES

01-01-2019

GRAINGER, INC.	1,604.12	BUILDING IMPROVEMENT
GRAINGER, INC.	599.73	REPAIRS
GRAINGER, INC.	28.06	TIRES & PARTS
GRANTPROSE INC.	1,057.13	EMPLOYEE TRAINING & DEVELOPMNT
GREAT WESTERN BANK	1,000.00	LINE OF CREDIT INTEREST
GREG BOETTGER	208.84	EMPLOYEE TRAINING & DEVELOPMNT
HAMPTON INN KEARNEY	159.00	EMPLOYEE TRAINING & DEVELOPMNT
HAUFF SPORTS	779.30	SUPPLIES
HEARTLAND FAMILY SERVICE	150.00	PROFESSIONAL SERVICES
HILAND DAIRY	22,066.50	FOOD
HOUGHTON MIFFLIN HARCOURT	918.26	SUPPLIES
HP, INC.	222.62	COMPUTER HARDWARE
HY-VEE, INC.	491.21	SUPPLIES
INLAND TRUCK PARTS & SERVICE	2,773.20	REPAIRS
INTERKAL, LLC.	37,126.00	BUILDING PROJECTS
INTERSTATE ALL BATTERY CENTER	45.60	TIRES & PARTS
J & J SMALL ENGINE SERVICE, INC.	211.92	REPAIRS
J.W. PEPPER & SON, INC.	496.90	SUPPLIES
JODON'S	12.00	SUPPLIES
JOHNSTONE SUPPLY	1,529.20	BUILDING IMPROVEMENT
JOSH TEDDER CONSTRUCTION, INC.	6,220.00	TEXTBOOKS & PERIODICALS
KAPCO	90.64	SUPPLIES
KARI MACKIEWICZ	224.00	EMPLOYEE TRAINING & DEVELOPMNT
KARI MACKIEWICZ	65.37	EMPLOYEE TRAINING & DEVELOPMNT
KAYLENE RANDALL	53.74	SUPPLIES
KEENE TIEDEMANN	1,330.67	MILEAGE REIMBURSEMENT (STAFF)
KERRI ROTHANZL	15.49	SUPPLIES
KIMBALL MIDWEST	507.31	SUPPLIES
KIMBALL MIDWEST	1,221.58	TIRES & PARTS
KONE INC.	99.83	BUILDING IMPROVEMENT
KRIHA FLUID POWER CO. INC.	20.78	SUPPLIES
KRIHA FLUID POWER CO. INC.	559.30	TIRES & PARTS
LAKESHORE LEARNING MATERIALS	39.01	SUPPLIES
LAURA STEINKE	60.00	EMPLOYEE TRAINING & DEVELOPMNT
LAURE HENRY	61.76	EMPLOYEE TRAINING & DEVELOPMNT
LEADING EDGE LAMINATING	453.32	SUPPLIES
LEWIS & CLARK ACTIVITY FUND	150.00	SUPPLIES
LIFEGUARD MD	67.00	SUPPLIES
LISA S DALY	182.00	PROFESSIONAL SERVICES
LOFFREDO FRESH PRODUCE CO., INC.	2,059.85	FOOD

01-01-2019

LOGAN FONTENELLE ACTIVITY FUND	150.00	SUPPLIES
LOWE'S	3,246.72	SUPPLIES
LUEDER CONSTRUCTION CO.	444,131.98	BUILDING PROJECTS
LUEDER CONSTRUCTION CO.	98,917.08	BUILDING PROJECTS
LUEDER CONSTRUCTION CO.	129,495.68	BUILDING PROJECTS
MAKEMUSIC, INC.	1,976.00	SUPPLIES
MAKERBOT	395.46	SUPPLIES
MALLORY PETERSON	60.00	EMPLOYEE TRAINING & DEVELOPMNT
MARSHALL MEMO, LLC.	500.00	TEXTBOOKS & PERIODICALS
MARY HANSEN	966.88	SUPPLIES
MATHESON TRI-GAS, INC.	42.38	BUILDING IMPROVEMENT
MATHESON TRI-GAS, INC.	82.58	REPAIRS
MATHESON TRI-GAS, INC.	25.65	TIRES & PARTS
MAXIM HEALTHCARE SERVICES, INC.	20,504.72	TUITION-OTHER AGENCIES
MECHANICAL SALES, INC.	714.50	BUILDING IMPROVEMENT
MEDCO SUPPLY COMPANY	353.33	SUPPLIES
MEJIA ROOFING & CONTRACTORS	2,000.00	BUILDING IMPROVEMENT
MENARDS, INC.	522.53	BUILDING IMPROVEMENT
MENARDS, INC.	577.80	REPAIRS
MENARDS, INC.	1,143.82	SUPPLIES
MENARDS, INC.	253.20	TIRES & PARTS
METAL DOORS & HARDWARE COMPANY	1,432.00	BUILDING PROJECTS
METAL DOORS & HARDWARE COMPANY	621.00	BUILDING IMPROVEMENT
METROPOLITAN COMMUNITY COLLEGE	2,331.00	PROFESSIONAL SERVICES
METROPOLITAN UTILITIES DIST.	19,584.22	FUEL
METROPOLITAN UTILITIES DIST.	17,033.52	WATER & SEWER
MISSION ACTIVITY FUND	150.00	SUPPLIES
MMC CONTRACTORS, INC.	11,942.64	REPAIRS
MOLLY WOLFE - KOEHLER	142.11	EMPLOYEE TRAINING & DEVELOPMNT
MOORE MEDICAL	897.37	SUPPLIES
MUNCH ELECTRIC	90.00	BUILDING IMPROVEMENT
NAPA AUTO PARTS	159.04	SUPPLIES
NAPA AUTO PARTS	329.38	TIRES & PARTS
NAPA AUTO PARTS	181.77	SUPPLIES
NATHAN BACON	64.00	EMPLOYEE TRAINING & DEVELOPMNT
NCECBVI	168.00	PROFESSIONAL SERVICES
NCS PEARSON INCORPORATED	561.87	SUPPLIES
NE ASSOC OF SCHOOL BOARDS	95.00	EMPLOYEE TRAINING & DEVELOPMNT
NE DEPT OF LABOR BOILER INSPECTION PROGR	60.00	BUILDING IMPROVEMENT
NEBRASKA - IOWA SUPPLY CO. INC.	37,408.09	GAS, DIESEL, OIL

01-01-2019

NEBRASKA - IOWA SUPPLY CO. INC.	794.06	GAS, DIESEL, OIL
NEBRASKA DATA CENTERS, LLC.	200.00	TELECOMMUNICATIONS
NEBRASKA STATE FIRE MARSHAL FUELS	240.00	PROFESSIONAL SERVICES
NOODLE TOOLS, INC.	1,120.00	SOFTWARE
NORTHERN TOOL	97.45	TIRES & PARTS
OFFICE DEPOT, INC	6,835.17	SUPPLIES
OFFUTT COLLISION REPAIR	4,086.20	REPAIRS
OHARCO	666.80	BUILDING IMPROVEMENT
OMAHA COMPOUND COMPANY	59.80	SUPPLIES
OMAHA DOOR & WINDOW CO, INC	828.59	BUILDING IMPROVEMENT
OMAHA DOOR & WINDOW CO, INC	1,335.83	REPAIRS
OMAHA DOOR & WINDOW CO, INC	106.75	BUILDING IMPROVEMENT
OMAHA PUBLIC POWER DISTRICT	135,403.56	ELECTRICITY
OMAHA PUBLIC POWER DISTRICT	131,055.33	ELECTRICITY
OMAHA WORLD-HERALD MEDIA GROUP	2,140.53	ADVERTISING/PUBLICATION
ONE SOURCE, INC.	789.00	PROFESSIONAL SERVICES
OPC DIRECT	2,258.65	SUPPLIES
OPTIMIZED SYSTEMS ENGINEERING & CONSULTI	11,500.00	BUILDING PROJECTS
PAN-O-GOLD BAKING CO.	5,826.79	FOOD
PARKING AREA MAINTENANCE INC.	2,468.00	BUILDING PROJECTS
PEPSI COLA COMPANY	3,334.92	FOOD
PERRY, GUTHERY, HAASE AND GESSFORD, PC,	435.00	LEGAL SERVICES
PHI DELTA KAPPA, CHAPTER #0116	245.00	EMPLOYEE TRAINING & DEVELOPMNT
PITNEY BOWES, INC	512.52	REPAIRS
PLATTEVIEW TURF INC.	3,780.00	SITE IMPROVEMENTS
PLIBRICO COMPANY, LLC.	13,931.56	BUILDING IMPROVEMENT
PLIBRICO COMPANY, LLC.	23,535.50	BUILDING PROJECTS
PREMIER WASTE SOLUTIONS	2,434.05	TRASH REMOVAL
PREMIER WASTE SOLUTIONS	1,554.00	TRASH REMOVAL
PRESTO-X	1,552.00	BUILDING IMPROVEMENT
PRIME COMMUNICATIONS, INC.	40,801.99	BUILDING PROJECTS
PRIME COMMUNICATIONS, INC.	10,840.74	BUILDING IMPROVEMENT
PRIME COMMUNICATIONS, INC.	2,935.45	COMPUTER HARDWARE
PURITAN MANUFACTURING, INC.	45.00	SUPPLIES
RADCLIFFE & ASSOCIATES	4,500.00	PROFESSIONAL SERVICES
RADCLIFFE & ASSOCIATES	4,700.00	PROFESSIONAL SERVICES
READY MIXED CONCRETE CO.	245.83	BUILDING IMPROVEMENT
REGION II PRINCIPALS	840.00	SUPPLIES
RESERVE ACCOUNT	5,000.00	POSTAGE
ROBERT MOORE	217.11	EMPLOYEE TRAINING & DEVELOPMNT

01-01-2019

RYAN WALZ	19.71	EMPLOYEE TRAINING & DEVELOPMNT
SAFELITE FULFILLMENT, INC.	29.95	REPAIRS
SARPY COUNTY TREASURER	1,530.00	CONTRACTED TRANSPORTATION
SCHMITT MUSIC	405.00	PRIOR YEAR PAYABLE
SCHOLASTIC BOOK FAIRS	236.48	SUPPLIES
SCHOLASTIC MAGAZINES	98.89	SUPPLIES
SCHOOL HEALTH CORPORATION	34.46	SUPPLIES
SCHOOL SPECIALTY, INC.	3,494.20	SUPPLIES
SHARRA SMITH	96.00	EMPLOYEE TRAINING & DEVELOPMNT
SHARRA SMITH	164.16	EMPLOYEE TRAINING & DEVELOPMNT
SHOPKO	99.97	SUPPLIES
SNYDER CHARLESON THERAPY SERVICES PC	28,690.62	TUITION-OTHER AGENCIES
SOPHIA CARTWRIGHT	611.49	EMPLOYEE TRAINING & DEVELOPMNT
SOUTHSIDE PLUMBING, LLC.	3,560.61	BUILDING IMPROVEMENT
STANDARD PLUMBING SERVICE, INC	920.00	BUILDING IMPROVEMENT
STANDARD PLUMBING SERVICE, INC	2,900.00	BUILDING PROJECTS
STAPLES ADVANTAGE	299.65	SUPPLIES
STERICYCLE INC.	126.12	SUPPLIES
STEVE'S FLOOR COVERINGS, INC.	1,320.00	BUILDING IMPROVEMENT
SUE MAHAN	840.00	SUPPLIES
SUPERIOR TEXT	572.50	SUPPLIES
SUPPLYWORKS	1,273.64	SUPPLIES
SYSCO LINCOLN	118,499.24	FOOD
TALX CORPORATION	36.00	PROFESSIONAL SERVICES
TEACHER'S DISCOVERY	110.40	SUPPLIES
TERRY HUGHES TREE SERVICE	3,660.00	BUILDING IMPROVEMENT
TERRY HUGHES TREE SERVICE	6,890.00	SITE IMPROVEMENTS
THE FILTER SHOP	398.45	SUPPLIES
THE GRAPHIC EDGE	520.75	SUPPLIES
TOUCANED	90.48	SUPPLIES
TRACTOR SUPPLY COMPANY	44.99	PROFESSIONAL SERVICES
TRACTOR SUPPLY COMPANY	45.00	TIRES & PARTS
TRUCK CENTER COMPANIES	558.70	CONTRACTED TRANSPORTATION
TRUCK CENTER COMPANIES	6,822.50	TIRES & PARTS
TY'S OUTDOOR POWER INC.	515.06	BUILDING IMPROVEMENT
TY'S OUTDOOR POWER INC.	182.45	REPAIRS
U.S. BANK CORPORATE PAYMENT SYSTEMS	139.35	BUILDING IMPROVEMENT
U.S. BANK CORPORATE PAYMENT SYSTEMS	10,095.17	EMPLOYEE TRAINING & DEVELOPMNT
U.S. BANK CORPORATE PAYMENT SYSTEMS	4,901.80	SUPPLIES
U.S. BANK CORPORATE PAYMENT SYSTEMS	499.00	TECHNOLOGY REPAIRS

01-01-2019

U.S. BANK CORPORATE PAYMENT SYSTEMS	104.99	TECH TRAINING & DEVELOPMENT
UNIFIRST CORPORATION	406.66	PROFESSIONAL SERVICES
UNIVERSITY OF NEB MEDICAL CENTER	50,902.75	TUITION-OTHER AGENCIES
UNIVERSITY OF NEB MEDICAL CENTER	49,292.50	TUITION-OTHER AGENCIES
UPS	37.35	POSTAGE
VERIZON WIRELESS	344.97	TELECOMMUNICATIONS
VOSS LIGHTING	1,225.61	SUPPLIES
WELDON PARTS OMAHA	295.44	TIRES & PARTS
WEST HIGH ACTIVITY FUND	550.00	SUPPLIES
WESTLAKE HARDWARE	71.94	BUILDING IMPROVEMENT
WESTLAKE HARDWARE	84.95	REPAIRS
WESTLAKE HARDWARE	54.91	SUPPLIES
WESTLAKE HARDWARE	8.36	TIRES & PARTS
WILLIAM V. MACGILL & CO	225.82	SUPPLIES
WORK FIT, INC.	1,565.00	PROFESSIONAL SERVICES
XEROX CORPORATION	23,316.80	RENTALS/LEASE PURCHASE
ZTRIP NE	3,774.24	CONTRACTED TRANSPORTATION
EMPLOYEES	8,147,401.39	TOAL EXPENSES

(a) Election of New Teachers

Recommended action: "that (1) Lori Huffman and (2) Amy Welte be elected to the certified staff for the 2018-19 school year effective January 7, 2019 subject to their release from any contractual agreements with other school districts."

Summary

<u>Name</u>	<u>College</u>	<u>Degree/ Experience</u>	<u>Assignment</u>
1. Lori Huffman Science	Doane	MS/14 years	Family Consumer
2. Amy Welte	UNO	MS/12 years	Special Education

**Parental Involvement in Educational Practices**

Members of the Board of Education of the Bellevue Public School District believe that parental involvement is an important factor in the education of children and that effective parental involvement can increase as parents are informed of the educational practices affecting their children. In order to assist parents to become effective partners in the education of their children, the Bellevue Public Schools will foster and facilitate parental information about and involvement in educational practices affecting their children.

The Board of Education directs the Superintendent of Schools to develop regulations and procedures to ensure appropriate parental involvement in educational practices.

Legal References:

Cross References:

Adopted: June 5, 1995  
Reviewed: Annually  
Reviewed: November, 2004



BELLEVUE EDUCATION ASSOCIATION  
Lynne Henkel, President  
Email: [bea.leadership@gmail.com](mailto:bea.leadership@gmail.com)  
Bellevue West High School: 402-293-4055  
BEA website: <http://bpsbea.weebly.com/>

---

*Empowering Members*

*Supporting Members*

*Engaging Members*

*Informing Members*

October 1, 2018

Dear Dr. Rippe and Bellevue Public Schools' Board of Education Members:

The Bellevue Education Association requests that the school board of the Bellevue Public Schools take action to recognize the Bellevue Education Association as the exclusive bargaining agent for the district's non-supervisory certificated staff for the 2020-2021 contract year.

