

Board of Education Meeting Agenda
Monday, January 11, 2021 6:30 PM
Bellevue Public Schools Welcome Center
2600 Arboretum Dr
Bellevue, NE 68005

A. Routine Business

A.1. Call to Order
Board President

A.2. Oath of Office
Jeff Rippe
New Board Member Kristy Kiviniemi and re-elected Board Members Sarah Centineo and Scott Eby will be administered the Oath of Office.

Kristy Kiviniemi will be welcomed to the Board of Education.

Attached is the Oath of Office for Board members.

A.3. Roll Call
Board Secretary

A.4. 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.

A.5. 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.

B.1. *Approval of Minutes
Board Secretary

Administrative Recommendation: Approve the Minutes of the December 7, 2020, Board of Education meeting.

B.2. *Treasurer's Report
Susan Brooks

Administrative Recommendation: Acknowledge receipt of the Treasurer's Report for December, 2020.

B.3. *Payment of Claims
Jeff Rippe

Administrative Recommendation: Approve the payment of claims totaling \$1,853,274.01.

B.4. *Release from Contract
Sharra Smith

Administrative Recommendation:(1) Allan Albert and (2) Paul Lofquist be released from their contracts effective May 27, 2021.

B.5. *Election of New Teachers
Sharra Smith

Administrative Recommendation:1) Chelsea Perry be elected to the certified staff for the 2020-21 school year effective December 14, 2020 subject to her release from any contractual agreements with other school districts.

C. Action Items

C.1. Reorganization of Board
Board President

C.1.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.

C.2. Election of Officers

Jeff Rippe

C.2.a. President

Jeff Rippe

Nominations for President of the Board will be taken.

If there are no further nominations, I move that nominations be closed.

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

C.2.b. Vice President

Board President

Nominations for Vice President of the Board will be taken.

If there are no further nominations, I move that nominations be closed. If one nominee, roll call vote will be taken.

If more than one nominee, a vote will be taken by secret ballot.

C.2.c. Secretary

Board President

Nominations for Secretary of the Board will be taken.

If there are no further nominations, I move that nominations be closed.

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

C.2.d. 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, a vote will be taken by secret ballot.

C.2.e. 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.

C.2.f. 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.

C.2.g. 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.

C.2.h. Foundation Board Members
Board President

The recommendation is to nominate up to three members of the Board of Education to serve on Bellevue Public Schools' Foundation Board of Directors.

The current member of the Foundation Board of Directors is Scott Eby.

C.2.i.

C.2.j. Committee on American Civics
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 Committee on American Civics are Sarah Centineo, Maureen McNamara, and Nina Wolford.

C.2.k. 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 member of the Student Discipline Committee is Scott Eby.

C.2.1. 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.

Maureen McNamara 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.

C.3. School Board Member Vacancy
Jeff Rippe

A discussion will take place to fill the vacant position on the Bellevue Public Schools Board of Education.

C.4. 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.

C.5. 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 2022-2023 school year.

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

C.6. 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 2019-2020 fiscal year Audit Report will be presented by the District's external auditors, Bergan KDV.

Jodi Woodward, CPA from Bergan KDV, will be present to comment on the report.

Attached is a copy of the Audit Report.

Administrative Recommendation: Accept the Audit Report for the 2019-2020 fiscal year as presented by the District's external auditors, Bergan KDV.

C.7. Bond Project Update

The Board will receive an update on bond projects.

C.7.a. Bond Oversight Committee

Oversight Committee Member

A member of the Bond Oversight Committee will provide a report to the Board.

C.7.b. Mission, CHAP, Bellevue East and Bellevue West Partial Roof

Replacements

Ralph Gladbach

The administration will ask the Board to approve GP Architecture to prepare the RFP and solicit bids for the partial roof replacements at Mission, CHAP, Bellevue East and Bellevue West.

C.7.c.

C.7.d. CHAP HVAC
Ralph Gladbach

The administration will ask the Board to approve GP Architecture to prepare the RFP and solicit bids for the upgrades to the HVAC at CHAP.

D. Commendations

D.1. *Princeton University Invitational

The Bellevue West Forensics team competed in the Princeton University Invitational on December 5 & 6, 2020. Results are as follows: Robyn Boyland, semifinalist in Oral Interpretation; Tamyia Bender, semifinalist, in Oral Interpretation; and Tyson Forbes, semifinalist in Dramatic Interpretation and champion in Oral Interpretation.

D.2. *Lincoln Southeast Invitational

The Bellevue East Forensics team competed at the Lincoln Southeast Invitational on December 18, 2020. Bellevue East had two champions, George Grinnell in Impromptu Speaking, and Elijah Bullie in Dramatic Interpretation. Elijah also was runner-up in Poetry Interpretation, 3rd in Entertainment Speaking, and overall top individual speaker of the tournament, winning the Triathlon Award.

E. Information Items

E.1. High School Scheduling Update

Robert Moore

Tonight, the administration will give the Board an update on the implementation of block scheduling at Bellevue East and Bellevue West.

E.2. BPS District Update

Jeff Rippe

The administration will give an update on the Bellevue Public Schools from the COVID-19 pandemic.

F. 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.

Edward T. Ventura, Jr. - Mascots

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

BPS Foundation - Scott Eby
MABE - Maureen McNamara

Other Meetings Attended

H. Future Business

Board President

January 21, Bond Oversight Committee Meeting, via Zoom, 5:30 p.m.

February 8, Board of Education Meeting, Welcome Center, 6:30 p.m.

I. Executive Session

Board President

Adjourn to Executive Session to consider matters relating to strategy sessions with respect to collective bargaining which are necessary to be considered in closed session for the protection of the public interest and for the needless injury to the reputation of an individual.

**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 7, 2020

The Board of Education at Bellevue, Nebraska, met in open and public session at 6:55 p.m. on Monday, December 7, 2020, 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 6:55 p.m.

Present Board Members:

Sarah Centineo
Doug Cook
Scott Eby
Maureen McNamara

Also in Attendance:

Jeff Rippe, Superintendent
Col. Dayton, Military Advisor
Staff Members

Absent Board Members:

Frank Kumor passed away on December 4, 2020.

A.3. Open Meetings Law

President Sarah Centineo noted a copy of the Open Meeting Acts is posted on the wall of the Boardroom.

A.4. Pledge of Allegiance

President Sarah Centineo led those in attendance in the Pledge of Allegiance.

B. Consent Agenda

Motion Passed: Approve by consent items in section B of the Agenda identified with an asterisk and receive the information and proposals in section D identified with an asterisk. Passed with a motion by Scott Eby and a second by Nina Wolford.

Sarah Centineo: Yea
Doug Cook: Yea
Scott Eby: Yea
Maureen McNamara: Yea
Nina Wolford: Yea

B.1. *Approval of Minutes

Approved the Minutes of the November 9, 2020, Board of Education meeting.

B.2. *Treasurer's Report

Acknowledged receipt of the Treasurer's Report for November, 2020.

B.3. *Payment of Claims

Approved the payment of claims totaling \$4,571,189.15.

B.4. *Release from Contract

1)Patricia Rowland was released from her contract effective December 22, 2020 and that (2)Katherine Boeve was released from her contract effective June 30, 2021, and that (3) P.K. Simmons was released from his contract effective May 27, 2021.

C. Action Items

C.1. Amendment to the Teacher Negotiated Contract

Dr. Rippe asked the Board for approval to amend the Teacher Negotiated Contract that was approved in March, 2020. The amendment would change the number of contract days to 186. The daily rate of pay will continue to be calculated on 188 days. All staff members would have non-work days on December 21st and 22nd.

Motion Passed: I move to approve the amended 2020-2021 Teacher Negotiated Contract. Passed with a motion by Maureen McNamara and a second by Scott Eby.

Sarah Centineo: Yea
Doug Cook: Yea
Scott Eby: Yea
Maureen McNamara: Yea
Nina Wolford: Yea

C.2. Revised 2020-21 School Calendar

Dr. Rippe asked the Board for approval to make a revision to the 2020-21 school calendar that was previously approved in September, 2020. The revision would be to close the district on December 21st and 22nd, which would become non-staff and non-student days. The semester would then end on an early dismissal day December 18th. This is to recognize our staff and students for going above and beyond during these challenging times.

Motion Passed: I move to approve the revision to the 2020-21 school calendar. Passed with a motion by Sarah Centineo and a second by Maureen McNamara.

Sarah Centineo: Yea
Doug Cook: Yea
Scott Eby: Yea
Maureen McNamara: Yea
Nina Wolford: Yea

C.3. Bond Project Update

Dr. Rippe shared the Bond Oversight Committee did not meet in the month of November. The Committee provided the Board a written report with updates on current projects and pay requests. The date of the next Committee meeting will be December 17th via Zoom.

C.3.a. Bellevue West Roof Units

At the November 9, 2020 Board meeting it was approved for GP Architecture to solicit bids for the replacement of the rooftop units over the main gym area at Bellevue West. Mr. Gladbach shared the district received three bids for the project, with Ray Martin Co. being the lowest in the amount of \$285,000. The project will begin Spring of 2021, with completion anticipated prior to graduation commencements in May, 2021.

Motion Passed: I move to approve the bid from Ray Martin Co. for the replacement of the rooftop units at Bellevue West. Passed with a motion by Sarah Centineo and a second by Scott Eby.

Sarah Centineo: Yea
Doug Cook: Yea
Scott Eby: Yea
Maureen McNamara: Yea
Nina Wolford: Yea

C.3.b. Buses

At the November 9, 2020 Board meeting it was approved for the district to solicit bids to purchase five new buses. Rich Casey, Director of Transportation presented the bids to the Board for 78 passenger diesel buses. International had the lowest bid in the amount of \$570,800. Also, Mr. Casey gave an overview to the Board of the five-year purchase summary using bond funds for buses and white fleet vehicles.

Motion Passed: I move to approve the bid from Cornhusker International Trucks for the purchase of five new International buses. Passed with a motion by Sarah Centineo and a second by Nina Wolford.

Sarah Centineo: Yea
Doug Cook: Yea
Scott Eby: Yea
Maureen McNamara: Yea

Nina Wolford: Yea

C.3.c. Technology Purchase

Dr. Rippe asked the Board for approval to purchase 103 desktop computers from Riverside Technologies, Inc. in the amount of \$97,000 for the three middle schools Technology and Living labs. The computers to be purchased will not be Apple devices.

Motion Passed: I move to approve the purchase from Riverside Technologies, Inc. for new desktop computers for the three middle schools Technology and Living Labs. Passed with a motion by Maureen McNamara and a second by Scott Eby.

Sarah Centineo: Yea
Doug Cook: Yea
Scott Eby: Yea
Maureen McNamara: Yea
Nina Wolford: Yea

D. Commendations

D.1. *NHSPA Awards for Yearbook and Newspaper

D.2. *Academic Decathlon Competition

D.3. *Forensics Competition

D.4. *Nebraska Music Education Association All-State Virtual Band

E. Information Items

E.1. District Student Achievement Report

Laurie Hanna, Director of Assessment and Accreditation gave the Board an update on the ACT Graduate Report for the Class of 2020. This report indicates all students that took the ACT, using their most recent test results. Mrs. Hanna reviewed how Bellevue Public Schools compares to the State of Nebraska and National results. Also, Mrs. Hanna gave an overview of the MAP Growth Fall assessment in math and reading for students in grades K-10.

E.2. BPS District Update

Dr. Rippe reported the district continues to see an increase in positive COVID-19 cases, along with quarantined staff and students. There has been changes to the Directive Health Measures that the district will review and begin the new protocols for positive cases and quarantining after the winter break.

F. Public Comment Period

Edward T. Ventura, Jr. – Mascots

G. Board of Education Member Reports on Meetings They Have Attended

BPS Foundation – Scott Eby reported the BPS Foundation met via Zoom. Discussions were held on the budget, Kids’ Time, fund raising opportunities, and staff holiday gift bags.

MABE – Maureen McNamara reported discussions were held amongst the districts regarding COVID-19 and how they are handling the pandemic.

Other Meetings Attended – Sarah Centineo and Maureen McNamara attend the NASB/NASA State Education Conference virtually, along with other NASB webinars.

H. Future Business

December 17, Bond Oversight Committee Meeting, via Zoom, 5:30 p.m.

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

I. Special Recognition

I.1. Board Member Recognition

Recognized out-going Board member Doug Cook for his service on the Board of Education for eight years.

Michelle Pridell, School Liaison Officer for Offutt who will be retiring in December, 2020 was recognized for her partnership with Bellevue Public Schools.

J. Adjourn

Motion Passed: I move to adjourn the December 7, 2020 meeting of the Board of Education. Passed with a motion at 7:47 p.m. by Maureen McNamara and a second by Nina Wolford.

Sarah Centineo: Yea
Doug Cook: Yea
Scott Eby: Yea
Maureen McNamara: Yea
Nina Wolford: Yea

Secretary

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

December, 2020

**BELLEVUE PUBLIC SCHOOLS
Bellevue, Nebraska**

BELLEVUE PUBLIC SCHOOLS
Financial Summary
December 2020

Accounts	Book Balance 11-30-2020	Receipts	Expenditures	Book Balance 12-31-2020	Funds Invested 12-31-2020	Adjusted Balance 12-31-2020
General Fund*	10,034,968.50	6,585,079.74	9,104,140.30	7,515,907.94	988,740.83	6,527,167.11
District Revolving Account*	89,849.62	14,414.82	8,324.47	95,939.97	-	95,939.97
Special Building Fund*	5,555,429.10	6,823.48	11,877.67	5,550,374.91	5,121,455.27	428,919.64
Social Security & Retirement Fund*	4,842.48	4,408.17	5,249.46	4,001.19	-	4,001.19
Bond Debt Fund *	1,126,240.79	2,207,829.85	3,251,808.09	82,262.55	-	82,262.55
Bond Projects ICS Fund**	28,721,122.86	1,123.69	2,478,001.44	26,244,245.11	26,244,245.11	0.00
School Lunch Fund*	(475,057.05)	454,754.44	372,834.51	(393,137.12)	975.89	(394,113.01)
Severance Leave*	6,880.05	0.17		6,880.22	991.34	5,888.88
Severance Service*	531,940.09	93.00		532,033.09	530,788.15	1,244.94
General Severance*	684,267.17	77.51	48,473.80	635,870.88	547,155.81	88,715.07
Student Fees Fund*	32,518.54			32,518.54	-	32,518.54
Lewis & Clark Activity Fund*	47,894.54	200.00	1,877.71	46,216.83	-	46,216.83
Logan Activity Fund****	19,380.81	442.09	801.19	19,021.71	-	19,021.71
Mission Activity Fund*	19,574.18	0.16	3,491.52	16,082.82	-	16,082.82
Belleuve East Activity Fund*	300,246.46	19,999.35	15,504.68	304,741.13	-	304,741.13
Belleuve West Activity Fund*	310,544.05	31,408.04	31,832.48	310,119.61	-	310,119.61
District Activity Fund****	679,452.51	17,599.42	17,632.42	679,419.51	57,283.15	622,136.36
Totals	47,681,173.83	9,344,253.93	15,351,849.74	41,683,877.10	33,491,635.55	8,192,241.55

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, 2020

Percent of Year

33%

RECEIPTS

ACCOUNT	ANTICIPATED	Y-T-D RECEIVED 2020-21	Y-T-D RECEIVED 2019-20	Year To Date % Received 2020-21
Cash Reserve	\$ 1,759,300	\$ -	\$ -	0.00%
Taxes	\$ 36,545,519	\$ 2,485,352	\$ 944,662	6.80%
Public Power Sales Tax	\$ 1,140,000	\$ -	\$ -	0.00%
Motor Vehicle Tax	\$ 3,300,000	\$ 1,326,905	\$ 1,139,162	40.21%
Interest	\$ 20,000	\$ 4,663	\$ 8,846	23.31%
Other Local Receipts	\$ 500,000	\$ 281,510	\$ 43,404	56.30%
County Fines & Licenses	\$ 240,000	\$ 219,038	\$ 851	91.27%
State Aid	\$ 50,539,568	\$ 20,215,828	\$ 21,047,380	40.00%
Special Ed. Programs	\$ 7,300,000	\$ 935,541	\$ 953,575	12.82%
Special Ed. Transportation	\$ 700,000	\$ -	\$ -	0.00%
High Ability Learners	\$ 60,000	\$ 64,209	\$ 61,521	107.02%
ProRata Motor Vehicle	\$ 75,000	\$ 9,871	\$ 10,103	13.16%
State Apportionment	\$ 1,250,000	\$ -	\$ -	0.00%
PEAK Grant	\$ 73,508	\$ -	\$ -	0.00%
Other State Receipts	\$ 40,000	\$ -	\$ 11,894	0.00%
Title I	\$ 1,400,000	\$ 65,305	\$ 538,292	4.66%
Title IIA	\$ 225,000	\$ 46,731	\$ 94,580	20.77%
Title III	\$ 37,000	\$ 10,850	\$ 16,769	29.32%
IDEA	\$ 2,100,000	\$ 584,880	\$ 830,245	27.85%
SPED Region 20 Grant	\$ 15,000	\$ 9,187	\$ 15,257	61.25%
MIPS	\$ 250,000	\$ 58,174	\$ 56,227	23.27%
Med Admin NASB	\$ 200,000	\$ 103,303	\$ 58,612	51.65%
Impact Aid	\$ 3,000,000	\$ 1,790,441	\$ 105,005	59.68%
Federal Vocational Ed	\$ 150,000	\$ 22,938	\$ 99,720	15.29%
Migrant Grant (OPS)	\$ 25,000	\$ -	\$ -	0.00%
Other Federal Source	\$ 950,000	\$ 471,766	\$ 123,415	49.66%
ROTC	\$ 145,000	\$ 50,763	\$ 52,178	35.01%
Services Coordination	\$ 375,000	\$ 118,126	\$ 110,483	31.50%
Loans	\$ 5,000,000	\$ -	\$ -	0.00%
TOTAL	\$ 117,414,895	\$ 28,875,380	\$ 26,322,181	24.59%

