

Board of Education Meeting Agenda
Monday, December 6, 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. Roll Call
Board Secretary

A.3. 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.4. Pledge of Allegiance
Board President

B. Consent Agenda
Board President

Administrative Recommendation: The information in sections B and D was 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 November 8, 2021,
Board of Education meeting.

B.2. *Treasurer's Report
Susan Brooks

Administrative Recommendation: Acknowledge receipt of the Treasurer's Report for
November, 2021.

B.3. *Payment of Claims
Jeff Rippe

Administrative Recommendation: Approve the payment of claims totaling
\$4,752,868.89.

B.4. *Release from Contract
Sharra Smith

Administrative Recommendation:(1) Charles Owen be released from his contract
effective January 21, 2022 and that (2) Bruce Bartholow, (3) Theresa Clapper, (4)
Mary De La Castro, (5) Jodi Grice, (6) Lynne Henkel and (7) Francesco Talarico be
released from their contracts effective May 25, 2022.

B.5. *Request for Leave of Absence
Sharra Smith

Administrative Recommendation:(1) Katelyn Huckle be granted a leave of absence
without pay effective November 15, 2021 through January 3, 2023.

C. Action Items

C.1. 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 2020-2021 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 2020-2021 fiscal year as presented by the District's external auditors, Bergan KDV.

C.2. Frank Kumor Career Center Greg Boettger

The administration will ask the Board to approve the bid from Ray Martin in the amount of \$4,763 for the electrical and lighting in the CNA program classroom at the Frank Kumor Career Center.

C.3. Frank Kumor Career Center Greg Boettger

The administration will ask the Board to approve the bid from Ray Martin in the amount of \$19,500 for the plumbing needed to install a sink in the CNA program classroom at the Frank Kumor Career Center.

C.4. Frank Kumor Career Center Greg Boettger

The administration will ask the Board to approve the bid from Steve's Floor Covering in the amount of \$3,685 for flooring in the CNA program classroom at the Frank Kumor Career Center.

C.5. Frank Kumor Career Center
Greg Boettger

The administration will ask the Board to approve the bid from 8A Mares, LLC in the amount of \$4,245 for the drop ceiling in the CNA program classroom at the Frank Kumor Career Center.

C.6. Frank Kumor Career Center
Greg Boettger

The administration will ask the Board to approve the bid from Ray Martin in the amount of \$3,886 for the electrical and lighting in the new Education program classroom at the Frank Kumor Career Center.

C.7. Frank Kumor Career Center
Greg Boettger

The administration will ask the Board to approve the bid from CCS Presentation Systems in the amount of \$6,528.92 for the audio visual in the new Education program classroom at the Frank Kumor Career Center.

C.8. Bellevue West Clock System
Greg Boettger

The administration will ask the Board to approve the bid from Electronic Contracting Company in the amount of \$38,638.75 for the replacement of the clock system at Bellevue West.

D. Commendations

D.1. *Bellevue West Forensics

Congratulations to the Bellevue West novice team who competed at Millard West's GOLD tournament on November 12th. Results are as follows: Cari Reisz, 6th in Original Oratory; Sophia Byington, 3rd in Entertainment; and Andrew Hedin, 2nd in Humorous Interpretation.

Congrats to the Bellevue West team on your 5th place team finish at the Papillion-La Vista Invitational on November 13th. Individual results are as follows: Ashlee Leighty, 4th in Informative; Bri Narick, 4th in Novice Original Oratory; Kilee Wilkinson, 4th in Novice Informative; Robyn Boyland, 4th in Original Oratory; Tamyia Bender, 4th In Program of Oral Interpretation; and Joe Reimer, 6th in Novice Informative.

Congrats T-birds on your success at the Millard South Squashfest on November 19th. Individual results are as follows: Andrew Hedin, 4th in Humorous Interpretation and Nevaeh Seward, 4th in Poetry.

Congrats to the Bellevue West team on their 5th place finish at Pius X/Lincoln East Turkey Talk on November 20th. Individual results are as follows: Carter Hamblin, 1st in Novice Original Oratory; Tamyia Bender, 3rd in Program of Oral Interpretation; Andrew Hedin, 5th in Novice Humorous Interpretation; and Tristan Tyson, 5th in Novice Informative.

D.2. *Millard North Fall Invite

Congratulations to Bellevue West DECA members who competed at the Millard North Fall Invite on November 20th. Results are as follows. Grace Schaefer and Reece Flores: 1st place in Hospitality and Tourism Team Decision Making; Nolan Flanigan: 2nd place in Principles of Marketing; Brady Williams: 4th place in Principles of Finance; Ethan Remmen: 6th place in Principles of Finance, Taylor Randall: 6th place in Personal Financial Literacy; Eli Flanigan: 7th place in Principles of Marketing; Stephanie Telles-Vega: 9th place in Principles of Marketing; and AJ Garcia and Emily Garcia: 9th place in Buying and Merchandising Team Decision Making.

E. Information Items

E.1. Assessment and Accountability Update

Laurie Hanna

The administration will give the Board an update from the Nebraska Department of Education regarding assessment, accountability and Bellevue Public School student achievement.

E.2. BPS District Update

Jeff Rippe

The administration will give an update on the Bellevue Public Schools regarding 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. - Derogatory American Indian Mascots

Nicole Hutchings - Masks

Nicole Hutchings - CRT (Critical Race Theory)

Nicole Hutchings - CSE (Sexual Education Standards)

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

BPS Foundation - Scott Eby, Maureen McNamara and Nina Wolford

MABE - Maureen McNamara

Other Meetings Attended

H. Future Business
Board President

December 16, Bond Oversight Committee Meeting, via Zoom, 5:30 p.m. (Tentative)

January 10, Board of Education Meeting, Welcome Center, 6:30 p.m.

I. Adjourn

Board President

Adjourn the December 6, 2021 meeting of the Board of Education.

BELLEVUE PUBLIC SCHOOLS
Board of Education Meeting
Bellevue, Nebraska

Official Minutes
November 8, 2021

The Board of Education at Bellevue, Nebraska, met in open and public session at 6:30 p.m. on Monday, November 8, 2021, at Bellevue Public Schools Welcome Center 2600 Arboretum Drive Bellevue, NE 68005.

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

A. Routine Business

A.1. Call to Order

A.2. Roll Call

Attendance Taken at 6:30 p.m.

Present Board Members:

Sarah Centineo:	Present
Phil Davidson:	Present
Scott Eby:	Present
Kristy Kiviniemi:	Present
Maureen McNamara:	Present
Nina Wolford:	Present

Also, in Attendance:

Jeff Rippe, Superintendent
Staff Members

A.3. Open Meetings Law

President Scott Eby noted a copy of the Open Meetings Law is posted on the wall of the Board room.

A.4. Pledge of Allegiance

President Scott Eby led those in attendance in the Pledge of Allegiance.

B. Special Recognition

B.1. Brandon Schutt

President Scott Eby and Dr. Rippe offered congratulations to Brandon Schutt, a senior and cross-country athlete at Bellevue East for going above and beyond at the district cross country meet to

help a runner finish the race. Brandon was recognized on national television for his act of kindness. Brandon was presented a certificate on behalf of the Bellevue Public School District.

B.2. Savana Struble

President Scott Eby and Dr. Rippe offered congratulations to Savana Struble, a substitute paraprofessional for going above and beyond for helping a choking student while working at Belleaire Elementary. Savana is now an employee of the district. Savana was presented a certificate on behalf of the Bellevue Public School District.

B.3. Bellevue East and Bellevue West Marching Bands

President Scott Eby and Dr. Rippe offered congratulations to the Bellevue East and Bellevue West Marching Bands. On October 23rd they competed in the Nebraska State Bandmasters Association Championships. Bellevue East captured 1st place in Class A and 5th place overall. Bellevue West captured 2nd place in Class AA overall, along with winning Best Guard and Best Percussion. Students were presented a certificate on behalf of the Bellevue Public School District.

C. Consent Agenda

Motion Passed: Approved by consent items in section C of the Agenda identified with an asterisk and receive the information and proposals in section F identified with an asterisk. Passed with a motion by Maureen McNamara and a second by Kristy Kiviniemi.

Sarah Centineo:	Yea
Phil Davidson:	Yea
Scott Eby:	Yea
Kristy Kiviniemi:	Yea
Maureen McNamara:	Yea
Nina Wolford:	Yea

C.1. *Approval of Minutes

Approved the Minutes of the October 4, 2021, Board of Education meeting.

C.2. *Treasurer's Report

Acknowledged receipt of the Treasurer's Report for October, 2021.

C.3. *Payment of Claims

Approved the payment of claims totaling \$2,779,697.01.

D. Action Items

D.1. Line of Credit Reauthorization

Susan Brooks, Director of Fiscal Affairs presented to the Board a resolution to renew the districts \$5 million line of credit with Great Western Bank that comes due December 15, 2021. The line of credit would be available until December, 2022.

Motion Passed: I move to approve the resolution to renew the district's \$5 million line of credit with Great Western Bank. Passed with a motion by Sarah Centineo and a second by Maureen McNamara.

Sarah Centineo: Yea
Phil Davidson: Yea
Scott Eby: Yea
Kristy Kiviniemi: Yea
Maureen McNamara: Yea
Nina Wolford: Yea

D.2. Food Service Equipment

Greg Boettger, Director of Facilities and Technology presented three bids that were received to purchase new food service equipment to replace items needed throughout the district. Dr. Rippe shared bond funds allocated for Food Service will be used for the purchase of the equipment. The Board was asked to approve the purchase from Tri-Mark in the amount of \$249,930.

Motion Passed: I move to approve the purchase for food service equipment from Tri-Mark. Passed with a motion by Nina Wolford and a second by Sarah Centineo.

Sarah Centineo: Yea
Phil Davidson: Yea
Scott Eby: Yea
Kristy Kiviniemi: Yea
Maureen McNamara: Yea
Nina Wolford: Yea

E. Commendations

F. Information Items

F.1. BPS Foundation Update

Jon Costello, Executive Director of the BPS Foundation attended the meeting to give an update on the progress of the Foundation. Mr. Costello shared prior to the pandemic the Foundation had significant growth in giving to the district of over \$250,000. The Kids' Time program currently has 816 students enrolled, compared to about 450 students prior to the pandemic. The Foundation has increased the amount of scholarships awarded to students, will be installing playground equipment at Bertha Barber, and donated \$50,000 to the Frank Kumor Career Center. Also, the Foundation will be helping the Lied Activity Center with marketing and online registration, along with technology needs for future events. Mr. Costello shared the Gala raised over \$92,000, which helps fund \$50,000 in classroom grants that will be awarded to teachers in November. The Foundation will start the process of reviewing the Strategic Plan.

The Board thanked Mr. Costello for partnering with businesses and the community to receive additional donations to help support the students and staff of Bellevue Public Schools.