Sincerely,

Lynne J. Henkel  
President  
Bellevue Education Association

**SCHOOL DISTRICT #1 - BELLEVUE PUBLIC SCHOOLS  
SARPY COUNTY, NEBRASKA**

**ANNUAL FINANCIAL STATEMENTS AND  
ACCOMPANYING INDEPENDENT AUDITOR'S REPORTS**

**AUGUST 31, 2018**

**SCHOOL DISTRICT #1 - BELLEVUE PUBLIC SCHOOLS  
SARPY COUNTY, NEBRASKA**

**TABLE OF CONTENTS**

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1-2
BASIC FINANCIAL STATEMENTS:	
<i>Government-wide Financial Statements:</i>	
Statement of Net Position – Cash Basis	3
Statement of Activities – Cash Basis	4
<i>Fund Financial Statements:</i>	
Statement of Assets and Fund Balances – Cash Basis – Governmental Funds	5
Statement of Receipts, Disbursements and Changes in Fund Balances – Cash Basis – Governmental Funds	6
Statement of Net Position – Cash Basis – Fiduciary Funds	7
Statement of Changes in Net Position – Cash Basis – Fiduciary Funds	8
Notes to Basic Financial Statements	9-23
OTHER SUPPLEMENTARY INFORMATION:	
Budgetary Comparison Schedule – Cash Basis – General Fund	24-25
Budgetary Comparison Schedule – Cash Basis – Special Building Fund	26
Budgetary Comparison Schedule – Cash Basis – School Nutrition Fund	27
Budgetary Comparison Schedule – Cash Basis – Employee Benefit Fund	28
Budgetary Comparison Schedule – Cash Basis – Bond Fund	29
Budgetary Comparison Schedule – Cash Basis – Fiduciary Fund	30
Notes to Other Supplementary Information – Budgetary Comparison Schedules	31
Schedule of Cash Receipts, Disbursements, and Fund Balance – Cash Basis – Actual – General Fund	32-33
Schedule of Cash Receipts, Disbursements, and Fund Balance – Cash Basis – Actual – Special Building Fund	34
Schedule of Cash Receipts, Disbursements, and Fund Balance – Cash Basis – Actual – School Nutrition Fund	35

**SCHOOL DISTRICT #1 – BELLEVUE PUBLIC SCHOOLS  
SARPY COUNTY, NEBRASKA**

**TABLE OF CONTENTS, CONTINUED**

	<u>Page</u>
Schedule of Cash Receipts, Disbursements, and Fund Balance – Cash Basis – Actual – Employee Benefits Fund	36
Schedule of Cash Receipts, Disbursements, and Fund Balance – Cash Basis – Actual – Bond Fund	37
Schedule of Cash Receipts, Disbursements, and Fund Balance – Cash Basis – Actual – Fiduciary Fund	38
Notes to Other Supplementary Information – Schedules of Receipts, Disbursements, and Fund Balances	39
<b>INTERNAL CONTROL AND COMPLIANCE AUDIT SECTION:</b>	
Schedule of Expenditures of Federal Awards	40
Notes to Schedule of Expenditures of Federal Awards	41-42
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	43-44
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	45-46
Schedule of Findings and Questioned Costs	47
Summary Schedule of Prior Audit Findings	48

October 31, 2018

## INDEPENDENT AUDITOR'S REPORT

Board of Education  
**School District #1 – Bellevue Public Schools**  
Sarpy County, Nebraska

### **Report on the Financial Statements**

We have audited the accompanying cash basis financial statements of the governmental activities and each major fund of School District #1 – Bellevue Public Schools, Sarpy County, Nebraska (the "District") as of and for the year ended August 31, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

#### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 1; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position—cash basis of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of August 31, 2018, and the respective changes in financial position—cash basis, thereof, for the year then ended in accordance with the cash basis of accounting described in Note 1.

## **Basis of Accounting**

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to that matter.

## **Other Matters**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The other supplementary information on pages 24-39 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards on pages 40-42 is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The accompanying schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The other supplementary information, which is the responsibility of management, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 31, 2018, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*HSMC Orizon LLC*

**HSMC ORIZON LLC**

**SCHOOL DISTRICT #1 - BELLEVUE PUBLIC SCHOOLS  
SARPY COUNTY, NEBRASKA**

**STATEMENT OF NET POSITION - CASH BASIS**

**AUGUST 31, 2018**

**ASSETS:**

Cash on deposit	\$ 75,889,741
Funds held by County Treasurers	1,158,560
Nebraska liquid asset fund plus	<u>1,182,185</u>

**TOTAL ASSETS** \$ 78,230,486

**NET POSITION:**

Restricted:	
Special building	\$ 47,991,497
Debt service	201,749

Unrestricted:	
Board designated:	
Employee benefit	4,647,579
Undesignated	<u>25,389,661</u>

**TOTAL NET POSITION** \$ 78,230,486

See Notes to the Basic Financial Statements.

**SCHOOL DISTRICT #1 - BELLEVUE PUBLIC SCHOOLS  
SARPY COUNTY, NEBRASKA**

**STATEMENT OF ACTIVITIES - CASH BASIS**

**FOR THE YEAR ENDED AUGUST 31, 2018**

	Cash Disbursements	Program Cash Receipts		Net (Disbursements) Receipts and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
Instructional services	\$ (70,813,406)	\$ 3,786	\$ 65,427,883	\$ (5,381,737)
Support services	(22,939,732)		560,889	(22,378,843)
Food services	(4,343,939)	2,108,170	2,125,376	(110,393)
Building maintenance and improvements	(19,192,520)		306,789	(18,885,731)
Interest on indebtedness	(1,774,900)			(1,774,900)
Bond issuance costs	(108,013)			(108,013)
	<u>\$ (119,172,510)</u>	<u>\$ 2,111,956</u>	<u>\$ 68,420,937</u>	<u>(48,639,617)</u>
Net program (disbursements) receipts				
General receipts:				
Taxes collected				38,152,017
County receipts				257,807
State receipts				1,931,964
Interest				337,082
Proceeds from issuing bonds				9,880,000
Bond premiums				117,405
Other				699,512
Total general receipts				<u>51,375,787</u>
Increase in net position				2,736,170
Net position - beginning of year				<u>75,494,316</u>
Net position - end of year				<u>\$ 78,230,486</u>

See Notes to the Basic Financial Statements.

**SCHOOL DISTRICT #1 - BELLEVUE PUBLIC SCHOOLS  
SARPY COUNTY, NEBRASKA**

**STATEMENT OF ASSETS AND FUND BALANCES - CASH BASIS - GOVERNMENTAL FUNDS**

**AUGUST 31, 2018**

		Special Revenue Funds			
	General Fund	Special Building	School Nutrition	Bond Fund	Total Governmental Funds
<b>ASSETS:</b>					
Cash and cash equivalents	\$ 28,193,793	\$ 46,967,126	\$ 574,195	\$ 154,627	\$ 75,889,741
Funds held by County Treasurer	1,111,438			47,122	1,158,560
Nebraska liquid asset fund plus	157,814	1,024,371			1,182,185
<b>TOTAL ASSETS</b>	<b>\$ 29,463,045</b>	<b>\$ 47,991,497</b>	<b>\$ 574,195</b>	<b>\$ 201,749</b>	<b>\$ 78,230,486</b>
<b>FUND BALANCES:</b>					
Restricted for:					
Capital projects		\$ 47,991,497			\$ 47,991,497
Debt service				\$ 201,749	201,749
Assigned to:					
Program and services	\$ 251,136				251,136
Employee benefit	4,647,579				4,647,579
Unassigned	24,564,330		\$ 574,195		25,138,525
<b>TOTAL FUND BALANCE - CASH BASIS</b>	<b>\$ 29,463,045</b>	<b>\$ 47,991,497</b>	<b>\$ 574,195</b>	<b>\$ 201,749</b>	<b>\$ 78,230,486</b>

See Notes to Basic Financial Statements.

**SCHOOL DISTRICT #1 - BELLEVUE PUBLIC SCHOOLS  
SARPY COUNTY, NEBRASKA**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND  
CHANGES IN FUND BALANCES - CASH BASIS - GOVERNMENTAL FUNDS**

**FOR THE YEAR ENDED AUGUST 31, 2018**

	General Fund	Special Revenue Funds		Bond Fund	Total Governmental Funds
		Special Building	School Nutrition		
RECEIPTS:					
Local receipts	\$ 36,757,876	\$ 70,677		\$ 1,847,246	\$ 38,675,799
County receipts	257,807				257,807
State receipts	61,707,555	3,183	\$ 21,476		61,732,214
Federal receipts	6,209,998	306,789	2,103,900		8,620,687
Sales of lunches			2,108,170		2,108,170
Interest	95,755	239,500	1,539	288	337,082
Miscellaneous	72,808		106,708		179,516
<b>TOTAL RECEIPTS</b>	<b>105,101,799</b>	<b>620,149</b>	<b>4,341,793</b>	<b>1,847,534</b>	<b>111,911,275</b>
DISBURSEMENTS:					
Instructional services	70,813,406				70,813,406
Support services - pupils	4,831,244		4,343,939		9,175,183
Support services - instructional staff	4,939,377				4,939,377
Support services - board of education	208,233				208,233
Support services - general administration	1,460,841				1,460,841
Support services - district legal services	29,754				29,754
Support services - building administration	4,818,520				4,818,520
Support services - business services	2,450,809				2,450,809
Support services - vehicle acquisition and maintenance	73,795				73,795
Support services - maintenance and operation of plant	9,471,193	9,720,327			19,191,520
Support services - pupil transportation	4,127,159				4,127,159
Bond issuance costs		108,013			108,013
Debt service interest	1,000			1,774,900	1,775,900
<b>TOTAL DISBURSEMENTS</b>	<b>103,225,331</b>	<b>9,828,340</b>	<b>4,343,939</b>	<b>1,774,900</b>	<b>119,172,510</b>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	1,876,468	(9,208,191)	(2,146)	72,634	(7,261,235)
OTHER FINANCING SOURCES (USES):					
Proceeds from bonds issuance		9,880,000			9,880,000
Bond premiums		117,405			117,405
Transfers in		1,400,000			1,400,000
Transfers out	(1,400,000)				(1,400,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,400,000)</b>	<b>11,397,405</b>			<b>9,997,405</b>
EXCESS OF RECEIPTS AND OTHER FINANCING SOURCES OVER DISBURSEMENTS AND OTHER FINANCING USES	476,468	2,189,214	(2,146)	72,634	2,736,170
FUND BALANCE - beginning of year	28,986,577	45,802,283	576,341	129,115	75,494,316
FUND BALANCE - end of year	\$ 29,463,045	\$ 47,991,497	\$ 574,195	\$ 201,749	\$ 78,230,486

See Notes to the Basic Financial Statements.

**SCHOOL DISTRICT #1 - BELLEVUE PUBLIC SCHOOLS  
SARPY COUNTY, NEBRASKA**

**STATEMENT OF NET POSITION - CASH BASIS - FIDUCIARY FUNDS  
AUGUST 31, 2018**

ASSETS:	
Cash on deposit	\$ 1,732,661
Nebraska liquid asset fund plus	<u>104,167</u>
 TOTAL ASSETS	 <u>\$ 1,836,828</u>
 NET POSITION - Unrestricted	 <u>\$ 1,836,828</u>

See Notes to the Basic Financial Statements.

**SCHOOL DISTRICT #1 - BELLEVUE PUBLIC SCHOOLS  
SARPY COUNTY, NEBRASKA**

**STATEMENT OF CHANGES IN NET POSITION - CASH BASIS - FIDUCIARY FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2018**

ADDITIONS:	
Activities receipts	\$ 2,833,786
Student fee receipts	68,560
Interest income	<u>1,304</u>
Total additions	<u>2,903,650</u>
DEDUCTIONS	
Activities - supplies and materials	2,170,111
Student fee - supplies and materials	<u>48,058</u>
Total deductions	<u>2,218,169</u>
CHANGE IN NET POSITION	685,481
NET POSITION - Beginning of year	<u>1,151,347</u>
NET POSITION - End of year	<u>\$ 1,836,828</u>

See Notes to the Basic Financial Statements.

**SCHOOL DISTRICT #1 – BELLEVUE PUBLIC SCHOOLS  
SARPY COUNTY, NEBRASKA**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Organization

School District #1 – Bellevue Public Schools, Sarpy County, Nebraska (the “District”) is a tax-exempt political subdivision and a Class 3 school district of the State of Nebraska.

Reporting Entity

The District's financial statements are presented as the primary government and include all significant schools, departments, activities and organizations for which the District is financially accountable. The District has determined that there are no potential component units that meet the criteria for inclusion in the financial statements.

Basis of Presentation

Government-wide Financial Statements – The Statement of Net Position – Cash Basis and Statement of Activities – Cash Basis display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements present the District's financial statements as governmental activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other non-exchange revenues. Alternatively, business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The District does not operate any business-type activities.

Fund Financial Statements – Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its cash, cash held by County Treasurers, investments, fund balance, receipts and disbursements. Funds are organized into two major categories: governmental and fiduciary. The District currently has no proprietary funds. An emphasis is placed on major funds within the governmental and fiduciary categories. A fund is considered major if it is the primary operating fund of the District, meets specific mathematical criteria set forth by GASB or is identified as a major fund by the District's management. In addition to the District's funds meeting the required criteria, the District's management has designated all remaining funds to be presented as major funds for financial reporting purposes.

The funds of the financial reporting entity are described below:

**GOVERNMENTAL FUND ACTIVITIES**

General Fund – This fund is the primary operating fund of the District and is always classified as a major fund. It is used to account for all financing resources except those required to be accounted for in other funds. This fund also accounts for resources designated and maintained for the eventual purchase of capital assets and for the reserve of money for the benefit of School District employees for fringe benefits.

The District has an additional special revenue fund, employee benefit fund. However, in accordance with GASB Financial Reporting Standards, this fund has been consolidated into the general fund since its revenues are transfers from mainly the general fund.

**SCHOOL DISTRICT #1 – BELLEVUE PUBLIC SCHOOLS  
SARPY COUNTY, NEBRASKA**

**NOTES TO BASIC FINANCIAL STATEMENTS, CONTINUED**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

**GOVERNMENTAL FUND ACTIVITIES, CONTINUED**

Special Revenue Funds – These funds are used to account for the proceeds of the specific revenue sources that are either legally restricted to expenditures for specified purposes or designated to finance particular functions or activities of the District. The reporting entity includes the following special revenue funds:

*Special Building Fund* – This fund accounts for taxes levied and other revenues specifically maintained to acquire or improve sites and/or to erect, alter or improve buildings.

*School Nutrition Fund* – This fund accounts for the operations of the District's child nutrition programs.

Bond Fund – This fund is used to account for and report financial resources, such as taxes levied and other revenues that are restricted, committed, or assigned to expenditure for principal and interest.

**FIDUCIARY FUND ACTIVITIES**

School Activities Fund – This fund represents monies used at all schools for activities and miscellaneous school operations. This includes accounts for five schools (Bellevue East High School, Bellevue West High School, Logan Fontenelle Middle School, Mission Middle School and Lewis & Clark Middle School), as well as an account for District activity and Adult Education, which include programs that are not specific to a certain school.

Student Fees Fund – This fund is used to account for money collected from students that shall be expended for the purpose for which it was collected from students.

Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded, regardless of the measurement focus applied.

**Measurement Focus**

In both the government-wide financial statements and the fund financial statements, the governmental activities are presented using a cash basis measurement focus. Their reported net position/fund balance is considered a measure of “available cash and investments.” The operating statements focus on cash received and cash disbursed.

**SCHOOL DISTRICT #1 – BELLEVUE PUBLIC SCHOOLS  
SARPY COUNTY, NEBRASKA**

**NOTES TO BASIC FINANCIAL STATEMENTS, CONTINUED**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

**Basis of Accounting**

In the government-wide and the fund financial statements, the District prepares its financial statements using the cash basis of accounting. Accordingly, revenues are recognized when cash is received by the District and expenditures are recognized when cash is disbursed. This basis is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America.

This basis of accounting is applied to all transactions, including the disbursements for capital assets, receipt of proceeds from issuance of debt and the retirement of debt.

Equity Classification

**Government-wide Statements**

Equity is classified as net position and displayed in two components:

- a. Restricted net position – Consists of net positions with constraints placed on the use either by 1) external groups, such as creditors, grantors, contributors or laws and regulations of other governments; or 2) law through constitutional provisions or enabling legislation.
- b. Unrestricted net position – All other net positions that do not meet the definition of “restricted.” However, if the funds have been designated by the Board of Education, these funds have been shown separately to distinguish their designation.

It is the District’s policy to use restricted net positions, first, prior to the use of unrestricted net positions, when a disbursement is made for purposes in which both restricted and unrestricted net positions are available.

**Fund Financial Statements**

Governmental fund equity is reported as fund balance within each respective fund. For governmental funds, the fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

- a. Nonspendable – This fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. At August 31, 2018, the District did not have any nonspendable funds.

**SCHOOL DISTRICT #1 – BELLEVUE PUBLIC SCHOOLS  
SARPY COUNTY, NEBRASKA**

**NOTES TO BASIC FINANCIAL STATEMENTS, CONTINUED**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

Equity Classification, Continued

**Fund Financial Statements, Continued**

- b. Restricted – Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the Board of Education to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the District can be compelled by an external party-such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specified by the legislation.
- c. Committed – This fund balance classification includes amounts that can only be used for the specific purposes imposed by formal action (resolution) of the Board of Education. Those committed amounts cannot be used for any other purpose unless the Board of Education removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the Board of Education, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements. At August 31, 2018, the District did not have any committed funds.
- d. Assigned – Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by Board of Education or a District Administrator delegated that authority by the Board of Education.
- e. Unassigned – This fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**SCHOOL DISTRICT #1 – BELLEVUE PUBLIC SCHOOLS  
SARPY COUNTY, NEBRASKA**

**NOTES TO BASIC FINANCIAL STATEMENTS, CONTINUED**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

Internal and Interfund Balances and Activities

In the process of aggregating the financial information for the government-wide financial statements, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

Interfund transfers, the flow of assets from one fund to another where repayment is not expected, are reported as cash receipts and disbursements.

Transfers between funds during the year were as follows:

<u>Purpose</u>	<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Distributes monies collected for employee benefit purposes	Employee Benefit Fund	General Fund	\$ 1,545,000
Provide support for building repairs, maintenance, and improvements	Special Building Fund	General Fund	1,400,000

**2. BUDGET PROCESS AND PROPERTY TAXES**

The District is required by state law to adopt annual budgets for the General Fund, Special Building Fund, School Nutrition Fund, Employee Benefit Fund and Bond Fund. Each budget is presented on the cash basis of accounting, which is consistent with the requirements of the state budget act.

State Statutes of the Nebraska Budget Act provide the prescribed budget practices and procedures that governing bodies are required to follow. The amounts that may be budgeted for certain specific funds are subject to various expenditures and/or tax levy limitations.