DISBURSEMENTS

CATEGORY	BUDGET	CURRENT DISBURSED 2020-21	PRIOR YEAR DISBURSED 2019-20	Year To Date % Disbursed 2020-21
Instructional Services	\$ 57,013,311	\$ 20,317,951	\$ 18,830,035	35.64%
Support Services				
Special Education	\$ 19,200,312	\$ 6,660,415	\$ 6,760,835	34.69%
Pupil Services	\$ 5,569,378	\$ 1,898,802	\$ 1,789,666	34.09%
Staff Services	\$ 6,262,501	\$ 2,182,771	\$ 2,054,931	34.85%
General Administration	\$ 1,806,525	\$ 535,425	\$ 547,090	29.64%
School Administration	\$ 5,618,509	\$ 1,899,685	\$ 1,851,324	33.81%
Business	\$ 1,069,700	\$ 325,138	\$ 303,716	30.40%
Operation of Plant	\$ 8,459,568	\$ 2,776,834	\$ 2,741,899	32.82%
Maintenance of Plant	\$ 2,866,271	\$ 1,596,853	\$ 1,506,186	55.71%
Pupil Transportation	\$ 3,948,820	\$ 1,382,878	\$ 1,639,727	35.02%
Debt Services	\$ 5,000,000	\$ -	\$ 1,000	0.00%
Summer School	\$ 600,000	\$ 2,792	\$ 1,569	0.30%
TOTAL	\$ 117,414,895	\$ 39,579,544	\$ 38,027,979	33.71%
REVENUE OVER EXPENSE	\$ -	\$ (10,704,164)	\$ (11,705,797)	-9.12%

State of Nebraska Disbursement Categories

Instructional Services

Carl Perkins Vocational Innovation Grant
DoDEA Discovery Ed Grant
DoDEA Health Sciences grant
Dept of Education School Climate Grant
Early Childhood Instruction
ELL Plan
Flex Funding
High Ability Learners Program
Instructional Substitutes
Migrant Grant
Positive Behavioral Support Grant
Poverty Plan
Regular K-12 Instruction
ReVision Grant
Summer School
Textbook Loan Program
Title I
Title I Accountability
Title I Strategies for Improvement
Title III - Immigrant Aid
Title III - Limited English Proficiency
Title IVA - STEAM/Trauma Grant

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
Extra Curricular Programs
Guidance
Health Services
Safety

Staff Services

Assessment
Curriculum & Instruction
Instructional Coaching
Library/Media
Technology
Title IIA Grant

General Administration

Board of Education
Communications
Executive Administration
Personnel

School Administration

Building Secretaries
Principals

Business

District Vehicle Maintenance
Fiscal Affairs

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 Service

Loan Principal and Interest

Bellevue Public Schools Building Fund
Dec-20

<u>FUND NAME</u>	<u>BALANCE NOV</u>	<u>RECEIPTS DEC</u>	<u>DISBURSEMENTS DEC</u>	<u>BALANCE DEC</u>
BUILDING FUND	\$ 5,555,429.10	\$ 6,823.48	\$ (11,877.67)	\$ 5,550,374.91
BANK BALANCE	\$ 5,550,374.91			
PLUS O/S DEPOSITS	\$ -			
LESS O/S CHECKS	\$ -			
TOTAL CASH	\$ 5,550,374.91			

Bellevue Public Schools Bond Fund
Dec-20

<u>FUND NAME</u>	<u>BALANCE NOV</u>	<u>RECEIPTS DEC</u>	<u>DISBURSEMENTS DEC</u>	<u>BALANCE DEC</u>
BOND FUND (Debt)	\$ 1,126,240.79	\$ 2,207,829.85	\$ (3,251,808.09)	\$ 82,262.55
BOND PROJECT FUND	\$ 28,721,122.86	\$ 1,123.69	\$ (2,478,001.44)	\$ 26,244,245.11

Lunch Program Income Statement
Dec-20

Revenues:	
Lunch Program	\$ 10,437.62
State & Federal Funding	\$ 425,906.18
Catering	\$ 8,859.48
Vending	\$ 178.63
Total Revenues	\$ 445,381.91
Expenses:	
Salaries	\$ 207,443.90
Supplies	\$ 157,730.09
Repairs	\$ 5,633.86
Miscellaneous	\$ 2,026.66
Total Expenses	\$ 372,834.51
Net Income (Loss)	\$ 72,547.40

<u>FUND NAME</u>	<u>BALANCE 9/1/20</u>	<u>RECEIPTS YTD</u>	<u>DISBURSEMENTS YTD</u>	<u>BALANCE 12/31/20</u>
Lunch Fund	\$ 763.56	\$ 1,160,013.48	\$ (1,554,148.41)	\$ (393,371.37)

Bellevue Public Schools Employee Benefit Fund

Dec-20

<u>FUND NAME</u>	<u>BALANCE NOV</u>	<u>RECEIPTS DEC</u>	<u>DISBURSEMENTS DEC</u>	<u>BALANCE DEC</u>
Social Security & Retirement	\$ 4,842.48	\$ 4,408.17	\$ (5,249.46)	\$ 4,001.19
Severance Leave	\$ 6,880.05	\$ 0.17	\$ -	\$ 6,880.22
Severance Service	\$ 531,940.09	\$ 93.00	\$ -	\$ 532,033.09
General Severance	\$ 684,267.17	\$ 77.51	\$ (48,473.80)	\$ 635,870.88
TOTAL	\$ 1,227,929.79	\$ 4,578.85	\$ (53,723.26)	\$ 1,178,785.38

Bellevue Public Schools Student Fees Fund

Dec-20

<u>FUND NAME</u>	<u>BALANCE NOV</u>	<u>RECEIPTS DEC</u>	<u>DISBURSEMENTS DEC</u>	<u>BALANCE DEC</u>
BELLEVUE EAST HS	\$ 188.72	\$ -	\$ -	\$ 188.72
BELLEVUE WEST HS	\$ 32,329.82	\$ -	\$ -	\$ 32,329.82
TOTAL	\$ 32,518.54	\$ -	\$ -	\$ 32,518.54

LEWIS & CLARK MIDDLE SCHOOL

General Ledger Report

Financial Report

LEWIS & CLARK ACTIVITY

Activity Accounts

From Date: 12/1/2020
To Date: 12/31/2020

From Acct: 100
To Acct: 470

Acct	Account Name	Beg. Bal.	Recpt / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
100	STUDENT AFFAIRS	\$147.36	\$0.00	\$0.00	\$0.00	\$147.36	\$0.00	\$147.36
110	STAFF AFFAIRS	(\$322.76)	\$0.00	\$(58.86)	\$500.00	\$118.38	\$0.00	\$118.38
120	FINES	\$1,350.68	\$0.00	\$(6.95)	\$0.00	\$1,343.73	\$0.00	\$1,343.73
130	FACILITY USE FEES	\$9,566.42	\$0.00	\$0.00	(\$500.00)	\$9,066.42	\$0.00	\$9,066.42
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	\$517.14	\$0.00	\$0.00	\$0.00	\$517.14	\$0.00	\$517.14
180	ROBOTICS	\$458.35	\$0.00	\$0.00	\$0.00	\$458.35	\$0.00	\$458.35
190	DISCOVERY SHOW CHOIR	(\$504.45)	\$0.00	\$0.00	\$0.00	(\$504.45)	\$0.00	(\$504.45)
200	H.A.L.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
210	BPS FOUNDATION GRANTS	\$1,254.34	\$200.00	\$(818.43)	\$0.00	\$635.91	\$0.00	\$635.91
220	GRANTS	\$3,224.66	\$0.00	\$0.00	\$0.00	\$3,224.66	\$0.00	\$3,224.66
230	NATIONAL HISTORY DAY	\$16.30	\$0.00	\$0.00	\$0.00	\$16.30	\$0.00	\$16.30
240	BPS VOCAL MUSIC	(\$753.59)	\$0.00	\$0.00	\$0.00	(\$753.59)	\$0.00	(\$753.59)
250	BPS BANDS	\$1,251.43	\$0.00	\$0.00	\$0.00	\$1,251.43	\$0.00	\$1,251.43
260	ACADEMIC TEAMS	\$666.41	\$0.00	\$(71.04)	\$0.00	\$595.37	\$0.00	\$595.37
270	ATHLETIC TEAMS	\$202.44	\$0.00	\$0.00	\$0.00	\$202.44	\$0.00	\$202.44
300	PBIS	\$350.00	\$0.00	\$(70.00)	\$0.00	\$280.00	\$0.00	\$280.00
350	GSA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
360	SPIRIT CLUB	\$98.56	\$0.00	\$0.00	\$0.00	\$98.56	\$0.00	\$98.56
380	ATHLETICS	\$8,751.39	\$0.00	\$0.00	\$0.00	\$8,751.39	\$0.00	\$8,751.39
400	TEAMMATES	\$279.20	\$0.00	\$0.00	\$0.00	\$279.20	\$0.00	\$279.20
402	NATIONAL JR HONOR SOCIETY	\$3,779.32	\$0.00	\$(750.19)	\$0.00	\$3,029.13	\$0.00	\$3,029.13
404	STUDENT COUNCIL	\$4,728.17	\$0.00	\$(57.50)	\$0.00	\$4,670.67	\$0.00	\$4,670.67
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	(\$19.75)	\$0.00	\$0.00	\$0.00	(\$19.75)	\$0.00	(\$19.75)
414	INSTRUMENTAL MUSIC	\$612.97	\$0.00	\$0.00	\$0.00	\$612.97	\$0.00	\$612.97
416	VOCAL MUSIC	(\$1,002.89)	\$0.00	\$0.00	\$0.00	(\$1,002.89)	\$0.00	(\$1,002.89)
418	DRAMA CLUB	\$571.77	\$0.00	\$0.00	\$0.00	\$571.77	\$0.00	\$571.77
420	DIVERSITY CLUB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
422	BOOK CLUB	\$550.11	\$0.00	\$0.00	\$0.00	\$550.11	\$0.00	\$550.11
424	YEARBOOK	\$6,708.67	\$0.00	\$0.00	\$0.00	\$6,708.67	\$0.00	\$6,708.67
426	BUILDERS CLUB	\$451.25	\$0.00	\$(35.97)	\$0.00	\$415.28	\$0.00	\$415.28
428	HOPE SQUAD	\$202.55	\$0.00	\$0.00	\$0.00	\$202.55	\$0.00	\$202.55
430	SCOUT SHOUT	\$496.00	\$0.00	\$0.00	\$0.00	\$496.00	\$0.00	\$496.00
450	WORLD LANGUAGE CLUB	\$174.18	\$0.00	\$0.00	\$0.00	\$174.18	\$0.00	\$174.18
460	SCIENCE CLUB	\$92.05	\$0.00	\$0.00	\$0.00	\$92.05	\$0.00	\$92.05
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	\$3,754.68	\$0.00	\$(8.77)	\$0.00	\$3,745.91	\$0.00	\$3,745.91
Activity Accounts Grand Total		\$47,894.54	\$200.00	\$(1,877.71)	\$0.00	\$46,216.83	\$0.00	\$46,216.83

LOGAN FONTENELLE MID SCH

General Ledger Report

Financial Report

LOGAN ACTIVITY

Activity Accounts

From Date:	12/1/2020
To Date:	12/31/2020

From Acct:	100
To Acct:	477

Acct	Account Name	Beg. Bal.	Recpt / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
100	STUDENT AFFAIRS	(\$8,644.56)	\$67.00	\$(100.00)	\$0.00	(\$8,677.56)	\$0.00	\$(8,677.56)
110	STAFF AFFAIRS	(\$12,376.46)	\$0.00	\$0.00	\$0.00	(\$12,376.46)	\$0.00	\$(12,376.46)
120	FINES	\$25,290.64	\$0.00	\$0.00	\$0.00	\$25,290.64	\$0.00	\$25,290.64
130	FACILITY USE FEES	\$2,533.60	\$0.00	\$0.00	\$0.00	\$2,533.60	\$0.00	\$2,533.60
140	INTEREST	\$0.98	\$0.09	\$0.00	\$0.00	\$1.07	\$0.00	\$1.07
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	\$752.65	\$0.00	\$0.00	\$0.00	\$752.65	\$0.00	\$752.65
400	TEAMMATES	\$2.86	\$0.00	\$0.00	\$0.00	\$2.86	\$0.00	\$2.86
402	NATIONAL JR HONOR SO	(\$505.40)	\$0.00	\$0.00	\$0.00	(\$505.40)	\$0.00	(\$505.40)
404	STUDENT COUNCIL	\$65.79	\$0.00	\$0.00	\$0.00	\$65.79	\$0.00	\$65.79
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	\$541.52	\$0.00	\$0.00	\$0.00	\$541.52	\$0.00	\$541.52
412	DRUG FREE CLUB	(\$472.13)	\$0.00	\$0.00	\$0.00	(\$472.13)	\$0.00	(\$472.13)
414	INSTRUMENTAL MUSIC	\$1,367.69	\$0.00	\$0.00	\$0.00	\$1,367.69	\$0.00	\$1,367.69
416	VOCAL MUSIC	\$3,547.16	\$0.00	\$0.00	\$0.00	\$3,547.16	\$0.00	\$3,547.16
418	DRAMA CLUB	\$334.25	\$0.00	\$0.00	\$0.00	\$334.25	\$0.00	\$334.25
420	DIVERSITY CLUB	\$183.47	\$0.00	\$0.00	\$0.00	\$183.47	\$0.00	\$183.47
424	YEARBOOK	(\$15,410.24)	\$0.00	\$0.00	\$0.00	(\$15,410.24)	\$0.00	(\$15,410.24)
450	WORLD LANGUAGE CLU	\$94.51	\$0.00	\$0.00	\$0.00	\$94.51	\$0.00	\$94.51
460	SCIENCE CLUB	(\$37.00)	\$0.00	\$0.00	\$0.00	(\$37.00)	\$0.00	(\$37.00)
462	SCIENCE OLYMPIAD	\$3,025.17	\$0.00	\$0.00	(\$265.50)	\$2,759.67	\$0.00	\$2,759.67
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	\$16,359.45	\$0.00	\$0.00	\$0.00	\$16,359.45	\$0.00	\$16,359.45
471	BPS FOUNDATION GRANT	\$2,031.32	\$375.00	\$0.00	\$0.00	\$2,406.32	\$0.00	\$2,406.32
472	FAMILY CONSUMER SCIENCE	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00
473	CIRCLE OF FRIENDS	\$196.55	\$0.00	\$0.00	\$0.00	\$196.55	\$0.00	\$196.55
474	GSA	\$65.81	\$0.00	\$(69.56)	\$0.00	(\$3.75)	\$0.00	(\$3.75)
475	Robotics	(\$683.97)	\$0.00	\$(631.63)	\$265.50	(\$1,050.10)	\$0.00	(\$1,050.10)
476	LEADERSHIP ACADEMY	\$36.45	\$0.00	\$0.00	\$0.00	\$36.45	\$0.00	\$36.45
477	PBIS	\$350.00	\$0.00	\$0.00	\$0.00	\$350.00	\$0.00	\$350.00
Activity Accounts Grand Total		\$19,380.81	\$442.09	\$(801.19)	\$0.00	\$19,021.71	\$0.00	\$19,021.71

MISSION MIDDLE SCHOOL

General Ledger Report

Financial Report

MISSION ACTIVITY

Activity Accounts

From Date:	12/1/2020
To Date:	12/31/2020

From Acct:	100
To Acct:	480

Acct	Account Name	Beg. Bal.	Recpt / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
100	STUDENT AFFAIRS	\$716.97	\$0.00	\$(71.52)	\$0.00	\$645.45	\$0.00	\$645.45
105	STAFF SOCIAL FUNDS	\$3.73	\$0.00	\$0.00	\$0.00	\$3.73	\$0.00	\$3.73
110	STAFF AFFAIRS	\$76.88	\$0.00	\$0.00	\$0.00	\$76.88	\$0.00	\$76.88
120	FINES	\$(123.23)	\$0.00	\$0.00	\$0.00	\$(123.23)	\$0.00	\$(123.23)
130	FACILITY USE FEES	\$69.73	\$0.00	\$0.00	\$0.00	\$69.73	\$0.00	\$69.73
140	INTEREST	\$71.86	\$0.16	\$0.00	\$0.00	\$72.02	\$0.00	\$72.02
200	H.A.L.	\$364.51	\$0.00	\$0.00	\$0.00	\$364.51	\$0.00	\$364.51
210	MISSION 150	\$6,691.59	\$0.00	\$0.00	\$0.00	\$6,691.59	\$0.00	\$6,691.59
220	ATHLETICS/GATE	\$1,554.13	\$0.00	\$0.00	\$0.00	\$1,554.13	\$0.00	\$1,554.13
260	ACADEMIC TEAMS	\$118.86	\$0.00	\$0.00	\$0.00	\$118.86	\$0.00	\$118.86
360	SPIRIT CLUB	\$346.13	\$0.00	\$0.00	\$0.00	\$346.13	\$0.00	\$346.13
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	\$321.70	\$0.00	\$0.00	\$0.00	\$321.70	\$0.00	\$321.70
414	INSTRUMENTAL MUSIC	\$78.14	\$0.00	\$0.00	\$0.00	\$78.14	\$0.00	\$78.14
416	VOCAL MUSIC	\$202.37	\$0.00	\$0.00	\$0.00	\$202.37	\$0.00	\$202.37
418	DRAMA CLUB	\$0.02	\$0.00	\$0.00	\$0.00	\$0.02	\$0.00	\$0.02
420	DIVERSITY CLUB	\$227.92	\$0.00	\$0.00	\$0.00	\$227.92	\$0.00	\$227.92
424	YEARBOOK	\$(8,868.27)	\$0.00	\$0.00	\$0.00	\$(8,868.27)	\$0.00	\$(8,868.27)
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	\$791.05	\$0.00	\$0.00	\$0.00	\$791.05	\$0.00	\$791.05
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	\$2,421.43	\$0.00	\$0.00	\$0.00	\$2,421.43	\$0.00	\$2,421.43
474	COUNSELING	\$645.52	\$0.00	\$0.00	\$0.00	\$645.52	\$0.00	\$645.52
476	ROBOTICS CLUB	\$5,880.74	\$0.00	\$(3,420.00)	\$0.00	\$2,460.74	\$0.00	\$2,460.74
478	MISSION PARENT GROUP	\$5,624.16	\$0.00	\$0.00	\$0.00	\$5,624.16	\$0.00	\$5,624.16
480	DICKS SPORTING FOUNDATION	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
Activity Accounts Grand Total		\$19,574.18	\$0.16	\$(3,491.52)	\$0.00	\$16,082.82	\$0.00	\$16,082.82