F.2. Strategic Plan Update

Dr. Robert Moore, Assistant Superintendent gave the Board and update on Priority #4 Engaging Our Community. Dr. Moore thanked the BPS Foundation for their continued support and partnership with the district. In August, 2020 the district launched the Blackboard platform with the notification system implemented first. Then, a new website was launched in July, 2021 and as of November 1st, the website has a total of 138,668 visits. The mobile app is the final component and set to launch before the end of November, 2021. Dr. Moore also shared the district has expanded its outreach to alumni and has grown the database to over 5,000 graduates. The district has partnered with Metro Community College and the University of Nebraska Omaha to add an Education Academy at the Frank Kumor Career Center for the 2022-2023 school year. The PTA/PTSA in the buildings and district are becoming active again. Dr. Moore finally shared, at the October Board meeting the Board accepted the BPS Support of Military-Connected Families Resolution for the Purple Star designation. Dr. Moore reported an application has been submitted for each building to potentially receive the designation.

A brief updated was provided on Priority #5 Allocations of Resources. At the October Board meeting, the district provided the Board with a report of all certified and classified staffing. Dr. Moore shared the district continues to review the equitable distribution of funds across the district. As reported earlier in the meeting, the district continues to partner with the BPS Foundation.

F.3. Parent/Student/Teacher Conferences Report

Dr. Rippe shared the format of parent/student/teacher conference has changed since COVID-19. This fall parents were given the option of meeting with teachers via Zoom, email, having phone conversations or meeting face to face. The feedback that has been received from families and teachers has been positive. The new process has allowed families more flexibility when having a conference. The district will follow the same format for the Spring, 2022 conferences. Once conferences are complete, the district will conduct a survey of families and staff to gather feedback.

F.4. BPS District Update

Prior to Dr. Rippe's update on the BPS District, public comment was received from those who signed up to speak regarding mask/COVID-19 prior to the start of the meeting.

Nicole Hutchings – Masks.

Linda Schliesser – COVID.

Kelli Brady – COVID. Medical freedom.

Teresa Parvin – COVID Protocol. Masking without parents informed.

Christine Clerc – BPS COVID Update. Advocate for increased COVID precautions in BPS schools.

Dr. Rippe thanked everyone for their emails, phone calls, and feedback regarding COVID-19. Dr. Rippe proceeded to share the district is NOT administering the COVID-19 vaccine at any of the buildings. The school nurses are not trained to give the vaccination and parents/guardian must be in attendance for children to receive the vaccination. The district has partnered with the Sarpy/Cass Health Department to offer a COVID-19 vaccine clinic that will be held at the BPS Lied Activity Center on November 15th from 4:00 - 7:00 p.m. for anyone ages 5 and older to receive the first or second dose of the vaccination. Remember parents/guardian must be present for children to receive the vaccination. There will be a follow-up clinic on Monday, December 6th from 4:00-7:00 pm at the same location. Also, booster shots will be available at the clinic. Dr. Rippe proceeded to share that the district will NOT mandate vaccines, unless directed by a state or federal government mandate.

The district continues to work with the Sarpy/Cass Health Department to monitor and identify positive cases. There was a decrease in cases, but last week there has been a slight increase throughout the district, county, and state. Dr. Rippe expressed the goal is to keep our students in class and learning during these challenging times.

F.5. *School Climate Transformation Grant Update

Accepted the School Climate Transformation Grant Update by consent.

F.6. *Project STEM Update

Accepted the Project STEM Update by consent.

G. Public Comment Period

Nicole Hutchings – Professionalism

Edward T. Ventura, Jr. – Derogatory American Indian Mascots

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

BPS Foundation – Jon Costello, Executive Director provided an update.

MABE – Maureen McNamara reported forecasting for the next legislative session has begun. Also a discussion was held on the possible new location for the Learning Community.

Other Meetings Attended – Sarah Centineo reported many of the board members attended the NASB Area Membership meeting.

I. Future Business

November 17-19, NASB/NASA State Education Conference (CHI Health Center – Downtown Omaha)

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

J. Adjourn

Motion Passed: I move to adjourn the November 8, 2021, meeting of the Board of Education. Passed with a motion at 7:41 p.m. by Sarah Centineo and a second by Maureen McNamara.

Sarah Centineo: Yea
Phil Davidson: Yea
Scott Eby: Yea
Kristy Kiviniemi: Yea
Maureen McNamara: Yea
Nina Wolford: Yea

Secretary

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

November, 2021

**BELLEVUE PUBLIC SCHOOLS
Bellevue, Nebraska**

BELLEVUE PUBLIC SCHOOLS
Financial Summary
November 2021

Accounts	Book Balance 10/31/21	Receipts	Expenditures	Book Balance 11/29/21	Funds Invested 11/29/21	Adjusted Balance 11/29/21
General Fund*	13,246,925.73	5,375,187.92	11,086,401.06	7,535,712.59	2,299,376.99	5,236,335.60
District Revolving Account*	85,022.49	19,250.53	12,119.40	92,153.62	-	92,153.62
Special Building Fund*	5,044,346.80	-	77,839.15	4,966,507.65	4,527,484.68	439,022.97
Social Security & Retirement Fund*	4,976.11	96.53	960.05	4,112.59	-	4,112.59
Bond Debt Fund *	1,545,641.50	9,381.19	-	1,555,022.69	-	1,555,022.69
Bond Projects ICS Fund**	25,049,060.45	3,428.80	429,172.80	24,623,316.45	24,623,316.45	0.00
School Lunch Fund*	461,161.12	653,132.58	610,578.95	503,714.75	43,505.06	460,209.69
Severance Leave*	12,653.94	-	1,751.17	10,902.77	992.73	9,910.04
Severance Service*	207,665.88	-	-	207,665.88	206,420.94	1,244.94
General Severance*	350,121.31	-	17,902.07	332,219.24	283,432.61	48,786.63
Student Fees Fund*	5,417.93	-	-	5,417.93	-	5,417.93
Lewis & Clark Activity Fund*	51,984.81	2,906.90	6,139.16	48,752.55	-	48,752.55
Logan Activity Fund****	19,074.09	5,728.95	1,384.83	23,418.21	-	23,418.21
Mission Activity Fund*	11,860.73	-	550.87	11,309.86	-	11,309.86
Bellevue East Activity Fund*	417,575.65	26,328.64	28,788.06	415,116.23	-	415,116.23
Bellevue West Activity Fund*	476,565.68	54,855.29	110,987.12	420,433.85	-	420,433.85
District Activity Fund****	771,616.85	38,026.23	17,426.09	792,216.99	57,290.12	734,926.87
Totals	47,763,049.28	6,188,323.56	12,402,000.78	41,549,372.06	32,041,819.58	9,507,552.48

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.

November, 2021

Percent of Year

25%

RECEIPTS

ACCOUNT	ANTICIPATED	Y-T-D RECEIVED 2021-22	Y-T-D RECEIVED 2020-21	Year To Date % Received 2021-22
Cash Reserve	\$ 1,004,095	\$ -	\$ -	0.00%
Taxes	\$ 37,943,630	\$ 1,608,162	\$ 1,774,226	4.24%
Public Power Sales Tax	\$ 450,000	\$ -	\$ -	0.00%
Motor Vehicle Tax	\$ 3,500,000	\$ 965,169	\$ 395,500	27.58%
Interest	\$ 10,000	\$ 1,769	\$ -	17.69%
Other Local Receipts	\$ 500,000	\$ 4,136	\$ 42,520	0.83%
County Fines & Licenses	\$ 400,000	\$ 30,735	\$ 425	7.68%
State Aid	\$ 50,540,000	\$ 16,432,341	\$ 5,053,957	32.51%
Special Ed. Programs	\$ 7,000,000	\$ -	\$ -	0.00%
Special Ed. Transportation	\$ 740,000	\$ -	\$ -	0.00%
High Ability Learners	\$ 60,000	\$ 62,759	\$ -	104.60%
ProRata Motor Vehicle	\$ 75,000	\$ 11,802	\$ -	15.74%
State Apportionment	\$ 1,000,000	\$ -	\$ -	0.00%
PEAK Grant	\$ 73,508	\$ 29,637	\$ -	0.00%
Other State Receipts	\$ 40,000	\$ 7,503	\$ -	18.76%
Title I	\$ 1,900,000	\$ 105,892	\$ 65,305	5.57%
Title IIA	\$ 225,000	\$ 32,827	\$ -	14.59%
Title III	\$ 37,000	\$ 3,386	\$ 4,781	9.15%
IDEA	\$ 2,100,000	\$ 604,268	\$ 564,057	28.77%
SPED Region 20 Grant	\$ 15,000	\$ 15,239	\$ -	101.59%
MIPS	\$ 250,000	\$ -	\$ -	0.00%
Med Admin NASB	\$ 200,000	\$ -	\$ -	0.00%
Impact Aid	\$ 3,000,000	\$ 2,127,011	\$ 494,317	70.90%
Federal Vocational Ed	\$ 150,000	\$ -	\$ -	0.00%
Migrant Grant (OPS)	\$ 25,000	\$ -	\$ -	0.00%
Other Federal Source	\$ 7,978,753	\$ 2,232,896	\$ 340,436	27.99%
ROTC	\$ 145,000	\$ 38,354	\$ 12,691	26.45%
Services Coordination	\$ 375,000	\$ 83,633	\$ 35,610	22.30%
Loans	\$ 5,000,000	\$ -	\$ -	0.00%
TOTAL	\$ 124,736,986	\$ 24,397,520	\$ 8,783,824	19.56%

DISBURSEMENTS

CATEGORY	BUDGET	CURRENT DISBURSED 2021-22	PRIOR-YEAR DISBURSED 2020-21	Year To Date % Disbursed 2021-22
Instructional Services	\$ 65,314,334	\$ 17,422,624	\$ 6,434,501	26.68%
Support Services				
Special Education	\$ 20,592,512	\$ 5,166,364	\$ 1,673,646	25.09%
Pupil Services	\$ 5,672,061	\$ 1,497,023	\$ 490,082	26.39%
Staff Services	\$ 7,109,188	\$ 1,682,026	\$ 683,220	23.66%
General Administration	\$ 1,938,920	\$ 441,515	\$ 140,439	22.77%
School Administration	\$ 6,009,734	\$ 1,455,849	\$ 472,894	24.22%
Business	\$ 1,103,272	\$ 246,350	\$ 70,027	22.33%
Operation of Plant	\$ 8,639,350	\$ 2,240,438	\$ 719,496	25.93%
Maintenance of Plant	\$ 2,905,641	\$ 1,625,731	\$ 1,064,170	55.95%
Pupil Transportation	\$ 4,333,338	\$ 1,378,741	\$ 352,185	31.82%
Debt Services	\$ 25,000	\$ -	\$ -	0.00%
Summer School	\$ 1,093,637	\$ 17,929	\$ 2,205	1.64%
TOTAL	\$ 124,736,986	\$ 33,174,590	\$ 12,102,865	26.60%
REVENUE OVER EXPENSE	\$ 0	\$ (8,777,070)	\$ (3,319,041)	-7.04%

State of Nebraska Disbursement Categories

Instructional Services

Carl Perkins Vocational Innovation Grant
DoDEA Discovery Ed Grant
DoDEA Health Sciences Grant
DoDEA World Language 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
Summer School
Textbook Loan Program
Title I
Title I Strategies for Improvement
Title III - Immigrant/Limited English Proficiency
Title IVA - STEAM/Trauma Grant
ESSERS/ARP Grants