The District follows these procedures in establishing the budgetary data reflected in the accompanying financial statements:

- The Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing September 1. The operating budget includes proposed expenditures and the means of financing them.
- Public hearings are conducted at a public meeting to obtain taxpayer comments.
- The budget is legally adopted by the Board of Education through passage of a resolution and is filed with the appropriate agencies on or before September 20.
- Total fund expenditures may not legally exceed total appropriations at the fund level or for “regular education” in the general fund without holding a public budget hearing and obtaining approval from the Board of Education. Appropriations lapse at fiscal year-end and any revisions require Board approval.

The District had no budget amendments for the 2017-2018 fiscal year.

**SCHOOL DISTRICT #1 – BELLEVUE PUBLIC SCHOOLS  
SARPY COUNTY, NEBRASKA**

**NOTES TO BASIC FINANCIAL STATEMENTS, CONTINUED**

**2. BUDGET PROCESS AND PROPERTY TAXES, CONTINUED**

The property tax requirement resulting from the budget process is utilized to establish the tax levy in accordance with State statutes, which tax levy attaches as an enforceable lien on property within the District as of December 31. Taxes are due as of that date. One-half of the real estate taxes become delinquent after the following April 1, with the second one-half becoming delinquent after August 1.

The combined tax rate of the District for the year ended August 31, 2018 was \$1.156982 per \$100 of assessed valuation.

**3. DEPOSITS AND INVESTMENTS**

Nebraska Statutes §79-408, §79-1042 and §79-1043 provide that the District may, by and with the consent of the Board of Education of the District, invest the funds of the District in securities, including repurchase agreements, the nature of which individuals of prudence, discretion, and intelligence acquire or retain in dealing with the property of another.

Deposits

At August 31, 2018, the carrying amount of the District's deposits was \$77,622,402 and the bank balance was \$70,661,827.

	<u>Book Balance</u>	<u>Bank Balance</u>
Governmental funds	\$ 75,889,741	\$ 68,850,147
Fiduciary funds	<u>1,732,661</u>	<u>1,811,680</u>
<b>TOTAL</b>	<b><u>\$ 77,622,402</u></b>	<b><u>\$ 70,661,827</u></b>

Investments

Investments of \$1,286,352 consist of the Nebraska School District Liquid Asset Fund Plus and are recorded at fair value. The Nebraska School District Liquid Asset Fund Plus is similar in nature to an open-end mutual fund designed specifically for Nebraska school entities, investing only in those securities allowable for such entities under Nebraska Law. \$104,167 of these funds is in the fiduciary funds, \$157,814 is in the general fund, and \$1,024,371 is in the special building fund.

Risks

The District attempts to mitigate the following types of deposit and investment risks through compliance with the State Statutes referred to above. The three types of deposit and investment risks are the following:

- Custodial Credit Risk – for deposits and investments, custodial credit risk is the risk that in the event of the failure of a bank or other counterparty, the District will not be able to recover the value of its deposits or investments or collateral securities in the possession of a third party.
- Credit Risk – for deposits and investments, credit risk is the risk that a bank or other counterparty defaults on its principal and/or interest payments owed to the District.

**SCHOOL DISTRICT #1 – BELLEVUE PUBLIC SCHOOLS  
SARPY COUNTY, NEBRASKA**

**NOTES TO BASIC FINANCIAL STATEMENTS, CONTINUED**

**3. DEPOSITS AND INVESTMENTS, CONTINUED**

Risks, continued

- Interest Rate Risk – for deposits and investments, interest rate risk is the risk that the value of deposits and investments will decrease as a result of a rise in interest rates.

The bank balances of the District’s deposits, which includes the savings and money market accounts held at the banks are insured through Federal Depository Insurance Corporation (“FDIC”) coverage or collateral held by the District’s agent in the District’s name. At August 31, 2018, the entire balance was covered.

The District’s investment policy does not restrict investment maturities. The District minimizes its interest rate risk by structuring its investment portfolio so that securities mature to meet the District’s cash needs, which is accomplished in part by investing primarily in short-term investments or in investment vehicles that allow for monthly cash draws.

**4. FUNDS HELD BY COUNTY TREASURER**

The following balances were held by the Douglas, Sarpy and Washington County Treasurers for the District as of August 31, 2018. The monies were transferred to the District subsequent to August 31, 2018 however in accordance with state guidance have been included as receipts in the financial statements:

<u>Fund</u>	<u>Douglas County</u>	<u>Sarpy County</u>	<u>Totals</u>
General Fund	\$ 5,231	\$ 1,106,207	\$ 1,111,438
Bond Fund		<u>47,122</u>	<u>47,122</u>
Totals	<u>\$ 5,231</u>	<u>\$ 1,153,329</u>	<u>\$ 1,158,560</u>

**5. NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM**

Plan Description

The District contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2017, there were 265 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, Community Colleges), are members of the plan.

**SCHOOL DISTRICT #1 – BELLEVUE PUBLIC SCHOOLS  
SARPY COUNTY, NEBRASKA**

**NOTES TO BASIC FINANCIAL STATEMENTS, CONTINUED**

**5. NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM, CONTINUED**

Plan Description, Continued

Normal retirement is at age 65. For an employee who became a member before July 1, 2013, the monthly benefit is equal to the greater of the following: 1) the sum of a savings annuity, which is the actuarial equivalent of the member's accumulated contributions and a service annuity equal to \$3.50 per year of service; or 2) the average of the three 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor of two percent, and an actuarial factor based on age.

For an employee who became a member on or after July 1, 2013, the monthly benefit is equal to the greater of the following: 1) the sum of a savings annuity, which is the actuarial equivalent of the member's accumulated contributions and a service annuity equal to \$3.50 per year of service; or 2) the average of the five 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor of two percent, and an actuarial factor based on age.

Benefit calculations vary with early retirement. Employees' benefits are vested after five years of plan participation or when termination occurs at age 65 or later.

For school employees who became members prior to July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost of living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or two and one-half percent. The current benefit paid to a retired member or beneficiary is adjusted so that the purchasing power of the benefit being paid is not less than 75 percent of the purchasing power of the initial benefit.

For school employees who became members on or after July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost-of-living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or one percent.

For the District's year ended August 31, 2018, the District's total payroll for all employees was \$74,067,172. Total covered payroll was \$70,923,092. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2016 to June 30, 2017, (and from July 1, 2017 through August 31, 2018). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2018 was \$7,005,653.

**SCHOOL DISTRICT #1 – BELLEVUE PUBLIC SCHOOLS  
SARPY COUNTY, NEBRASKA**

**NOTES TO BASIC FINANCIAL STATEMENTS, CONTINUED**

**5. NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM, CONTINUED**

Pension Liabilities

At June 30, 2017, the District had a liability of \$48,902,483 for its proportionate share of the net pension liability. (This liability is not recorded in the accompanying cash basis financial statements.) The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of that date. The NPERS School Plan was 87.28% funded as of June 30, 2017 based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2017, the District's proportion was 3.087734 percent, which was a decrease of 0.032381 percent from its proportion measured as of June 30, 2016.

Under Nebraska Statute 79-966.01, if the actuarially required contribution rate exceeds the rate of all contributions required by the School Employees Retirement Act by the District, the added contributions, if any, are required to be paid by the State of Nebraska. Accordingly, the District is not responsible for any portion of this liability beyond its current annual funding requirements. Thus the future liability, if any, related to the unfunded benefits will not have a material financial impact on the accompanying financial statements and has not been accrued for in the financial statements in accordance with the basis of accounting disclosed above.

For the year ended June 30, 2017, the District's allocated pension expense was \$3,722,211.

Actuarial Assumptions

The total pension liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date	July 1, 2017
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percent of Payroll, Closed
Single Equivalent Amortization Period	21 Years
Asset Valuation Method	5 Year Smoothed Market
Inflation	2.75 percent
Investment Rate of Return, Net of Investment Expense and Including Inflation	7.50 percent
Projected Salary increases, including inflation	3.50 – 8.50 percent
Cost-of-Living Adjustment (COLA)	2.25% with a floor benefit equal to 75% purchasing power of original benefit*

\*1% and no floor benefit for members joining on or after July 1, 2013.

The School Plan's pre-retirement mortality rates were based on the RP-2014 White Collar Table for Employees (100% of male rates for males, 55% of female rates for female), projected generationally with MP-2015.

**SCHOOL DISTRICT #1 – BELLEVUE PUBLIC SCHOOLS  
SARPY COUNTY, NEBRASKA**

**NOTES TO BASIC FINANCIAL STATEMENTS, CONTINUED**

**5. NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM, CONTINUED**

Actuarial Assumptions, Continued

The School Plans' post-retirement mortality rates were based on the RP-2014 White Collar Table for Employees, set back two years called (males: under 80, 1.008; over 80, 1.449; females: under 85, 0.924; over 85, 1.5855; geometrically blended), projected generationally with a Society of Actuaries projection scale tool using 0.5% ultimate rate in 2035.

The Schools Plans' disability mortality rates were based on the RP-2014 Disabled Lives Table (static table).

The actuarial assumptions used in the July 1, 2017, valuations for the School Plan is based on the results of the most recent actuarial experience study, which covered the four-year period ending June 30, 2015. The experience study report is date November 17, 2016.

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The School Employees, Judges, and State Patrol plans commingle their investments; thus, the target allocations are the same for each of the plans. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2017, (see the discussion of the pension plan's investment policy) are summarized in the following table:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Real Rate of Return*</b>
Large Cap US Equity	26.10%	5.83%
Small Cap US Equity	2.90%	7.56%
Global Equity	15.00%	6.51%
International Developed Equity	10.80%	6.80%
Emerging Markets	2.70%	10.55%
Core Bonds	20.00%	1.63%
High Yield	3.50%	5.22%
Bank Loans	5.00%	2.78%
International Bonds	1.50%	1.41%
Private Equity	5.00%	9.70%
Real Estate	7.50%	5.18%
Total	100.00%	

\*Arithmetic mean, net of investment expenses.

**SCHOOL DISTRICT #1 – BELLEVUE PUBLIC SCHOOLS  
SARPY COUNTY, NEBRASKA**

**NOTES TO BASIC FINANCIAL STATEMENTS, CONTINUED**

**5. NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM, CONTINUED**

Discount Rate

The discount rate used to measure the Total Pension Liability at June 30, 2017, was seven and a half percent. The discount rate used to measure the Total Pension Liability at June 30, 2016 was eight percent. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2011, through June 30, 2015. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and nonemployers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2116.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of seven and a half percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (six and a half percent) or 1-percentage-point higher (eight and a half percent) than the current rate:

	<u>Discount rate</u>	<u>District's proportionate Share of net pension liability</u>
1% decrease	6.5%	\$ 100,932,277
Current discount rate	7.5%	48,902,483
1% increase	8.5%	5,927,679

Plan Fiduciary Net Position

Detailed information about the Plan's fiduciary net position is available in the separately issued Nebraska Public Employees Retirement Systems Plan financial report. NPERS issues a publicly available financial report that includes financial statements and required supplementary information for NPERS. That report may be obtained by writing the NPERS, P.O. Box 94816, Lincoln, NE 68509-4816, by calling 1-800-245-5712 or via the internet at <http://www.auditors.nebraska.gov>.

**SCHOOL DISTRICT #1 – BELLEVUE PUBLIC SCHOOLS  
SARPY COUNTY, NEBRASKA**

**NOTES TO BASIC FINANCIAL STATEMENTS, CONTINUED**

**6. COMMITMENTS AND CONTINGENCIES**

Bonds Payable

The following is a summary of changes in general obligation transactions of the District for the year ended August 31, 2018:

Balance, August 31, 2017	\$ 39,670,000
Additions:	
New obligations	<u>9,880,000</u>
Balance, August 31, 2018	<u>\$ 49,550,000</u>

The following is the bonded indebtedness of the District as of August 31, 2018:

<u>Issue Date</u>	<u>Interest Rate</u>	<u>Amount</u>	<u>Final Maturity Date</u>
December 29, 2016	4.00%	\$ 9,670,000	December 15, 2037
July 12, 2017	5.00%	30,000,000	December 15, 2036
June 15, 2018	1.90%	<u>9,880,000</u>	December 15, 2036
<b>TOTAL</b>		<u><b>\$ 49,550,000</b></u>	

Aggregate principal and interest payments applicable to the District's bonds subsequent to August 31, 2018 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019		\$ 2,189,032	\$ 2,189,032
2020	\$ 1,560,000	2,157,085	3,717,085
2021	1,625,000	2,089,163	3,714,163
2022	1,695,000	2,015,612	3,710,612
2023	1,770,000	1,938,738	3,708,738
2024 – 2028	10,115,000	8,409,762	18,524,762
2029 – 2033	12,590,000	5,874,985	18,464,985
2034 – 2038	<u>20,195,000</u>	<u>2,493,444</u>	<u>22,688,444</u>
	<u><b>\$ 49,550,000</b></u>	<u><b>\$ 27,167,821</b></u>	<u><b>\$ 76,717,821</b></u>

Bond Issuances

On June 15, 2018, the District issued \$9,880,000, respectively, in general obligation bonds with average interest rates of 1.90% for the purposes of financing a portion of various projects going on throughout the district.

The District is authorized by voters to issue general obligation bonds in a total aggregate principal amount not to exceed \$76,000,000. The issuance described above represent the first and second issuances under this voter authorization. The District expects to issue one or more additional series of bonds for the remaining amount of such authorization over the next three years.

**SCHOOL DISTRICT #1 – BELLEVUE PUBLIC SCHOOLS  
SARPY COUNTY, NEBRASKA**

**NOTES TO BASIC FINANCIAL STATEMENTS, CONTINUED**

**6. COMMITMENTS AND CONTINGENCIES, CONTINUED**

Note Payable to Bank

The District has a line of credit up to \$5 million with a local bank. This line of credit is in place to assist the District with meeting short-term cash flow requirements. The current line expires December 15, 2018 and is unsecured. The line of credit bears interest at a variable rate which is 1.25 percentage points under Prime Rate, as published in the Money Rates Section of the Wall Street Journal. As of August 31, 2018 the Prime Rate was 5.00%. The District did not have any amount borrowed at August 31, 2018.

Lease Commitments

The District has non-cancelable lease agreements for the following:

- Two scoreboards used at Bellevue East High School and one scoreboard at Bellevue West High School. The District pays \$42,131 annually for these scoreboards. The leases expire at the end of the 2020-2021 school year.
- Several postage machines used throughout the District. The District pays \$24,958 annually for these machines. The leases expire April 2022.
- Several copiers used throughout the District. The District pays \$127,788 annually for these copiers. The copier leases expire July 2019 and May 2023.

Future minimum lease payments for all leases are as follows:

<u>Fiscal Year-end:</u>	<u>Amount</u>
2019	\$ 194,877
2020	181,211
2021	181,211
2022	132,840
2023	<u>104,612</u>
Totals	<u>\$ 794,751</u>

The total paid for lease commitments for the year ended August 31, 2018 was \$241,903, which includes the lease commitments above as well as a caterpillar loader lease that expired during the year. All of the lease commitments were paid-out of the General Fund.

Grant Program Involvement

The District participates in a number of state and federally assisted programs. These programs are subject to financial and compliance audits of various agencies and departments, many of which have not yet been performed. The District's management believes that the amount of expenditures, if any, which may be disallowed by the granting agencies would not be significant.

**SCHOOL DISTRICT #1 – BELLEVUE PUBLIC SCHOOLS  
SARPY COUNTY, NEBRASKA**

**NOTES TO BASIC FINANCIAL STATEMENTS, CONTINUED**

**6. COMMITMENTS AND CONTINGENCIES, CONTINUED**

Compensated Absences

As a result of the District's use of the cash basis of accounting, accrued liabilities related to compensated absences (sick leave only; vacation does not vest) and any employer-related costs earned and unpaid, are not reflected in the government-wide or fund financial statements; therefore, leave days and vacation days are recorded when paid. Leave days given to District employees are based on the type of employee contract.

Eligible employees are allowed to accumulate unused sick leave days. The maximum amount they are allowed to accumulate is 110 days. The payout amount is calculated using the employee's current annual salary, divided by their contract days, and then multiplied by the number of days in excess of 110. If the employee leaves the District, the accumulated leave days are paid out at one-half of the calculated daily rate if the employee has been in the District for 20 years or more, or one-fourth of the calculated daily rate if the employee has been in the District for less than 20 years.

Eligible employees are allowed to accumulate unused vacation up to 30 days maximum. If the employee leaves the District, the accumulated vacation pay out is calculated using the employee's current annual salary, divided by their contract days, and then multiplied by the number of accumulated vacation days.

Voluntary Early Separation Plan

The District has established a voluntary separation program that is available to certified employees and administrators who are at least age 55, and no more than age 65, with at least 15 years of service in the District or who have a minimum of 20 years of full-time service in the District on August 31 of the elected year of separation. The amount of the benefit is calculated based on years of credited service, age and current salary.

The cost of the plan is recorded when paid. The liability for voluntary separation benefits of the District, amounting to \$10,424,055 at August 31, 2018, has not been accrued for in the financial statements in accordance with the basis of accounting disclosed above.

Separation Pay – Years of Service

In accordance with Board action, members of the administrative staff shall receive severance pay upon leaving employment in the District. The basic severance payment shall be 2% of accumulated salary, excluding fringe benefits, since the date of coverage by the program and shall be adjusted for years of service under the program. The liability associated with this benefit has not been accrued for in the financial statements in accordance with the basis of accounting disclosed above.

Litigation

The District is involved in various legal actions whereby certain parties are making claims for damages. Management believes the outcome of these proceedings will not have any material financial impact on the District.