BELLEVUE EAST HIGH SCHOOL

General Ledger Report

Financial Report

EAST HIGH ACTIVITY

Activity Accounts

From Date:	12/1/2020
To Date:	12/31/2020

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	\$12,432.57	\$876.00	\$(338.24)	\$0.00	\$12,970.33	\$0.00	\$12,970.33
110	STAFF AFFAIRS	\$(2,894.10)	\$25.00	\$(288.86)	\$0.00	\$(3,157.96)	\$0.00	\$(3,157.96)
120	FINES	\$4,086.83	\$59.00	\$0.00	\$0.00	\$4,145.83	\$0.00	\$4,145.83
130	FACILITY USE FEES	\$4,420.75	\$6,130.00	\$(4,388.13)	\$0.00	\$6,162.62	\$0.00	\$6,162.62
140	INTEREST	\$267.31	\$2.61	\$0.00	\$0.00	\$269.92	\$0.00	\$269.92
150	School Store/Trading Post	\$9,191.04	\$513.60	\$(181.87)	\$0.00	\$9,522.77	\$0.00	\$9,522.77
160	Activity Fees	\$10,940.00	\$1,850.00	\$0.00	\$0.00	\$12,790.00	\$0.00	\$12,790.00
170	BPS Foundation Grant	\$13,821.02	\$2,100.00	\$0.00	\$0.00	\$15,921.02	\$0.00	\$15,921.02
210	Freshman Class	\$0.00	\$727.50	\$0.00	\$0.00	\$727.50	\$0.00	\$727.50
220	Sophomore Class	\$161.04	\$0.00	\$0.00	\$0.00	\$161.04	\$0.00	\$161.04
230	Junior Class	\$803.05	\$0.00	\$0.00	\$0.00	\$803.05	\$0.00	\$803.05
240	Senior Class	\$(1,453.13)	\$0.00	\$0.00	\$0.00	\$(1,453.13)	\$0.00	\$(1,453.13)
250	Alumni Class	\$1,600.48	\$0.00	\$0.00	\$0.00	\$1,600.48	\$0.00	\$1,600.48
300	Athletics	\$30,745.43	\$3,526.00	\$(5,604.43)	\$0.00	\$28,667.00	\$0.00	\$28,667.00
310	Athletic Training	\$176.16	\$0.00	\$0.00	\$0.00	\$176.16	\$0.00	\$176.16
320	Athletic Team Sub Accts	\$24,750.04	\$0.00	\$(820.26)	\$0.00	\$23,929.78	\$0.00	\$23,929.78
340	Cheerleaders	\$(7,955.31)	\$1,518.69	\$0.00	\$0.00	\$(6,436.62)	\$0.00	\$(6,436.62)
400	Hope Squad	\$94.61	\$0.00	\$0.00	\$0.00	\$94.61	\$0.00	\$94.61
402	National Honor Society	\$921.63	\$0.00	\$0.00	\$0.00	\$921.63	\$0.00	\$921.63
404	Student Council	\$16,250.03	\$0.00	\$0.00	\$0.00	\$16,250.03	\$0.00	\$16,250.03
406	Strategic Games Club	\$149.02	\$0.00	\$0.00	\$0.00	\$149.02	\$0.00	\$149.02
408	Art Club	\$970.03	\$0.00	\$0.00	\$0.00	\$970.03	\$0.00	\$970.03
410	Key Club	\$749.70	\$130.00	\$(195.00)	\$0.00	\$684.70	\$0.00	\$684.70
412	HOSA	\$2,851.25	\$0.00	\$0.00	\$0.00	\$2,851.25	\$0.00	\$2,851.25
414	Instrumental Music	\$2,581.49	\$0.00	\$0.00	\$0.00	\$2,581.49	\$0.00	\$2,581.49
416	Vocal Music	\$11,151.70	\$0.00	\$(143.38)	\$0.00	\$11,008.32	\$0.00	\$11,008.32
418	Drama Club/Thespians	\$(37.21)	\$0.00	\$0.00	\$0.00	\$(37.21)	\$0.00	\$(37.21)
420	GSA	\$42.30	\$135.50	\$0.00	\$0.00	\$177.80	\$0.00	\$177.80
424	Yearbook-Chieftain	\$42,102.99	\$130.00	\$0.00	\$0.00	\$42,232.99	\$0.00	\$42,232.99
426	Publications-Image	\$653.53	\$0.00	\$0.00	\$0.00	\$653.53	\$0.00	\$653.53
428	Newspaper-Tom Tom	\$22,386.79	\$286.98	\$(361.40)	\$0.00	\$22,312.37	\$0.00	\$22,312.37
430	Play/Musical Productions	\$2,532.09	\$0.00	\$0.00	\$0.00	\$2,532.09	\$0.00	\$2,532.09
432	Dance Team/Bellevedettes	\$(4,869.96)	\$543.47	\$0.00	\$0.00	\$(4,326.49)	\$0.00	\$(4,326.49)
440	ROTC	\$27,301.10	\$0.00	\$0.00	\$0.00	\$27,301.10	\$0.00	\$27,301.10
445	Maxwell/ROTC	\$11,737.97	\$0.00	\$(2,500.00)	\$0.00	\$9,237.97	\$0.00	\$9,237.97
452	German Club	\$269.82	\$0.00	\$0.00	\$0.00	\$269.82	\$0.00	\$269.82
454	French Club	\$448.76	\$0.00	\$0.00	\$0.00	\$448.76	\$0.00	\$448.76
456	Spanish Club	\$29.04	\$0.00	\$0.00	\$0.00	\$29.04	\$0.00	\$29.04
458	Latin Club	\$173.91	\$173.00	\$(305.30)	\$0.00	\$41.61	\$0.00	\$41.61
470	FBLA	\$5,989.36	\$65.00	\$(159.04)	\$0.00	\$5,895.32	\$0.00	\$5,895.32
472	DECA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
474	FEA	\$132.16	\$0.00	\$0.00	\$0.00	\$132.16	\$0.00	\$132.16
476	Forensics	\$1,468.94	\$0.00	\$0.00	\$0.00	\$1,468.94	\$0.00	\$1,468.94
480	Family Consumer Science	\$565.52	\$0.00	\$0.00	\$0.00	\$565.52	\$0.00	\$565.52
482	Culinary Arts	\$1,437.12	\$0.00	\$0.00	\$0.00	\$1,437.12	\$0.00	\$1,437.12
484	Skills USA	\$474.99	\$0.00	\$(208.51)	\$0.00	\$266.48	\$0.00	\$266.48
486	History Club	\$263.25	\$0.00	\$0.00	\$0.00	\$263.25	\$0.00	\$263.25
487	Science	\$114.39	\$0.00	\$0.00	\$0.00	\$114.39	\$0.00	\$114.39
488	Leadership Academy	\$(346.31)	\$0.00	\$0.00	\$0.00	\$(346.31)	\$0.00	\$(346.31)
490	POST PROM	\$7,588.74	\$0.00	\$0.00	\$0.00	\$7,588.74	\$0.00	\$7,588.74
495	Special Education	\$1,619.26	\$0.00	\$(10.26)	\$0.00	\$1,609.00	\$0.00	\$1,609.00

BELLEVUE EAST HIGH SCHOOL

General Ledger Report

Financial Report

EAST HIGH ACTIVITY

Activity Accounts

From Date:	12/1/2020
To Date:	12/31/2020

From Acct:	100
To Acct:	505

Acct	Account Name	Beg. Bal.	Recpt / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
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	\$43,966.60	\$1,207.00	\$0.00	\$0.00	\$45,173.60	\$0.00	\$45,173.60
Activity Accounts Grand Total		\$300,246.46	\$19,999.35	\$(15,504.68)	\$0.00	\$304,741.13	\$0.00	\$304,741.13

BELLEVUE WEST HIGH SCHOOL

General Ledger Report

Financial Report

WEST HIGH ACTIVITY

Activity Accounts

From Date:	12/1/2020
To Date:	12/31/2020

From Acct:	100
To Acct:	521

Acct	Account Name	Beg. Bal.	Recpt / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
100	Student Affairs	\$787.92	\$205.40	\$(12.15)	\$0.00	\$981.17	\$0.00	\$981.17
102	T-Bird Café	\$127.91	\$0.00	\$0.00	\$0.00	\$127.91	\$0.00	\$127.91
110	Staff Affairs	\$(1,953.45)	\$159.75	\$(25.00)	\$0.00	\$(1,818.70)	\$0.00	\$(1,818.70)
120	Fines	\$1,085.55	\$290.00	\$0.00	\$0.00	\$1,375.55	\$0.00	\$1,375.55
125	Student fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
130	Facility Use Fees	\$(924.19)	\$0.00	\$(61.15)	\$3,004.14	\$2,018.80	\$0.00	\$2,018.80
140	INTEREST	\$116.73	\$2.76	\$0.00	\$0.00	\$119.49	\$0.00	\$119.49
150	School Store/FBLA	\$(27,953.78)	\$3,179.00	\$(8,808.75)	\$0.00	\$(33,583.53)	\$0.00	\$(33,583.53)
160	NEA Grant	\$4,241.22	\$0.00	\$0.00	\$0.00	\$4,241.22	\$0.00	\$4,241.22
170	BPS Foundation Grants	\$1,624.33	\$2,600.00	\$0.00	\$0.00	\$4,224.33	\$0.00	\$4,224.33
180	Courtesy Committee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
210	Freshman Class	\$20.23	\$0.00	\$0.00	\$0.00	\$20.23	\$0.00	\$20.23
220	Sophomore Class	\$57.02	\$0.00	\$0.00	\$0.00	\$57.02	\$0.00	\$57.02
230	Junior Class	\$5,872.31	\$0.00	\$0.00	\$0.00	\$5,872.31	\$0.00	\$5,872.31
240	Senior Class	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
250	Alumni Class	\$2,557.58	\$0.00	\$0.00	\$0.00	\$2,557.58	\$0.00	\$2,557.58
260	Autism Action Grant	\$3,937.29	\$0.00	\$0.00	\$0.00	\$3,937.29	\$0.00	\$3,937.29
300	Athletics	\$74,975.42	\$6,756.10	\$(9,190.14)	\$(3,004.14)	\$69,537.24	\$0.00	\$69,537.24
310	Athletic Training	\$92.76	\$0.00	\$0.00	\$0.00	\$92.76	\$0.00	\$92.76
320	Athletic Team Sub-Accts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
330	Athletic Booster Club	\$16,889.53	\$35.00	\$(665.00)	\$0.00	\$16,259.53	\$0.00	\$16,259.53
340	Cheerleaders	\$6,097.15	\$0.00	\$(807.00)	\$0.00	\$5,290.15	\$0.00	\$5,290.15
350	Strategic Games Club	\$6,528.97	\$0.00	\$(1,345.83)	\$0.00	\$5,183.14	\$0.00	\$5,183.14
400	Teammates	\$22.12	\$0.00	\$0.00	\$0.00	\$22.12	\$0.00	\$22.12
402	National Honor Society	\$966.40	\$0.00	\$0.00	\$0.00	\$966.40	\$0.00	\$966.40
403	Science NHS	\$416.59	\$395.00	\$(164.00)	\$0.00	\$647.59	\$0.00	\$647.59
404	Student Council	\$2,577.34	\$180.00	\$0.00	\$0.00	\$2,757.34	\$0.00	\$2,757.34
405	Mu Alpha Theta	\$615.68	\$720.00	\$(383.00)	\$0.00	\$952.68	\$0.00	\$952.68
406	BW Food Drive	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
408	Cong. Awards Club	\$322.68	\$0.00	\$0.00	\$0.00	\$322.68	\$0.00	\$322.68
410	Key Club	\$214.63	\$60.00	\$0.00	\$0.00	\$274.63	\$0.00	\$274.63
412	Ecology Club	\$39.32	\$0.00	\$0.00	\$0.00	\$39.32	\$0.00	\$39.32
414	Instrumental Music	\$6,046.03	\$0.00	\$0.00	\$0.00	\$6,046.03	\$0.00	\$6,046.03
416	Vocal Music	\$6,806.66	\$2,498.00	\$(1,288.07)	\$0.00	\$8,016.59	\$0.00	\$8,016.59
418	W.A.S.T. Thespians	\$3,823.93	\$413.00	\$(247.00)	\$0.00	\$3,989.93	\$0.00	\$3,989.93
420	Diversity Club	\$1,330.48	\$0.00	\$0.00	\$0.00	\$1,330.48	\$0.00	\$1,330.48
421	GSA	\$145.66	\$0.00	\$0.00	\$0.00	\$145.66	\$0.00	\$145.66
422	Latino Leaders	\$37.73	\$0.00	\$0.00	\$0.00	\$37.73	\$0.00	\$37.73
423	AASLC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
424	Yearbook-Thunderbird	\$10,113.68	\$5,450.00	\$0.00	\$0.00	\$15,563.68	\$0.00	\$15,563.68
426	Publications	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
428	Newspaper-Westwind	\$2,556.88	\$0.00	\$0.00	\$0.00	\$2,556.88	\$0.00	\$2,556.88
430	Play/Musical Productions	\$25,482.52	\$430.00	\$0.00	\$0.00	\$25,912.52	\$0.00	\$25,912.52
432	Dance Team/Thunderettes	\$939.80	\$137.03	\$(340.00)	\$0.00	\$736.83	\$0.00	\$736.83
434	Envirothon Grant	\$475.00	\$0.00	\$0.00	\$0.00	\$475.00	\$0.00	\$475.00
440	ROTC	\$42,227.16	\$351.00	\$0.00	\$0.00	\$42,578.16	\$0.00	\$42,578.16
445	Maxwell/ROTC	\$7,368.49	\$0.00	\$(45.40)	\$0.00	\$7,323.09	\$0.00	\$7,323.09
452	German Club	\$0.49	\$0.00	\$0.00	\$0.00	\$0.49	\$0.00	\$0.49
454	French Club	\$88.78	\$0.00	\$0.00	\$0.00	\$88.78	\$0.00	\$88.78
456	Spanish Club	\$752.97	\$0.00	\$0.00	\$0.00	\$752.97	\$0.00	\$752.97
458	Latin Club	\$91.82	\$0.00	\$0.00	\$0.00	\$91.82	\$0.00	\$91.82

BELLEVUE WEST HIGH SCHOOL

General Ledger Report

Financial Report

WEST HIGH ACTIVITY

Activity Accounts

From Date:	12/1/2020
To Date:	12/31/2020

From Acct:	100
To Acct:	521

Acct	Account Name	Beg. Bal.	Recpt / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
460	FBLA-Miscellaneous	\$88.89	\$0.00	\$0.00	\$0.00	\$88.89	\$0.00	\$88.89
461	FBLA-Thunder Brew	\$1,767.28	\$0.00	\$0.00	(\$1,267.28)	\$500.00	\$0.00	\$500.00
464	Science Olympiad Acct.	\$88.79	\$0.00	\$0.00	\$0.00	\$88.79	\$0.00	\$88.79
470	FBLA	\$6,028.41	\$20.00	\$(4,353.75)	\$1,267.28	\$2,961.94	\$0.00	\$2,961.94
472	DECA	\$6,717.37	\$355.00	\$0.00	\$0.00	\$7,072.37	\$0.00	\$7,072.37
474	FEA	\$583.48	\$0.00	\$0.00	\$0.00	\$583.48	\$0.00	\$583.48
476	Forensics	\$25.55	\$50.00	\$0.00	\$0.00	\$75.55	\$0.00	\$75.55
478	Debate	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
480	Family Consumer Science	\$508.43	\$0.00	\$(155.37)	\$0.00	\$353.06	\$0.00	\$353.06
482	Culinary Arts	\$898.51	\$0.00	\$0.00	\$0.00	\$898.51	\$0.00	\$898.51
484	Skills USA	\$6,034.99	\$105.00	\$0.00	\$0.00	\$6,139.99	\$0.00	\$6,139.99
486	History Club	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
490	POST PROM	\$18,690.19	\$0.00	\$0.00	\$0.00	\$18,690.19	\$0.00	\$18,690.19
500	Activity Clearing	(\$3,550.00)	\$0.00	\$0.00	\$0.00	(\$3,550.00)	\$0.00	(\$3,550.00)
504	Bowling	\$0.00	\$1,705.00	\$(1,061.75)	\$0.00	\$643.25	\$0.00	\$643.25
505	Counseling	\$42,817.44	\$368.00	\$(49.80)	\$0.00	\$43,135.64	\$0.00	\$43,135.64
506	Baseball	\$1.00	\$0.00	\$0.00	\$0.00	\$1.00	\$0.00	\$1.00
507	Boys Basketball	(\$123.83)	\$0.00	\$0.00	\$0.00	(\$123.83)	\$0.00	(\$123.83)
508	Girls Basketball	\$3,672.89	\$4,838.00	\$(858.50)	\$0.00	\$7,652.39	\$0.00	\$7,652.39
509	Football	\$12,246.13	\$0.00	\$(1,352.42)	\$0.00	\$10,893.71	\$0.00	\$10,893.71
510	Boys Golf	\$154.25	\$100.00	\$0.00	\$0.00	\$254.25	\$0.00	\$254.25
511	Boys Tennis	\$339.45	\$0.00	\$0.00	\$0.00	\$339.45	\$0.00	\$339.45
512	Girls Tennis	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
513	Track	\$1,756.37	\$0.00	\$0.00	\$0.00	\$1,756.37	\$0.00	\$1,756.37
514	Swimming	\$30.60	\$5.00	\$0.00	\$0.00	\$35.60	\$0.00	\$35.60
515	Volleyball	(\$11.77)	\$0.00	\$0.00	\$0.00	(\$11.77)	\$0.00	(\$11.77)
516	Softball	\$2,468.07	\$0.00	\$(618.40)	\$0.00	\$1,849.67	\$0.00	\$1,849.67
517	Wrestling	\$290.62	\$0.00	\$0.00	\$0.00	\$290.62	\$0.00	\$290.62
518	Boys Soccer	\$522.02	\$0.00	\$0.00	\$0.00	\$522.02	\$0.00	\$522.02
519	Girls Soccer	\$255.95	\$0.00	\$0.00	\$0.00	\$255.95	\$0.00	\$255.95
520	Girls Golf	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
521	Tbird Customs	\$99.63	\$0.00	\$0.00	\$0.00	\$99.63	\$0.00	\$99.63
Activity Accounts Grand Total		\$310,544.05	\$31,408.04	\$(31,832.48)	\$0.00	\$310,119.61	\$0.00	\$310,119.61