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
Nov-21

FUND NAME	BALANCE OCT	RECEIPTS NOV	DISBURSEMENTS NOV	BALANCE NOV
0	\$ 5,044,346.80	\$ -	\$ (77,839.15)	\$ 4,966,507.65
BANK BALANCE	\$ 4,966,507.65			
PLUS O/S DEPOSITS	\$ -			
LESS O/S CHECKS	\$ -			
TOTAL CASH	\$ 4,966,507.65			

Bellevue Public Schools Bond Fund
Nov-21

FUND NAME	BALANCE OCT	RECEIPTS NOV	DISBURSEMENTS NOV	BALANCE NOV
BOND FUND (Debt)	\$ 1,545,641.50	\$ 9,381.19	\$ -	\$ 1,555,022.69
BOND PROJECT FUND	\$ 25,049,060.45	\$ 3,428.80	\$ (429,172.80)	\$ 24,623,316.45

Lunch Program Income Statement
Nov-21

Revenues:	
Lunch Program	\$26,699.82
State & Federal Funding	\$603,747.50
Catering	\$14,840.33
Vending	\$7,844.93
Total Revenues	<u>\$653,132.58</u>
Expenses:	
Salaries	\$273,261.98
Supplies	\$298,585.98
Repairs	\$34,872.40
Miscellaneous	\$3,858.59
Total Expenses	<u>\$610,578.95</u>
Net Income (Loss)	<u>\$ 42,553.63</u>

FUND NAME	BALANCE 9/1/21	RECEIPTS YTD	DISBURSEMENTS YTD	BALANCE 11/30/21
Lunch Fund	\$ 185,255.54	\$ 1,888,496.73	\$ (1,570,037.52)	\$ 503,714.75

Bellevue Public Schools Employee Benefit Fund
Nov-21

FUND NAME	BALANCE OCT	RECEIPTS NOV	DISBURSEMENTS NOV	BALANCE NOV
Social Security & Retirement	\$ 4,976.11	\$ 96.53	\$ (960.05)	\$ 4,112.59
Severance Leave	\$ 12,653.94	\$ -	\$ (1,751.17)	\$ 10,902.77
Severance Service	\$ 207,665.88	\$ -	\$ -	\$ 207,665.88
General Severance	\$ 350,121.31	\$ -	\$ (17,902.07)	\$ 332,219.24
TOTAL	\$ 575,417.24	\$ 96.53	\$ (20,613.29)	\$ 554,900.48

Bellevue Public Schools Student Fees Fund
Nov-21

FUND NAME	BALANCE OCT	RECEIPTS NOV	DISBURSEMENTS NOV	BALANCE NOV
BELLEVUE EAST HS	\$ 733.72	\$ -	\$ -	\$ 733.72
BELLEVUE WEST HS	\$ 14,799.82	\$ -	\$ (10,115.61)	\$ 4,684.21
TOTAL	\$ 15,533.54	\$ -	\$ (10,115.61)	\$ 5,417.93

LEWIS & CLARK MIDDLE SCHOOL

General Ledger Report

Financial Report

LEWIS & CLARK ACTIVITY

Activity Accounts

From Date:	11/1/2021
To Date:	11/29/2021

From Acct:	100
To Acct:	470

Acct	Account Name	Beg. Bal.	Recept / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
100	STUDENT AFFAIRS	\$226.57	\$0.00	\$0.00	\$0.00	\$226.57	\$0.00	\$226.57
110	STAFF AFFAIRS	\$697.78	\$174.00	\$(1,100.00)	\$0.00	\$(228.22)	\$0.00	\$(228.22)
120	FINES	\$60.88	\$0.00	\$0.00	\$0.00	\$60.88	\$0.00	\$60.88
130	FACILITY USE FEES	\$6,003.14	\$0.00	\$(343.74)	\$0.00	\$5,659.40	\$0.00	\$5,659.40
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	\$560.40	\$0.00	\$0.00	\$0.00	\$560.40	\$0.00	\$560.40
180	ROBOTICS	\$464.31	\$0.00	\$0.00	\$0.00	\$464.31	\$0.00	\$464.31
190	DISCOVERY SHOW CHOIR	\$0.00	\$60.00	\$0.00	\$0.00	\$60.00	\$0.00	\$60.00
200	H.A.L.	\$1,000.00	\$0.00	\$(325.61)	\$0.00	\$674.39	\$0.00	\$674.39
210	BPS FOUNDATION GRANTS	\$396.95	\$751.00	\$0.00	\$0.00	\$1,147.95	\$0.00	\$1,147.95
220	GRANTS	\$2,318.77	\$0.00	\$0.00	\$0.00	\$2,318.77	\$0.00	\$2,318.77
230	NATIONAL HISTORY DAY	\$16.30	\$0.00	\$0.00	\$0.00	\$16.30	\$0.00	\$16.30
240	BPS VOCAL MUSIC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
250	BPS BANDS	\$1,195.21	\$0.00	\$0.00	\$0.00	\$1,195.21	\$0.00	\$1,195.21
260	ACADEMIC TEAMS	\$2,750.69	\$814.00	\$(2,253.57)	\$0.00	\$1,311.12	\$0.00	\$1,311.12
270	ATHLETIC TEAMS	\$852.44	\$0.00	\$0.00	\$0.00	\$852.44	\$0.00	\$852.44
300	PBIS	\$(489.69)	\$0.00	\$0.00	\$0.00	\$(489.69)	\$0.00	\$(489.69)
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	\$10,836.44	\$1,107.90	\$(1,546.82)	\$0.00	\$10,397.52	\$0.00	\$10,397.52
400	TEAMMATES	\$279.20	\$0.00	\$0.00	\$0.00	\$279.20	\$0.00	\$279.20
402	NATIONAL JR HONOR SOCIETY	\$3,748.56	\$0.00	\$(60.88)	\$0.00	\$3,687.68	\$0.00	\$3,687.68
404	STUDENT COUNCIL	\$4,330.40	\$0.00	\$(450.42)	\$0.00	\$3,879.98	\$0.00	\$3,879.98
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	\$(75.95)	\$0.00	\$0.00	\$0.00	\$(75.95)	\$0.00	\$(75.95)
414	INSTRUMENTAL MUSIC	\$612.97	\$0.00	\$0.00	\$0.00	\$612.97	\$0.00	\$612.97
416	VOCAL MUSIC	\$467.21	\$0.00	\$0.00	\$0.00	\$467.21	\$0.00	\$467.21
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	\$9,725.68	\$0.00	\$0.00	\$0.00	\$9,725.68	\$0.00	\$9,725.68
426	BUILDERS CLUB	\$248.16	\$0.00	\$0.00	\$0.00	\$248.16	\$0.00	\$248.16
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	\$3,331.59	\$0.00	\$(58.12)	\$0.00	\$3,273.47	\$0.00	\$3,273.47
Activity Accounts Grand Total		\$51,984.81	\$2,906.90	\$(6,139.16)	\$0.00	\$48,752.55	\$0.00	\$48,752.55

LOGAN FONTENELLE MID SCH

General Ledger Report

Financial Report

LOGAN ACTIVITY

Activity Accounts

From Date:	11/1/2021
To Date:	11/29/2021

From Acct:	100
To Acct:	478

Acct	Account Name	Beg. Bal.	Recept / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
100	STUDENT AFFAIRS	(\$9,251.81)	\$740.00	\$0.00	\$0.00	(\$8,511.81)	\$0.00	\$(8,511.81)
110	STAFF AFFAIRS	(\$12,753.54)	\$319.00	\$(225.61)	\$0.00	(\$12,660.15)	\$0.00	\$(12,660.15)
120	FINES	\$25,256.40	\$31.05	\$(462.84)	\$0.00	\$24,824.61	\$0.00	\$24,824.61
130	FACILITY USE FEES	\$1,576.08	\$0.00	\$0.00	\$0.00	\$1,576.08	\$0.00	\$1,576.08
140	INTEREST	\$1.94	\$0.00	\$0.00	\$0.00	\$1.94	\$0.00	\$1.94
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	(\$890.40)	\$0.00	\$0.00	\$0.00	(\$890.40)	\$0.00	\$(890.40)
404	STUDENT COUNCIL	(\$53.18)	\$0.00	\$0.00	\$0.00	(\$53.18)	\$0.00	\$(53.18)
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	\$1,351.69	\$0.00	\$0.00	\$0.00	\$1,351.69	\$0.00	\$1,351.69
416	VOCAL MUSIC	\$4,043.16	\$180.00	\$(405.20)	\$0.00	\$3,817.96	\$0.00	\$3,817.96
418	DRAMA CLUB	\$334.25	\$0.00	\$0.00	\$0.00	\$334.25	\$0.00	\$334.25
420	DIVERSITY CLUB	(\$73.28)	\$0.00	\$0.00	\$0.00	(\$73.28)	\$0.00	\$(73.28)
424	YEARBOOK	(\$15,607.29)	\$0.00	\$0.00	\$0.00	(\$15,607.29)	\$0.00	\$(15,607.29)
450	WORLD LANGUAGE CLU	\$94.51	\$0.00	\$0.00	\$0.00	\$94.51	\$0.00	\$94.51
460	SCIENCE CLUB	\$62.02	\$0.00	\$(27.76)	\$0.00	\$34.26	\$0.00	\$34.26
462	SCIENCE OLYMPIAD	\$2,759.67	\$0.00	\$0.00	\$0.00	\$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	\$17,050.05	\$3,353.90	\$0.00	\$0.00	\$20,403.95	\$0.00	\$20,403.95
471	BPS FOUNDATION GRANT	\$2,241.37	\$915.00	\$0.00	\$0.00	\$3,156.37	\$0.00	\$3,156.37
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	(\$3.75)	\$0.00	\$0.00	\$0.00	(\$3.75)	\$0.00	\$(3.75)
475	Robotics	\$490.76	\$190.00	\$(180.00)	\$0.00	\$500.76	\$0.00	\$500.76
476	LEADERSHIP ACADEMY	\$36.45	\$0.00	\$0.00	\$0.00	\$36.45	\$0.00	\$36.45
477	PBIS	\$156.84	\$0.00	\$(83.42)	\$0.00	\$73.42	\$0.00	\$73.42
478	UNIFIED ATHLETICS	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
Activity Accounts Grand Total		\$19,074.09	\$5,728.95	\$(1,384.83)	\$0.00	\$23,418.21	\$0.00	\$23,418.21