**SCHOOL DISTRICT #1 – BELLEVUE PUBLIC SCHOOLS  
SARPY COUNTY, NEBRASKA**

**NOTES TO BASIC FINANCIAL STATEMENTS, CONTINUED**

**6. COMMITMENTS AND CONTINGENCIES, CONTINUED**

Construction Contracts

During the year, the District entered into contracts for the construction and renovation of several school buildings, the purchase of school buses, and wireless internet systems upgrades. The amount of the contracts outstanding at August 31, 2018 was \$14,374,585.

Arbitrage

Investment earnings from bond proceeds during the current fiscal year could be subject to arbitrage rebate and other tax matters. Currently, the District's management believes that there is no liability at year-end.

Risk Management

The District is exposed to various risks of loss related to torts, theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health and life; and natural disasters. During the year, the District carried commercial insurance for comprehensive general liability, errors and omissions, property and automobile coverage, workers' compensation coverage, uninsured/underinsured motorists and employers' liability. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**SCHOOL DISTRICT #1 - BELLEVUE PUBLIC SCHOOLS  
SARPY COUNTY, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULE - CASH BASIS - GENERAL FUND**

**FOR THE YEAR ENDED AUGUST 31, 2018**

	Actual	Original and Final Budget
Budgetary fund balance, September 1, 2017	\$ 24,443,633	\$ 33,172,709
Receipts:		
Local receipts:		
Local district taxes	32,042,339	30,443,700
Public power district sales taxes	1,124,109	1,200,000
Tuition	3,786	
Motor vehicle tax	3,136,601	3,000,000
Interest income	79,711	50,000
Other local receipts	451,041	500,000
Total local receipts	36,837,587	35,193,700
County receipts:		
County fines and license fees	257,807	300,000
State receipts:		
State aid	53,181,859	53,343,540
Property tax credit	565,167	
Special education programs	5,961,579	6,000,000
Special education transportation	560,889	640,000
Hi-ability learners	65,487	
Textbook loan	8,960	
Pro-rata motor vehicle	87,002	100,000
State apportionment	1,243,427	1,200,000
State categorical programs	33,185	308,387
Other state sources	400,000	
Total state receipts	61,707,555	61,991,927
Federal receipts:		
NCLB, Title I	1,185,412	1,000,000
NCLB, Title II	265,768	200,000
NCLB, Title III	49,187	45,000
IDEA	1,957,167	1,550,000
IDEA - special projects	14,995	10,000
Medicaid	77,549	100,000
Impact Aid	1,989,923	2,285,000
Vocational education	57,657	100,000
Grants from corporations & other private interests		250,000
Other federal sources	612,340	767,830
Total federal receipts	6,209,998	6,307,830
 Total receipts	 105,012,947	 103,793,457

See Notes to Other Supplementary Information - Budgetary Comparison Schedules.

**SCHOOL DISTRICT #1 - BELLEVUE PUBLIC SCHOOLS  
SARPY COUNTY, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULE - CASH BASIS -  
GENERAL FUND, CONTINUED**

**FOR THE YEAR ENDED AUGUST 31, 2018**

	Actual	Original and Final Budget
Disbursements:		
Instructional services	\$ 64,988,501	\$ 70,513,966
Support services - pupils	4,831,244	4,877,365
Support services - instructional staff	4,939,377	5,659,210
Support services - board of education	208,233	124,010
Support services - general administration	1,460,841	1,723,750
Support services - district legal services	29,754	30,000
Support services - building administration	4,818,520	5,300,000
Support services - business services	921,592	973,455
Support services - vehicle acquisition and maintenance	73,795	74,290
Support services - maintenance and operation of plant	9,471,193	10,768,799
Support services - pupil transportation	4,127,159	4,177,011
State categorical programs	30,594	
Federal programs - miscellaneous	3,446,938	
Summer school	2,347,373	1,375,366
Debt service	1,000	5,025,000
Operational transfers to the building fund	1,400,000	
Operational transfers to the employee benefit fund	1,545,000	
Total disbursements	104,641,114	110,622,222
Excess (deficiency) of receipts over disbursements	371,833	(6,828,765)
Budgetary fund balance, August 31, 2018	\$ 24,815,466	\$ 26,343,944

See Notes to Other Supplementary Information - Budgetary Comparison Schedules.

**SCHOOL DISTRICT #1 - BELLEVUE PUBLIC SCHOOLS  
SARPY COUNTY, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULE - CASH BASIS -  
SPECIAL BUILDING FUND**

**FOR THE YEAR ENDED AUGUST 31, 2018**

	Actual	Original and Final Budget
Budgetary fund balance, September 1, 2017	\$ 45,802,283	\$ 41,834,188
Receipts:		
Local receipts:		
Local district property taxes	1,119	
Other local receipts	69,558	
Total local receipts	70,677	
State receipts:		
Pro-rata motor vehicle	3,183	
Federal receipts:		
Department of Defense - Sec 7703 Funds	306,789	500,000
Interest	239,500	
Non-revenue receipts:		
Loans and transfers	1,400,000	
Proceeds from bond issuance	9,880,000	
Bond premiums	117,405	
Other		1,000,000
Total non-revenue receipts	11,397,405	1,000,000
Total receipts	12,017,554	1,500,000
Disbursements:		
Site acquisition and improvements	9,720,327	43,334,188
Transfer to the bond fund for bond issuance costs	108,013	
Total disbursements	9,828,340	43,334,188
Excess (deficiency) of receipts over disbursements	2,189,214	(41,834,188)
Budgetary fund balance, August 31, 2018	\$ 47,991,497	\$

See Notes to Other Supplementary Information - Budgetary Comparison Schedules.

**SCHOOL DISTRICT #1 - BELLEVUE PUBLIC SCHOOLS  
SARPY COUNTY, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULE - CASH BASIS -  
SCHOOL NUTRITION FUND**

**FOR THE YEAR ENDED AUGUST 31, 2018**

	Actual	Original and Final Budget
Budgetary fund balance, September 1, 2017	\$ 576,341	\$ 522,254
Receipts:		
Food sales	2,108,170	2,200,000
Interest income	1,539	
Miscellaneous	106,708	155,000
Federal reimbursements	2,103,900	2,100,000
State reimbursements	21,476	22,746
Total receipts	4,341,793	4,477,746
Disbursements:		
Salaries and payroll costs	2,406,740	2,736,000
Service and repair	105,617	145,000
Food and milk	1,667,965	1,850,000
Supplies	147,236	200,750
Other expenses	480	37,500
Equipment	15,901	30,750
Total disbursements	4,343,939	5,000,000
Excess of receipts over disbursements	(2,146)	(522,254)
Budgetary fund balance, August 31, 2018	\$ 574,195	\$

See Notes to Other Supplementary Information - Budgetary Comparison Schedules.

**SCHOOL DISTRICT #1 - BELLEVUE PUBLIC SCHOOLS  
SARPY COUNTY, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULE - CASH BASIS -  
EMPLOYEE BENEFIT FUND**

**FOR THE YEAR ENDED AUGUST 31, 2018**

	Actual	Original and Final Budget
Budgetary fund balance, September 1, 2017	\$ 4,542,944	\$ 4,318,327
Receipts:		
Operational transfers from the General Fund	1,545,000	
Other local receipts	603	
Other non-revenue receipts	72,205	
Interest income	16,044	13,000
Total receipts	1,633,852	13,000
Disbursements	1,529,217	4,331,327
Excess (deficiency) of receipts over disbursements	104,635	(4,318,327)
Budgetary fund balance, August 31, 2018	\$ 4,647,579	\$

	Fund Balance Beginning of Year	Receipts	Disbursements	Fund Balance End of Year
General severance	\$ 3,308,349	\$ 1,012,132	\$ 917,517	\$ 3,402,964
Social security and retirement	3,226	72,205	65,182	10,249
Severance pay-leave	436,938	401,479	401,092	437,325
Severance pay-years of service	794,431	148,036	145,426	797,041
Total	\$ 4,542,944	\$ 1,633,852	\$ 1,529,217	\$ 4,647,579

See Notes to Other Supplementary Information - Budgetary Comparison Schedules.

**SCHOOL DISTRICT #1 - BELLEVUE PUBLIC SCHOOLS  
SARPY COUNTY, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULE - CASH BASIS -  
BOND FUND**

**FOR THE YEAR ENDED AUGUST 31, 2018**

	Actual	Original and Final Budget
Budgetary fund balance, September 1, 2017	\$ 129,115	\$ 25,575
Receipts:		
Local receipts:		
Local district property taxes	1,780,783	1,800,000
Public power district sales taxes	66,463	
Interest	288	
Total receipts	1,847,534	1,800,000
Disbursements:		
Debt service interest	1,774,900	1,800,000
Total disbursements	1,774,900	1,800,000
Excess (deficiency) of receipts over disbursements	72,634	
Budgetary fund balance, August 31, 2018	\$ 201,749	\$ 25,575

See Notes to Other Supplementary Information - Budgetary Comparison Schedules.

**SCHOOL DISTRICT #1 - BELLEVUE PUBLIC SCHOOLS  
SARPY COUNTY, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULE - CASH BASIS -  
FIDUCIARY FUNDS**

**FOR THE YEAR ENDED AUGUST 31, 2018**

	Actual	Original and Final Budget
Budgetary fund balance, September 1, 2017	\$ 1,151,347	\$ 1,145,548
Receipts:		
Activites receipts	2,833,786	2,000,000
Student fee receipts	68,560	55,000
Interest income	1,304	100
Total receipts	2,903,650	2,055,100
Disbursements:		
Activites disbursements	2,170,111	3,136,665
Student fee disbursements	48,058	63,983
Total disbursements	2,218,169	3,200,648
Excess (deficiency) of receipts over disbursements	685,481	(1,145,548)
Budgetary fund balance, August 31, 2018	\$ 1,836,828	\$

	Fund Balance Beginning of Year	Receipts	Disbursements	Fund Balance End of Year
<b>ACTIVITIES FUND</b>				
Bellevue East	\$ 266,994	\$ 680,981	\$ 677,114	\$ 270,861
Bellevue West	283,735	941,361	913,314	311,782
Logan Fontanelle	21,680	28,301	30,975	19,006
Mission	11,796	43,787	46,189	9,394
District activity	519,111	1,068,107	415,112	1,172,106
Lewis & Clark	50,042	72,553	87,407	35,188
Total activities fund	\$ 1,153,358	\$ 2,835,090	\$ 2,170,111	\$ 1,818,337
<b>STUDENT FEES FUND</b>				
All schools	\$ (2,011)	\$ 68,560	\$ 48,058	\$ 18,491
<b>TOTAL</b>				\$ 1,836,828

See Notes to Other Supplementary Information - Budgetary Comparison Schedules.

**SCHOOL DISTRICT #1 – BELLEVUE PUBLIC SCHOOLS  
SARPY COUNTY, NEBRASKA**

**NOTES TO OTHER SUPPLEMENTARY INFORMATION –  
BUDGETARY COMPARISON SCHEDULES**

**1. BUDGETARY ACCOUNTING**

The District prepares its budget for the Governmental Funds and Fiduciary Funds on the cash basis of accounting. This basis is consistent with the basis of accounting used in presenting the basic financial statements. Under this method of accounting, all unexpended appropriations lapse at the end of the budget year.

The term “Budgetary Fund Balance” used in these supplementary schedules is synonymous with the terms “Fund Balance – Cash Basis” used in the basic financial statements.

**2. PRESENTATION**

*Governmental Accounting Standards* requires that for reporting purposes, the General Fund includes all activity of funds that do not generate a significant amount of revenues from outside sources. Therefore, in the fund financial statements, Employee Benefit Fund has been included in the General Fund since its revenues are mainly derived from transfers from the General Fund. However, since the Employee Benefit Fund is required by State law to adopt its own budget, the respective budgetary schedule has been included here.

**SCHOOL DISTRICT #1 - BELLEVUE PUBLIC SCHOOLS  
SARPY COUNTY, NEBRASKA**

**SCHEDULES OF CASH RECEIPTS, DISBURSEMENTS, AND FUND BALANCE  
CASH BASIS - ACTUAL - GENERAL FUND**

**FOR THE YEAR ENDED AUGUST 31, 2018**

		2018
		Actual
Receipts:		
	Local receipts:	
	1110 Local district taxes	\$ 31,993,715
	1120 Public power district sales taxes	1,124,109
	1125 Motor vehicle taxes	3,136,601
	1230 Tuition received from other districts	3,786
	1410 Interest	79,711
	1990 Other local receipts	451,041
	Total local receipts	36,788,963
	County receipts:	
	2110 County fines and license fees	257,807
	Total county receipts	257,807
	State receipts:	
	3110 State aid	53,181,859
	3131 Property tax credit	565,167
	3132 Personal property tax credit	48,624
	3120 Special education programs	5,961,579
	3125 Special education transportation	560,889
	3135 Hi-ability learners	65,487
	3155 Textbook loan	8,960
	3180 Pro-rata motor vehicle	87,002
	3200 State apportionment	1,243,427
	3500 State categorical programs	33,185
	Total state receipts	61,756,179
	Federal receipts:	
	4200 NCLB, Title I, Part A	1,143,838
	4210 NCLB, Title I, Accountability	20,454
	4310 NCLB, Title II	265,768
	4404 IDEA Part B (611) base allocation	396,802
	4406 IDEA Preschool (619) base allocation	64,239
	4410 IDEA	1,395,128
	4411 IDEA Part B early intervening services	14,995
	4412 IDEA Part B proportionate share	40,248
	4415 IDEA special projects	60,750
	4455 Medicaid administrative activities	77,549
	4500 Impact Aid	1,989,923
	4700 Vocational education	57,657
	4915 Title I, Part C	21,120
	4925 Title III, Part A	49,187
	4990 Other federal sources	612,340
	Total federal receipts	6,209,998
	Total receipts	\$ 105,012,947

See Notes to Schedules of Receipts, Disbursements, and Fund Balances.

**SCHOOL DISTRICT #1 - BELLEVUE PUBLIC SCHOOLS  
SARPY COUNTY, NEBRASKA**

**SCHEDULES OF CASH RECEIPTS, DISBURSEMENTS, AND FUND BALANCE  
CASH BASIS - ACTUAL - GENERAL FUND**

**FOR THE YEAR ENDED AUGUST 31, 2018**

		2018
		Actual
Disbursements:	Program:	
	1100 Regular instructional programs	\$ 46,369,824
	1150 Limited english proficiency programs	670,215
	1160 Poverty programs	4,223,318
	1190 Early childhood educational programs	367,073
	1200 Special education instructional programs	14,045,204
	1291 Special education instructional programs - ages 3-5	800,392
	1292 Special education instructional programs - ages 0-2	57,475
	2100 Support services - pupils	4,828,953
	2150 Safety & security	2,291
	2200 Support services - staff	4,939,377
	2310 Board of education	208,233
	2320 Executive administration services	1,460,841
	2330 District legal services	29,754
	2400 Office of the principal	4,818,520
	2510 General administration - business services	921,591
	2520 Vehicle acquisition	73,795
	2600 Support services - maintenance and operation of buildings and sites	10,871,193
	2750 Regular pupil transportation	2,265,062
	2755 Regular pupil transportation - open enrollment	373,145
	2760 School age special education pupil transportation	1,432,868
	2765 Below age five special education pupil transportation	56,084
	3500 State categorical programs	30,594
	4200 NCLB, Title I, Part A	940,731
	4210 NCLB, Title I, Accountability	34,332
	4310 Title II, Part A	176,514
	4404 IDEA Part B (611) base allocation	494,769
	4406 IDEA Preschool	73,389
	4410 IDEA	1,383,259
	4412 IDEA Part B proportionate share	34,576
	4415 IDEA special projects	77,367
	4700 Vocational education	106,446
	4915 Title I, Part C	28,978
	4925 Title III, Part A	31,279
	4968 Title IV, Part B	65,299
	5000 Debt services	1,000
	6000 Summer school	2,347,373
	Total disbursements by all programs	<u>\$ 104,641,114</u>
Fund balance, September 1		\$ 24,443,633
Cash receipts		105,012,947
	Total funds available	129,456,580
Cash disbursements		104,641,114
Fund balance, August 31		<u>\$ 24,815,466</u>
Analysis of fund balance:		
	Cash in bank:	
	Checking accounts	\$ 23,546,214
	Investment	157,814
		<u>\$ 23,704,028</u>
	County Treasurer's	
	Douglas County	\$ 5,231
	Sarpy County	1,106,207
		<u>\$ 1,111,438</u>

See Notes to Schedules of Receipts, Disbursements, and Fund Balances.

**SCHOOL DISTRICT #1 - BELLEVUE PUBLIC SCHOOLS  
SARPY COUNTY, NEBRASKA**

**SCHEDULES OF CASH RECEIPTS, DISBURSEMENTS, AND FUND BALANCE  
CASH BASIS - ACTUAL - SPECIAL BUILDING FUND**

**FOR THE YEAR ENDED AUGUST 31, 2018**

		2018
		Actual
Fund balance, September 1		\$ 45,802,283
Cash receipts:		
Local property taxes		1,119
Interest		239,500
Other local receipts		1,469,558
Pro-rate motor vehicle		3,183
Other federal categorical receipts		306,788
Sale of bonds		9,889,393
	Total cash receipts	11,909,541
	Total funds available	57,711,824
Cash disbursements:		
Purchased services		142,984
Building, acquisition, and improvements		9,577,343
	Total cash disbursements	9,720,327
Fund balance, August 31		\$ 47,991,497
Analysis of fund balance:		
Cash in bank:		
	Checking account	\$ 46,967,126
	Investment	1,024,371
		\$ 47,991,497

See Notes to Schedules of Receipts, Disbursements, and Fund Balances.