BELLEVUE PUBLIC SCHOOLS

General Ledger Report

Financial Report

DISTRICT ACTIVITY

Activity Accounts

From Acct:	1001
To Acct:	9960

From Date:	12/1/2020
To Date:	12/31/2020

Acct	Account Name	Beg. Bal.	Recpt / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
1001	AVERY	\$8,541.30	\$400.00	\$0.00	\$0.00	\$8,941.30	\$0.00	\$8,941.30
1002	BELLELAIRE	\$12,023.10	\$0.00	\$(731.58)	\$0.00	\$11,291.52	\$0.00	\$11,291.52
1004	BERTHA BARBER	\$5,583.47	\$0.00	\$(35.00)	\$0.00	\$5,548.47	\$0.00	\$5,548.47
1005	BETZ	\$9,062.50	\$785.25	\$(135.33)	\$0.00	\$9,712.42	\$0.00	\$9,712.42
1006	BIRCHCREST	\$5,384.45	\$1,243.04	\$(631.42)	\$0.00	\$5,996.07	\$0.00	\$5,996.07
1007	CENTRAL	\$5,185.07	\$1,938.50	\$(530.25)	\$0.00	\$6,593.32	\$0.00	\$6,593.32
1008	FORT CROOK	\$13,549.00	\$780.48	\$0.00	\$0.00	\$14,329.48	\$0.00	\$14,329.48
1009	LEMAY	\$3,276.26	\$0.00	\$(378.21)	\$0.00	\$2,898.05	\$0.00	\$2,898.05
1010	PETER SARPY	\$3,015.92	\$63.50	\$0.00	\$0.00	\$3,079.42	\$0.00	\$3,079.42
1011	TWIN RIDGE	\$4,520.87	\$1,350.00	\$(168.33)	\$0.00	\$5,702.54	\$0.00	\$5,702.54
1014	WAKE ROBIN	\$5,574.77	\$1,450.56	\$(550.74)	\$0.00	\$6,474.59	\$0.00	\$6,474.59
1015	LEONARD LAWRENCE	\$4,644.46	\$3,191.50	\$(708.08)	\$0.00	\$7,127.88	\$0.00	\$7,127.88
1016	TWO SPRINGS	\$4,364.90	\$0.00	\$(101.95)	\$0.00	\$4,262.95	\$0.00	\$4,262.95
1017	FAIRVIEW	\$4,058.70	\$975.00	\$(890.06)	\$0.00	\$4,143.64	\$0.00	\$4,143.64
1018	BELLEVUE ELEMENTARY	\$7,391.86	\$1,750.00	\$(197.61)	\$0.00	\$8,944.25	\$0.00	\$8,944.25
1101	CHAP CENTER	\$1,842.52	\$403.36	\$(201.89)	\$0.00	\$2,043.99	\$0.00	\$2,043.99
9910	BEST PROGRAM	\$864.31	\$0.00	\$0.00	\$0.00	\$864.31	\$0.00	\$864.31
9911	ACE PROGRAM	\$3,514.41	\$0.00	\$0.00	\$0.00	\$3,514.41	\$0.00	\$3,514.41
9912	CAREER LAUNCH CENTER-CLC	\$12,209.00	\$0.00	\$0.00	\$0.00	\$12,209.00	\$0.00	\$12,209.00
9920	DAY CAMP	\$3,629.50	\$0.00	\$0.00	\$0.00	\$3,629.50	\$0.00	\$3,629.50
9921	STEM - SUMMER SCHOOL	\$13,562.11	\$0.00	\$(35.00)	\$0.00	\$13,527.11	\$0.00	\$13,527.11
9923	WELCOME CENTER	\$2,437.66	\$50.00	\$(28.12)	\$0.00	\$2,459.54	\$0.00	\$2,459.54
9924	MISSION ANNEX	\$595.50	\$0.00	\$0.00	\$0.00	\$595.50	\$0.00	\$595.50
9926	EARLY CHILDHOOD CENTER	\$3,145.70	\$0.00	\$0.00	\$0.00	\$3,145.70	\$0.00	\$3,145.70
9927	FASE TEAM	\$17,760.66	\$1,400.00	\$(1,027.81)	\$0.00	\$18,132.85	\$0.00	\$18,132.85
9928	DISTRICT APPRECIATION	\$5,171.90	\$0.00	\$0.00	\$0.00	\$5,171.90	\$0.00	\$5,171.90
9929	SEL GRANT	\$23,000.00	\$0.00	\$(10,530.00)	\$0.00	\$12,470.00	\$0.00	\$12,470.00
9931	STAFF DEVELOPMENT	\$4,122.09	\$0.00	\$0.00	\$0.00	\$4,122.09	\$0.00	\$4,122.09
9932	ELEM. PRINCIPAL SUNSHINE	\$704.75	\$0.00	\$(250.00)	\$0.00	\$454.75	\$0.00	\$454.75
9934	TRANSPORTATION	\$3,417.66	\$0.00	\$(300.60)	\$0.00	\$3,117.06	\$0.00	\$3,117.06
9935	SENSORY ROOM	\$4,500.00	\$0.00	\$0.00	\$0.00	\$4,500.00	\$0.00	\$4,500.00
9936	GENERAL USE - ACTIVITY	\$79,359.77	\$1.08	\$(35.44)	\$0.00	\$79,325.41	\$0.00	\$79,325.41
9937	ELEMENTARY BAND FUND	\$318.13	\$0.00	\$0.00	\$0.00	\$318.13	\$0.00	\$318.13
9938	COOPERATING TEACHER	\$38,605.00	\$0.00	\$0.00	\$0.00	\$38,605.00	\$0.00	\$38,605.00
9939	ELEMENTARY BLDG.	\$50,074.25	\$0.00	\$0.00	\$0.00	\$50,074.25	\$0.00	\$50,074.25
9940	SECONDARY BLDG.	\$34,158.96	\$0.00	\$(165.00)	\$0.00	\$33,993.96	\$0.00	\$33,993.96
9941	UNIFIED SOCCER	\$2,082.32	\$0.00	\$0.00	\$0.00	\$2,082.32	\$0.00	\$2,082.32
9943	HAL	\$272.96	\$0.00	\$0.00	\$0.00	\$272.96	\$0.00	\$272.96
9944	COMMUNICATIONS	\$27,009.25	\$557.15	\$0.00	\$0.00	\$27,566.40	\$0.00	\$27,566.40
9945	TECHNOLOGY	\$188,019.33	\$1,260.00	\$0.00	\$0.00	\$189,279.33	\$0.00	\$189,279.33
9946	AFTER PROM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9947	EL PARENT GROUP (PADRE)	\$581.74	\$0.00	\$0.00	\$0.00	\$581.74	\$0.00	\$581.74
9948	WEST BASEBALL FIELD PROJ.	\$46,487.06	\$0.00	\$0.00	\$0.00	\$46,487.06	\$0.00	\$46,487.06
9949	LAC FIELD PROJECT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9950	OPERATION READ	\$421.83	\$0.00	\$0.00	\$0.00	\$421.83	\$0.00	\$421.83
9960	DISTRICT CLEARING	\$15,407.51	\$0.00	\$0.00	\$0.00	\$15,407.51	\$0.00	\$15,407.51
Activity Accounts Grand Total		\$679,452.51	\$17,599.42	\$(17,632.42)	\$0.00	\$679,419.51	\$0.00	\$679,419.51

**Bellevue Public Schools General Obligation Bonds
Summary as of 12/31/2020**

Bonds Approved by Voters	76,000,000.00
Bonds Sold	76,000,000.00
Premium Received on Sale of Bonds	10,181,683.90
Gross Proceeds	86,181,683.90
Other Activity:	
Underwriter's Discount (netted against proceeds)	(708,197.50)
Costs of Issuance (expense)	(221,796.00)
Interest Income received	-
Net Funds Received To Date	85,251,690.40
 Bonds Remaining to be Sold	 -
 FY20 Activity:	
Beginning Cash Balance as of December 1, 2020	28,721,122.86
Income through December 31, 2020	1,123.69
Expenditures through December 31, 2020	(2,478,001.44)
Ending cash balance on December 31, 2020	26,244,245.11

BELLEVUE PUBLIC SCHOOLS
BOARD OF EDUCATION

01-01-2021

IT IS RECOMMENDED THAT THE FOLLOWING CLAIMS
BE APPROVED FOR PAYMENT

GENERAL FUND	911,327.38
SPECIAL BUILDING FUND	16,257.39
FOOD SERVICE FUND	95,227.25
BOND PROJECTS FUND	830,461.99
TOTAL	1,853,274.01

01-01-2021

General Fund	Check No	Check Date	Vendor Name	Amount	Description
	00245395	01/01/21	A & D TECHNICAL SUPPLY CO.	298.00	SUPPLIES
	00245396	01/01/21	ABC-CLIO, LLC.	610.00	SUPPLIES
	00245397	01/01/21	ACCUPRINT LASER SERVICES, INC.	63.95	SUPPLIES
	00245398	01/01/21	ACCURATE LABEL DESIGNS	152.95	SUPPLIES
	00245399	01/01/21	ADAMS & SULLIVAN P.C.	1,262.50	LEGAL SERVICES
	00245400	01/01/21	ADVANCED OFFICE AUTOMATION	167.66	SUPPLIES
	00245401	01/01/21	ADVANCED OFFICE AUTOMATION	15.21	SUPPLIES
	00245402	01/01/21	ADVENTURE BUS & CHARTER	1,297.00	CONTRACTED TRANSPORTATION
	00245403	01/01/21	AKSARBEN PIPE & SEWER	375.00	BUILDING IMPROVEMENT
	00245404	01/01/21	AMERICAN SOLUTIONS FOR	275.57	SUPPLIES
	00245405	01/01/21	AMERICAN TIME	148.57	BUILDING IMPROVEMENT
	00245406	01/01/21	APPLE, INC.	2,439.00	COMPUTER HARDWARE
	00245406	01/01/21	APPLE, INC.	1,568.00	TECHNOLOGY REPAIRS
	00245407	01/01/21	APPLES & MORE	72.90	SUPPLIES
	00245408	01/01/21	AQUA-CHEM, INC.	1,083.70	REPAIRS
	00245409	01/01/21	ARROW TOWING, INC.	225.00	REPAIRS
	00245410	01/01/21	ASI	240.32	BUILDING IMPROVEMENT
	00245411	01/01/21	AVERY RENTS	50.83	REPAIRS
	00245412	01/01/21	AWARDS UNLIMITED, INC.	328.25	SUPPLIES
	00245413	01/01/21	BAKER'S SUPERMARKET	809.44	SUPPLIES
	00245414	01/01/21	BAKER'S SUPERMARKET	354.90	SUPPLIES
	00245415	01/01/21	BALDWIN'S FLOORING AMERICA	998.49	BUILDING IMPROVEMENT
	00245416	01/01/21	BATTERIES PLUS BULBS	1,425.37	SUPPLIES
	00245416	01/01/21	BATTERIES PLUS BULBS	312.00	TIRES & PARTS
	00245417	01/01/21	BAUER BUILT TIRE	1,318.68	SUPPLIES
	00245417	01/01/21	BAUER BUILT TIRE	3,079.00	TIRES & PARTS
	00245418	01/01/21	BEARDMORE CHEVROLET, INC	1,000.59	TIRES & PARTS
	00245419	01/01/21	BELLEVUE LEADER	48.30	SUPPLIES
	00245420	01/01/21	BIG GAME	224.90	SUPPLIES
	00245421	01/01/21	BIG RED LOCKSMITHS, INC.	75.00	BUILDING IMPROVEMENT
	00245422	01/01/21	BISHOP BUSINESS EQUIPMENT	272.75	SUPPLIES
	00245423	01/01/21	BLACK HILLS ENERGY	8,256.01	FUEL
	00245424	01/01/21	BLICK ART MATERIALS, LLC.	173.34	SUPPLIES
	00245425	01/01/21	BOUND TO STAY BOUND	1,155.75	SUPPLIES
	00245426	01/01/21	BRAUN TOOLS	1,619.99	REPAIRS
	00245427	01/01/21	BUILDERS SUPPLY CO., INC.	1,026.00	BUILDING IMPROVEMENT
	00245428	01/01/21	CAPITOL SANITARY SUPPLY, INC	367.20	SUPPLIES
	00245429	01/01/21	CARPENTER PAPER COMPANY	3,588.36	SUPPLIES
	00245430	01/01/21	CF WEBTOOLS	14,250.00	PROFESSIONAL SERVICES

01-01-2021

00245431	01/01/21	CINTAS CORPORATION	564.21	PROFESSIONAL SERVICES
00245432	01/01/21	CONSTELLATION ENERGY	11,055.87	FUEL
00245433	01/01/21	CONTINENTAL RESEARCH CORP.	208.88	SUPPLIES
00245434	01/01/21	COX BUSINESS SERVICES	19,210.81	TELECOMMUNICATIONS
00245435	01/01/21	COX BUSINESS SERVICES	24,918.42	TELECOMMUNICATIONS
00245436	01/01/21	CULLIGAN OF OMAHA	396.00	SUPPLIES
00245437	01/01/21	D.C. ELECTRIC/HEARTLAND	330.00	BUILDING IMPROVEMENT
00245438	01/01/21	DELTA FOREMOST CHEMICAL	3,192.50	SUPPLIES
00245439	01/01/21	DIETZE MUSIC	120.08	SUPPLIES
00245440	01/01/21	E.S.U. #3	3,195.05	TUITION-OTHER AGENCIES
00245441	01/01/21	E.S.U. #5	6,000.00	PROFESSIONAL SERVICES
00245442	01/01/21	EARLY READING MASTERY	611.60	SUPPLIES
00245443	01/01/21	EGAN SUPPLY	1,477.56	REPAIRS
00245443	01/01/21	EGAN SUPPLY	38,208.92	SUPPLIES
00245444	01/01/21	ELECTRONIC CONTRACTING	490.04	BUILDING IMPROVEMENT
00245445	01/01/21	EXPLORE LEARNING	560.00	SUPPLIES
00245446	01/01/21	FAMILY FARE SUPERMARKET	336.68	SUPPLIES
00245447	01/01/21	FATHER FLANAGAN'S BOYS' HOME	65,340.00	EMPLOYEE TRAINING & DEVEL
00245448	01/01/21	FERRELLGAS	4,872.06	GAS, DIESEL, OIL
00245449	01/01/21	FES	870.83	SOFTWARE
00245450	01/01/21	FIELD PAPER COMPANY	729.62	SUPPLIES
00245451	01/01/21	FLEETPRIDE	1,141.24	TIRES & PARTS
00245452	01/01/21	FLUENCY MATTERS	519.00	SUPPLIES
00245453	01/01/21	FOLLETT SCHOOL SOLUTIONS, INC.	3,347.47	SUPPLIES
00245454	01/01/21	FUN EXPRESS, LLC.	93.68	SUPPLIES
00245455	01/01/21	GALVIN GLASS	578.00	REPAIRS
00245456	01/01/21	GECKO MICROSOLUTIONS, INC	620.00	SOFTWARE
00245457	01/01/21	GENERAL FIRE AND SAFETY	1,671.70	BUILDING IMPROVEMENT
00245458	01/01/21	GLENNA FISHER	2,319.42	PROFESSIONAL SERVICES
00245459	01/01/21	GRAINGER, INC.	334.94	REPAIRS
00245460	01/01/21	GRANTPROSE INC.	2,175.00	PROFESSIONAL SERVICES
00245461	01/01/21	GREAT WESTERN BANK	1,000.00	LINE OF CREDIT INTEREST
00245462	01/01/21	GREENLIFE GARDENS, INC.	1,264.00	BUILDING IMPROVEMENT
00245462	01/01/21	GREENLIFE GARDENS, INC.	985.00	SITE IMPROVEMENTS
00245463	01/01/21	GUIDED READERS	668.00	SUPPLIES
00245464	01/01/21	HAUFF SPORTS	220.55	SUPPLIES
00245465	01/01/21	HEARTLAND FAMILY SERVICE	150.00	TUITION-OTHER AGENCIES
00245466	01/01/21	HEARTLAND TIRES & TREADS, INC.	448.50	SUPPLIES
00245467	01/01/21	HILLYARD	618.01	SUPPLIES
00245468	01/01/21	IMMACULATE CONCEPTION	650.00	SUPPLIES