MISSION MIDDLE SCHOOL

General Ledger Report

From Date:	11/1/2021
To Date:	11/29/2021

Financial Report
MISSION ACTIVITY
Activity Accounts

From Acct:	100
To Acct:	500

Acct	Account Name	Beg. Bal.	Recpt / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
100	STUDENT AFFAIRS	(\$1,721.60)	\$0.00	\$0.00	\$0.00	(\$1,721.60)	\$0.00	\$(1,721.60)
105	STAFF SOCIAL FUNDS	\$0.25	\$0.00	\$0.00	\$0.00	\$0.25	\$0.00	\$0.25
110	STAFF AFFAIRS	\$166.38	\$0.00	\$0.00	\$0.00	\$166.38	\$0.00	\$166.38
120	FINES	(\$3.24)	\$0.00	\$0.00	\$0.00	(\$3.24)	\$0.00	\$(3.24)
130	FACILITY USE FEES	\$69.73	\$0.00	\$(25.50)	\$0.00	\$44.23	\$0.00	\$44.23
140	INTEREST	\$73.39	\$0.00	\$0.00	\$0.00	\$73.39	\$0.00	\$73.39
200	H.A.L.	\$364.51	\$0.00	\$0.00	\$0.00	\$364.51	\$0.00	\$364.51
210	MISSION 150	\$3,391.59	\$0.00	\$0.00	\$0.00	\$3,391.59	\$0.00	\$3,391.59
220	ATHLETICS/GATE	(\$363.76)	\$0.00	\$(116.00)	\$0.00	(\$479.76)	\$0.00	\$(479.76)
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	(\$2.97)	\$0.00	\$(217.98)	\$0.00	(\$220.95)	\$0.00	\$(220.95)
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	(\$8,407.62)	\$0.00	\$0.00	\$0.00	(\$8,407.62)	\$0.00	\$(8,407.62)
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	\$691.05	\$0.00	\$0.00	\$0.00	\$691.05	\$0.00	\$691.05
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	\$5,310.74	\$0.00	\$0.00	\$0.00	\$5,310.74	\$0.00	\$5,310.74
478	MISSION PARENT GROUP	\$5,624.16	\$0.00	\$(191.39)	\$0.00	\$5,432.77	\$0.00	\$5,432.77
480	DICKS SPORTING FOUNDATION	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
500	Unified Soccer	\$269.49	\$0.00	\$0.00	\$0.00	\$269.49	\$0.00	\$269.49
Activity Accounts Grand Total		\$11,860.73	\$0.00	\$(550.87)	\$0.00	\$11,309.86	\$0.00	\$11,309.86

BELLEVUE EAST HIGH SCHOOL

General Ledger Report

From Date:	11/1/2021
To Date:	11/29/2021

Financial Report
EAST HIGH ACTIVITY
Activity Accounts

From Acct:	100
To Acct:	505

Acct	Account Name	Beg. Bal.	Recept / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
100	STUDENT AFFAIRS	\$11,211.19	\$275.00	\$(154.94)	\$0.00	\$11,331.25	\$0.00	\$11,331.25
110	STAFF AFFAIRS	\$830.42	\$0.00	\$(232.95)	\$0.00	\$597.47	\$0.00	\$597.47
120	FINES	\$3,111.13	\$0.00	\$0.00	\$0.00	\$3,111.13	\$0.00	\$3,111.13
130	FACILITY USE FEES	\$30,424.66	\$9,655.00	\$(232.58)	\$0.00	\$39,847.08	\$0.00	\$39,847.08
140	INTEREST	\$375.84	\$0.00	\$0.00	\$0.00	\$375.84	\$0.00	\$375.84
150	School Store/Trading Post	\$16,155.66	\$198.00	\$(470.32)	\$0.00	\$15,883.34	\$0.00	\$15,883.34
160	Activity Fees	\$17,680.00	\$950.00	\$0.00	\$0.00	\$18,630.00	\$0.00	\$18,630.00
170	Grants	\$13,095.15	\$2,813.00	\$(3,081.51)	\$0.00	\$12,826.64	\$0.00	\$12,826.64
180	Facebook Grant	\$8,181.89	\$0.00	\$(4,281.97)	\$0.00	\$3,899.92	\$0.00	\$3,899.92
210	Freshman Class	\$1,276.24	\$0.00	\$(849.10)	\$0.00	\$427.14	\$0.00	\$427.14
220	Sophomore Class	\$271.15	\$202.42	\$(100.00)	\$0.00	\$373.57	\$0.00	\$373.57
230	Junior Class	\$161.04	\$0.00	\$0.00	\$0.00	\$161.04	\$0.00	\$161.04
240	Senior Class	\$1,829.91	\$344.00	\$(284.05)	\$0.00	\$1,889.86	\$0.00	\$1,889.86
250	Alumni Class	\$669.35	\$0.00	\$0.00	\$0.00	\$669.35	\$0.00	\$669.35
300	Athletics	\$61,358.97	\$87.85	\$(2,886.28)	\$0.00	\$58,560.54	\$0.00	\$58,560.54
310	Athletic Training	\$176.16	\$0.00	\$0.00	\$0.00	\$176.16	\$0.00	\$176.16
320	Athletic Team Sub Accts	\$33,633.38	\$5,553.87	\$(2,576.04)	\$0.00	\$36,611.21	\$0.00	\$36,611.21
340	Cheerleaders	\$6,232.63	\$0.00	\$0.00	\$0.00	\$6,232.63	\$0.00	\$6,232.63
400	Hope Squad	\$94.61	\$0.00	\$0.00	\$0.00	\$94.61	\$0.00	\$94.61
402	National Honor Society	\$959.49	\$0.00	\$0.00	\$0.00	\$959.49	\$0.00	\$959.49
404	Student Council	\$21,106.82	\$0.00	\$(662.90)	\$0.00	\$20,443.92	\$0.00	\$20,443.92
406	Strategic Games Club	\$149.02	\$0.00	\$0.00	\$0.00	\$149.02	\$0.00	\$149.02
408	Art Club	\$963.03	\$0.00	\$0.00	\$0.00	\$963.03	\$0.00	\$963.03
410	Key Club	\$684.70	\$0.00	\$0.00	\$0.00	\$684.70	\$0.00	\$684.70
412	HOSA	\$2,766.25	\$225.00	\$0.00	\$0.00	\$2,991.25	\$0.00	\$2,991.25
414	Instrumental Music	\$4,501.49	\$0.00	\$(4,451.20)	\$0.00	\$50.29	\$0.00	\$50.29
416	Vocal Music	\$7,854.64	\$0.00	\$0.00	\$0.00	\$7,854.64	\$0.00	\$7,854.64
418	Drama Club/Theatians	\$(37.21)	\$0.00	\$0.00	\$0.00	\$(37.21)	\$0.00	\$(37.21)
420	GSA	\$18.30	\$0.00	\$0.00	\$0.00	\$18.30	\$0.00	\$18.30
424	Yearbook-Chiefain	\$51,024.28	\$0.00	\$0.00	\$0.00	\$51,024.28	\$0.00	\$51,024.28
426	Publications-Image	\$653.53	\$0.00	\$0.00	\$0.00	\$653.53	\$0.00	\$653.53
428	Newspaper-Tom Tom	\$22,047.37	\$0.00	\$0.00	\$0.00	\$22,047.37	\$0.00	\$22,047.37
430	Play/Musical Productions	\$(302.51)	\$772.00	\$0.00	\$0.00	\$469.49	\$0.00	\$469.49
432	Dance Team/Bellevedettes	\$(2,375.44)	\$1,825.00	\$(5,077.90)	\$0.00	\$(5,628.34)	\$0.00	\$(5,628.34)
440	ROTC	\$30,865.68	\$50.00	\$(492.37)	\$0.00	\$30,423.31	\$0.00	\$30,423.31
445	Maxwell/ROTC	\$9,654.90	\$0.00	\$(1,000.00)	\$0.00	\$8,654.90	\$0.00	\$8,654.90
452	German Club	\$269.82	\$0.00	\$0.00	\$0.00	\$269.82	\$0.00	\$269.82
454	French Club	\$293.76	\$0.00	\$0.00	\$0.00	\$293.76	\$0.00	\$293.76
456	Spanish Club	\$29.04	\$0.00	\$0.00	\$0.00	\$29.04	\$0.00	\$29.04
457	Latina Leaders	\$280.72	\$0.00	\$0.00	\$0.00	\$280.72	\$0.00	\$280.72
458	Latin Club	\$41.61	\$0.00	\$0.00	\$0.00	\$41.61	\$0.00	\$41.61
470	FBLA	\$3,093.38	\$2,502.50	\$(1,769.98)	\$0.00	\$3,825.90	\$0.00	\$3,825.90
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	\$2,438.94	\$0.00	\$0.00	\$0.00	\$2,438.94	\$0.00	\$2,438.94
480	Family Consumer Science	\$736.06	\$0.00	\$0.00	\$0.00	\$736.06	\$0.00	\$736.06
482	Culinary Arts	\$1,181.01	\$0.00	\$0.00	\$0.00	\$1,181.01	\$0.00	\$1,181.01
484	Skills USA	\$780.23	\$600.00	\$(74.05)	\$0.00	\$1,306.18	\$0.00	\$1,306.18
486	History Club	\$263.25	\$0.00	\$0.00	\$0.00	\$263.25	\$0.00	\$263.25
487	Science	\$20.03	\$0.00	\$0.00	\$0.00	\$20.03	\$0.00	\$20.03
488	Leadership Academy	\$(350.31)	\$275.00	\$(109.92)	\$0.00	\$(185.23)	\$0.00	\$(185.23)

BELLEVUE EAST HIGH SCHOOL

General Ledger Report

Financial Report

EAST HIGH ACTIVITY

Activity Accounts

From Date:	11/1/2021
To Date:	11/29/2021

From Acct:	100
To Acct:	505

Acct	Account Name	Beg. Bal.	Recept / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
490	POST PROM	\$4,637.48	\$0.00	\$0.00	\$0.00	\$4,637.48	\$0.00	\$4,637.48
495	Special Education	\$2,019.00	\$0.00	\$0.00	\$0.00	\$2,019.00	\$0.00	\$2,019.00
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	\$47,017.08	\$0.00	\$0.00	\$0.00	\$47,017.08	\$0.00	\$47,017.08
Activity Accounts Grand Total		\$417,575.65	\$26,328.64	\$(28,788.06)	\$0.00	\$415,116.23	\$0.00	\$415,116.23