**SCHOOL DISTRICT #1 - BELLEVUE PUBLIC SCHOOLS  
SARPY COUNTY, NEBRASKA**

**SCHEDULES OF CASH RECEIPTS, DISBURSEMENTS, AND FUND BALANCE  
CASH BASIS - ACTUAL - SCHOOL NUTRITION FUND**

**FOR THE YEAR ENDED AUGUST 31, 2018**

		2018
		Actual
Fund balance, September 1		\$ 576,341
Cash receipts:		
Interest		1,539
Sale of lunches/milk		1,961,167
Other local receipts		253,711
State reimbursement		21,476
Federal reimbursement		2,103,900
	Total cash receipts	4,341,793
	Total funds available	4,918,134
Cash disbursements:		
Salary - professional staff		189,507
Salary - clerical and cooks		1,712,229
Employee benefits		505,004
Purchased services		105,617
Supplies and amterials		147,236
Food		1,667,965
Capital outlay		15,901
Other expenses		480
	Total cash disbursements	4,343,939
Fund balance, August 31		\$ 574,195
Analysis of fund balance:		
Cash in bank:		
	Checking account	\$ 574,195
		\$ 574,195

See Notes to Schedules of Receipts, Disbursements, and Fund Balances.

**SCHOOL DISTRICT #1 - BELLEVUE PUBLIC SCHOOLS  
SARPY COUNTY, NEBRASKA**

**SCHEDULES OF CASH RECEIPTS, DISBURSEMENTS, AND FUND BALANCE  
CASH BASIS - ACTUAL - EMPLOYEE BENEFIT FUND**

**FOR THE YEAR ENDED AUGUST 31, 2018**

		2018
		Actual
Fund balance, September 1		\$ 4,542,944
Cash receipts:		
Interest		16,044
Transfers from the general fund		1,545,000
Other non-revenue receipts		72,808
	Total cash receipts	1,633,852
	Total funds available	6,176,796
Cash disbursements:		
Employee benefits		884,470
Retirement incentive plan		644,747
	Total cash disbursements	1,529,217
Fund balance, August 31		\$ 4,647,579
Analysis of fund balance:		
Cash in bank:		
	Checking account	\$ 4,647,579
		\$ 4,647,579

See Notes to Schedules of Receipts, Disbursements, and Fund Balances.

**SCHOOL DISTRICT #1 - BELLEVUE PUBLIC SCHOOLS  
SARPY COUNTY, NEBRASKA**

**SCHEDULES OF CASH RECEIPTS, DISBURSEMENTS, AND FUND BALANCE  
CASH BASIS - ACTUAL - BOND FUND**

**FOR THE YEAR ENDED AUGUST 31, 2018**

		2018
		Actual
Fund balance, September 1		\$ 129,115
Cash receipts:		
Local property taxes		1,847,246
Interest		288
	Total cash receipts	1,847,534
	Total funds available	1,976,649
Cash disbursements:		
Debt service interest		1,774,900
	Total cash disbursements	1,774,900
Fund balance, August 31		\$ 201,749
Analysis of fund balance:		
Cash in bank:		
	Checking account	\$ 154,627
		\$ 154,627
County Treasurer's		
	Sarpy county	\$ 47,122
		\$ 47,122

See Notes to Schedules of Receipts, Disbursements, and Fund Balances.

**SCHOOL DISTRICT #1 - BELLEVUE PUBLIC SCHOOLS  
SARPY COUNTY, NEBRASKA**

**SCHEDULES OF CASH RECEIPTS, DISBURSEMENTS, AND FUND BALANCE  
CASH BASIS - ACTUAL - FIDUCIARY FUND**

**FOR THE YEAR ENDED AUGUST 31, 2018**

		<u>2018</u>
		<u>Actual</u>
Fund balance, September 1		\$ 1,151,347
Cash receipts:		
Interest		1,304
Activities receipts		2,833,786
Extracurricular activity fees		<u>68,560</u>
	Total cash receipts	<u>2,903,650</u>
	Total funds available	<u>4,054,997</u>
Cash disbursements:		
Supplies and materials		<u>2,218,169</u>
	Total cash disbursements	<u>2,218,169</u>
Fund balance, August 31		<u>\$ 1,836,828</u>
Analysis of fund balance:		
Cash in bank:		
	Checking account	\$ 1,732,661
	Investment	<u>104,167</u>
		<u>\$ 1,836,828</u>

See Notes to Schedules of Receipts, Disbursements, and Fund Balances.

**SCHOOL DISTRICT #1 – BELLEVUE PUBLIC SCHOOLS  
SARPY COUNTY, NEBRASKA**

**NOTES TO OTHER SUPPLEMENTARY INFORMATION –  
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND FUND BALANCES**

**1. BASIS OF PRESENTATION**

The Schedules of Cash Receipts, Disbursements and Fund Balance for each major fund are supplementary information required by the Nebraska Department of Education. The District prepared this information on the cash basis of accounting, which is the same basis of accounting used to prepare the District's financial statements. The presentation follows the same major function codes that are used by the District to prepare their Annual Financial Report, which the District submits to the Nebraska Department of Education.

**SCHOOL DISTRICT #1 - BELLEVUE PUBLIC SCHOOLS  
SARPY COUNTY, NEBRASKA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**FOR THE YEAR ENDED AUGUST 31, 2018**

Federal Grantor/Pass Through Entity/Program Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE - CHILD NUTRITION CLUSTER:</b>			
<i>Passed through Nebraska Department of Education</i>			
School Breakfast Program	770001	10.553	\$ 349,942
National School Lunch Program	770001	10.555	1,686,758
Summer Food Service Program for Children	770001	10.559	67,200
<i>Passed through the Nebraska Department of Health and Human Services</i>			
Food Distribution Program	770001	10.555	<u>333,970</u>
Total U.S. Department of Agriculture			<u>2,437,870</u>
<b>U.S. DEPARTMENT OF EDUCATION:</b>			
<i>Direct Award:</i>			
Impact Aid (Title VIII of ESEA)		84.041	1,989,923
<i>Passed through Nebraska Department of Education:</i>			
Title I Grants to Local Education Agencies (Title, I Part A of the ESEA)	770001	84.010	975,062
<b>SPECIAL EDUCATION CLUSTER (IDEA)</b>			
Special Education - Grants to States (IDEA, Part B)	770001	84.027	1,977,015
Special Education - Preschool Grants (IDEA Preschool)	770001	84.173	73,389
Migrant Education - State Grant Program (Title I, Part C of ESEA)	770001	84.011	28,978
Career and Technical Education - Basic Grants to States (Perkins IV)	770001	84.048	106,446
State Personnel Development Grant	770001	84.323	11,610
English Language Acquisition Grant - Title III, Part A	770001	84.365	31,279
Improving Teacher Quality State Grants - Title II, Part A	770001	84.367	176,514
Title IV A - Student Enrichment Grant	770001	84.424	<u>65,299</u>
Total U.S. Department of Education			<u>5,435,515</u>
<b>U.S. DEPARTMENT OF DEFENSE:</b>			
<i>Direct Award:</i>			
ROTC		84.000	178,195
Impact Aid - DOD Sec 7703 Funds		84.041	<u>306,789</u>
Total U.S. Department of Defense			<u>484,984</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>			
<i>Passed through Nebraska Department of Health and Human Services System:</i>			
<b>MEDICAID CLUSTER</b>			
Medical Assistance Program (Medicaid; Title XIX)	47-6005158	93.778	<u>77,549</u>
<b>TOTAL</b>			<u>\$ 8,435,918</u>

See Notes to the Schedule of Expenditures of Federal Awards.

**SCHOOL DISTRICT #1 – BELLEVUE PUBLIC SCHOOLS  
SARPY COUNTY, NEBRASKA**

**NOTES TO SCHEDULE OF EXPENDITURES  
OF FEDERAL AWARDS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Basis of Presentation – The accompanying Schedule of Expenditures of Federal Awards has been prepared on a cash basis of accounting with the exception of commodities received under the food distribution of \$333,970. Under this method, expenditures are recognized when disbursements are made. Some programs are funded jointly by District appropriations and federal funds.

The information in this Schedule is presented in accordance with the requirements for Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Expenditure Presentation – Expenditures of federal awards for the Impact Aid, Medical Assistance Programs, ROTC, the School Breakfast Program, the National School Lunch Program, the Summer Food Service Program and Food Distribution are not separately identifiable in the accounting records of the District. These programs are jointly funded with District monies and expenditures and are not required to be accumulated in the accounting records by funding source. For report purposes, the amount of federal expenditures is shown equal to the amount of federal funds received for the above mentioned awards.

Program Activity – Various reimbursement procedures are used for Federal awards received by the District. Additionally, most Federal grant periods end June 30, while the District's year-end is August 31. Consequently, timing differences between expenditures and program reimbursement can exist at the beginning and end of the year. These timing differences will be resolved over the term of the grants.

**2. REPORTING ENTITY**

The District, for purposes of the Schedule of Expenditures of Federal Awards, includes all funds for which the District is financially accountable.

**3. PASS-THROUGH AWARDS**

The District receives certain federal awards in the form of pass-through awards from the State of Nebraska and other various agencies. Such amounts received as pass-through awards are specifically identified on the Schedule of Expenditures of Federal Awards.

**4. NON-CASH AWARDS**

The National School Lunch Program involves both cash and non-cash awards to the District. Such non-cash awards consist of donated commodities which are separately identified in the Schedule of Expenditures of Federal Awards. Donated commodity expenditures are determined on a first-in, first-out basis.

**SCHOOL DISTRICT #1 – BELLEVUE PUBLIC SCHOOLS  
SARPY COUNTY, NEBRASKA**

**NOTES TO SCHEDULE OF EXPENDITURES  
OF FEDERAL AWARDS, CONTINUED**

**5. CONTINGENCIES**

The District receives funds under various federal grant programs and such assistance is to be expended in accordance with the provisions of the various grants. Compliance with the grants is subject to audit by various government agencies, which may impose sanctions in the event of non-compliance. Management believes that they have complied with all aspects of the various grant provisions and the results of adjustments, if any, relating to such audits would not have any material financial impact.

**6. DE MINIMIS COST RATE**

The District has not elected to use the 10% de minimis cost rate as covered in the Uniform Guidance indirect costs section.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Education  
**School District #1 – Bellevue Public Schools**  
Sarpy County, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of School District #1 – Bellevue Public Schools, Sarpy County, Nebraska (the "District"), as of and for the year ended August 31, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 31, 2018.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*HSMC Orizon LLC*  
**HSMC ORIZON LLC**

October 31, 2018

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM  
GUIDANCE**

Board of Education  
**School District #1 – Bellevue Public Schools**  
Sarpy County, Nebraska

**Report on Compliance for Each Major Federal Program**

We have audited the School District's #1 – Bellevue Public Schools, Sarpy County, Nebraska (the "District") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended August 31, 2018. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the District' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

**Opinion on Each Major Federal Program**

In our opinion, the District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2018.

## Report on Internal Control over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

  
**HSMC ORIZON LLC**

**SCHOOL DISTRICT #1 – BELLEVUE PUBLIC SCHOOLS  
SARPY COUNTY, NEBRASKA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED AUGUST 31, 2018**

**Section I: Summary of Auditor’s Results**

***Financial Statements***

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

Are any material weaknesses identified?	___ Yes	<u>X</u> No
Are any significant deficiencies identified not considered to be material weaknesses?	___ Yes	<u>X</u> None Reported
Is any noncompliance material to financial statements noted?	___ Yes	<u>X</u> No

***Federal Awards***

Type of auditor’s report issued on compliance for major programs: Unmodified

Internal control over major program compliance:

Are any material weaknesses identified?	___ Yes	<u>X</u> No
Are any significant deficiencies identified not considered to be material weaknesses?	___ Yes	<u>X</u> None Reported
Are any audit findings disclosed that are required to be reported in accordance with <i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Rewards, Section 2 CFR 200.516(a)</i> ?	___ Yes	<u>X</u> No

Identification of major programs:

U.S. Department of Education 84.041	Impact Aid (Title VIII of ESEA)
U.S. Department of Agriculture – Child Nutrition Cluster 10.555	National School Lunch Program (NSLP)
U.S. Department of Health and Human Services – Medicaid Cluster 93.778	Medical Assistance Program (Medicaid; Title XIX)

Enter the dollar threshold used to distinguish between Type A and Type B programs:	\$ 750,000
Is the auditee qualified as a low-risk auditee?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

**Section II: Financial Statement Findings**

None.

**Section III: Federal Awards Findings**

None.

**SCHOOL DISTRICT #1 – BELLEVUE PUBLIC SCHOOLS  
SARPY COUNTY, NEBRASKA**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED AUGUST 31, 2018**

**FINANCIAL STATEMENT FINDINGS**

None reported.

**FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None reported.

December 5, 2018

Dr. Jeff Rippe  
Bellevue Public School District  
2600 Arboretum Drive  
Bellevue, NE 68005

Re: Bellevue Public School District Bond Program  
Task Order No. 12  
Central Elementary School Life Safety/ Mechanical Upgrades

Dear Dr. Rippe:

Please find attached for your review the fee proposal for Task Order No. 12 in the Bellevue Public School District Bond Program. This Task Order will include design and coordination work for the inclusion of the life safety and mechanical upgrades scheduled at Central Elementary School. The proposed work that will be included in this project will also incorporate a number of other miscellaneous items that was included under the itemized bond program list that was previously approved by the Bellevue School Board. This Task Order will be completed under the management of the overall bond program as discussed in a number of earlier discussions and as approved by the Bellevue School Board on December 21, 2016. This Task Order will be attached to the overall Master Agreement that has also been approved by the Bellevue School Board.

The Scope of Work included in this Task Order includes, but is not limited to the following:

1. The original scope of the Bond work that was originally scheduled for Central was the replacement of existing chiller unit and miscellaneous mechanical equipment and components identified in the district facility study. Upon further review of the project by the District, the District opted to shift consideration to revise the scope of work to include the installation of a new VRF HVAC system in the project in lieu of replacing the existing chiller and miscellaneous components. The Bellevue School Board voted at their meeting in September, 2018 to proceed with moving forward on the project with the consideration of first considering a Life Cycle Cost Analysis of weighing the VRF option against the simple replacement of the existing equipment. The Life Cycle study would be presented to the Bond Oversight Committee for consideration and if proved favorable with the Oversight Committee, design would move forward with the VRF option and then proceed with obtaining bids for the VRF installation option. The mechanical fees included in this proposal does include the design for the planned installation of a VRF system in the building. It is planned that minimal demolition will be included in this project to assist in minimizing construction costs with demolition of existing components within classroom areas being accommodated in a staged pattern as improvements are made to individual room areas.
2. Replacement of existing exterior lighting and lighting within Multi-Purpose Room to new LED light fixtures.
3. New mechanical control system in conjunction with the replacement of the mechanical equipment to align with district controls standards.
4. Installation of fire sprinkler system throughout the building.
5. Replacement of existing P/A communication system throughout the building.
6. Replacement of existing exhaust fans/hoods as identified.
7. Incorporation of planned building safety and security features.

Civil Engineering:

- o Site engineering for new dedicated water service for new fire sprinkler system.

### Architectural

- Preparation of Architectural plans for the required general construction work included in the specific project.
- Preparation of plan backgrounds and coordination with the civil, mechanical and electrical engineering aspects of the project with the respective engineering disciplines.
- Coordination for preparation of bidding documents for the scope included in the specific Project.
- Distribution of plans to prospective general contractors and area plan rooms for bidding purposes.
- Receipt of bids from respective bidding contractors and preparation of contracts for completion of the planned work.
- Preparation of contracts with selected Contractor(s).
- Coordination with the progression of the respective work with the selected contractor including periodic project construction meetings.
- Shop drawing review and coordination.
- Processing of contractor pay requests.
- Project closeout upon completion of the work.

### Mechanical/Electrical

- Mechanical and Electrical design services to accommodate the respective work items indicated above.
- Coordination of mechanical/electrical work with respective subcontractors
- Shop drawing review and coordination
- Project Closeout

### Structural

- Structural design services for providing new mechanical equipment platforms over the existing low roof area for support of new rooftop mounted mechanical equipment. Due to the unknown extent of the structural design work required for the new mechanical equipment, it is being proposed that the structural fees for this work be completed on an hourly as-needed basis so that excessive fees to cover the possible engineering costs are not plugged into this initial proposal.

Exclusions: The following items are excluded from this scope of the project and would be considered as direct project expenses or Contractor expenses (if items are required):

- Site Topographic Survey
- Soils investigation/geotechnical work.
- Detailed cost estimating
- Rendered presentation drawings.
- Owner initiated Change Orders review and cost checking
- Re-design to accommodate Owner or Contractor initiated change orders.
- Utility fees (gas, water, sewer, etc...).
- Printing costs for final plans and specifications for distribution to jurisdictions and contractors.
- Building permit fees and code jurisdiction fees.
- Special Inspections or testing as required or as deemed necessary by local code jurisdictions.
- Construction staking

All work included in this proposal will be completed by professionals registered in the State of Nebraska.

Based on these assumption and discussions, we are proposing anticipated fees to complete the work included in this project for fees as follows:

### Architectural:

- Architectural Plan Preparation/Project Coordination: \$ 22,000
- Civil Plan Preparation \$ 2,600
- Structural Engineering Hourly (TBD)
- Mechanical/ Electrical Engineering/Coordination: \$ 62,700

Total Overall Estimated Fee: \$ 87,300

Please review this information and feel free to contact me to discuss anything in this proposal or if you should need any clarification on the information included in the proposal. If this proposal is acceptable, please sign the proposal form as noted below and return a copy to my attention. As always, we are pleased to be associated with the Bellevue School District and are proud to be a partner with you on your bond program!