01-01-2021

00245469	01/01/21	IRIS LTD	2,780.00	SUPPLIES
00245470	01/01/21	J.W. PEPPER & SON, INC.	1,884.93	SUPPLIES
00245471	01/01/21	JODON'S	24.00	SUPPLIES
00245472	01/01/21	JOSH TEDDER CONSTRUCTION	2,975.00	DISTRICT SNOW REMOVAL
00245473	01/01/21	KIMBALL MIDWEST	833.78	TIRES & PARTS
00245474	01/01/21	KIMBELL INC	3,999.00	SUPPLIES
00245475	01/01/21	KONE INC.	247.22	BUILDING IMPROVEMENT
00245476	01/01/21	LEADING EDGE LAMINATING	269.90	SUPPLIES
00245477	01/01/21	LEARNING A-Z	115.45	SUPPLIES
00245478	01/01/21	LOVELESS MACHINE & GRINDING	223.50	SUPPLIES
00245479	01/01/21	MACGILL	673.69	SUPPLIES
00245480	01/01/21	MATHESON TRI-GAS, INC.	79.35	BUILDING IMPROVEMENT
00245481	01/01/21	MAXIM HEALTHCARE SERVICES	11,788.50	TUITION-OTHER AGENCIES
00245482	01/01/21	MAXIM HEALTHCARE SERVICES	1,602.54	TUITION-OTHER AGENCIES
00245483	01/01/21	MECHANICAL SALES, INC.	1,766.30	BUILDING IMPROVEMENT
00245484	01/01/21	MENARDS, INC.	335.81	BUILDING IMPROVEMENT
00245484	01/01/21	MENARDS, INC.	2,475.68	REPAIRS
00245484	01/01/21	MENARDS, INC.	1,342.34	SUPPLIES
00245484	01/01/21	MENARDS, INC.	189.05	TIRES & PARTS
00245485	01/01/21	METROPOLITAN COMMUNITY	684.00	PROFESSIONAL SERVICES
00245486	01/01/21	METROPOLITAN UTILITIES DIST.	14,449.80	FUEL
00245486	01/01/21	METROPOLITAN UTILITIES DIST.	12,945.76	WATER & SEWER
00245487	01/01/21	MIDLANDS TESTING SERVICES, INC	180.00	PROFESSIONAL SERVICES
00245488	01/01/21	MIDWEST OFFICE AUTOMATIONS	38.31	SUPPLIES
00245489	01/01/21	NAPA AUTO PARTS	191.15	REPAIRS
00245489	01/01/21	NAPA AUTO PARTS	913.50	SUPPLIES
00245489	01/01/21	NAPA AUTO PARTS	316.98	TIRES & PARTS
00245490	01/01/21	NE ASSOC OF SCHOOL BOARDS	100.00	EMPLOYEE TRAINING & DEVEL
00245491	01/01/21	NEBRASKA - IOWA SUPPLY CO. INC.	29,955.23	GAS, DIESEL, OIL
00245492	01/01/21	NEBRASKA DEPT. OF EDUCATION	20.00	EMPLOYEE TRAINING & DEVEL
00245493	01/01/21	NEBRASKA STATE FIRE MARSHAL	240.00	PROFESSIONAL SERVICES
00245494	01/01/21	NEBRASKA/CENTRAL EQUIPMENT	174.38	TIRES & PARTS
00245495	01/01/21	OCCUPATIONAL HEALTH CENTERS	640.00	PROFESSIONAL SERVICES
00245496	01/01/21	OFFICE DEPOT, INC	4,345.54	SUPPLIES
00245497	01/01/21	OMAHA DOOR & WINDOW CO, INC	731.37	BUILDING IMPROVEMENT
00245497	01/01/21	OMAHA DOOR & WINDOW CO, INC	111.75	REPAIRS
00245498	01/01/21	OMAHA PUBLIC POWER DISTRICT	131,733.04	ELECTRICITY
00245499	01/01/21	OMAHA WORLD-HERALD MEDIA	3,502.80	ADVERTISING/PUBLICATION
00245500	01/01/21	OMAHA ZOO AND AQUARIUM	18,000.00	PROFESSIONAL SERVICES
00245501	01/01/21	ONE SOURCE, INC.	536.20	PROFESSIONAL SERVICES

01-01-2021

00245502	01/01/21	OPC DIRECT	4,232.50	SUPPLIES
00245503	01/01/21	OVERDRIVE, INC.	144.31	SUPPLIES
00245504	01/01/21	PALOS SPORTS	9,314.30	SUPPLIES
00245505	01/01/21	PAXTON/PATTERSON LLC	59,617.14	SUPPLIES
00245506	01/01/21	PERMA BOUND	86.78	SUPPLIES
00245507	01/01/21	PERRY, GUTHERY, HAASE AND	1,112.67	LEGAL SERVICES
00245508	01/01/21	PITNEY BOWES GLOBAL FINANCIAL	673.50	SUPPLIES
00245509	01/01/21	PLATTEVIEW TURF INC.	4,875.00	SITE IMPROVEMENTS
00245510	01/01/21	PLIBRICO COMPANY, LLC.	9,893.89	BUILDING IMPROVEMENT
00245511	01/01/21	PREMIER WASTE SOLUTIONS	2,304.00	TRASH REMOVAL
00245512	01/01/21	PRESTO-X	1,317.00	SITE IMPROVEMENTS
00245513	01/01/21	PRIME COMMUNICATIONS, INC.	3,409.82	BUILDING IMPROVEMENT
00245513	01/01/21	PRIME COMMUNICATIONS, INC.	255.00	SOFTWARE
00245514	01/01/21	PURITAN MANUFACTURING, INC.	45.00	TIRES & PARTS
00245515	01/01/21	QUADIENT	45.00	SUPPLIES
00245516	01/01/21	RADCLIFFE, GILBERTSON & BRADY	4,700.00	LOBBYIST
00245517	01/01/21	RAY MARTIN COMPANY	1,877.82	BUILDING IMPROVEMENT
00245518	01/01/21	READING WITH TLC	30.00	SUPPLIES
00245519	01/01/21	RIVERSIDE TECHNOLOGIES, INC.	925.00	COMPUTER HARDWARE
00245520	01/01/21	SARPY COUNTY EDC	325.00	DUES AND FEES
00245521	01/01/21	SARPY COUNTY TREASURER	1,530.00	CONTRACTED TRANSP
00245522	01/01/21	SCHOLASTIC BOOK FAIRS	796.70	SUPPLIES
00245523	01/01/21	SCHOOL SPECIALTY, LLC	1,608.52	SUPPLIES
00245524	01/01/21	SNYDER CHARLESON THERAPY	21,234.43	TUITION-OTHER AGENCIES
00245525	01/01/21	SOUTHSIDE PLUMBING, LLC.	185.00	BUILDING IMPROVEMENT
00245526	01/01/21	SPECKMANN CONSTRUCTION	4,085.00	SITE IMPROVEMENTS
00245527	01/01/21	SPORTS FACILITY MAINTENANCE	2,234.05	BUILDING IMPROVEMENT
00245528	01/01/21	STA CENTRAL REGION	65,800.91	CONTRACTED TRANSP
00245529	01/01/21	STAPLES ADVANTAGE	1,239.45	SUPPLIES
00245530	01/01/21	STERICYCLE INC.	138.00	SUPPLIES
00245531	01/01/21	STEVE'S FLOOR COVERINGS, INC.	1,079.00	BUILDING IMPROVEMENT
00245532	01/01/21	STEVEN LEHR, RPT	85.00	SUPPLIES
00245533	01/01/21	STRIVEN MEDIA LLC	2,500.00	SUPPLIES
00245534	01/01/21	SUBURBAN NEWSPAPERS, INC.	449.71	ADVERTISING/PUBLICATION
00245535	01/01/21	SWEETWATER	523.00	SUPPLIES
00245536	01/01/21	TALX CORPORATION	48.00	PROFESSIONAL SERVICES
00245537	01/01/21	TALX UC EXPRESS	414.00	UNEMPLOYMENT CERTIFIED
00245538	01/01/21	TDTB PROPERTIES, LLC	10,450.00	DISTRICT SNOW REMOVAL
00245539	01/01/21	THE FILTER SHOP	4,032.81	SUPPLIES
00245540	01/01/21	THE GRAPHIC EDGE	6,255.29	SUPPLIES

01-01-2021

	00245541	01/01/21	THE HOME DEPOT PRO	1,710.60	SUPPLIES
	00245542	01/01/21	THE JON GORDON COMPANIES	5,000.00	EMPLOYEE TRAINING & DEVEL
	00245543	01/01/21	THE LIBRARY STORE, INC.	53.00	SUPPLIES
	00245544	01/01/21	THE SENSORY PATH	750.00	SUPPLIES
	00245545	01/01/21	TRUCK CENTER COMPANIES	6,809.55	TIRES & PARTS
	00245546	01/01/21	U.S. BANK CORPORATE PAYMENT	270.00	BUILDING IMPROVEMENT
	00245546	01/01/21	U.S. BANK CORPORATE PAYMENT	781.00	PROFESSIONAL SERVICES
	00245546	01/01/21	U.S. BANK CORPORATE PAYMENT	192.60	SOFTWARE
	00245546	01/01/21	U.S. BANK CORPORATE PAYMENT	3,164.32	SUPPLIES
	00245546	01/01/21	U.S. BANK CORPORATE PAYMENT	129.39	TEXTBOOKS & PERIODICALS
	00245547	01/01/21	U.S. BANK EQUIPMENT FINANCE	9,980.51	RENTALS/LEASE PURCHASE
	00245547	01/01/21	U.S. BANK EQUIPMENT FINANCE	5,972.80	SUPPLIES
	00245548	01/01/21	UNIFIRST CORPORATION	714.35	PROFESSIONAL SERVICES
	00245549	01/01/21	UNIVERSITY OF NEB MEDICAL	23,621.08	TUITION-OTHER AGENCIES
	00245550	01/01/21	VOSS LIGHTING	1,343.27	SUPPLIES
	00245551	01/01/21	WELDON PARTS OMAHA	223.22	TIRES & PARTS
	00245552	01/01/21	WESTLAKE HARDWARE	110.82	REPAIRS
	00245552	01/01/21	WESTLAKE HARDWARE	19.85	TIRES & PARTS
	00245553	01/01/21	WOODHOUSE FORD SOUTH INC.	100.17	SUPPLIES
	00245554	01/01/21	WORK FIT, INC.	250.00	PROFESSIONAL SERVICES
			General Fund Total:	797,009.10	

General Fund	Check No	Check Date	Vendor Name	Amount	Description
	00245294	12/03/20	APPLE, INC.	1,199.00	COMPUTER HARDWARE
	00245295	12/03/20	CARDMEMBER SERVICE	35.10	SUPPLIES
	00245296	12/03/20	DE LAGE LANDEN FINANCIAL	426.79	FURNITURE & EQUIPMENT
	00245297	12/03/20	METROPOLITAN UTILITIES DIST.	3,453.70	FUEL
	00245297	12/03/20	METROPOLITAN UTILITIES DIST.	19,802.41	WATER & SEWER
	00245299	12/03/20	NEBRASKA DEPT OF HEALTH	223.17	DIST WIDE
	00245301	12/03/20	VERIZON WIRELESS	320.12	TELECOMMUNICATIONS
	00245344	12/08/20	BEARDMORE SUBARU	13.70	SUPPLIES
	00245345	12/08/20	DANCE SOPHISTICATES, INC.	2,963.00	SUPPLIES
	00245346	12/08/20	DISTRICT REVOLVING ACCOUNT	660.00	EMPLOYEE TRAINING & DEVELOPMNT
	00245346	12/08/20	DISTRICT REVOLVING ACCOUNT	1,700.00	PROFESSIONAL SERVICES
	00245346	12/08/20	DISTRICT REVOLVING ACCOUNT	516.38	REPAIRS
	00245346	12/08/20	DISTRICT REVOLVING ACCOUNT	11,172.41	SUPPLIES
	00245346	12/08/20	DISTRICT REVOLVING ACCOUNT	365.15	TRASH REMOVAL
	00245348	12/08/20	ONTOCOLLEGE	25,726.00	SUPPLIES
	00245349	12/16/20	AMERICAN 3B SCIENTIFIC, LP	6,500.00	EMPLOYEE TRAINING & DEVELOPMNT
	00245350	12/16/20	BIG INK, INC.	910.00	SUPPLIES
	00245351	12/16/20	CARPENTER PAPER COMPANY	1,289.99	SUPPLIES
	00245352	12/16/20	FAMILY FARE SUPERMARKET	142.15	SUPPLIES
	00245353	12/16/20	RAE CROWTHER CO.	3,333.89	SUPPLIES
	00245354	12/16/20	SAVVAS LEARNING COMPANY	20,223.00	SUPPLIES
	00245355	12/16/20	SECUREDOKS INC	3,600.00	SUPPLIES
	00245356	12/16/20	VOLT ATHLETICS	8,640.00	SUPPLIES
	00245357	12/18/20	GUIDED READERS	334.00	SUPPLIES
	00245358	12/18/20	PITNEY BOWES, INC	512.52	REPAIRS
	00245359	12/18/20	UNL CAREER SERVICES	75.00	EMPLOYEE TRAINING & DEVELOPMNT
	00245360	12/18/20	UPS	43.35	POSTAGE
	00245393	12/30/20	PURCHASE POWER	91.45	POSTAGE
	00245394	12/30/20	SARPY COUNTY TREASURER	46.00	DUES AND FEES
General Fund Immediate Pays Released Prior to Board Meeting:				114,318.28	

01-01-2021

Special Bldg Fund	Check No	Check Date	Vendor Name	Amount	Description
	00245555	01/01/21	METAL DOORS & HARDWARE	5,308.00	BUILDING PROJECTS
	00245556	01/01/21	PLIBRICO COMPANY, LLC.	5,459.39	BUILDING PROJECTS
	00245557	01/01/21	PRECISION CONCRETE CUTTING	5,490.00	BUILDING PROJECTS
			Special Building Fund Total:	16,257.39	

01-01-2021

Bond Project Fund	Check No	Check Date	Vendor Name	Amount	Description
	00030499	01/01/21	CORNHUSKER INTERNATIONAL	570,800.00	BUILDING PROJECTS
	00030500	01/01/21	GP ARCHITECTURE, LLC.	22,461.03	BUILDING PROJECTS
	00030500	01/01/21	GP ARCHITECTURE, LLC	10,000.00	PROFESSIONAL SERVICES
	00030501	01/01/21	HOCKENBERGS	31,700.00	BUILDING PROJECTS
	00030502	01/01/21	NEBRASKA FURNITURE MART	56,600.00	BUILDING PROJECTS
	00030503	01/01/21	UNIFIRST CORPORATION	144.26	BUILDING PROJECTS
			Bond Project Fund Total:	691,705.29	

01-01-2021

Bond Project Fund	Check No	Check Date	Vendor Name	Amount	Description
	00030496	12/03/20	CARDMEMBER SERVICE	12,777.70	BUILDING PROJECTS
	00030497	12/08/20	EDWARDS CHRYSLER JEEP	27,513.00	BUILDING PROJECTS
	00030498	12/18/20	McMULLEN FORD	98,466.00	BUILDING PROJECTS
Bond Project Fund Immediate Pays Released Prior to Board Meeting:				138,756.70	

01-01-2021

Food Service Fund	Check No	Check Date	Vendor Name	Amount	Description
	00245558	01/01/21	CARPENTER PAPER COMPANY	3,963.39	SUPPLIES
	00245559	01/01/21	COCA-COLA OF OMAHA	2,012.85	FOOD
	00245560	01/01/21	FARNER-BOCKEN COMPANY	1,224.54	FOOD
	00245561	01/01/21	GENERAL PARTS, LLC.	1,596.40	REPAIRS
	00245562	01/01/21	GREENBERG FRUIT COMPANY	1,723.38	FOOD
	00245563	01/01/21	HILAND DAIRY	17,039.59	FOOD
	00245564	01/01/21	MARY HANSEN	83.14	SUPPLIES
	00245565	01/01/21	MILLARD REFRIGERATED	85.41	PROFESSIONAL SERVICES
	00245566	01/01/21	MMC CONTRACTORS, INC.	2,374.08	REPAIRS
	00245567	01/01/21	NEBRASKA - IOWA SUPPLY CO. INC.	941.49	GAS, DIESEL, OIL
	00245568	01/01/21	OFFICE DEPOT, INC	549.38	SUPPLIES
	00245569	01/01/21	PREMIER WASTE SOLUTIONS	1,724.00	TRASH REMOVAL
	00245570	01/01/21	ROTELLA'S ITALIAN BAKERY, INC.	4,847.55	FOOD
	00245571	01/01/21	SYSCO LINCOLN	55,258.88	FOOD
			Food Service Fund Total:	93,424.08	

01-01-2021

Food Service	Check No	Check Date	Vendor Name	Amount	Description
	00245298	12/03/20	MONEY HANDLING MACHINES INC	1,447.00	REPAIRS
	00245300	12/03/20	STEVE EDWARDS	175.45	MISCELLANEOUS
	00245301	12/03/20	VERIZON WIRELESS	138.92	SUPPLIES
	00245347	12/08/20	JENNIFER ROBINSON	41.80	MISCELLANEOUS
Food Service Immediate Pays Released Prior to Board Meeting:				1,803.17	

Bellevue Public Schools - Publication Of Checks

Vendor Name	Amount	Description
A & D TECHNICAL SUPPLY CO.	298.00	SUPPLIES
ABC-CLIO, LLC.	610.00	SUPPLIES
ACCUPRINT LASER SERVICES, INC.	63.95	SUPPLIES
ACCURATE LABEL DESIGNS	152.95	SUPPLIES
ADAMS & SULLIVAN P.C.	1,262.50	LEGAL SERVICES
ADVANCED OFFICE AUTOMATION INC	167.66	SUPPLIES
ADVANCED OFFICE AUTOMATION INC	15.21	SUPPLIES
ADVENTURE BUS & CHARTER	1,297.00	CONTRACTED TRANSPORTATION
AKSARBEN PIPE & SEWER CLEANING CO.	375.00	BUILDING IMPROVEMENT
AMERICAN 3B SCIENTIFIC, LP	6,500.00	EMPLOYEE TRAINING & DEVELOPMNT
AMERICAN SOLUTIONS FOR BUSINESS	275.57	SUPPLIES
AMERICAN TIME	148.57	BUILDING IMPROVEMENT
APPLE, INC.	2,439.00	COMPUTER HARDWARE
APPLE, INC.	1,568.00	TECHNOLOGY REPAIRS
APPLE, INC.	1,199.00	COMPUTER HARDWARE
APPLES & MORE	72.90	SUPPLIES
AQUA-CHEM, INC.	1,083.70	REPAIRS
ARROW TOWING, INC.	225.00	REPAIRS
ASI	240.32	BUILDING IMPROVEMENT
AVERY RENTS	50.83	REPAIRS
AWARDS UNLIMITED, INC.	328.25	SUPPLIES
BAKER'S SUPERMARKET	809.44	SUPPLIES
BAKER'S SUPERMARKET	354.90	SUPPLIES
BALDWIN'S FLOORING AMERICA	998.49	BUILDING IMPROVEMENT
BATTERIES PLUS BULBS	1,425.37	SUPPLIES
BATTERIES PLUS BULBS	312.00	TIRES & PARTS
BAUER BUILT TIRE	1,318.68	SUPPLIES
BAUER BUILT TIRE	3,079.00	TIRES & PARTS
BEARDMORE CHEVROLET, INC	1,000.59	TIRES & PARTS
BEARDMORE SUBARU	13.70	SUPPLIES
BELLEVUE LEADER	48.30	SUPPLIES
BIG GAME	224.90	SUPPLIES
BIG INK, INC.	910.00	SUPPLIES
BIG RED LOCKSMITHS, INC.	75.00	BUILDING IMPROVEMENT
BISHOP BUSINESS EQUIPMENT	272.75	SUPPLIES
BLACK HILLS ENERGY	8,256.01	FUEL