BELLEVUE WEST HIGH SCHOOL

General Ledger Report

From Date:	11/1/2021
To Date:	11/29/2021

Financial Report
WEST HIGH ACTIVITY
Activity Accounts

From Acct:	100
To Acct:	523

Acct	Account Name	Beg. Bal.	Recpt / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
100	Student Affairs	\$750.27	\$300.00	\$(158.27)	\$0.00	\$892.00	\$0.00	\$892.00
102	T-Bird Café	\$127.91	\$0.00	\$0.00	\$0.00	\$127.91	\$0.00	\$127.91
110	Staff Affairs	\$671.03	\$250.00	\$(162.70)	\$0.00	\$758.33	\$0.00	\$758.33
120	Fines	\$3,102.67	\$0.00	\$(131.88)	\$0.00	\$2,970.79	\$0.00	\$2,970.79
125	Student fees	\$32,310.00	\$435.00	\$(32,310.00)	\$0.00	\$435.00	\$0.00	\$435.00
130	Facility Use Fees	\$11,049.00	\$3,875.00	\$(609.11)	\$0.00	\$14,314.89	\$0.00	\$14,314.89
140	INTEREST	\$150.84	\$0.00	\$0.00	\$0.00	\$150.84	\$0.00	\$150.84
150	School Store/FBLA	\$(2,058.08)	\$938.00	\$(4,227.32)	\$95.00	\$(5,252.40)	\$0.00	\$(5,252.40)
160	NEA Grant	\$4,241.22	\$0.00	\$0.00	\$0.00	\$4,241.22	\$0.00	\$4,241.22
165	Facebook Community Action	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
170	BPS Foundation Grants	\$4,062.32	\$0.00	\$(992.12)	\$0.00	\$3,070.20	\$0.00	\$3,070.20
180	Courtesy Committee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
210	Freshman Class	\$55.23	\$545.00	\$0.00	\$0.00	\$600.23	\$0.00	\$600.23
220	Sophomore Class	\$94.02	\$0.00	\$0.00	\$0.00	\$94.02	\$0.00	\$94.02
230	Junior Class	\$4,464.18	\$0.00	\$0.00	\$0.00	\$4,464.18	\$0.00	\$4,464.18
240	Senior Class	\$(40.80)	\$585.00	\$0.00	\$0.00	\$544.20	\$0.00	\$544.20
250	Alumni Class	\$2,557.58	\$0.00	\$0.00	\$0.00	\$2,557.58	\$0.00	\$2,557.58
260	Circle of Friends	\$3,937.29	\$0.00	\$(71.46)	\$0.00	\$3,865.83	\$0.00	\$3,865.83
300	Athletics	\$71,401.84	\$23,569.63	\$(41,443.87)	(\$95.00)	\$53,432.60	\$0.00	\$53,432.60
310	Athletic Training	\$(10.28)	\$0.00	\$0.00	\$0.00	\$(10.28)	\$0.00	\$(10.28)
320	Athletic Team Sub-Accts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
330	Athletic Booster Club	\$22,782.47	\$200.00	\$0.00	\$0.00	\$22,982.47	\$0.00	\$22,982.47
340	Cheerleaders	\$26,914.61	\$2,945.50	\$(3,241.09)	\$0.00	\$26,619.02	\$0.00	\$26,619.02
350	Strategic Games Club	\$6,144.97	\$0.00	\$(803.32)	\$0.00	\$5,341.65	\$0.00	\$5,341.65
400	Teammates	\$58.85	\$0.00	\$0.00	\$0.00	\$58.85	\$0.00	\$58.85
402	National Honor Society	\$954.18	\$89.76	\$0.00	\$0.00	\$1,043.94	\$0.00	\$1,043.94
403	Science NHS	\$623.59	\$100.00	\$(483.00)	\$0.00	\$240.59	\$0.00	\$240.59
404	Student Council	\$7,009.85	\$0.00	\$(124.00)	\$0.00	\$6,885.85	\$0.00	\$6,885.85
405	Mu Alpha Theta	\$622.56	\$0.00	\$0.00	\$0.00	\$622.56	\$0.00	\$622.56
406	BW Food Drive	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
408	Cong. Awards Club	\$251.44	\$0.00	\$0.00	\$71.24	\$322.68	\$0.00	\$322.68
410	Key Club	\$686.07	\$129.71	\$(143.00)	\$0.00	\$672.78	\$0.00	\$672.78
412	Ecology Club	\$263.27	\$0.00	\$0.00	\$0.00	\$263.27	\$0.00	\$263.27
414	Instrumental Music	\$4,011.99	\$0.00	\$0.00	\$0.00	\$4,011.99	\$0.00	\$4,011.99
416	Vocal Music	\$14,464.60	\$3,141.20	\$(5,947.83)	\$0.00	\$11,657.97	\$0.00	\$11,657.97
418	W.A.S.T. Thespians	\$4,150.41	\$2,238.18	\$(5,273.30)	\$0.00	\$1,115.29	\$0.00	\$1,115.29
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	\$10,471.89	\$175.00	\$0.00	\$0.00	\$10,646.89	\$0.00	\$10,646.89
426	Publications	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
428	Newspaper-Westwind	\$1,375.38	\$0.00	\$0.00	\$0.00	\$1,375.38	\$0.00	\$1,375.38
430	Play/Musical Productions	\$23,365.84	\$406.00	\$(115.16)	\$0.00	\$23,656.68	\$0.00	\$23,656.68
431	Bellevue West Art	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
432	Dance Team/Thunderettes	\$1,486.23	\$0.00	\$(21.50)	\$0.00	\$1,464.73	\$0.00	\$1,464.73
434	Envirothon Grant	\$475.00	\$0.00	\$0.00	\$0.00	\$475.00	\$0.00	\$475.00
440	ROTC	\$51,067.66	\$1,107.10	\$(535.64)	\$0.00	\$51,639.12	\$0.00	\$51,639.12
445	Maxwell/ROTC	\$4,132.64	\$0.00	\$(57.66)	\$0.00	\$4,074.98	\$0.00	\$4,074.98
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

BELLEVUE WEST HIGH SCHOOL

General Ledger Report

From Date:	11/1/2021
To Date:	11/29/2021

Financial Report
WEST HIGH ACTIVITY
Activity Accounts

From Acct:	100
To Acct:	523

Acct	Account Name	Beg. Bal.	Recept / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
456	Spanish Club	\$1,077.02	\$0.00	\$0.00	\$0.00	\$1,077.02	\$0.00	\$1,077.02
458	Latin Club	\$71.82	\$0.00	\$0.00	\$0.00	\$71.82	\$0.00	\$71.82
460	FBLA-Miscellaneous	(\$922.00)	\$0.00	\$0.00	\$922.00	\$0.00	\$0.00	\$0.00
461	FBLA-Thunder Brew	\$954.18	\$412.00	\$(1,037.48)	\$0.00	\$328.70	\$0.00	\$328.70
464	Science Olympiad Acct.	\$88.79	\$0.00	\$0.00	\$0.00	\$88.79	\$0.00	\$88.79
470	FBLA	\$5,780.74	\$6,099.00	\$(4,060.67)	(\$922.00)	\$6,897.07	\$0.00	\$6,897.07
472	DECA	\$3,001.07	\$2,405.92	\$(4,583.00)	\$0.00	\$823.99	\$0.00	\$823.99
474	FEA	\$91.48	\$0.00	\$0.00	\$0.00	\$91.48	\$0.00	\$91.48
476	Forensics	\$1,021.15	\$1,714.00	\$(1,355.91)	\$0.00	\$1,379.24	\$0.00	\$1,379.24
478	Debate	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
480	Family Consumer Science	\$698.62	\$0.00	\$(130.76)	(\$71.24)	\$496.62	\$0.00	\$496.62
482	Culinary Arts	\$528.49	\$0.00	\$0.00	\$0.00	\$528.49	\$0.00	\$528.49
484	Skills USA	\$7,567.34	\$0.00	\$(1,640.00)	\$0.00	\$5,927.34	\$0.00	\$5,927.34
486	History Club	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
490	POST PROM	\$18,450.19	\$0.00	\$0.00	\$0.00	\$18,450.19	\$0.00	\$18,450.19
500	Activity Clearing	(\$3,550.00)	\$0.00	\$0.00	\$0.00	(\$3,550.00)	\$0.00	\$(3,550.00)
504	Bowling	\$2,501.86	\$1,230.00	\$0.00	\$0.00	\$3,731.86	\$0.00	\$3,731.86
505	Counseling	\$78,773.31	\$515.00	\$(542.05)	\$0.00	\$78,746.26	\$0.00	\$78,746.26
506	Baseball	\$1.00	\$0.00	\$0.00	\$0.00	\$1.00	\$0.00	\$1.00
507	Boys Basketball	\$376.17	\$0.00	\$0.00	\$0.00	\$376.17	\$0.00	\$376.17
508	Girl's Basketball	\$6,656.10	\$0.00	\$0.00	\$0.00	\$6,656.10	\$0.00	\$6,656.10
509	Football	\$16,670.66	\$256.52	\$(139.17)	\$0.00	\$16,788.01	\$0.00	\$16,788.01
510	Boy's Golf	\$234.25	\$0.00	\$0.00	\$0.00	\$234.25	\$0.00	\$234.25
511	Boy's Tennis	\$97.17	\$0.00	\$0.00	\$0.00	\$97.17	\$0.00	\$97.17
512	Girl's Tennis	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
513	Track	\$8,174.83	\$0.00	\$0.00	\$0.00	\$8,174.83	\$0.00	\$8,174.83
514	Swimming	\$570.60	\$0.00	\$0.00	\$0.00	\$570.60	\$0.00	\$570.60
515	Volleyball	(\$18.03)	\$0.00	\$0.00	\$0.00	(\$18.03)	\$0.00	\$(18.03)
516	Softball	\$3,203.94	\$1,000.00	\$(545.85)	\$0.00	\$3,658.09	\$0.00	\$3,658.09
517	Boy's Wrestling	\$976.31	\$47.77	\$(100.00)	\$0.00	\$924.08	\$0.00	\$924.08
518	Boys Soccer	\$153.33	\$0.00	\$0.00	\$0.00	\$153.33	\$0.00	\$153.33
519	Girl's Soccer	\$413.21	\$0.00	\$0.00	\$0.00	\$413.21	\$0.00	\$413.21
520	Girl's Golf	\$35.75	\$0.00	\$0.00	\$0.00	\$35.75	\$0.00	\$35.75
521	T-bird Customs	\$161.61	\$145.00	\$0.00	\$0.00	\$306.61	\$0.00	\$306.61
522	Cross Country	\$2,941.84	\$0.00	\$0.00	\$0.00	\$2,941.84	\$0.00	\$2,941.84
523	Girl's Wrestling	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Activity Accounts Grand Total		\$476,565.68	\$54,855.29	\$(110,987.12)	\$0.00	\$420,433.85	\$0.00	\$420,433.85