Sincerely,

GP ARCHITECTURE, LLC



Ralph E. Gladbach, AIA, CSI  
Architect/Principal

Accepted by:

\_\_\_\_\_

Name

\_\_\_\_\_

Title

\_\_\_\_\_

Date

December 5, 2018

Dr. Jeff Rippe  
Bellevue Public School District  
2600 Arboretum Drive  
Bellevue, NE 68005

Re: Bellevue Public School District Bond Program  
Task Order No. 13  
Belleaire Elementary School Life Safety/ Mechanical Upgrades

Dear Dr. Rippe:

Please find attached for your review the fee proposal for Task Order No. 13 in the Bellevue Public School District Bond Program. This Task Order will include design and coordination work for the inclusion of the life safety and mechanical upgrades scheduled at Belleaire Elementary School. The proposed work that will be included in this project will also incorporate a number of other miscellaneous items that was included under the itemized bond program list that was previously approved by the Bellevue School Board. This Task Order will be completed under the management of the overall bond program as discussed in a number of earlier discussions and as approved by the Bellevue School Board on December 21, 2016. This Task Order will be attached to the overall Master Agreement that has also been approved by the Bellevue School Board.

The Scope of Work included in this Task Order includes, but is not limited to the following:

1. The original scope of the Bond work that was originally scheduled for Belleaire was the replacement of existing chiller unit and miscellaneous mechanical equipment and components identified in the district facility study. Upon further review of the project by the District, the District opted to shift consideration to revise the scope of work to include the installation of a new VRF HVAC system in the project in lieu of replacing the existing chiller and miscellaneous components. The Bellevue School Board voted at their meeting in September, 2018 to proceed with moving forward on the project with the consideration of first considering a Life Cycle Cost Analysis of weighing the VRF option against the simple replacement of the existing equipment. The Life Cycle study would be presented to the Bond Oversight Committee for consideration and if proved favorable with the Oversight Committee, design would move forward with the VRF option and then proceed with obtaining bids for the VRF installation option. The mechanical fees included in this proposal does include the design for the planned installation of a VRF system in the building. It is planned that minimal demolition will be included in this project to assist in minimizing construction costs with demolition of existing components within classroom areas being accommodated in a staged pattern as improvements are made to individual room areas.
2. Replacement of existing exterior lighting and lighting within Multi-Purpose Room to new LED light fixtures.
3. New mechanical control system in conjunction with the replacement of the mechanical equipment to align with district controls standards.
4. Installation of fire sprinkler system throughout the building.
5. Replacement of existing P/A communication system throughout the building.
6. Replacement of existing exhaust fans/hoods as identified.
7. Incorporation of planned building safety and security features.

Some initial discussions on the project were recently conducted with the school staff and the staff pointed out some other concerns on the building with questions on those concerns. We reviewed these concerns

and one of the major items that we found was that the windows and exterior cladding in the west wings of the building had some major issues that should probably be addressed. Back in the late 1980's or early 1990's, the original building windows were replaced with wood windows with aluminum cladding. The overall building openings for the windows were reduced and a new EIFS wall infill was installed around the window units. It was noticed during the observations that the existing wood windows were rotting out in numerous locations and the EIFS has experienced some water infiltration damage. Based on discussions with the District staff and the Bond Oversight Committee, it was determined that we should look at possibly including replacement of the existing windows and repair of the exterior cladding into the scope of the work planned for this summer. The design for this window/cladding will be included in the project plans and will be noted as a line-item alternate so that the costs of the replacement work will be known at the time of bidding.

#### Civil Engineering:

- Site engineering for new dedicated water service for new fire sprinkler system.

#### Architectural

- Preparation of Architectural plans for the required general construction work included in the specific project.
- Preparation of plan backgrounds and coordination with the civil, mechanical and electrical engineering aspects of the project with the respective engineering disciplines.
- Coordination for preparation of bidding documents for the scope included in the specific Project.
- Distribution of plans to prospective general contractors and area plan rooms for bidding purposes.
- Receipt of bids from respective bidding contractors and preparation of contracts for completion of the planned work.
- Preparation of contracts with selected Contractor(s).
- Coordination with the progression of the respective work with the selected contractor including periodic project construction meetings.
- Shop drawing review and coordination.
- Processing of contractor pay requests.
- Project closeout upon completion of the work.

#### Mechanical/Electrical

- Mechanical and Electrical design services to accommodate the respective work items indicated above.
- Coordination of mechanical/electrical work with respective subcontractors
- Shop drawing review and coordination
- Construction meeting attendance
- Project Closeout

#### Structural Engineering:

- Due to the unknown direction of how the mechanical systems will be laid out, it is difficult at best to determine any structural engineering fees that may be associated with this project. It is likely that there will be some new rooftop supports that will be required to support potential new rooftop mechanical equipment. Until the extent of the mechanical system layout is known, we cannot peg an exact amount on any structural engineering fees. What is being proposed here is that any structural work will be completed on an hourly basis based on the engineer's hourly rates.

Exclusions: The following items are excluded from this scope of the project and would be considered as direct project expenses or Contractor expenses (if items are required):

- Site Topographic Survey

- Soils investigation/geotechnical work.
- Detailed cost estimating
- Rendered presentation drawings.
- Owner initiated Change Orders review and cost checking
- Re-design to accommodate Owner or Contractor initiated change orders.
- Utility fees (gas, water, sewer, etc...).
- Printing costs for final plans and specifications for distribution to jurisdictions and contractors.
- Building permit fees and code jurisdiction fees.
- Special Inspections or testing as required or as deemed necessary by local code jurisdictions.
- Construction staking

All work included in this proposal will be completed by professionals registered in the State of Nebraska.

Based on these assumption and discussions, we are proposing anticipated fees to complete the work included in this project for fees as follows:

Architectural:

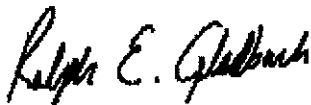
- Architectural Plan Preparation/Project Coordination: \$ 34,000
- Civil Plan Preparation \$ 2,600
- Structural Engineering Hourly (TBD)
- Mechanical/ Electrical Engineering/Coordination: \$ 106,900

Total Overall Estimated Fee: \$ 143,500

Please review this information and feel free to contact me to discuss anything in this proposal or if you should need any clarification on the information included in the proposal. If this proposal is acceptable, please sign the proposal form as noted below and return a copy to my attention. As always, we are pleased to be associated with the Bellevue School District and are proud to be a partner with you on your bond program!

Sincerely,

GP ARCHITECTURE, LLC



Ralph E. Gladbach, AIA, CSI  
Architect/Principal

Accepted by:

\_\_\_\_\_

Name

\_\_\_\_\_

Title Date

December 5, 2018

Dr. Jeff Rippe  
Bellevue Public School District  
2600 Arboretum Drive  
Bellevue, NE 68005

Re: Bellevue Public School District Bond Program  
Task Order No. 14  
Birchcrest Elementary School Life Safety/ Mechanical Upgrades

Dear Dr. Rippe:

Please find attached for your review the fee proposal for Task Order No. 14 in the Bellevue Public School District Bond Program. This Task Order will include design and coordination work for the inclusion of the life safety and mechanical upgrades scheduled at Birchcrest Elementary School. The proposed work that will be included in this project will also incorporate a number of other miscellaneous items that was included under the itemized bond program list that was previously approved by the Bellevue School Board. This Task Order will be completed under the management of the overall bond program as discussed in a number of earlier discussions and as approved by the Bellevue School Board on December 21, 2016. This Task Order will be attached to the overall Master Agreement that has also been approved by the Bellevue School Board.

The Scope of Work included in this Task Order includes, but is not limited to the following:

1. The original scope of the Bond work that was originally scheduled for Birchcrest was the replacement of existing chiller unit and miscellaneous mechanical equipment and components identified in the district facility study. Upon further review of the project by the District, the District opted to shift consideration to revise the scope of work to include the installation of a new VRF HVAC system in the project in lieu of replacing the existing chiller and miscellaneous components. A Life Cycle Cost Analysis prepared by Advanced Engineering Systems was prepared and presented to the District and the Bond Oversight Committee for consideration of incorporating a VRF installation option against the simple replacement of the existing equipment. The recommendation that came out of this meeting was to proceed with the VRF system design for bidding and installation option. The mechanical fees included in this proposal does include the design for the planned installation of a VRF system in the building. It is planned that minimal demolition will be included in this project to assist in minimizing construction costs with demolition of existing components within classroom areas being accommodated in a staged pattern as improvements are made to individual room areas.
2. Replacement of existing exterior lighting and lighting within Multi-Purpose Room to new LED light fixtures.
3. New mechanical control system in conjunction with the replacement of the mechanical equipment to align with district controls standards.
4. Installation of fire sprinkler system throughout the building.
5. Replacement of existing P/A communication system throughout the building.
6. Replacement of existing exhaust fans/hoods as identified.
7. Incorporation of planned building safety and security features.

Civil Engineering:

- o Site engineering for new dedicated water service for new fire sprinkler system.

### Architectural

- Preparation of Architectural plans for the required general construction work included in the specific project.
- Preparation of plan backgrounds and coordination with the civil, mechanical and electrical engineering aspects of the project with the respective engineering disciplines.
- Coordination for preparation of bidding documents for the scope included in the specific Project.
- Distribution of plans to prospective general contractors and area plan rooms for bidding purposes.
- Receipt of bids from respective bidding contractors and preparation of contracts for completion of the planned work.
- Preparation of contracts with selected Contractor(s).
- Coordination with the progression of the respective work with the selected contractor including periodic project construction meetings.
- Shop drawing review and coordination.
- Processing of contractor pay requests.
- Project closeout upon completion of the work.

### Mechanical/Electrical

- Mechanical and Electrical design services to accommodate the respective work items indicated above.
- Coordination of mechanical/electrical work with respective subcontractors
- Shop drawing review and coordination
- Construction meeting attendance
- Project Closeout

### Structural Engineering:

- Due to the unknown direction of how the mechanical systems will be laid out, it is difficult at best to determine any structural engineering fees that may be associated with this project. It is likely that there will be some new rooftop supports that will be required to support potential new rooftop mechanical equipment. Until the extent of the mechanical system layout is known, we cannot peg an exact amount on any structural engineering fees. What is being proposed here is that any structural work will be completed on an hourly basis based on the engineer's hourly rates.

Exclusions: The following items are excluded from this scope of the project and would be considered as direct project expenses or Contractor expenses (if items are required):

- Site Topographic Survey
- Soils investigation/geotechnical work.
- Detailed cost estimating
- Rendered presentation drawings.
- Owner initiated Change Orders review and cost checking
- Re-design to accommodate Owner or Contractor initiated change orders.
- Utility fees (gas, water, sewer, etc...).
- Printing costs for final plans and specifications for distribution to jurisdictions and contractors.
- Building permit fees and code jurisdiction fees.
- Special Inspections or testing as required or as deemed necessary by local code jurisdictions.
- Construction staking

All work included in this proposal will be completed by professionals registered in the State of Nebraska.

Based on these assumption and discussions, we are proposing anticipated fees to complete the work included in this project for fees as follows:

Architectural:

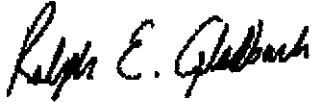
- o Architectural Plan Preparation/Project Coordination: \$ 25,000
- o Civil Plan Preparation \$ 2,600
- o Structural Engineering Hourly (TBD)
- o Mechanical/ Electrical Engineering/Coordination: \$ 112,800

Total Overall Estimated Fee: \$ 140,400

Please review this information and feel free to contact me to discuss anything in this proposal or if you should need any clarification on the information included in the proposal. If this proposal is acceptable, please sign the proposal form as noted below and return a copy to my attention. As always, we are pleased to be associated with the Bellevue School District and are proud to be a partner with you on your bond program!

Sincerely,

GP ARCHITECTURE, LLC



Ralph E. Gladbach, AIA, CSI  
Architect/Principal

Accepted by:

\_\_\_\_\_

Name

\_\_\_\_\_

Title

Date

# Bellevue Public Schools

## STUDENT TRANSPORTATION and WHITE FLEET

### VEHICLE REPLACEMENT PLAN

*2019 PURCHASES*





CHAMPIONS  
— FOR —  
CHILDREN

# Bellevue Public Schools

## White Fleet Vehicles

	<u>ESTIMATED COST</u>	<u>ACTUAL COST</u>
○ 2017: 3 Box Trucks (FS) and 2 utility trucks (GM)	\$269,000.00	\$211,603.00
○ 2018: 3 Cargo Vans (HVAC, Carpenter, IT), 1 Service Truck (TR), <del>Grounds MX Truck</del>	<del>\$243,000.00</del> \$176,000.00	\$140,762.00
○ 2019: 1 Cargo Van (FS) and 1 Box Truck (FS)	\$ 93,000.00	
○ 2020: 1 Service Truck (BW)	\$ 60,000.00	
○ 2021: 1 Service Truck (BE)	\$ 60,000.00	
<b>TOTAL 5 YEAR COST</b>	<b>\$725,000.00</b>	



VENDOR 		Woodhouse South	Woodhouse Blair	Baxter	McMullen
TYPE VEHICLE 					
<b>Box Truck</b>		No Bid Received	\$47,062	\$54,916	\$50,164
LESS TRADE-IN:			\$500	\$500	\$1,000
1 UNIT TOTAL:			<b>\$46,562</b>	<b>\$54,416</b>	<b>\$49,164</b>
<b>Transit Connect Van</b>		No Bid Received	\$22,193	\$20,792	\$23,230
LESS TRADE-IN:			\$500	\$500	\$1,000
1 UNIT TOTAL:			<b>\$21,693</b>	<b>\$20,292</b>	<b>\$22,230</b>
TOTAL:			<b>\$68,255</b>	<b>\$74,708</b>	<b>\$71,394</b>
EXTENDED WARRANTY (84 MONTH/75,000 MILES):			\$5,902	\$5,902	\$5,902
BUDGETED AMOUNT:			<b>\$93,000</b>	<b>\$93,000</b>	<b>\$93,000</b>
AMOUNT UNDER BUDGET:			<b>\$18,157</b>	<b>\$12,390</b>	<b>\$15,704</b>

Total cost (Box Truck – Woodhouse Blair & Transit Connect – Baxter) = **\$72,756** (\$20,244 under budget)

# Bellevue Public Schools

## 2019 White Fleet Recommendation:

Approve the purchase of one F-450 box truck from Woodhouse Ford Blair and one Ford Transit Connect van from Baxter Ford for a total of \$72,756.00.



# Bellevue Public Schools

## Student Transportation Vehicles

**ESTIMATED  
COST**

**ACTUAL  
COST**



○ 2017:			
5 regular buses and 5 SPED buses	\$1,000,000.00	\$965,630.00	
○ 2018:			
3 regular buses and 1 SPED bus	\$ 465,000.00	\$407,240.00	
○ 2019:			
7 SPED buses	\$ 636,000.00		
3 regular buses	\$ 375,000.00		
			\$1,011,000
○ 2020:			
5 <del>2</del> regular buses	<del>\$ 625,000.00</del>		
	\$ 250,000.00		
○ 2021:			
5 regular buses	\$ 635,000.00		

**TOTAL 5 YEAR COST**

**\$3,361,000.00**



**CHAMPIONS  
— FOR —  
CHILDREN**

VENDOR 		Bluebird	International	Thomas
<b>TYPE BUS</b> 				
75-78 Passenger		<b>\$88,026</b>	\$89,400	\$89,850
<b>3 DIESEL UNITS TOTAL:</b>		<b>\$264,078</b>	<b>\$268,200</b>	<b>\$269,550</b>
18 passenger - Gas - With WC Lift		<b>\$93,371</b>	\$98,850	NOT AVAILABLE
18 Passenger - Propane - With WC Lift		<b>\$99,619</b>	NOT AVAILABLE	\$108,998
18 Passenger - Diesel - With WC Lift		<b>\$97,005</b>	\$103,300	\$100,860
<b>2 PROPANE UNITS TOTAL:</b>		<b>\$199,238</b>	NOT AVAILABLE	<b>\$217,996</b>
24 Passenger - Gas		\$90,959	<b>\$85,784</b>	NOT AVAILABLE
24 Passenger - Propane		<b>\$95,825</b>	NOT AVAILABLE	\$106,998
24 Passenger - Diesel		\$90,539	<b>\$90,234</b>	\$96,690
<b>2 PROPANE UNITS TOTAL:</b>		<b>\$191,650</b>	NOT AVAILABLE	<b>\$213,996</b>
24 Passenger - Gas - With WC Lift		<b>\$95,064</b>	\$102,350	NOT AVAILABLE
24 Passenger - Propane - With WC Lift		<b>\$103,717</b>	NOT AVAILABLE	\$111,749
24 Passenger - Diesel - With WC Lift		<b>\$100,155</b>	\$106,800	\$102,260
<b>3 PROPANE UNITS TOTAL:</b>		<b>\$311,151</b>		<b>\$335,247</b>
<b>TOTAL:</b>		<b>\$966,117</b>	<b>\$268,200</b>	<b>\$1,036,789</b>
<b>- \$8,000 BLUEBIRD DISCOUNT:</b>		<b>\$958,117</b>	<b>N/A</b>	<b>N/A</b>
<b>TRADE-INS:</b>		<b>\$3,500</b>	<b>\$5,570</b>	<b>\$6,250</b>
<b>FINAL COST:</b>		<b>\$954,617</b>	<b>\$268,200</b> (77 passenger only)	<b>\$1,030,539</b>
<b>BUDGETED AMOUNT:</b>		<b>\$1,011,000</b>	<b>\$1,011,000</b>	<b>\$1,011,000</b>
<b>AMOUNT UNDER BUDGET:</b>		<b>\$56,383</b>	<b>NO PROPANE BIDS</b>	<b>\$19,539</b>

# Bellevue Public Schools

Beginning in 2004, the Environmental Protection Agency (EPA) began to phase-in more stringent emission standards. The new standards require major modifications to diesel engines and fuel:

- Exhaust Gas Recirculation (EGR)
- Diesel Oxidation Catalyst (DOC)
- Diesel Particulate Filter (DPF)
- Selective Catalytic Reduction System (SCR)
- Use of Diesel Exhaust Fluid (DEF)
- Use of Ultra Low Sulfur Fuel

Engine emission equipment requires engines to run hotter for a longer period of time to allow the engine to burn off carbon buildup created by the emissions cleansing process.