01-01-2021

BLICK ART MATERIALS, LLC.	173.34	SUPPLIES
BOUND TO STAY BOUND	1,155.75	SUPPLIES
BRAUN TOOLS	1,619.99	REPAIRS
BUILDERS SUPPLY CO., INC.	1,026.00	BUILDING IMPROVEMENT
CAPITOL SANITARY SUPPLY, INC	367.20	SUPPLIES
CARDMEMBER SERVICE	12,777.70	BUILDING PROJECTS
CARDMEMBER SERVICE	35.10	SUPPLIES
CARPENTER PAPER COMPANY	3,588.36	SUPPLIES
CARPENTER PAPER COMPANY	3,963.39	SUPPLIES
CARPENTER PAPER COMPANY	1,289.99	SUPPLIES
CF WEBTOOLS	14,250.00	PROFESSIONAL SERVICES
CINTAS CORPORATION	564.21	PROFESSIONAL SERVICES
COCA-COLA OF OMAHA	2,012.85	FOOD
CONSTELLATION ENERGY	11,055.87	FUEL
CONTINENTAL RESEARCH CORP.	208.88	SUPPLIES
CORNHUSKER INTERNATIONAL TRUCKS, INC.	570,800.00	BUILDING PROJECTS
COX BUSINESS SERVICES	19,210.81	TELECOMMUNICATIONS
COX BUSINESS SERVICES	24,918.42	TELECOMMUNICATIONS
CULLIGAN OF OMAHA	396.00	SUPPLIES
D.C. ELECTRIC/HEARTLAND LIGHTING, INC.	330.00	BUILDING IMPROVEMENT
DANCE SOPHISTICATES, INC.	2,963.00	SUPPLIES
DE LAGE LANDEN FINANCIAL SERVICES, INC	426.79	FURNITURE & EQUIPMENT
DELTA FOREMOST CHEMICAL CORP.	3,192.50	SUPPLIES
DIETZE MUSIC	120.08	SUPPLIES
DISTRICT REVOLVING ACCOUNT	660.00	EMPLOYEE TRAINING & DEVELOPMNT
DISTRICT REVOLVING ACCOUNT	1,700.00	PROFESSIONAL SERVICES
DISTRICT REVOLVING ACCOUNT	516.38	REPAIRS
DISTRICT REVOLVING ACCOUNT	11,172.41	SUPPLIES
DISTRICT REVOLVING ACCOUNT	365.15	TRASH REMOVAL
E.S.U. #3	3,195.05	TUITION-OTHER AGENCIES
E.S.U. #5	6,000.00	PROFESSIONAL SERVICES
EARLY READING MASTERY	611.60	SUPPLIES
EDWARDS CHRYSLER JEEP	27,513.00	BUILDING PROJECTS
EGAN SUPPLY	1,477.56	REPAIRS
EGAN SUPPLY	38,208.92	SUPPLIES
ELECTRONIC CONTRACTING COMPANY	490.04	BUILDING IMPROVEMENT
EXPLORE LEARNING	560.00	SUPPLIES
FAMILY FARE SUPERMARKET	336.68	SUPPLIES
FAMILY FARE SUPERMARKET	142.15	SUPPLIES
FARNER-BOCKEN COMPANY	1,224.54	FOOD

01-01-2021

FATHER FLANAGAN'S BOYS' HOME	65,340.00	EMPLOYEE TRAINING & DEVELOPMNT
FERRELLGAS	4,872.06	GAS, DIESEL, OIL
FES	870.83	SOFTWARE
FIELD PAPER COMPANY	729.62	SUPPLIES
FLEETPRIDE	1,141.24	TIRES & PARTS
FLUENCY MATTERS	519.00	SUPPLIES
FOLLETT SCHOOL SOLUTIONS, INC.	3,347.47	SUPPLIES
FUN EXPRESS, LLC.	93.68	SUPPLIES
GALVIN GLASS	578.00	REPAIRS
GECKO MICROSOLUTIONS, INC	620.00	SOFTWARE
GENERAL FIRE AND SAFETY EQUIPMENT CO.	1,671.70	BUILDING IMPROVEMENT
GENERAL PARTS, LLC.	1,596.40	REPAIRS
GLENNA FISHER	2,319.42	PROFESSIONAL SERVICES
GP ARCHITECTURE, LLC.	22,461.03	BUILDING PROJECTS
GP ARCHITECTURE, LLC.	10,000.00	PROFESSIONAL SERVICES
GRAINGER, INC.	334.94	REPAIRS
GRANTPROSE INC.	2,175.00	PROFESSIONAL SERVICES
GREAT WESTERN BANK	1,000.00	LINE OF CREDIT INTEREST
GREENBERG FRUIT COMPANY	1,723.38	FOOD
GREENLIFE GARDENS, INC.	1,264.00	BUILDING IMPROVEMENT
GREENLIFE GARDENS, INC.	985.00	SITE IMPROVEMENTS
GUIDED READERS	668.00	SUPPLIES
GUIDED READERS	334.00	SUPPLIES
HAUFF SPORTS	220.55	SUPPLIES
HEARTLAND FAMILY SERVICE	150.00	TUITION-OTHER AGENCIES
HEARTLAND TIRES & TREADS, INC.	448.50	SUPPLIES
HILAND DAIRY	17,039.59	FOOD
HILLYARD	618.01	SUPPLIES
HOCKENBERGS	31,700.00	BUILDING PROJECTS
IMMACULATE CONCEPTION CHURCH	650.00	SUPPLIES
IRIS LTD	2,780.00	SUPPLIES
J.W. PEPPER & SON, INC.	1,884.93	SUPPLIES
JENNIFER ROBINSON	41.80	MISCELLANEOUS
JODON'S	24.00	SUPPLIES
JOSH TEDDER CONSTRUCTION, INC.	2,975.00	DISTRICT SNOW REMOVAL
KIMBALL MIDWEST	833.78	TIRES & PARTS
KIMBELL INC	3,999.00	SUPPLIES
KONE INC.	247.22	BUILDING IMPROVEMENT
LEADING EDGE LAMINATING	269.90	SUPPLIES
LEARNING A-Z	115.45	SUPPLIES

01-01-2021

LOVELESS MACHINE & GRINDING SERVICE	223.50	SUPPLIES
MACGILL	673.69	SUPPLIES
MARY HANSEN	83.14	SUPPLIES
MATHESON TRI-GAS, INC.	79.35	BUILDING IMPROVEMENT
MAXIM HEALTHCARE SERVICES, INC.	11,788.50	TUITION-OTHER AGENCIES
MAXIM HEALTHCARE SERVICES, INC.	1,602.54	TUITION-OTHER AGENCIES
McMULLEN FORD	98,466.00	BUILDING PROJECTS
MECHANICAL SALES, INC.	1,766.30	BUILDING IMPROVEMENT
MENARDS, INC.	335.81	BUILDING IMPROVEMENT
MENARDS, INC.	2,475.68	REPAIRS
MENARDS, INC.	1,342.34	SUPPLIES
MENARDS, INC.	189.05	TIRES & PARTS
METAL DOORS & HARDWARE COMPANY	5,308.00	BUILDING PROJECTS
METROPOLITAN COMMUNITY COLLEGE	684.00	PROFESSIONAL SERVICES
METROPOLITAN UTILITIES DIST.	14,449.80	FUEL
METROPOLITAN UTILITIES DIST.	12,945.76	WATER & SEWER
METROPOLITAN UTILITIES DIST.	3,453.70	FUEL
METROPOLITAN UTILITIES DIST.	19,802.41	WATER & SEWER
MIDLANDS TESTING SERVICES, INC	180.00	PROFESSIONAL SERVICES
MIDWEST OFFICE AUTOMATIONS, INC.	38.31	SUPPLIES
MILLARD REFRIGERATED SERVICES, LLC	85.41	PROFESSIONAL SERVICES
MMC CONTRACTORS, INC.	2,374.08	REPAIRS
MONEY HANDLING MACHINES INC	1,447.00	REPAIRS
NAPA AUTO PARTS	191.15	REPAIRS
NAPA AUTO PARTS	913.50	SUPPLIES
NAPA AUTO PARTS	316.98	TIRES & PARTS
NE ASSOC OF SCHOOL BOARDS	100.00	EMPLOYEE TRAINING & DEVELOPMNT
NEBRASKA - IOWA SUPPLY CO. INC.	29,955.23	GAS, DIESEL, OIL
NEBRASKA - IOWA SUPPLY CO. INC.	941.49	GAS, DIESEL, OIL
NEBRASKA DEPT OF HEALTH & HUMAN SERVICES	223.17	DIST WIDE
NEBRASKA DEPT. OF EDUCATION	20.00	EMPLOYEE TRAINING & DEVELOPMNT
NEBRASKA FURNITURE MART	56,600.00	BUILDING PROJECTS
NEBRASKA STATE FIRE MARSHAL FUELS	240.00	PROFESSIONAL SERVICES
NEBRASKA/CENTRAL EQUIPMENT	174.38	TIRES & PARTS
OCCUPATIONAL HEALTH CENTERS OF NEBRASKA	640.00	PROFESSIONAL SERVICES
OFFICE DEPOT, INC	4,345.54	SUPPLIES
OFFICE DEPOT, INC	549.38	SUPPLIES
OMAHA DOOR & WINDOW CO, INC	731.37	BUILDING IMPROVEMENT
OMAHA DOOR & WINDOW CO, INC	111.75	REPAIRS
OMAHA PUBLIC POWER DISTRICT	131,733.04	ELECTRICITY

01-01-2021

OMAHA WORLD-HERALD MEDIA GROUP	3,502.80	ADVERTISING/PUBLICATION
OMAHA ZOO AND AQUARIUM	18,000.00	PROFESSIONAL SERVICES
ONE SOURCE, INC.	536.20	PROFESSIONAL SERVICES
ONTOCOLLEGE	25,726.00	SUPPLIES
OPC DIRECT	4,232.50	SUPPLIES
OVERDRIVE, INC.	144.31	SUPPLIES
PALOS SPORTS	9,314.30	SUPPLIES
PAXTON/PATTERSON LLC	59,617.14	SUPPLIES
PERMA BOUND	86.78	SUPPLIES
PERRY, GUTHERY, HAASE AND GESSFORD, PC,	1,112.67	LEGAL SERVICES
PITNEY BOWES GLOBAL FINANCIAL SERVICES,	673.50	SUPPLIES
PITNEY BOWES, INC	512.52	REPAIRS
PLATTEVIEW TURF INC.	4,875.00	SITE IMPROVEMENTS
PLIBRICO COMPANY, LLC.	9,893.89	BUILDING IMPROVEMENT
PLIBRICO COMPANY, LLC.	5,459.39	BUILDING PROJECTS
PRECISION CONCRETE CUTTING	5,490.00	BUILDING PROJECTS
PREMIER WASTE SOLUTIONS	2,304.00	TRASH REMOVAL
PREMIER WASTE SOLUTIONS	1,724.00	TRASH REMOVAL
PRESTO-X	1,317.00	SITE IMPROVEMENTS
PRIME COMMUNICATIONS, INC.	3,409.82	BUILDING IMPROVEMENT
PRIME COMMUNICATIONS, INC.	255.00	SOFTWARE
PURCHASE POWER	91.45	POSTAGE
PURITAN MANUFACTURING, INC.	45.00	TIRES & PARTS
QUADIENT	45.00	SUPPLIES
RADCLIFFE, GILBERTSON & BRADY	4,700.00	LOBBYIST
RAE CROWTHER CO.	3,333.89	SUPPLIES
RAY MARTIN COMPANY	1,877.82	BUILDING IMPROVEMENT
READING WITH TLC	30.00	SUPPLIES
RIVERSIDE TECHNOLOGIES, INC.	925.00	COMPUTER HARDWARE
ROTELLA'S ITALIAN BAKERY, INC.	4,847.55	FOOD
SARPY COUNTY EDC	325.00	DUES AND FEES
SARPY COUNTY TREASURER	1,530.00	CONTRACTED TRANSPORTATION
SARPY COUNTY TREASURER	46.00	DUES AND FEES
SAVVAS LEARNING COMPANY LLC	20,223.00	SUPPLIES
SCHOLASTIC BOOK FAIRS	796.70	SUPPLIES
SCHOOL SPECIALTY, LLC	1,608.52	SUPPLIES
SECUREDOCS INC	3,800.00	SUPPLIES
SNYDER CHARLESON THERAPY SERVICES PC	21,234.43	TUITION-OTHER AGENCIES
SOUTHSIDE PLUMBING, LLC.	185.00	BUILDING IMPROVEMENT
SPECKMANN CONSTRUCTION	4,085.00	SITE IMPROVEMENTS

01-01-2021

SPORTS FACILITY MAINTENANCE, LLC	2,234.05	BUILDING IMPROVEMENT
STA CENTRAL REGION	65,800.91	CONTRACTED TRANSPORTATION
STAPLES ADVANTAGE	1,239.45	SUPPLIES
STERICYCLE INC.	138.00	SUPPLIES
STEVE EDWARDS	175.45	MISCELLANEOUS
STEVEN LEHR, RPT	85.00	SUPPLIES
STEVE'S FLOOR COVERINGS, INC.	1,079.00	BUILDING IMPROVEMENT
STRIVVEN MEDIA LLC	2,500.00	SUPPLIES
SUBURBAN NEWSPAPERS, INC.	449.71	ADVERTISING/PUBLICATION
SWEETWATER	523.00	SUPPLIES
SYSCO LINCOLN	55,258.88	FOOD
TALX CORPORATION	48.00	PROFESSIONAL SERVICES
TALX UC EXPRESS	414.00	UNEMPLOYMENT CERTIFIED STAFF
TDTB PROPERTIES, LLC	10,450.00	DISTRICT SNOW REMOVAL
THE FILTER SHOP	4,032.81	SUPPLIES
THE GRAPHIC EDGE	6,255.29	SUPPLIES
THE HOME DEPOT PRO	1,710.60	SUPPLIES
THE JON GORDON COMPANIES	5,000.00	EMPLOYEE TRAINING & DEVELOPMNT
THE LIBRARY STORE, INC.	53.00	SUPPLIES
THE SENSORY PATH	750.00	SUPPLIES
TRUCK CENTER COMPANIES	6,809.55	TIRES & PARTS
U.S. BANK CORPORATE PAYMENT SYSTEMS	270.00	BUILDING IMPROVEMENT
U.S. BANK CORPORATE PAYMENT SYSTEMS	781.00	PROFESSIONAL SERVICES
U.S. BANK CORPORATE PAYMENT SYSTEMS	192.60	SOFTWARE
U.S. BANK CORPORATE PAYMENT SYSTEMS	3,164.32	SUPPLIES
U.S. BANK CORPORATE PAYMENT SYSTEMS	129.39	TEXTBOOKS & PERIODICALS
U.S. BANK EQUIPMENT FINANCE	9,980.51	RENTALS/LEASE PURCHASE
U.S. BANK EQUIPMENT FINANCE	5,972.80	SUPPLIES
UNIFIRST CORPORATION	144.26	BUILDING PROJECTS
UNIFIRST CORPORATION	714.35	PROFESSIONAL SERVICES
UNIVERSITY OF NEB MEDICAL CENTER	23,621.08	TUITION-OTHER AGENCIES
UNL CAREER SERVICES	75.00	EMPLOYEE TRAINING & DEVELOPMNT
UPS	43.35	POSTAGE
VERIZON WIRELESS	138.92	SUPPLIES
VERIZON WIRELESS	320.12	TELECOMMUNICATIONS
VOLT ATHLETICS	8,640.00	SUPPLIES
VOSS LIGHTING	1,343.27	SUPPLIES
WELDON PARTS OMAHA	223.22	TIRES & PARTS
WESTLAKE HARDWARE	110.82	REPAIRS
WESTLAKE HARDWARE	19.85	TIRES & PARTS

01-01-2021

WOODHOUSE FORD SOUTH INC.	100.17	SUPPLIES
WORK FIT, INC.	250.00	PROFESSIONAL SERVICES
EMPLOYEES	7,535,680.08	SALARIES AND BENEFITS

(a) Election of New Teachers

Recommended action: "that (1) Chelsea Perry be elected to the certified staff for the 2020-21 school year effective December 14, 2020 subject to her release from any contractual agreements with other school districts."

Summary

<u>Name</u>	<u>College</u>	<u>Degree/ Experience</u>	<u>Assignment</u>
1. Chelsea Perry	Western Governor's Univ.	BS/none	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

Parental Involvement in Educational Practices

The Superintendent of Schools recognizes the importance of parental involvement in the education of children. To ensure parental rights in the involvement of educational practices affecting their children, parents will be---

1. Provided access, as described in district procedures, to district approved textbooks and other curriculum materials, and tests used in the district.
 - A. Requests by a parent to review specific approved textbooks and other district or building approved curriculum materials (written, visual, and audio) will be made in writing by the parent to the building principal in which the textbooks and curriculum materials are used. Textbooks may be checked out by parents for review for a period of two weeks. Curriculum materials such as video and audio recordings can be reviewed by parents within a time frame determined by the principal to prevent disruption of the instructional process.
 - B. Requests by a parent to review specific standardized and criterion-referenced tests used in the district will be made in writing to the building principal. Copies of the most recent tests used in the district will be available for parent review. In the case of secure tests such as the ACT, parents must contact the publisher to obtain copies of the test.
2. Permitted, within district procedures, to attend and observe courses, assemblies, counseling sessions, and other instructional activities.
 - A. A parent may request permission to visit classes, assemblies and other instructional activities. Permission will be given by the principal after consultation with the teacher(s) involved in the activity.
 - B. A parent may request permission to attend counseling sessions in which their child is involved. Permission to attend those sessions will be given by the principal after consultation with the child's counselor.
 - C. Parental requests to visit instructional activities will generally be approved. Principals may restrict visits to ensure the planned instructional activities are not disrupted.
3. Permitted, within district procedures, to ask that their children be excused from testing, classroom instruction, and other school experiences that parents may find objectionable.

Principals will excuse a student from any single school experience at the parent's written request. When appropriate, alternative experiences will be provided for the student by the school.

4. Informed how the school district will provide access to records of students.

The process to be followed by parents to gain access to their children's records is included in Parent-Student handbooks.

5. Informed of the school district's testing policy.

Information in the Parent-Student handbooks describes the standardized and criterion-referenced district testing program. Additional information can be requested from the principal.

6. Notified how the school district participates in surveys of students and the right of parents to remove their children from such surveys.

All surveys intended to gather information from students in the school district are approved by the principal prior to being made available to students. Participation in surveys by students is voluntary. Parents may restrict their child from participating in any survey.

This above information conforms to state statute and/or Federal laws and regulations governing parental involvement in the educational practices affecting their children.