BELLEVUE PUBLIC SCHOOLS

General Ledger Report

From Date:	11/1/2021
To Date:	11/29/2021

Financial Report
DISTRICT ACTIVITY
Activity Accounts

From Acct:	1001
To Acct:	9960

Acct	Account Name	Beg. Bal.	Recept / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
1001	AVERY	\$11,309.54	\$2,008.44	\$(4,744.66)	\$0.00	\$8,573.32	\$0.00	\$8,573.32
1002	BELLEAIRE	\$6,143.56	\$100.00	\$(1,097.43)	\$0.00	\$5,146.13	\$0.00	\$5,146.13
1004	BERTHA BARBER	\$5,640.00	\$151.00	\$(155.00)	\$0.00	\$5,636.00	\$0.00	\$5,636.00
1005	BETZ	\$9,524.57	\$4,888.00	\$(99.00)	\$0.00	\$14,313.57	\$0.00	\$14,313.57
1006	BIRCHCREST	\$7,678.72	\$1,161.00	\$(512.61)	\$0.00	\$8,327.11	\$0.00	\$8,327.11
1007	CENTRAL	\$5,644.85	\$3,981.40	\$(2,833.00)	\$0.00	\$6,793.25	\$0.00	\$6,793.25
1008	FORT CROOK	\$9,245.39	\$100.00	\$(264.00)	\$0.00	\$9,081.39	\$0.00	\$9,081.39
1009	LEMAY	\$1,491.07	\$3,661.68	\$(3,007.50)	\$0.00	\$2,145.25	\$0.00	\$2,145.25
1010	PETER SARPY	\$1,343.06	\$100.00	\$(52.84)	\$0.00	\$1,390.22	\$0.00	\$1,390.22
1011	TWIN RIDGE	\$5,014.00	\$1,442.50	\$0.00	\$0.00	\$6,456.50	\$0.00	\$6,456.50
1014	WAKE ROBIN	\$16,172.35	\$7,923.00	\$(168.89)	(\$86.00)	\$23,840.46	\$0.00	\$23,840.46
1015	LEONARD LAWRENCE	\$2,768.84	\$2,151.00	\$(107.90)	\$0.00	\$4,811.94	\$0.00	\$4,811.94
1016	TWO SPRINGS	\$5,526.32	\$3,348.50	\$(1,740.31)	\$0.00	\$7,134.51	\$0.00	\$7,134.51
1017	FAIRVIEW	\$7,523.15	\$550.00	\$(135.33)	\$0.00	\$7,937.82	\$0.00	\$7,937.82
1018	BELLEVUE ELEMENTARY	\$8,335.86	\$100.00	\$(324.24)	\$0.00	\$8,111.62	\$0.00	\$8,111.62
1101	CHAP CENTER	\$1,588.25	\$550.00	\$(6.92)	\$0.00	\$2,131.33	\$0.00	\$2,131.33
9910	BEST PROGRAM	\$1,200.31	\$250.00	\$0.00	\$86.00	\$1,536.31	\$0.00	\$1,536.31
9911	ACE PROGRAM	\$3,108.84	\$0.00	\$0.00	\$0.00	\$3,108.84	\$0.00	\$3,108.84
9912	CAREER LAUNCH CENTER-CLC	\$34,604.94	\$0.00	\$0.00	\$0.00	\$34,604.94	\$0.00	\$34,604.94
9920	DAY CAMP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9921	STEM - SUMMER SCHOOL	\$3,028.98	\$0.00	\$(25.00)	\$0.00	\$3,003.98	\$0.00	\$3,003.98
9923	WELCOME CENTER	\$2,009.99	\$100.00	\$0.00	\$0.00	\$2,109.99	\$0.00	\$2,109.99
9924	MISSION ANNEX	\$1,315.70	\$0.00	\$0.00	\$0.00	\$1,315.70	\$0.00	\$1,315.70
9926	EARLY CHILDHOOD CENTER	\$3,136.88	\$450.00	\$0.00	\$0.00	\$3,586.88	\$0.00	\$3,586.88
9927	FASE TEAM	\$15,293.24	\$575.00	\$(147.35)	\$0.00	\$15,720.89	\$0.00	\$15,720.89
9928	DISTRICT APPRECIATION	\$6,387.59	\$0.00	\$0.00	\$0.00	\$6,387.59	\$0.00	\$6,387.59
9929	SEL GRANT	\$8,945.00	\$0.00	\$0.00	\$0.00	\$8,945.00	\$0.00	\$8,945.00
9930	STEM - FACEBOOK GRANT	\$0.00	\$2,650.00	\$0.00	\$0.00	\$2,650.00	\$0.00	\$2,650.00
9931	STAFF DEVELOPMENT	\$4,947.09	\$0.00	\$0.00	\$0.00	\$4,947.09	\$0.00	\$4,947.09
9932	ELEM. PRINCIPAL SUNSHINE	\$367.85	\$0.00	\$0.00	\$0.00	\$367.85	\$0.00	\$367.85
9934	TRANSPORTATION	\$3,402.20	\$455.63	\$(956.79)	\$0.00	\$2,901.04	\$0.00	\$2,901.04
9935	SENSORY ROOM	\$4,500.00	\$0.00	\$0.00	\$0.00	\$4,500.00	\$0.00	\$4,500.00
9936	GENERAL USE - ACTIVITY	\$85,163.53	\$0.00	\$(1,000.00)	\$0.00	\$84,163.53	\$0.00	\$84,163.53
9937	ELEMENTARY BAND FUND	\$318.13	\$0.00	\$0.00	\$0.00	\$318.13	\$0.00	\$318.13
9938	COOPERATING TEACHER	\$7,180.00	\$0.00	\$0.00	\$0.00	\$7,180.00	\$0.00	\$7,180.00
9939	ELEMENTARY BLDG.	\$43,748.00	\$0.00	\$0.00	\$0.00	\$43,748.00	\$0.00	\$43,748.00
9940	SECONDARY BLDG.	\$60,332.27	\$0.00	\$0.00	\$0.00	\$60,332.27	\$0.00	\$60,332.27
9941	UNIFIED SOCCER	\$6,578.32	\$0.00	\$(47.32)	\$0.00	\$6,531.00	\$0.00	\$6,531.00
9943	HAL	\$272.96	\$0.00	\$0.00	\$0.00	\$272.96	\$0.00	\$272.96
9944	COMMUNICATIONS	\$33,799.22	\$305.08	\$0.00	\$0.00	\$34,104.30	\$0.00	\$34,104.30
9945	TECHNOLOGY	\$274,354.14	\$1,024.00	\$0.00	\$0.00	\$275,378.14	\$0.00	\$275,378.14
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	\$68.85	\$0.00	\$0.00	\$0.00	\$68.85	\$0.00	\$68.85
9960	DISTRICT CLEARING	\$15,534.49	\$0.00	\$0.00	\$0.00	\$15,534.49	\$0.00	\$15,534.49
Activity Accounts Grand Total		\$771,616.85	\$38,026.23	\$(17,426.09)	\$0.00	\$792,216.99	\$0.00	\$792,216.99

Bellevue Public Schools
Quarterly General Fund Budget Summary
September 1, 2021 through November 30, 2021

Regular Instruction		2020-21 Actual	2021-22 Budget	Percent Used	2021-22 Actual
<u>1100 - District Subs</u>					
	Salary	\$ 1,022,509	\$ 1,117,000	38.03%	\$ 424,796
	Benefits	\$ 80,119	\$ 80,000	42.01%	\$ 33,607
	All Other	\$ -	\$ -	0.00%	\$ 3
Total 1100 - District Subs		\$ 1,102,628	\$ 1,197,000	38.30%	\$ 458,406
<u>1101 - Elementary Instruction</u>					
	Salary	\$ 14,805,312	\$ 15,754,097	26.81%	\$ 4,223,203
	Benefits	\$ 3,885,912	\$ 4,643,120	34.76%	\$ 1,613,821
	All Other	\$ 569,117	\$ 1,202,897	32.60%	\$ 392,130
Total 1101 - Elementary Instruction		\$ 19,260,342	\$ 21,600,114	28.84%	\$ 6,229,154
<u>1102 - Secondary Instruction</u>					
	Salary	\$ 18,940,580	\$ 19,610,820	25.13%	\$ 4,928,422
	Benefits	\$ 4,954,843	\$ 5,634,736	23.56%	\$ 1,327,811
	All Other	\$ 1,496,732	\$ 1,285,033	25.58%	\$ 328,722
Total 1102 - Secondary Instruction		\$ 25,392,155	\$ 26,530,589	24.82%	\$ 6,584,954
<u>1125 - Flex Funding</u>					
	Salary	\$ 1,034,830	\$ 1,178,000	22.87%	\$ 269,411
	Benefits	\$ 233,267	\$ 241,000	24.23%	\$ 58,400
	All Other	\$ 100,000	\$ 25,000	0.00%	\$ 23,924
Total 1125 - Flex Funding		\$ 1,368,097	\$ 1,444,000	24.36%	\$ 351,734
<u>1150 - LEP Program</u>					
	Salary	\$ 739,292	\$ 858,000	24.04%	\$ 206,247
	Benefits	\$ 173,810	\$ 206,050	23.64%	\$ 48,719
	All Other	\$ 3,233	\$ 6,650	10.59%	\$ 704
Total 1150 - LEP Program		\$ 916,336	\$ 1,070,700	23.88%	\$ 255,671
<u>1160 - Poverty Plan</u>					
	Salary	\$ 3,049,564	\$ 3,492,000	22.60%	\$ 789,088
	Benefits	\$ 733,269	\$ 828,300	23.24%	\$ 192,485
	All Other	\$ 282,897	\$ 119,500	32.56%	\$ 38,910
Total 1160 - Poverty Plan		\$ 4,065,730	\$ 4,439,800	22.98%	\$ 1,020,483
<u>1190 - Early Childhood Instruction</u>					
	Salary	\$ 271,702	\$ 322,142	15.24%	\$ 49,084
	Benefits	\$ 71,546	\$ 90,200	16.10%	\$ 14,518
	All Other	\$ 8,539	\$ 13,200	14.59%	\$ 1,926
Total 1190 - Early Childhood Instruction		\$ 351,787	\$ 425,542	15.40%	\$ 65,528
<u>3535 - High Ability Learners</u>					
	Salary	\$ 203,021	\$ 208,500	26.09%	\$ 54,393
	Benefits	\$ 53,626	\$ 60,150	22.36%	\$ 13,451
	All Other	\$ 4,678	\$ 33,820	20.80%	\$ 7,034
Total 3535 - High Ability Learners		\$ 261,325	\$ 302,470	24.76%	\$ 74,878
<u>3500 - Textbook Loan Grant</u>					
	All Other	\$ 12,781	\$ 15,000	0.00%	\$ -
Total 3500 - Textbook Loan Grant		\$ 12,781	\$ 15,000	0.00%	\$ -

				Percent	
<u>3501 - PBiS Grant</u>	<u>2020-21 Actual</u>	<u>2021-22 Budget</u>	<u>Used</u>	<u>2021-22 Actual</u>	
Salary	\$ 20,663	\$ 37,500	0.00%	\$	-
Benefits	\$ 3,582	\$ -	0.00%	\$	-
All Other	\$ 2,613	\$ -	0.00%	\$	-
Total 3501 - PBiS Grant	\$ 26,857	\$ 37,500	0.00%	\$	-
<u>6200 - Title I Instruction</u>					
Salary	\$ 752,197	\$ 836,000	24.26%	\$	202,800
Benefits	\$ 187,474	\$ 210,000	23.81%	\$	50,001
All Other	\$ 50,668	\$ -	0.00%	\$	1,166
Total 6200 - Title I Instruction	\$ 990,339	\$ 1,046,000	24.28%	\$	253,967
<u>6212 - Title I Accountability</u>					
Salary	\$ 87,714	\$ 55,000	30.71%	\$	16,893
Benefits	\$ 22,251	\$ 10,000	48.45%	\$	4,845
All Other	\$ 31,491	\$ 30,000	92.21%	\$	27,664
Total 6210 - Title I Accountability	\$ 141,456	\$ 95,000	52.00%	\$	49,401
<u>6700 - Carl Perkins Grant</u>					
Salary	\$ -	\$ -	0.00%	\$	-
Benefits	\$ -	\$ -	0.00%	\$	-
All Other	\$ 81,036	\$ 82,556	103.09%	\$	85,110
Total 6700 - Carl Perkins Grant	\$ 81,036	\$ 82,556	103.09%	\$	85,110
<u>6997/6998 - CARES/ARP Funding</u>					
Salary	\$ -	\$ -	0.00%	\$	-
Benefits	\$ -	\$ -	0.00%	\$	-
All Other	\$ -	\$ 4,992,967	0.00%	\$	1,707,297
Total 6915 - Migrant Ed. Grant	\$ -	\$ 4,992,967	34.19%	\$	1,707,297
<u>6925/6926 - Title III Grants</u>					
Salary	\$ 2,338	\$ -	0.00%	\$	-
Benefits	\$ 405	\$ -	0.00%	\$	-
All Other	\$ 67,182	\$ 69,861	0.00%	\$	11,936
Total 6925 - Title III LEP Grant	\$ 69,925	\$ 69,861	17.09%	\$	11,936
<u>6990-6994- DoDEA/DOE</u>					
Salary	\$ 1,070,950	\$ 602,233	22.96%	\$	138,275
Benefits	\$ 243,628	\$ 139,430	23.29%	\$	32,478
All Other	\$ 2,032,738	\$ 1,223,572	7.95%	\$	97,251
Total 6990/6991/6993 - DoDEA/DOE	\$ 3,347,316	\$ 1,965,235	13.64%	\$	268,004
Total Regular Instruction	\$ 57,394,207	\$ 65,314,334	26.68%	\$	17,422,624