**EPA STANDARDS HAVE NOT BEEN FAVORABLE  
TO DIESEL ENGINE SCHOOL BUSES**



# Bellevue Public Schools

The additional cost of operating an emission equipped diesel school bus:

	<u>Per Item</u>	<u>This School Year</u>
• Ultra Low Sulfur Fuel:	\$2.86 per gallon	(\$136,000)
• Diesel Exhaust Fluid (DEF):	\$2.55 per gal	(\$1,380)
• Exhaust Gas Recirculation (EGR):	\$563.65	(\$2,254)
• EGR Cooler:	\$923.00	(\$1,846)
• NOx Sensor:	\$560.00	(0)
• Diesel Particulate Filter (DPF):	\$1,972.00	(\$3,944)
• Turbo:	\$3,000.00	(\$9,660)
• Electricity for block heaters (December – March)		
• Cold weather starts (all days 15 degree F or lower)		
• Additional fuel & salary for “regeneration runs”		
• Significant time to troubleshoot and repair		
• Breakdowns related to emission equipment		
• Down time awaiting parts		



# Bellevue Public Schools

## Fuel Type

## PRO

## CON

- |            |   |   |
|------------|---|---|
| ○ Electric | Daily Operating Cost                                  | Initial Cost (\$300,000+)<br>Distance Limitation                                      |
| ○ CNG      | Fuel Cost<br>Environmental Impact<br>Maintenance Cost | Fueling Infrastructure<br>Maintenance Facility<br>Modifications<br>Initial cost       |
| ○ Gasoline | Environmental Impact<br>Maintenance Cost              | Reduced power (torque)<br>Engine Longevity<br>Fuel Cost (\$2.68)                      |
| ○ Diesel   | MPG (7)<br>Power for larger vehicles                  | Fuel Cost (\$2.85)<br>Environmental Impact<br>Maintenance Cost<br>Cold Weather Starts |



# Bellevue Public Schools

## Fuel Type

## PRO

## CON

- Propane

Fuel Cost (\$1.62)  
Environmental Impact  
Maintenance Cost  
Cold Weather Starts  
Student Comfort

Initial Cost  
Lower MPG (4.5 vs. 6.5)  
(net savings in fuel - \$.30 per  
per mile)



# Bellevue Public Schools

## Propane is the Obvious Choice

- ❖ Over 12,000 propane school buses currently in operation in 800 school districts
- ❖ Lower Maintenance cost
- ❖ Consistently lower and stable fuel price
- ❖ Lowest NO<sub>x</sub> Emissions
- ❖ Other than electric, propane offers the most environmental friendly fuel source
- ❖ Excellent cold weather operations
- ❖ Quieter



# Bellevue Public Schools

## Is it Safe?

- ❖ If released from tank will be in vapor form
- ❖ Non-toxic, non-carcinogenic and non corrosive
  - ✓ Dissipates into the atmosphere
- ❖ Propane tanks are 20 times more puncture-resistant than standard fuel tanks
- ❖ Propane fuel tanks are surrounded with a heavy duty steel frame
- ❖ Numerous safety features make propane powered engines safer than gasoline engines



# Bellevue Public Schools

## PURCHASE PRICE COMPARISON

VEHICLE	DIESEL ACTUAL COST	PROPANE ACTUAL COST
2 ea. 18 Passenger with W/C Lift	\$194,010	\$199,238
3 ea. 24 Passenger with W/C Lift	\$300,465	\$311,151
2 ea. 24 Passenger	\$181,078	\$191,650
<b>TOTAL</b>	<b>\$675,553</b>	<b>\$702,039</b>
<b>DIFFERENCE</b>		<b>+\$26,486</b>



# Bellevue Public Schools

## Total Cost of Ownership Comparison

*Based on 15 year ownership (purchase price and standard operating cost)  
and 11,000 annual miles*

Diesel: \$182,701 x7 buses = \$1,278,907

Propane: \$156,039 x7 buses = \$1,092,273

Annual savings: \$12,442

15 year savings: \$186,634

Time to recoup initial additional purchase cost: 25 months



# Bellevue Public Schools

## Installation of Propane Fueling Station



Will be installed at the Transportation Center.

Working with Sapp Brothers for installation.

Location and design has verbal approval from Bellevue Fire Department.

Fueling equipment (tank and dispenser) will be purchased from Sapp Brothers for \$18,600 with no obligation to purchase propane from Sapp Brothers.



VENDOR 		Bluebird	International	Thomas
TYPE BUS 				
75-78 Passenger		<b>\$88,026</b>	\$89,400	\$89,850
<b>3 DIESEL UNITS</b>	<b>TOTAL:</b>	<b>\$264,078</b>	<b>\$268,200</b>	<b>\$269,550</b>
18 passenger - Gas - With WC Lift		<b>\$93,371</b>	\$98,850	NOT AVAILABLE
18 Passenger - Propane - With WC Lift		<b>\$99,619</b>	NOT AVAILABLE	\$108,998
18 Passenger - Diesel - With WC Lift		<b>\$97,005</b>	\$103,300	\$100,860
<b>2 PROPANE UNITS</b>	<b>TOTAL:</b>	<b>\$199,238</b>	NOT AVAILABLE	<b>\$217,996</b>
24 Passenger - Gas		\$90,959	<b>\$85,784</b>	NOT AVAILABLE
24 Passenger - Propane		<b>\$95,825</b>	NOT AVAILABLE	\$106,998
24 Passenger - Diesel		\$90,539	<b>\$90,234</b>	\$96,690
<b>2 PROPANE UNITS</b>	<b>TOTAL:</b>	<b>\$191,650</b>	NOT AVAILABLE	<b>\$213,996</b>
24 Passenger - Gas - With WC Lift		<b>\$95,064</b>	\$102,350	NOT AVAILABLE
24 Passenger - Propane - With WC Lift		<b>\$103,717</b>	NOT AVAILABLE	\$111,749
24 Passenger - Diesel - With WC Lift		<b>\$100,155</b>	\$106,800	\$102,260
<b>3 PROPANE UNITS</b>	<b>TOTAL:</b>	<b>\$311,151</b>		<b>\$335,247</b>
	<b>TOTAL:</b>	<b>\$966,117</b>	<b>\$268,200</b>	<b>\$1,036,789</b>
	<b>- \$8,000 BLUEBIRD DISCOUNT:</b>	<b>\$958,117</b>	<b>N/A</b>	<b>N/A</b>
	<b>TRADE-INS:</b>	<b>\$3,500</b>	<b>\$5,570</b>	<b>\$6,250</b>
	<b>FINAL COST:</b>	<b>\$954,617</b>	<b>\$268,200</b> (77 passenger only)	<b>\$1,030,539</b>
	<b>BUDGETED AMOUNT:</b>	<b>\$1,011,000</b>	<b>\$1,011,000</b>	<b>\$1,011,000</b>
	<b>AMOUNT UNDER BUDGET:</b>	<b>\$56,383</b>	<b>NO PROPANE BIDS</b>	<b>\$19,539</b>

# Bellevue Public Schools



MOVING TOWARDS A CLEANER  
AND MORE RELIABLE SCHOOL  
BUS FLEET WHILE REDUCING  
OPERATING COST



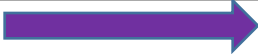

CHAMPIONS  
— FOR —  
CHILDREN



# Bellevue Public Schools

## 2019 Student Transportation Fleet Recommendation:

Approve the purchase of three 77 passenger diesel buses and seven 18-24 passenger propane buses from Bluebird for a total of \$954,617.00.



VENDOR 		Bluebird	International	Thomas
TYPE BUS 				
75-78 Passenger		\$88,026	\$89,400	\$89,850
3 UNITS TOTAL:		\$264,078	\$268,200	\$269,550
18 passenger - Gas - With WC Lift		\$93,371	\$98,850	NOT AVAILABLE
18 Passenger - Propane - With WC Lift		\$99,619	NOT AVAILABLE	\$108,900
18 Passenger - Diesel - With WC Lift		\$97,005	\$103,300	\$100,860
2 UNITS TOTAL:		\$199,238	NOT AVAILABLE	\$217,800
24 Passenger - Gas		\$90,959	\$85,784	NOT AVAILABLE
24 Passenger- Propane		\$95,825	NOT AVAILABLE	\$106,998
24 Passenger - Diesel		\$90,539	\$90,234	\$96,690
2 UNITS TOTAL:		\$191,650	NOT AVAILABLE	\$213,996
24 Passenger - Gas - With WC Lift		\$95,064	\$102,350	NOT AVAILABLE
24 Passenger- Propane - With WC Lift		\$103,717	NOT AVAILABLE	\$111,749
24 Passenger - Diesel - With WC Lift		\$100,155	\$106,800	\$102,260
3 UNITS. TOTAL:		\$311,151		\$335,247
TOTAL:		\$966,117	\$268,200	\$1,036,593
- \$8,000 BLUEBIRD DISCOUNT:		\$958,117	N/A	N/A
- TRADE-INS:		\$3,500	\$5,570	\$6,250
FINAL COST:		\$954,617	\$268,200 (77 passenger only)	\$1,030,343
BUDGETED AMOUNT:		\$1,011,000	\$1,011,000	\$1,011,000
AMOUNT UNDER BUDGET:		\$56,383		\$19,343

VENDO 		Woodhouse South	Woodhouse Blair	Baxter	McMullen
TYPE VEHIC 					
<b>Box Truck</b>		No Bid Received	\$47,062	\$54,916	\$50,164
	LESS TRADE-IN:		\$500	\$500	\$1,000
	1 UNIT TOTAL:		\$46,562	\$54,416	\$49,164
<b>Transit Connect Van</b>		No Bid Received	\$22,193	\$20,792	\$23,230
	LESS TRADE-IN:		\$500	\$500	\$1,000
	1 UNIT TOTAL:		\$21,693	\$20,292	\$22,230
	<b>TOTAL:</b>		\$68,255	\$74,708	\$71,394
	<b>BUDGETED AMOUNT:</b>		\$93,000	\$93,000	\$93,000
	<b>AMOUNT UNDER BUDGET:</b>		\$25,745	\$18,292	\$21,606

**Total cost (Box Truck – Woodhouse Blair & Transit Connect – Baxter ) = \$67,854 (\$25,146 under budget)**

Bellevue Public Schools

Assessment & Accountability

Report to the Board of Education  
January 7, 2019

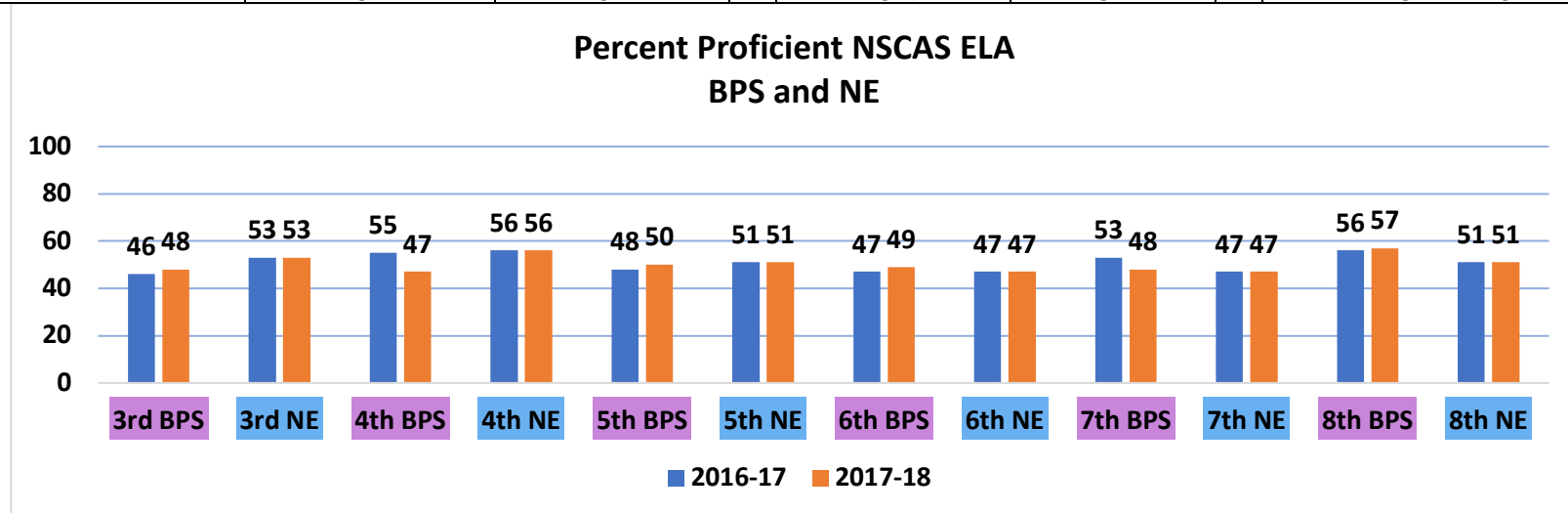
## **NSCAS: Nebraska Student Centered Assessment System**

Aggregate results of the 2018 NSCAS English Language Arts (ELA), Mathematics, and Science Assessments for grades 3-8 and 11 are included in the following report. All students in grades 3-8 and 11 in the state of Nebraska are required to participate in ELA and Mathematics state assessments, and students in grades 5, 8, & 11 are required to participate in Science state assessments. These assessments measure student achievement against the Nebraska College and Career Ready Content Area Standards, showing how student learning compares to expectations. Students in grades 3-8 take the NSCAS general assessments, and students in grade 11 take the NSCAS ACT. An alternate assessment is available for students who qualify as having significant cognitive disabilities.

## NSCAS ELA (English Language Arts)

The statewide assessment for ELA completed its second year and is a measurement of students' achievement at each grade level 3-8 on the Nebraska College & Career Ready Content Area Standards for English Language Arts. These CCR Content Area Standards reflect increased rigor, and therefore, the NSCAS ELA assessment is also a more rigorous assessment than the previous NeSA Reading assessment. The new NSCAS ELA assessment also has a new score scale and new achievement levels, so the student results cannot be compared to previous NeSA Reading results. The new achievement levels are **Developing**, **On Track**, and **College Career Ready Benchmark**. \*Note: The 2017-18 ELA assessment scores should be considered a new baseline due to significant changes from the 2016-17 ELA assessment to the 2017-19 ELA assessment. The 2016-17 NeSA ELA scores have been transformed to align as close as possible with the new scale and achievement levels to allow for comparisons for accountability purposes. However, a new assessment platform was used for the 2017-18 assessment, the test format was adaptive within grade level, and the Text Dependent Analysis items were eliminated, so the likely impact of these differences on student performance between the 16-17 and 17-18 scores should be noted. In addition, percent of students proficient includes students assessed with the NSCAS Alternate Assessment. Average Scale Score does NOT include students assessed with NSCAS Alternate Assessment.