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



BELLEVUE EDUCATION ASSOCIATION
Lynne Henkel, President
Email: bea.leadership@gmail.com
Bellevue West High School: 402-293-4092
BEA website: <http://bpsbea.weebly.com/>

Empowering Members

Supporting Members

Engaging Members

Informing Members

November 4, 2019

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 2021-2022 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, 2020

**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	9-25
OTHER SUPPLEMENTARY INFORMATION	
Budgetary Comparison Schedule – Cash Basis – General Fund	26-27
Budgetary Comparison Schedule – Cash Basis – Special Building Fund	28
Budgetary Comparison Schedule – Cash Basis – School Nutrition Fund	29
Budgetary Comparison Schedule – Cash Basis – Employee Benefit Fund	30
Budgetary Comparison Schedule – Cash Basis – Bond Fund	31
Budgetary Comparison Schedule – Cash Basis – Fiduciary Fund	32
Notes to Other Supplementary Information – Budgetary Comparison Schedules	33

**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 – General Fund	34-35
Schedule of Cash Receipts, Disbursements, and Fund Balance – Cash Basis – Actual – Special Building Fund	36
Schedule of Cash Receipts, Disbursements, and Fund Balance – Cash Basis – Actual – School Nutrition Fund	37
Schedule of Cash Receipts, Disbursements, and Fund Balance – Cash Basis – Actual – Employee Benefits Fund	38
Schedule of Cash Receipts, Disbursements, and Fund Balance – Cash Basis – Actual – Bond Fund	39
Schedule of Cash Receipts, Disbursements, and Fund Balance – Cash Basis – Actual – Fiduciary Fund	40
Notes to Other Supplementary Information – Schedules of Receipts, Disbursements, and Fund Balances	41
INTERNAL CONTROL AND COMPLIANCE AUDIT SECTION	
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>	42-43
Schedule of Findings and Questioned Costs	44
Summary Schedule of Prior Audit Findings	45

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, 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, 2020, 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, 2020, 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

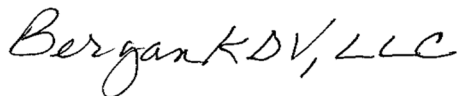
We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are 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 26-41 is presented for purposes of additional analysis and is not a required part of the basic financial statements. 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 26, 2020, 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.



Omaha, Nebraska
October 26, 2020

School District #1 - Bellevue Public Schools
Sarpy County, Nebraska
Statement of Net Position - Cash Basis
August 31, 2020

Assets	
Cash on deposit	\$ 31,812,383
Funds held by County Treasurers	2,408,605
Nebraska liquid asset fund plus	<u>26,086,262</u>
 Total assets	 <u><u>\$ 60,307,250</u></u>
Net position	
Restricted	
Special building	\$ 36,331,637
Debt service	1,033,079
Unrestricted	
Board designated	
Employee benefit	2,197,728
Undesignated	<u>20,744,806</u>
 Total net position	 <u><u>\$ 60,307,250</u></u>

School District #1 - Bellevue Public Schools
Sarpy County, Nebraska
Statement of Activities - Cash Basis
For The Year Ended August 31, 2020

	<u>Program Cash Receipts</u>			Net (Disbursements) Receipts and Changes in Net Position
	Cash Disbursements	Charges for Services	Operating Grants and Contributions	
Governmental activities				
Instructional services	\$ (74,223,873)	\$ 47,548	\$ 67,354,361	\$ (6,821,964)
Support services	(24,345,586)	-	746,436	(23,599,150)
Food services	(4,256,585)	1,613,282	2,178,789	(464,514)
Building maintenance and improvements	(27,856,105)	-	537,169	(27,318,936)
Interest on indebtedness	(2,406,728)	-	-	(2,406,728)
Redemption of bond principal	(1,560,000)	-	-	(1,560,000)
Bond issuance costs	(342,279)	-	-	(342,279)
Net program (disbursements) receipts	<u>\$ (134,991,156)</u>	<u>\$ 1,660,830</u>	<u>\$ 70,816,755</u>	<u>(62,513,571)</u>
General receipts				
Taxes collected				40,978,001
County receipts				4,578
State receipts				2,771,147
Interest				188,292
Proceeds from issuing bonds				26,450,000
Bond premiums				3,533,933
Other				757,523
Total general receipts				<u>74,683,474</u>
Increase in net position				12,169,903
Net position - beginning of year				<u>48,137,347</u>
Net position - end of year				<u>\$ 60,307,250</u>

School District #1 - Bellevue Public Schools
Sarpy County, Nebraska
Statement of Assets and Fund Balances - Cash Basis - Governmental Funds
August 31, 2020

	Special Revenue Funds				Total Governmental Funds
	General Fund	Special Building	School Nutrition	Bond Fund	
Assets					
Cash and cash equivalents	\$ 20,609,089	\$ 10,407,905	\$ 764	\$ 794,625	\$ 31,812,383
Funds held by County Treasurer	2,170,151	-	-	238,454	2,408,605
Nebraska liquid asset fund plus	162,530	25,923,732	-	-	26,086,262
	<u>\$ 22,941,770</u>	<u>\$ 36,331,637</u>	<u>\$ 764</u>	<u>\$ 1,033,079</u>	<u>\$ 60,307,250</u>
Total assets					
Fund balances					
Restricted for					
Capital projects	\$ -	\$ 36,331,637	\$ -	\$ -	\$ 36,331,637
Debt service	-	-	-	1,033,079	1,033,079
Assigned to					
Program and services	249,223	-	-	-	249,223
Employee benefit	2,197,728	-	-	-	2,197,728
Unassigned	20,494,819	-	764	-	20,495,583
	<u>\$ 22,941,770</u>	<u>\$ 36,331,637</u>	<u>\$ 764</u>	<u>\$ 1,033,079</u>	<u>\$ 60,307,250</u>
Total fund balance - cash basis					

See notes to the 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, 2020

	General Fund	Special Revenue Funds		Bond Fund	Total Governmental Funds
		Special Building	School Nutrition		
Receipts					
Local receipts	\$ 36,737,457	\$ 254,743	\$ -	\$ 4,736,131	\$ 41,728,331
County receipts	4,578	-	-	-	4,578
State receipts	62,738,841	-	21,039	-	62,759,880
Federal receipts	8,133,103	537,169	2,157,750	-	10,828,022
Sales of lunches	-	-	1,613,282	-	1,613,282
Interest	32,921	154,801	370	200	188,292
Miscellaneous	54,741	-	-	-	54,741
Total receipts	<u>107,701,641</u>	<u>946,713</u>	<u>3,792,441</u>	<u>4,736,331</u>	<u>117,177,126</u>
Disbursements					
Instructional services	74,223,873	-	-	-	74,223,873
Support services - pupils	4,945,236	-	4,256,585	-	9,201,821
Support services - instructional staff	5,946,369	-	-	-	5,946,369
Support services - board of education	-	-	-	-	-
Support services - general administrator	845,872	-	-	-	845,872
Support services - district legal services	-	-	-	-	-
Support services - building administrator	4,853,274	-	-	-	4,853,274
Support services - business services	3,743,244	-	-	-	3,743,244
Support services - vehicle acquisition and maintenance	-	-	-	-	-
Support services - maintenance and operation of plant	10,656,525	17,199,580	-	-	27,856,105
Support services - pupil transportation	4,011,591	-	-	-	4,011,591
Redemption of bond principal	-	-	-	1,560,000	1,560,000
Debt service interest	1,000	-	-	2,405,728	2,406,728
Total disbursements	<u>109,226,984</u>	<u>17,199,580</u>	<u>4,256,585</u>	<u>3,965,728</u>	<u>134,648,877</u>
Excess (deficiency) of receipts over disbursements	<u>(1,525,343)</u>	<u>(16,252,867)</u>	<u>(464,144)</u>	<u>770,603</u>	<u>(17,471,751)</u>
Other financing sources (uses)					
Proceeds from bonds issuance	-	26,450,000	-	-	26,450,000
Bond premiums	-	3,533,933	-	-	3,533,933
Bond issuance costs	-	(342,279)	-	-	(342,279)
Transfers in	-	-	56,000	-	56,000
Transfers out	(56,000)	-	-	-	(56,000)
Total other financing sources (uses)	<u>(56,000)</u>	<u>29,641,654</u>	<u>56,000</u>	<u>-</u>	<u>29,641,654</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(1,581,343)</u>	<u>13,388,787</u>	<u>(408,144)</u>	<u>770,603</u>	<u>12,169,903</u>
Fund balance - beginning of year	<u>24,523,113</u>	<u>22,942,850</u>	<u>408,908</u>	<u>262,476</u>	<u>48,137,347</u>
Fund balance - end of year	<u>\$ 22,941,770</u>	<u>\$ 36,331,637</u>	<u>\$ 764</u>	<u>\$ 1,033,079</u>	<u>\$ 60,307,250</u>

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, 2020

Assets	
Cash on deposit	\$ 1,315,661
Nebraska liquid asset fund plus	<u>57,279</u>
Total assets	<u>\$ 1,372,940</u>
Net position - unrestricted	<u>\$ 1,372,940</u>

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, 2020

Additions	
Activities receipts	\$ 1,767,120
Student fee receipts	51,361
Interest income	<u>1,081</u>
Total additions	<u>1,819,562</u>
Deductions	
Activities - supplies and materials	1,613,019
Student fee - supplies and materials	<u>42,424</u>
Total deductions	<u>1,655,443</u>
Change in net position	164,119
Net position - beginning of year	<u>1,208,821</u>
Net position - end of year	<u><u>\$ 1,372,940</u></u>

**School District #1 – Bellevue Public Schools
Sarpy County, Nebraska
Notes to Basic Financial Statements**

NOTE 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.

School District #1 – Bellevue Public Schools
Sarpy County, Nebraska
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Governmental Fund Activities

General Fund (Continued)

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.

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.

School District #1 – Bellevue Public Schools
Sarpy County, Nebraska
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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:

School District #1 – Bellevue Public Schools
Sarpy County, Nebraska
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- 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, 2020, the District did not have any nonspendable funds.
- 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, 2020, 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.

**School District #1 – Bellevue Public Schools
Sарy County, Nebraska
Notes to Basic Financial Statements**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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>
Distribute monies collected for employee benefit purposes	Employee Benefit Fund	General Fund	\$ 800,000
Provide support for school lunch program	School Nutrition Fund	General Fund	\$ 56,000

NOTE 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.

**School District #1 – Bellevue Public Schools
Sarpy County, Nebraska
Notes to Basic Financial Statements**

NOTE 2 – BUDGET PROCESS AND PROPERTY TAXES (CONTINUED)

- 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 2019-2020 fiscal year.

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 2019 property tax valuation was \$3,247,357,665. The combined tax rate of the District for the year ended August 31, 2020 was \$1.215661 per \$100 of assessed valuation.

NOTE 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, 2020, the carrying amount of the District's deposits was \$33,128,044 and the bank balance was \$34,847,798.

	<u>Book Balance</u>	<u>Bank Balance</u>
Governmental funds	\$ 31,812,383	\$ 33,470,321
Fiduciary funds	1,315,661	1,377,477
Total	\$ 33,128,044	\$ 34,847,798

School District #1 – Bellevue Public Schools
Sarpy County, Nebraska
Notes to Basic Financial Statements

NOTE 3 – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments

Investments of \$26,143,541 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.

Governmental funds	\$ 26,086,262
Fiduciary funds	<u>57,279</u>
Total	<u><u>\$ 26,143,541</u></u>

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.
- 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, 2020, 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.

**School District #1 – Bellevue Public Schools
Sarpy County, Nebraska
Notes to Basic Financial Statements**

NOTE 4 – FUNDS HELD BY COUNTY TREASURER

The following balances were held by the Douglas and Sarpy County Treasurers for the District as of August 31, 2020. The monies were transferred to the District subsequent to August 31, 2020; however, in accordance with state guidance, have been included as receipts in the financial statements:

	Douglas County	Sarpy County	Totals
General fund	\$ 262	\$ 2,169,889	\$ 2,170,151
Bond fund	-	238,454	238,454
	\$ 262	\$ 2,408,343	\$ 2,408,605

NOTE 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, 2019, 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.

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.

School District #1 – Bellevue Public Schools
Sarpy County, Nebraska
Notes to Basic Financial Statements

NOTE 5 – NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM (CONTINUED)

Plan Description (Continued)

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. There is no purchasing power floor for employees who fall under this tier.

For the District's year ended August 31, 2020, the District's total payroll for all employees was \$77,967,638. Total covered payroll was \$75,576,049. 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 non-employer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2018 to June 30, 2019, (and from July 1, 2019 through August 31, 2020). 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, 2020 was \$7,465,223.

Pension Liabilities

At June 30, 2019, the District had a liability of \$44,641,803 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, 2019, 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 90.91% funded as of June 30, 2019 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, 2019, the District's proportion was 3.044016 percent, which was an increase of 0.000054 percent from its proportion measured as of June 30, 2018.

**School District #1 – Bellevue Public Schools
Sarpy County, Nebraska
Notes to Basic Financial Statements**

NOTE 5 – NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM (CONTINUED)

Pension Liabilities (Continued)

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, 2019, the District's allocated pension expense was \$7,744,314.

Actuarial Assumptions

The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date	July 1, 2019
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percent of Payroll, Closed
Single Equivalent Amortization Period	17 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.

The School Plans' post-retirement mortality rates were based on the RP-2014 White Collar Table for Employees, set back two years, scaled (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.

**School District #1 – Bellevue Public Schools
Sarpy County, Nebraska
Notes to Basic Financial Statements**

NOTE 5 – NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM (CONTINUED)

Actuarial Assumptions (Continued)

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, 2019, valuations for the School Employees 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 dated 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, 2019, (see the discussion of the pension plan's investment policy) are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
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
Sарy County, Nebraska
Notes to Basic Financial Statements**

NOTE 5 – NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM (CONTINUED)

Discount Rate

The discount rate used to measure the Total Pension Liability at June 30, 2019, was seven and a half 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 non-employers 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 2118.

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:

	Discount rate		District's proportionate share of net pension liability
1% decrease	6.5%		\$ 93,367,245
Current discount rate	7.5%		37,015,586
1% increase	8.5%		(9,502,823)

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

NOTE 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, 2020:

Balance, August 31, 2019	\$ 49,550,000
Additions	
New obligations	26,450,000
Principal payments	<u>(1,560,000)</u>
Balance, August 31, 2020	<u><u>\$ 74,440,000</u></u>

The following is the bonded indebtedness of the District as of August 31, 2020:

<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%	28,895,000	December 15, 2036
June 15, 2018	1.90% - 3.75%	9,425,000	December 15, 2036
September 30, 2019	3.50% - 3.75%	9,365,000	December 15, 2039
June 15, 2020	3.00% - 5.00%	17,085,000	December 15, 2040
Total		<u><u>\$ 74,440,000</u></u>	

Aggregate principal and interest payments applicable to the District's bonds subsequent to August 31, 2020 are as follows:

	Principal	Interest	Total
2021	\$ 1,625,000	\$ 3,160,563	\$ 4,785,563
2022	1,770,000	3,085,888	4,855,888
2023	1,920,000	3,005,638	4,925,638
2024	2,080,000	2,917,188	4,997,188
2025	2,245,000	2,819,413	5,064,413
2026-2030	13,835,000	12,341,360	26,176,360
2031-2035	18,745,000	8,682,288	27,427,288
2036-2040	26,420,000	3,829,231	30,249,231
2041	5,800,000	116,000	5,916,000
	<u><u>\$ 74,440,000</u></u>	<u><u>\$ 39,957,569</u></u>	<u><u>\$ 114,397,569</u></u>

School District #1 – Bellevue Public Schools
Sarpy County, Nebraska
Notes to Basic Financial Statements

NOTE 6 – COMMITMENTS AND CONTINGENCIES (CONTINUED)

Bonds Payable (Continued)

On September 30, 2019, the District issued General Obligation School Building Bonds, Series 2019 in the amount of \$9,365,000 for the purpose of financing a portion of various projects going on throughout the District. On June 15, 2020, the District issued General Obligation School Building Bonds, Series 2020 in the amount of \$17,085,000 for the purpose 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 issuances described above represent the third and fourth issuances under this voter authorization. The District expects to issue one or more additional series of bonds for the remaining amount of such authorization for the next three years.

Subsequent to year-end, on September 1, 2020, the District issued General Obligation Refunding Bonds, Series 2020 in the amount of \$12,055,000, for a partial advance refunding of \$9,670,000 of the outstanding bonds from the 2016 Series and \$1,445,000 of the outstanding bonds from the 2018 Series.

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, 2020 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, 2020, the interest rate was 2.00%. The District did not make any draws on the note during the year ended August 31, 2020.

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 \$114,122 annually for these copiers. The copier leases expire May 2023.

**School District #1 – Bellevue Public Schools
Sarpy County, Nebraska
Notes to Basic Financial Statements**

NOTE 6 – COMMITMENTS AND CONTINGENCIES (CONTINUED)

Lease Commitments (Continued)

Future minimum lease payments for all leases are as follows:

<u>Fiscal Year-End</u>	<u>Amount</u>
2021	\$ 181,211
2022	130,760
2023	104,612

The total paid for lease commitments for the year ended August 31, 2020 was \$232,181, which includes the lease commitments above as well as a Caterpillar loader lease that was for one year ending in fiscal year 2020. All the lease commitments were paid-out of the General Fund.

Interlocal Agreements

The District has entered into an interlocal agreement with Springfield Platteview Community Schools on May 6, 2019 for a transfer of property located East of Highway 75. This agreement would adjust boundaries and transfer property from Springfield Platteview Community Schools to the District. The District shall pay the total amount of \$682,253 for the transfer of the property over a ten-year period of time. Payments shall be made in ten annual installments of \$68,225 starting on June 1, 2020 and continuing on each subsequent June 1 through June 1, 2029. As of August 31, 2020, no payments have been made by the District. However, subsequent to year-end, the District made the first payment.

Grant Program Involvement

The District participates in several 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.

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.

School District #1 – Bellevue Public Schools
Sarpy County, Nebraska
Notes to Basic Financial Statements

NOTE 6 – COMMITMENTS AND CONTINGENCIES (CONTINUED)

Compensated Absences, Continued

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 \$14,100,066 at August 31, 2020, 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.

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, 2020 was \$1,572,018.