Special Education Instruction

1220 - Diagnostic Services

Salary	\$ 1,137,541	\$ 1,279,500	22.89%	\$	292,906
Benefits	\$ 271,432	\$ 315,850	21.53%	\$	68,007
All Other	\$ 41,478	\$ 73,250	12.89%	\$	9,442
Total 1220 - Diagnostic Services	\$ 1,450,451	\$ 1,668,600	22.20%	\$	370,355

1221 - School Age Program

Salary	\$ 10,810,632	\$ 11,410,555	25.88%	\$	2,952,751
Benefits	\$ 3,090,150	\$ 3,426,000	25.52%	\$	874,388
All Other	\$ 183,222	\$ 177,949	15.08%	\$	26,833
Total 1221 - School Age Program	\$ 14,084,005	\$ 15,014,504	25.67%	\$	3,853,972

				Percent	
<u>1222 - Contracted Services</u>	<u>2020-21 Actual</u>	<u>2021-22 Budget</u>	<u>Used</u>	<u>2021-22 Actual</u>	
All Other	\$ 740,015	\$ 900,000	12.45%	\$ 112,085	
Total 1222 - Contracted Services	\$ 740,015	\$ 900,000	12.45%	\$ 112,085	
<u>1291 - Preschool Program</u>					
Salary	\$ 761,658	\$ 844,826	25.29%	\$ 213,685	
Benefits	\$ 203,253	\$ 240,668	21.94%	\$ 52,798	
All Other	\$ 13,540	\$ 18,750	35.85%	\$ 6,722	
Total 1291 - Preschool Program	\$ 978,451	\$ 1,104,244	24.74%	\$ 273,205	
<u>1292 - Homebased Services</u>					
Salary	\$ 22,894	\$ 25,000	25.28%	\$ 6,321	
Benefits	\$ 7,897	\$ 23,405	8.91%	\$ 2,086	
All Other	\$ 2,660	\$ 8,500	14.97%	\$ 1,272	
Total 1292 - Homebased Services	\$ 33,451	\$ 56,905	17.01%	\$ 9,679	
<u>6416 - Region 20 Grant</u>					
Salary	\$ 941	\$ -	0.00%	\$ -	
Benefits	\$ 164	\$ -	0.00%	\$ -	
All Other	\$ 14,235	\$ 15,000	4.46%	\$ 669	
Total 6416 - Region 20 Grant	\$ 15,339	\$ 15,000	4.46%	\$ 669	
<u>6415 - PEaK Grant</u>					
Salary	\$ 67,737	\$ 51,508	34.53%	\$ 17,788	
Benefits	\$ 20,796	\$ 22,000	24.74%	\$ 5,444	
All Other	\$ -	\$ -	0.00%	\$ -	
Total 6415 - PEaK Grant	\$ 88,533	\$ 73,508	31.60%	\$ 23,232	
<u>6406 - IDEA Part B Preschool</u>					
Salary	\$ 57,291	\$ 53,000	28.77%	\$ 15,249	
Benefits	\$ 14,016	\$ 12,000	31.35%	\$ 3,762	
All Other	\$ -	\$ -	0.00%	\$ -	
Total 6406 - IDEA Part B Preschool	\$ 71,306	\$ 65,000	29.25%	\$ 19,011	
<u>6408 - IDEA Enrollment/Poverty</u>					
Salary	\$ 1,507,604	\$ 1,280,994	30.84%	\$ 395,088	
Benefits	\$ 362,287	\$ 350,000	26.97%	\$ 94,384	
All Other	\$ 5,441	\$ 1,000	70.26%	\$ 703	
Total 6410 - IDEA Enrollment/Poverty	\$ 1,875,332	\$ 1,631,994	30.04%	\$ 490,174	
<u>6412 - IDEA Proportionate Share</u>					
Salary	\$ 42,898	\$ 50,000	22.05%	\$ 11,024	
Benefits	\$ 11,468	\$ 11,070	26.73%	\$ 2,959	
All Other	\$ -	\$ -	0.00%	\$ -	
Total 6412 - IDEA Proportionate Share	\$ 54,367	\$ 61,070	22.90%	\$ 13,983	
Total Special Education Instruction	\$ 19,391,251	\$ 20,590,825	25.09%	\$ 5,166,364	
Pupil Support					
<u>2120 - Guidance</u>					
Salary	\$ 1,788,604	\$ 1,863,000	24.51%	\$ 456,561	
Benefits	\$ 413,675	\$ 446,100	24.18%	\$ 107,854	
All Other	\$ 2,139	\$ 42,100	9.35%	\$ 3,938	
Total 2120 - Guidance	\$ 2,204,418	\$ 2,351,200	24.17%	\$ 568,353	

			Percent	
<u>2130 - Health Services</u>	<u>2020-21 Actual</u>	<u>2021-22 Budget</u>	<u>Used</u>	<u>2021-22 Actual</u>
Salary	\$ 897,841	\$ 912,000	30.59%	\$ 278,944
Benefits	\$ 228,360	\$ 247,876	27.30%	\$ 67,664
All Other	\$ 24,942	\$ 47,350	14.93%	\$ 7,070
Total 2130 - Health Services	\$ 1,151,143	\$ 1,207,226	29.30%	\$ 353,678
<u>2110 - Attendance Services</u>				
Salary	\$ 191,673	\$ 190,000	20.60%	\$ 39,139
Benefits	\$ 44,847	\$ 51,650	15.69%	\$ 8,103
All Other	\$ 2,238	\$ 5,000	23.75%	\$ 1,187
Total 2110 - Attendance Services	\$ 238,758	\$ 246,650	19.63%	\$ 48,430
<u>2670 - School Safety</u>				
All Other	\$ 26,711	\$ 50,000	50.00%	\$ 25,000
Total 2670 - School Safety	\$ 26,711	\$ 50,000	50.00%	\$ 25,000
<u>2190 - Extra Curricular Programs</u>				
Salary	\$ 1,380,905	\$ 1,389,232	29.02%	\$ 403,126
Benefits	\$ 214,424	\$ 205,325	29.10%	\$ 59,757
All Other	\$ 206,133	\$ 222,428	17.39%	\$ 38,679
Total 2190 - Extra Curricular Programs	\$ 1,801,462	\$ 1,816,985	27.60%	\$ 501,563
Total Pupil Services	\$ 5,422,491	\$ 5,672,061	26.39%	\$ 1,497,023

Staff Support

<u>2213 - Instructional Coaching</u>				
Salary	\$ 876,931	\$ 920,000	25.57%	\$ 235,223
Benefits	\$ 200,212	\$ 225,550	23.58%	\$ 53,176
All Other	\$ 15,789	\$ 24,105	1.12%	\$ 270
Total 2213 - Instructional Coaching	\$ 1,092,933	\$ 1,169,655	24.68%	\$ 288,669
<u>2212 - Curriculum & Instruction</u>				
Salary	\$ 470,194	\$ 371,000	22.54%	\$ 83,609
Benefits	\$ 91,049	\$ 85,395	19.19%	\$ 16,387
All Other	\$ 192,335	\$ 213,300	16.31%	\$ 34,786
Total 2212 - Curriculum & Instruction	\$ 753,578	\$ 669,695	20.13%	\$ 134,782
<u>2220 - Library Services</u>				
Salary	\$ 1,346,605	\$ 1,530,000	24.73%	\$ 378,387
Benefits	\$ 323,106	\$ 359,800	26.42%	\$ 95,043
All Other	\$ 87,792	\$ 100,381	12.53%	\$ 12,580
Total 2220 - Library Services	\$ 1,757,503	\$ 1,990,181	24.42%	\$ 486,010
<u>2240 - Assessment Services</u>				
Salary	\$ 142,570	\$ 152,500	24.59%	\$ 37,506
Benefits	\$ 26,678	\$ 32,132	16.97%	\$ 5,451
All Other	\$ 27,177	\$ 57,000	4.36%	\$ 2,484
Total 2240 - Assessment Services	\$ 196,425	\$ 241,632	18.81%	\$ 45,441
<u>2230 - Technology</u>				
Salary	\$ 825,711	\$ 948,036	23.02%	\$ 218,220
Benefits	\$ 200,852	\$ 229,789	21.92%	\$ 50,364
All Other	\$ 1,471,433	\$ 1,622,200	25.18%	\$ 408,437
Total 2230 - Technology	\$ 2,497,996	\$ 2,800,025	24.18%	\$ 677,021

<u>6310 - Title IIA Staff Development</u>	<u>2020-21 Actual</u>	<u>2021-22 Budget</u>	<u>Percent</u>	
			<u>Used</u>	<u>2021-22 Actual</u>
Salary	\$ 151,215	\$ 190,000	20.51%	\$ 38,969
Benefits	\$ 41,865	\$ 43,000	25.08%	\$ 10,784
All Other	\$ 600	\$ 5,000	7.00%	\$ 350
Total 6310 - Title IIA Staff Development	\$ 193,680	\$ 238,000	21.05%	\$ 50,103

Total Staff Support \$ **6,492,115** \$ **7,109,188** **23.66%** \$ **1,682,026**

General Administration

2310 - Board of Education

Board Secretary Salary	\$ 37,238	\$ 39,000	24.10%	\$ 9,400
Board Secretary Benefits	\$ 7,691	\$ 7,422	22.25%	\$ 1,651
All Other	\$ 50,305	\$ 89,250	14.18%	\$ 12,659
Total 2310 - Board of Education	\$ 95,234	\$ 135,672	17.48%	\$ 23,711