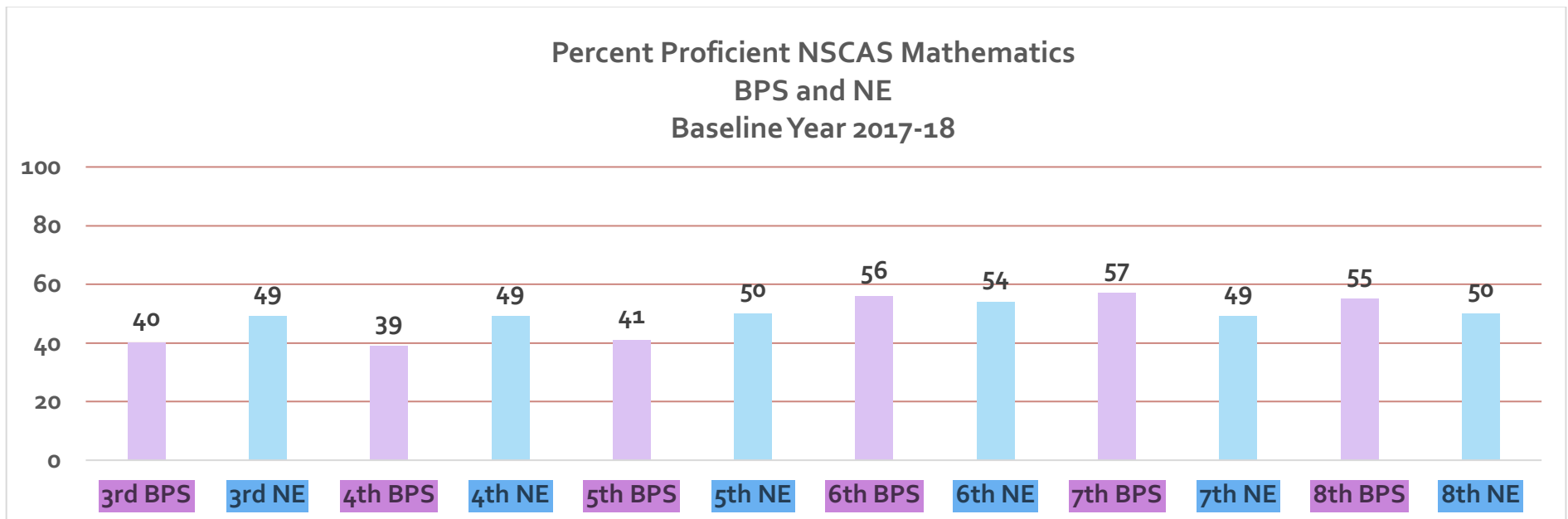
Grade Level	Percent of Students On Track and at CCR Benchmark		Average Scale Score		Range of Scale Scores
	BPS	NE	BPS	NE	
3 <sup>rd</sup>	48	53	2471	2481	2220 - 2840
4 <sup>th</sup>	47	56	2498	2511	2250 - 2850
5 <sup>th</sup>	50	51	2528	2531	2280 - 2860
6 <sup>th</sup>	49	47	2542	2538	2290 - 2870
7 <sup>th</sup>	49	47	2553	2549	2300 - 2880
8 <sup>th</sup>	57	51	2567	2560	2310 - 2890



## NSCAS Mathematics

The statewide assessment for Mathematics was in its first year during the 2017-18 school year and is a measurement of students' achievement at each grade level 3-8 against the Nebraska College & Career Ready Content Area Standards for Mathematics. These CCR Content Area Standards reflect increased rigor, and therefore, the NSCAS Mathematics assessment is also a more rigorous assessment than the previous NeSA Mathematics assessment. The new NSCAS Mathematics assessment also has a new score scale and new achievement levels, so the student results cannot be compared to previous NeSA Mathematics results. The new achievement levels are **Developing**, **On Track**, and **College Career Ready Benchmark**. \*Note: The percent of students proficient includes students assessed with the NSCAS Alternate Assessment. Average Scale Score does NOT include students assessed with NSCAS Alternate Assessment.

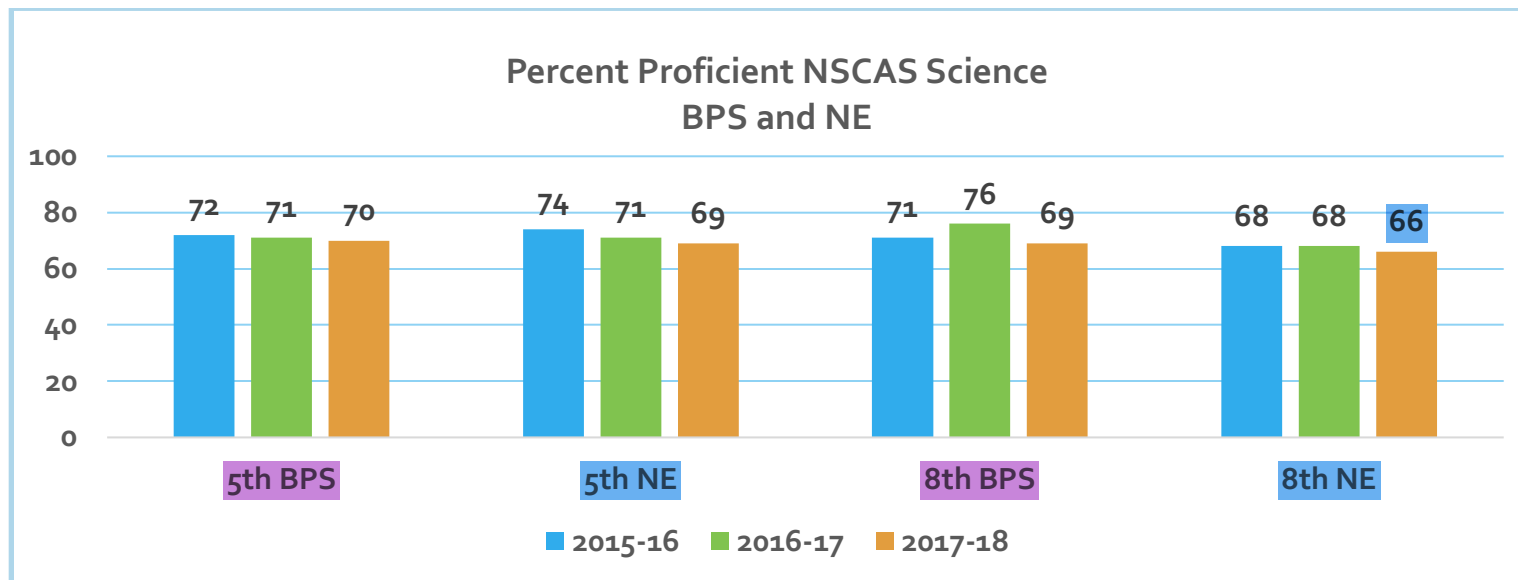
Grade Level	Percent of Students On Track and at CCR Benchmark		Average Scale Score		Range of Scale Scores
	BPS	NE	BPS	NE	
3 <sup>rd</sup>	40	49	1180	1192	1000 - 1470
4 <sup>th</sup>	39	49	1209	1226	1010 - 1500
5 <sup>th</sup>	41	50	1226	1241	1020 - 1510
6 <sup>th</sup>	56	54	1255	1253	1030 - 1530
7 <sup>th</sup>	57	49	1268	1254	1040 - 1540
8 <sup>th</sup>	55	50	1278	1269	1050 - 1550



## NSCAS Science

Science is the last subject transitioning to the College and Career Ready Content Area Standards. These standards were adopted in September of 2017 by the Nebraska Board of Education, and school districts across the state have begun the transition within their science curricula. Because the College and Career Ready Content Area Standards for Science reflect a shift in how science is taught, the NSCAS Science assessment must also shift. The Nebraska Department of Education is in the process of developing a state science assessment that will measure student achievement toward the new CCR Content Area Science Standards. During this transition, the current NSCAS Science assessment that measures the legacy science standards will continue to be used until the new CCR NSCAS Science assessment is field tested in the spring of 2020 and fully implemented in the spring of 2021. The achievement levels remain **Below Standards**, **Meets Standards**, and **Exceeds Standards** until the new assessment is implemented. It is important to note that the current NSCAS Science assessment will likely not fully align with science standards being taught in the classroom as districts transition to the new CCR Content Area Science Standards.

Grade Level	Percent of Students Meeting & Exceeding the Science Legacy Standards		Average Scale Score		Range of Scale Scores
	BPS	NE	BPS	NE	
5 <sup>th</sup>	70	69	100	102	0-200
8 <sup>th</sup>	69	66	102	102	0-200

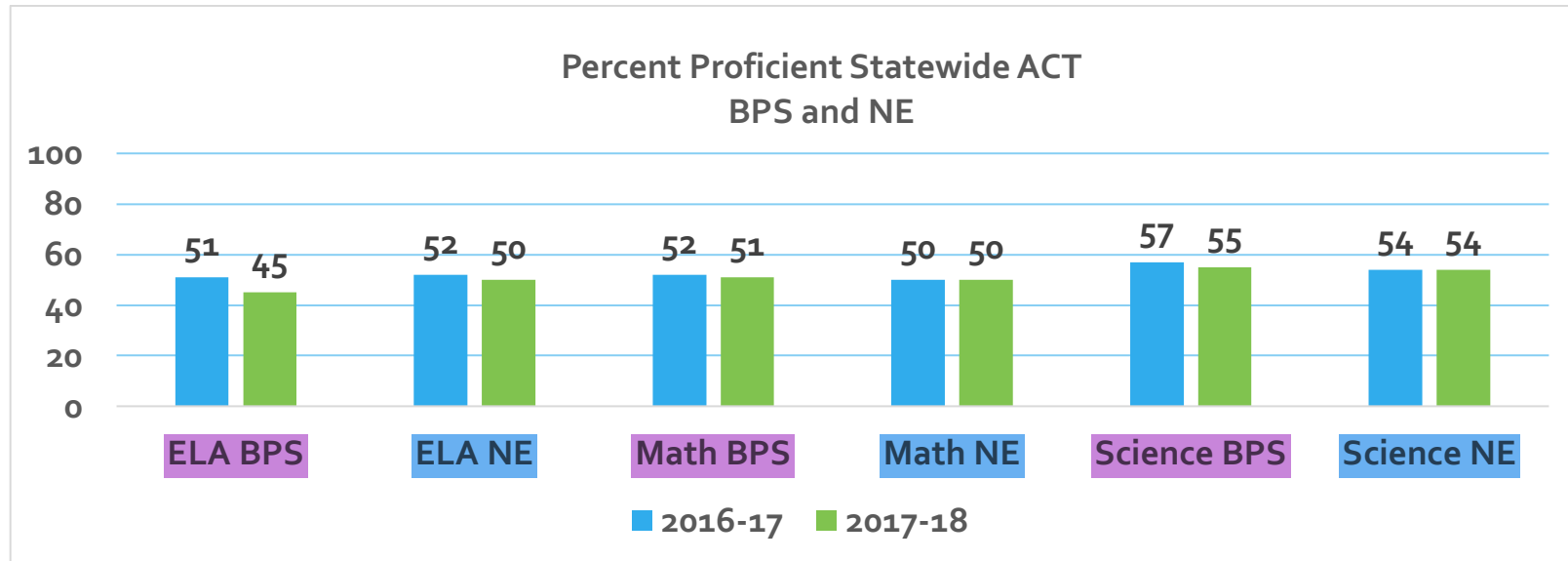


## NSCAS ACT

2016-17 marked the first year that the ACT became the state assessment for all 11<sup>th</sup> grade students. While this is the regular ACT assessment that can be used for college entrance, the Nebraska Department of Education and the Nebraska Board of Education established achievement levels in three areas so this assessment can also serve as the state assessment and can be used for Nebraska accountability. The areas are ELA (a combination of the ACT English, reading, and writing subtests), Mathematics, and Science. The Nebraska Achievement Levels and associated score ranges are:

Performance Level	ELA	Math	Science
ACT Benchmark	20-36	22-36	23-36
On Track	18-19	18-21	19-22
Developing	1-17	1-17	1-18

	Percent of Students in "On Track" & "ACT Benchmark"		Average Scale Score		Range of Scale Scores
	BPS	NE	BPS	NE	
ELA	45%	50%	17.1	17.6	1-36
Math	51%	50%	18.7	18.9	1-36
Science	55%	54%	19.5	19.3	1-36



## ACT Graduating Class Profile Report and ACT Preparation

Each year, the district receives the ACT Graduating Class Profile Report from the ACT Research Science team. The report summarizes the academic preparation and performance of our previous year's graduates who took the ACT as sophomores, juniors or seniors and achieved a college reportable composite score. This year's report is based on each class of 2018 graduating student's most recent test information within the September 2015 through July 2018 test dates (not their highest score). This is also the first time our ACT Graduating Class Profile Report will reflect ACT scores of 99% of our graduates from the Class of 2018 since the first 11<sup>th</sup> grade class took the Statewide ACT during the 2016-17 school year are reflected in the 2018 Graduating Class Profile Report. In the charts below, the colors reflect cohort groups of students. BPS provides students in grades 9-11 with a simulated ACT test experience each fall so students can experience the ACT assessment schedule and item types. Teachers are also able to analyze their students' performance to determine where individual or overall curricular support may be needed.

### Average ACT Composite Scores including 11<sup>th</sup> grade ACT

Graduation Year	BPS Junior Class of... (11 <sup>th</sup> grade)*	Junior Class of... State Average*	BPS Graduating Class of... (12 <sup>th</sup> grade)**	Graduating Class of... State Average**
2015-16	None	None	22.1	21.4
2016-17	19.7	19.3	22.3	21.4
2017-18	19.3	19.4	20.0***	20.1***
2018-19	Will take Statewide ACT in April 2019	Will take Statewide ACT in April 2019	TBD	TBD

- \* April score
- \*\* MOST RECENT score
- \*\*\* Full Cohort

### Practice ACT Average Composite Scores by Grade Level and Cohorts Over Time

School Year	9 <sup>th</sup> grade	10 <sup>th</sup> grade	11 <sup>th</sup> grade
2016-17	15.7	17.3	19.1
2017-18	15.8	16.5	18.1
2018-19	15.9	18** PreACT	17.1
2019-20	TBD	TBD	TBD

## ACT Graduate Report: Average Subject and Composite Scores: BPS, Nebraska, National

BPS	Students Tested	English	Mathematics	Reading	Science	Composite
2014-15	474	21.9	20.9	23.2	22.2	22.2
2015-16	458	21.7	20.9	23.1	22.1	22.1
2016-17	479	21.7	21.1	23.6	22.6	22.3
2017-18*	760 (59% Increase)	19.2	19.6	20.6	20.1	20.0

\*First graduating class that **100%** students had the opportunity to complete the ACT as a junior (**99%** assessed)

Nebraska	Students Tested	English	Mathematics	Reading	Science	Composite
2014-15	18,347	21.1	21.0	21.9	21.6	21.5
2015-16	18,598	20.9	20.8	21.8	21.5	21.4
2016-17	18,993	20.9	20.9	21.9	21.5	21.4
2017-18*	24,516 (29% Increase)	19.4	19.8	20.4	20.1	20.1

\*First graduating class that **100%** students had the opportunity to complete the ACT as a junior (**98%** assessed)

National	Students Tested	English	Mathematics	Reading	Science	Composite
2014-15	1,924,436	20.4	20.8	21.4	20.9	21.0
2015-16	2,090,342	20.1	20.6	21.3	20.8	20.8
2016-17	2,030,038	20.3	20.7	21.4	21.0	21.0
2017-18	1,914,817	20.2	20.5	21.3	20.7	20.8

\*Represents **55%** of students in the 2018 graduating class

Nebraska has developed an accountability system under AQuESTT (state statute) and ESSA (federal law) that presents information in two ways. AQuESTT classification combines performance on several indicators to provide schools and districts with an overall descriptive classification of **Excellent, Great, Good, or Needs Improvement**. School and district snapshots display school performance on each accountability indicator and provide data on other measures not used in classification. These snapshots are viewable on the Nebraska Education Profile through the Nebraska Department of Education Website. The ESSA Indicators and AQuESTT Metrics are as follows:

<b>ESSA Indicator:</b>	Academic Achievement	Academic Progress	English Language Proficiency and Progress	Graduation Rate	School Quality or Student Success
<b>AQuESTT Metric:</b>	Status	Growth, Improvement, Non-Proficiency (-1, 0, +1)	Progress Towards English Language Proficiency (0, +1)	4- and 7-Year Cohort Graduation Rate (-1, 0)	Chronic Absenteeism, Science, Evidence-based Analysis (0, +1)

District and school **Status** is based on percentage of eligible students who scored on track or higher on ELA and Math assessments. After status is determined, different indicators within the system may adjust the status up or down to result in the **final classification**.

In addition, schools that would benefit from support for improvement at the state or federal level can be designated in four ways:

**State Support:**

**Priority Schools** – Per state statute, at least 3 schools most in need of support for improvement from the AQuESTT Needs Improvement classification are named Priority Schools. Supports and Interventions are provided to these schools from the NDE.

**Federal Support:**

**CSI** (Comprehensive Support and Improvement) – The lowest performing 5 percent of Title I Schools on Status & Progress toward EL Proficiency, Academic Progress, and SOSS Indicators and public high schools with a four year adjusted cohort graduation rate of 67% or below.

**TSI** (Targeted Support and Improvement) – Any school with consistently underperforming subgroups or low-performing subgroups over a period of time. Subgroups are defined as the 7 major racial/ethnic groups, EL, SPED, and economic disadvantage.

**ATSI** (Additional Targeted Support and Improvement) – Any school in which one or more subgroups is performing at or below the performance of all students in the lowest performing schools.

**BPS CSI School:** Betz Elementary. The school’s classification is “Good”, but as a Title I school, they are eligible for CSI consideration. The determination is that the school would benefit from support, especially with EL proficiency.

BPS AQuESTT Snapshot:



Beginning Status ⓘ


**GOOD**


NSCAS English Language Arts & Mathematics Proficiency

**SUCCESS, ACCESS, AND SUPPORT**


 Positive Partnerships, Relationships, and Success ⓘ  
**Coming in 2019!**


 Transitions ⓘ —  
Four-Year Graduation **93%**  
Extended Graduation **95%**  
AQuESTT uses 2016-2017 graduation rates


 Educational Opportunities and Access ⓘ —  
Chronic Absenteeism Reduction **No**  
Progress Towards EL Proficiency **48%**

 Evidence-Based Analysis ⓘ  
Not eligible for Adjustment  
EBA Total Score 91 / 120

**TEACHING, LEARNING, AND SERVING**

 College, Career, and Civic Ready ⓘ  
**Coming in 2019!**

 Assessment ⓘ —  
Individual Score Growth **68%**  
Score Improvement **Yes**  
Non-Proficiency Reduction **No**  
Science Proficiency Status **65%**  
Science Score Improvement **No**

 Educator Effectiveness ⓘ  
**Coming in 2019!**

**Final AQuESTT Classification**



The Nebraska Education Profile (NEP) at <http://nep.education.ne.gov> provides snapshots that include detailed information about the performance of all public schools and districts in Nebraska.