School District #1 – Bellevue Public Schools
Sarpy County, Nebraska
Notes to Basic Financial Statements

NOTE 6 – COMMITMENTS AND CONTINGENCIES (CONTINUED)

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.

NOTE 7 – SUBSEQUENT EVENT

Management has evaluated subsequent events through October 26, 2020, the date which these financial statements were available to be issued. The outbreak of COVID-19 (the coronavirus) in early 2020, has caused operational disruptions to many organizations around the world. The extent of the impact may be both direct and indirect and will vary based on the duration of the outbreak, the organization's location, industry, and customer and supplier diversification. An estimate of the effect the outbreak may have on the District's financial statements cannot be determined at this time.

School District #1 - Bellevue Public Schools
Sarpy County, Nebraska
Budgetary Comparison Schedule - Cash Basis - General Fund
For The Year Ended August 31, 2020

	Actual	Original and Final Budget
	<u> </u>	<u> </u>
Budgetary fund balance, September 1, 2019	\$ 21,044,440	\$ 24,815,467
Receipts:		
Local receipts:		
Local district taxes	31,911,927	33,756,275
Public power district sales taxes	1,069,244	1,140,000
Motor vehicle tax	3,260,694	3,260,000
Tuition	47,548	-
Interest income	27,087	65,000
Other local receipts	448,044	500,000
Total local receipts	<u>36,764,544</u>	<u>38,721,275</u>
County receipts:		
County fines and license fees	<u>4,578</u>	<u>240,000</u>
State receipts:		
State aid	52,618,448	52,618,448
Property tax credit	1,451,705	-
Personal property tax credit	46,850	-
Special education programs	6,168,751	7,000,000
Special education transportation	746,436	611,000
Hi-ability learners	61,521	60,000
Textbook loan	9,460	-
Flex funding: school age support services	363,078	-
Pro-rata motor vehicle	75,959	75,000
State apportionment	1,176,246	1,000,000
State categorical programs	20,387	35,000
Other state sources	-	40,000
Total state receipts	<u>62,738,841</u>	<u>61,439,448</u>
Federal receipts:		
NCLB, Title I, Part A	1,310,093	1,225,000
NCLB, Title II	184,747	225,000
NCLB, Title III	16,769	50,000
NCLB, Title IV	139,998	-
IDEA	2,020,716	2,100,000
Medicaid	248,016	150,000
Medicaid administrative activities	198,523	150,000
Impact Aid	2,642,584	3,000,000
Vocational education	159,662	100,000
Other federal sources	1,211,995	870,000
Total federal receipts	<u>8,133,103</u>	<u>7,870,000</u>

School District #1 - Bellevue Public Schools
Sarpy County, Nebraska
Budgetary Comparison Schedule - Cash Basis - General Fund (Continued)
For The Year Ended August 31, 2020

	Actual	Original and Final Budget
Receipts (Continued)		
Non-revenue receipts:		
Loans and transfers	\$ -	\$ 5,000,000
Other non-revenue receipts	-	396,850
Total non-revenue receipts	-	5,396,850
Total receipts	107,641,066	113,667,573
Disbursements		
Instructional services	\$ 52,959,327	\$ 54,200,561
Special education services	16,928,881	18,030,915
Support services - pupils	4,945,236	5,011,802
Support services - instructional staff	5,946,369	6,043,137
Support services - board of education	-	127,500
Support services - general administration	845,872	1,608,935
Support services - building administration	4,853,274	5,455,284
Support services - business services	1,601,724	915,831
Support services - vehicle acquisition and maintenance	-	91,000
Support services - maintenance and operation of plant	10,656,525	10,712,244
Support services - pupil transportation	4,011,591	4,470,364
State categorical programs	316,276	-
Federal programs - miscellaneous	4,019,389	2,000,000
Debt service	1,000	-
Operational transfers to the School Nutrition fund	56,000	5,000,000
Operational transfers to the Employee Benefit fund	800,000	-
Total disbursements	107,941,464	113,667,573
Excess (deficiency) of receipts over disbursements	(300,398)	-
Budgetary fund balance, August 31, 2020	\$ 20,744,042	\$ 24,815,467

School District #1 - Bellevue Public Schools
Sarpy County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Special Building Fund
For The Year Ended August 31, 2020

	<u>Actual</u>	<u>Original and Final Budget</u>
Budgetary fund balance, September 1, 2019	\$ 22,942,850	\$ 27,411,497
Receipts		
Local receipts		
Local district property taxes	5	-
Other local receipts	254,738	-
Total local receipts	<u>254,743</u>	<u>-</u>
Federal receipts:		
Department of Defense - Sec 7703 Funds	<u>537,169</u>	<u>385,000</u>
Interest	<u>154,801</u>	<u>300,000</u>
Non-revenue receipts		
Proceeds from bond issuance	26,450,000	10,000,000
Bond premiums	<u>3,533,933</u>	<u>-</u>
Total non-revenue receipts	<u>29,983,933</u>	<u>10,000,000</u>
Total receipts	<u>30,930,646</u>	<u>10,685,000</u>
Disbursements		
Site acquisition and improvements	17,199,580	38,096,497
Bond issuance costs	<u>342,279</u>	<u>-</u>
Total disbursements	<u>17,541,859</u>	<u>38,096,497</u>
Excess (deficiency) of receipts over disbursements	<u>13,388,787</u>	<u>(27,411,497)</u>
Budgetary fund balance, August 31, 2020	<u><u>\$ 36,331,637</u></u>	<u><u>\$ -</u></u>

School District #1 - Bellevue Public Schools
Sarpy County, Nebraska
Budgetary Comparison Schedule - Cash Basis - School Nutrition Fund
For The Year Ended August 31, 2020

	Actual	Original and Final Budget
	<u> </u>	<u> </u>
Budgetary fund balance, September 1, 2019	\$ 408,908	\$ 574,195
Receipts		
Food sales	1,613,282	2,000,000
Federal reimbursements	2,157,750	2,750,000
State reimbursements	21,039	-
	<u>3,792,071</u>	<u>4,750,000</u>
Interest	370	-
Non-revenue receipts		
Operational transfers from the General fund	56,000	-
	<u>3,848,441</u>	<u>4,750,000</u>
Total receipts		
	<u>3,848,441</u>	<u>4,750,000</u>
Disbursements		
Salaries and payroll costs	2,524,827	-
Service and repair	99,102	-
Food and milk	1,528,208	-
Supplies	81,223	-
Other expenses	23,225	-
Food service operations	-	4,750,000
	<u>4,256,585</u>	<u>4,750,000</u>
Total disbursements		
	<u>4,256,585</u>	<u>4,750,000</u>
Deficiency of receipts over disbursements	(408,144)	-
Budgetary fund balance, August 31, 2020	<u>\$ 764</u>	<u>\$ 574,195</u>

**School District #1 - Bellevue Public Schools
Sarpy County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Employee Benefit Fund
For The Year Ended August 31, 2020**

	Actual	Original and Final Budget
Budgetary fund balance, September 1, 2019	\$ 3,478,673	\$ 3,610,426
Receipts		
Other local receipts	-	-
Interest	5,834	-
Non-revenue receipts		
Operational transfer from the General fund	800,000	1,850,000
Other non-revenue receipts	54,741	
Total non-revenue receipts	854,741	1,850,000
Total receipts	860,575	1,850,000
Disbursements	2,141,520	1,850,000
Deficiency of receipts over disbursements	(1,280,945)	-
Budgetary fund balance, August 31, 2020	\$ 2,197,728	\$ 3,610,426

	Fund Balance Beginning of Year	Receipts	Disbursements	Fund Balance End of Year
General severance	\$ 2,696,074	\$ 753,950	\$ 1,799,821	\$ 1,650,203
Social security and retirement	9,053	54,741	56,688	7,106
Severance pay-leave	3,728	50,039	285,011	(231,244)
Severance pay-years of service	769,818	1,845	-	771,663
Total	\$ 3,478,673	\$ 860,575	\$ 2,141,520	\$ 2,197,728

School District #1 - Bellevue Public Schools
Sarpy County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Bond Fund
For The Year Ended August 31, 2020

	Actual	Original and Final Budget
Budgetary fund balance, September 1, 2019	\$ 262,476	\$ -
Receipts		
Local receipts:		
Local district property taxes	4,583,780	4,700,000
Public power district sales taxes	152,351	-
Total local receipts	4,736,131	4,700,000
Interest	200	-
Total receipts	4,736,331	4,700,000
Disbursements		
Redemption of bond principal	1,560,000	2,250,000
Debt service interest	2,405,728	2,450,000
Total disbursements	3,965,728	4,700,000
Excess of receipts over disbursements	770,603	-
Budgetary fund balance, August 31, 2020	\$ 1,033,079	\$ -

School District #1 - Bellevue Public Schools
Sarpy County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Fiduciary Fund
For The Year Ended August 31, 2020

	Actual	Original and Final Budget
Budgetary fund balance, September 1, 2019	\$ 1,208,821	\$ 1,823,578
Receipts		
Activities receipts	1,767,120	2,500,000
Student fee receipts	51,361	60,000
	1,818,481	2,560,000
Interest income	1,081	-
Total receipts	1,819,562	\$ 2,560,000
Disbursements		
Activities disbursements	1,613,019	2,500,000
Student fee disbursements	42,424	60,000
Total disbursements	1,655,443	2,560,000
Excess of receipts over disbursements	164,119	-
Budgetary fund balance, August 31, 2020	\$ 1,372,940	\$ 1,823,578

	Fund Balance Beginning of Year	Receipts	Disbursements	Fund Balance End of Year
<u>ACTIVITIES FUND</u>				
Bellevue East	\$ 211,225	\$ 521,898	\$ 427,854	\$ 305,269
Bellevue West	291,135	649,843	604,952	336,026
Logan Fontanelle	21,482	21,564	23,850	19,196
Mission	12,639	31,780	22,562	21,857
Lewis & Clark	48,213	59,063	55,813	51,463
District	626,815	484,053	477,988	632,880
Total activities fund	\$ 1,211,509	\$ 1,768,201	\$ 1,613,019	1,366,691
<u>STUDENT FEES FUND</u>				
All schools	\$ (2,688)	\$ 51,361	\$ 42,424	6,249
TOTAL				\$ 1,372,940

**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, 2020

Receipts:

Local receipts:		
1110 Local district taxes		\$ 31,911,927
1120 Public power district sales taxes		1,069,244
1125 Motor vehicle taxes		3,260,694
1230 Tuition received from other districts		47,548
1510 Interest		27,087
1990 Other local receipts		448,044
	Total local receipts	<u>36,764,544</u>
County receipts:		
2110 County fines and license fees		4,578
	Total county receipts	<u>4,578</u>
State receipts:		
3110 State aid		52,618,448
3131 Property tax credit		1,451,705
3132 Personal property tax credit		46,850
3120 Special education programs		6,168,751
3125 Special education transportation		746,436
3535 Hi-ability learners		61,521
3155 Textbook loan		9,460
3166 Flex funding: school age support services		363,078
3180 Pro-rata motor vehicle		75,959
3400 State apportionment		1,176,246
3500 State categorical programs		20,387
	Total state receipts	<u>62,738,841</u>
Federal receipts:		
4212 NCLB, Title I, Support for improvement		55,566
4305 Impact Aid		2,642,584
4418 IDEA, Part B, peak projects		58,756
4505 NCLB, Title I, Part A		1,254,527
4509 NCLB, Title II		184,747
4510 NCLB, Title IV		139,998
4512 IDEA Part B (611) base allocation		177,514
4516 IDEA Preschool (619) base allocation		79,834
4518 IDEA Part B (611) base and enrollment poverty allocation		1,043,583
4519 IDEA		603,354
4521 IDEA Part B proportionate share		57,675
4524 IDEA other sources		1,069,712
4525 Vocational education		159,662
4527 Title III, Part A		16,769
4531 Title IV, Part B		142,283
4708 Medicaid		248,016
4709 Medicaid administrative activities		198,523
	Total federal receipts	<u>8,133,103</u>
	Total receipts	<u>\$ 107,641,066</u>

School District #1 - Bellevue Public Schools
Sarpy County, Nebraska
Schedules of Cash Receipts, Disbursements, and Fund Balance
Cash Basis - Actual - General Fund (Continued)
For The Year Ended August 31, 2020

Disbursements	Program		
		1100 Regular instruction	\$ 46,457,362
		1125 Regular instructional programs school age	1,360,616
		1150 Limited English proficiency programs	913,130
		1160 Poverty programs	3,668,635
		1190 Early childhood educational programs	348,315
		1200 Special education instructional programs	15,889,697
		1291 Special education instructional programs - ages 3-5	943,315
		1292 Special education instructional programs - ages 0-2	95,869
		1300 Summer school	1,011,269
		2100 Support services - students	4,945,236
		2200 Support services - instruction	5,946,369
		2300 Support services - general administration	845,872
		2400 Office of the principal	4,853,274
		2500 Central services	1,601,724
		2600 Operating & maintenance of plant	10,656,525
		2700 Student transportation	4,011,591
		3500 State categorical programs	316,276
		5000 Debt services	1,000
		6000 Federal programs	4,019,389
		8000 Transfers	56,000
		Total disbursements by all programs	<u>\$ 107,941,464</u>
		Fund balance, September 1	\$ 21,044,440
		Cash receipts	107,641,066
		Total funds available	<u>128,685,506</u>
		Cash disbursements	107,941,464
		Fund balance, August 31	<u>\$ 20,744,042</u>
		Analysis of fund balance:	
		Cash in bank:	
		Checking accounts	\$ 18,411,361
		Investment	162,530
			<u>\$ 18,573,891</u>
		County Treasurer's	
		Douglas County	\$ 262
		Sarpy County	2,169,889
			<u>\$ 2,170,151</u>

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, 2020

Fund balance, September 1		<u>\$ 22,942,850</u>
Cash receipts		
	Local property taxes	5
	Interest	154,801
	Other local receipts	254,738
	Pro-rate motor vehicle	-
	Proceeds from bond issuance	26,450,000
	Bond premiums	3,533,933
	Other federal categorical receipts	<u>537,169</u>
	Total cash receipts	<u>30,930,646</u>
	Total funds available	<u>53,873,496</u>
Cash disbursements		
	Central services - building and sites	17,199,580
	Bond issuance costs	<u>342,279</u>
	Total cash disbursements	<u>17,541,859</u>
Fund balance, August 31		<u><u>\$ 36,331,637</u></u>
Analysis of fund balance:		
	Cash in bank:	
	Checking account	\$ 10,407,905
	Investment	<u>25,923,732</u>
		<u><u>\$ 36,331,637</u></u>

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, 2020

Fund balance, September 1		\$	<u>408,908</u>
Cash receipts			
	Interest		370
	Sale of lunches/milk		1,613,282
	State reimbursement		21,039
	Federal reimbursement		2,157,750
	Transfers from the General fund		<u>56,000</u>
		Total cash receipts	<u>3,848,441</u>
		Total funds available	<u>4,257,349</u>
Cash disbursements			
	Food services operations		<u>4,256,585</u>
		Total cash disbursements	<u>4,256,585</u>
Fund balance, August 31		\$	<u><u>764</u></u>
Analysis of fund balance:			
	Cash in bank:		
		Checking account	\$ 764
			<u>\$ 764</u>

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, 2020

Fund balance, September 1		<u>\$ 3,478,673</u>
Cash receipts		
	Interest	5,834
	Transfers from the General fund	800,000
	Other non-revenue receipts	<u>54,741</u>
	Total cash receipts	<u>860,575</u>
	Total funds available	<u>4,339,248</u>
Cash disbursements		
	Other support services	<u>2,141,520</u>
	Total cash disbursements	<u>2,141,520</u>
Fund balance, August 31		<u><u>\$ 2,197,728</u></u>
Analysis of fund balance:		
	Cash in bank:	
	Checking account	<u>\$ 2,197,728</u>
		<u><u>\$ 2,197,728</u></u>

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, 2020

Fund balance, September 1		\$ 262,476
Cash receipts:		
	Local property taxes	4,583,780
	Public power district sales taxes	152,351
	Interest	200
	Total cash receipts	<u>4,736,331</u>
	Total funds available	<u>4,998,807</u>
Cash disbursements:		
	Redemption of bond principal	1,560,000
	Debt service interest	2,405,728
	Total cash disbursements	<u>3,965,728</u>
Fund balance, August 31		<u>\$ 1,033,079</u>
Analysis of fund balance:		
	Cash in bank:	
		Checking account
		\$ 794,625
		<u>\$ 794,625</u>
	County Treasurer's	
		Sarpy County
		\$ 238,454
		<u>\$ 238,454</u>

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, 2020

Fund balance, September 1		\$ 1,208,821	
Cash receipts:-			
	Interest	1,081	
	Activities receipts	1,767,120	
	Extracurricular activity fees	51,361	
	Total cash receipts	<u>1,819,562</u>	
	Total funds available	<u>3,028,383</u>	
Cash disbursements			
	Supplies and materials	1,613,019	
	Extracurricular activity fees	42,424	
	Total cash disbursements	<u>1,655,443</u>	
Fund balance, August 31		\$ 1,372,940	
Analysis of fund balance:			
	Cash in bank:		
		Checking account	\$ 1,315,661
		Investment	57,279
			<u>\$ 1,372,940</u>

**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.

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 fiduciary fund information of School District #1 – Bellevue Public Schools, Sarpy County, Nebraska (the "District"), as of and for the year ended August 31, 2020, 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 26, 2020.

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.

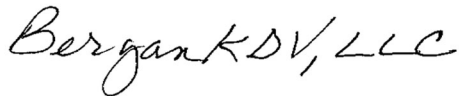
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not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

A handwritten signature in cursive script that reads "BergankDV, LLC".

Omaha, Nebraska
October 26, 2020

**School District #1 – Bellevue Public Schools
Sarpy County, Nebraska
Schedule of Findings and Questioned Costs
For The Year Ended August 31, 2020**

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	_X_ No
Are any significant deficiencies identified not considered to be material weaknesses?	___ Yes	_X_ None Reported
Is any noncompliance material to financial statements noted?	___ Yes	_X_ No

Section II: Financial Statement Findings

None.

**School District #1 – Bellevue Public Schools
Sarpy County, Nebraska
Summary Schedule of Prior Audit Findings
For The Year Ended August 31, 2020**

Financial Statement Findings

None reported.

Federal Award Findings and Questioned Costs

None reported.