2320 - Executive Administration

Salary	\$ 507,606	\$ 528,178	25.16%	\$ 132,882
Benefits	\$ 134,458	\$ 168,398	14.24%	\$ 23,984
All Other	\$ 121,985	\$ 162,950	25.72%	\$ 41,905
Total 2320 - Executive Administration	\$ 764,048	\$ 859,526	23.13%	\$ 198,771

2570 - Personnel Services

Salary	\$ 323,166	\$ 338,000	24.62%	\$ 83,224
Benefits	\$ 90,520	\$ 108,180	17.78%	\$ 19,231
All Other	\$ 71,311	\$ 92,000	23.07%	\$ 21,221
Total 2570 - Personnel Services	\$ 484,997	\$ 538,180	22.98%	\$ 123,676

2560 - Communications

Salary	\$ 246,495	\$ 260,000	24.41%	\$ 63,463
Benefits	\$ 69,840	\$ 77,192	21.86%	\$ 16,872
All Other	\$ 37,776	\$ 68,350	21.98%	\$ 15,022
Total 2560 - Communications	\$ 354,111	\$ 405,542	23.51%	\$ 95,356

Total General Administration \$ **1,717,041** \$ **1,938,920** **22.77%** \$ **441,515**

2410 - School Administration

Salary	\$ 4,582,948	\$ 4,762,059	24.67%	\$ 1,174,606
Benefits	\$ 1,199,142	\$ 1,217,675	22.63%	\$ 275,602
All Other	\$ -	\$ 30,000	18.80%	\$ 5,640
Total 2410 - School Administration	\$ 5,782,090	\$ 6,009,734	24.22%	\$ 1,455,849

2510 - Fiscal Affairs

Salary	\$ 436,116	\$ 459,234	25.79%	\$ 118,442
Benefits	\$ 117,548	\$ 138,338	22.28%	\$ 30,824
All Other	\$ 295,962	\$ 401,500	17.70%	\$ 71,063
Total 2510 - Fiscal Affairs	\$ 849,626	\$ 999,072	22.05%	\$ 220,329

2650 - Vehicle Maintenance & Acquisition

All Other	\$ 73,991	\$ 104,200	24.97%	\$ 26,021
Total 2650 - Vehicle Maint. & Acq.	\$ 73,991	\$ 104,200	24.97%	\$ 26,021

Total Business Services \$ **923,617** \$ **1,103,272** **22.33%** \$ **246,350**

			Percent	
	<u>2020-21 Actual</u>	<u>2021-22 Budget</u>	<u>Used</u>	<u>2021-22 Actual</u>
2610 - Operation of the Plant				
Salary	\$ 3,911,277	\$ 4,015,500	24.42%	\$ 980,484
Benefits	\$ 1,355,253	\$ 1,419,200	27.30%	\$ 387,398
All Other	\$ 3,103,503	\$ 3,204,650	27.23%	\$ 872,556
Total 2610 - Operation of the Plant	\$ 8,370,033	\$ 8,639,350	25.93%	\$ 2,240,438
2620 - Maintenance of the Plant				
Salary	\$ 695,279	\$ 711,800	26.37%	\$ 187,678
Benefits	\$ 260,233	\$ 276,341	43.90%	\$ 121,314
All Other	\$ 1,746,817	\$ 1,917,500	68.67%	\$ 1,316,739
Total 2620 - Maintenance of the Plant	\$ 2,702,329	\$ 2,905,641	55.95%	\$ 1,625,731
Pupil Transportation				
<u>2710 - Student Transportation</u>				
Salary	\$ 1,253,981	\$ 1,292,809	37.75%	\$ 487,990
Benefits	\$ 628,702	\$ 691,715	36.54%	\$ 252,740
All Other	\$ 252,816	\$ 486,200	20.91%	\$ 101,671
Total 2710 - Student Transportation	\$ 2,135,499	\$ 2,470,724	34.10%	\$ 842,401
<u>2711 - Learning Community Transportation</u>				
All Other	\$ 398,737	\$ 415,000	19.77%	\$ 82,027
Total 2711 - LC Transportation	\$ 398,737	\$ 415,000	19.77%	\$ 82,027
<u>2712 - SPED School Age Transportation</u>				
Salary	\$ 838,711	\$ 906,750	32.57%	\$ 295,315
Benefits	\$ 186,511	\$ 217,794	27.54%	\$ 59,985
All Other	\$ 203,570	\$ 273,070	31.27%	\$ 85,399
Total 2712 - SPED School Age Transp.	\$ 1,228,793	\$ 1,397,614	31.53%	\$ 440,698
<u>2713 - SPED Preschool Transportation</u>				
All Other	\$ 34,247	\$ 50,000	27.23%	\$ 13,615
Total 2713 - SPED Preschool Transp.	\$ 34,247	\$ 50,000	27.23%	\$ 13,615
Total Pupil Transportation	\$ 3,797,276	\$ 4,333,338	31.82%	\$ 1,378,741
5000 - Debt Services	\$ 1,000	\$ 25,000	0.00%	\$ -
1300 - Summer School Program				
Salary	\$ 944,187	\$ 955,000	1.61%	\$ 15,395
Benefits	\$ 132,592	\$ 138,637	1.83%	\$ 2,534
All Other	\$ -	\$ -	0.00%	\$ -
Total 1300 - Summer School Program	\$ 1,076,778	\$ 1,093,637	1.64%	\$ 17,929
Total General Fund	\$ 113,070,230	\$ 124,735,299	26.60%	\$ 33,174,590
Total - Salary	\$ 78,259,122	\$ 81,800,773	25.58%	\$ 20,925,987
Total - Benefits	\$ 20,592,755	\$ 22,931,488	26.87%	\$ 6,160,682
Total - All Other	\$ 14,218,351	\$ 20,003,038	30.43%	\$ 6,087,921

**Bellevue Public Schools General Obligation Bonds
Summary as of 11/30/2021**

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	 -
 FY21 Activity:	
Beginning Cash Balance as of November 1, 2021	25,049,060.45
Income through November 30, 2021	3,428.80
Expenditures through November 30, 2021	(429,172.80)
Ending cash balance on November 30, 2021	24,623,316.45

BELLEVUE PUBLIC SCHOOLS
BOARD OF EDUCATION

12-01-2021

IT IS RECOMMENDED THAT THE FOLLOWING CLAIMS
BE APPROVED FOR PAYMENT

GENERAL FUND	1,108,297.73
SPECIAL BUILDING FUND	25,023.44
FOOD SERVICE FUND	269,627.50
BOND PROJECTS FUND	484,342.70
BOND DEBT FUND	2,865,577.52
TOTAL	4,752,868.89

12-01-2021

General Fund	Check No.	Check Date	Vendor Name	Amount	Description
	00249039	12/01/21	A-1 CONTAINERS	225.00	BUILDING IMPROVEMENT
	00249040	12/01/21	A-UNITED AUTOMATIC DOORS	1,439.93	BUILDING IMPROVEMENT
	00249041	12/01/21	ACT EDUCATION AND WORKFORCE	10,155.00	PROFESSIONAL SERVICES
	00249042	12/01/21	ADAMS & SULLIVAN P.C.	2,850.00	LEGAL SERVICES
	00249043	12/01/21	ALBERTSON GLASS	528.00	REPAIRS
	00249044	12/01/21	ALBIREO ENERGY LLC	205.50	BUILDING IMPROVEMENT
	00249045	12/01/21	ALL AMERICAN SPORTS/RIDDELL	2,462.90	SUPPLIES
	00249046	12/01/21	ALL BRITE GLASS & SCREEN, INC.	719.42	BUILDING IMPROVEMENT
	00249047	12/01/21	APPLE, INC.	71,444.00	COMPUTER HARDWARE
	00249048	12/01/21	AUTO VALUE	119.30	TIRES & PARTS
	00249049	12/01/21	AUTO-JET MUFFLER CORP	134.93	TIRES & PARTS
	00249050	12/01/21	BADGER BODY & TRUCK	257.00	SUPPLIES
	00249051	12/01/21	BAKER'S SUPERMARKET	944.76	SUPPLIES
	00249052	12/01/21	BAKER'S SUPERMARKET	588.83	SUPPLIES
	00249053	12/01/21	BALDWIN'S FLOORING AMERICA	899.57	BUILDING IMPROVEMENT
	00249054	12/01/21	BATTERIES PLUS BULBS	51.00	SUPPLIES
	00249055	12/01/21	BAUER BUILT TIRE	4,908.12	SUPPLIES
	00249055	12/01/21	BAUER BUILT TIRE	5,355.06	TIRES & PARTS
	00249056	12/01/21	BAXTER FORD OF PAPHILLION	194.53	SUPPLIES
	00249057	12/01/21	BEARDMORE CHEVROLET, INC	70.56	SUPPLIES
	00249057	12/01/21	BEARDMORE CHEVROLET, INC	975.24	TIRES & PARTS
	00249058	12/01/21	BELLEVUE LEADER	37.80	SUPPLIES
	00249059	12/01/21	BERGANKDV	13,400.00	AUDITORS
	00249060	12/01/21	BIG GAME	4,102.47	SUPPLIES
	00249061	12/01/21	BISHOP BUSINESS EQUIPMENT	849.00	SUPPLIES
	00249062	12/01/21	BLACK HILLS ENERGY	4,678.72	FUEL
	00249063	12/01/21	BLACKBOARD INC	42,550.00	SOFTWARE
	00249064	12/01/21	BLICK ART MATERIALS, LLC.	219.30	SUPPLIES
	00249065	12/01/21	BOUND TO STAY BOUND	230.88	SUPPLIES
	00249066	12/01/21	BOYS TOWN PRESS	410.14	SUPPLIES
	00249067	12/01/21	BRIGGS, INC.	1,898.18	BUILDING IMPROVEMENT
	00249068	12/01/21	BSN SPORTS INC.	10,000.15	SUPPLIES
	00249069	12/01/21	CARPENTER PAPER COMPANY	5,619.90	SUPPLIES
	00249070	12/01/21	CCS PRESENTATION SYSTEMS, INC.	594.10	PROFESSIONAL SERVICES
	00249071	12/01/21	CF WEBTOOLS	9,500.00	COMPUTER HARDWARE
	00249072	12/01/21	CINTAS CORPORATION	622.83	PROFESSIONAL SERVICES
	00249073	12/01/21	CONSTELLATION ENERGY	8,151.75	FUEL
	00249074	12/01/21	CONTINENTAL RESEARCH CORP.	3,323.16	SUPPLIES
	00249075	12/01/21	CONTROL DEPOT	6.50	SITE IMPROVEMENTS

12-01-2021

00249076	12/01/21	CORNHUSKER INTL TRUCKS, INC.	486.41	TIRES & PARTS
00249077	12/01/21	COX BUSINESS SERVICES	44,236.15	TELECOMMUNICATIONS
00249078	12/01/21	D.C. ELECTRIC/HEARTLAND	3,431.25	BUILDING IMPROVEMENT
00249079	12/01/21	DAKTRONICS, INC.	5,890.00	SUPPLIES
00249080	12/01/21	DATASHIELD CORPORATION	221.00	TRASH REMOVAL
00249081	12/01/21	DEMCO, INC.	817.30	SUPPLIES
00249082	12/01/21	DEPCO ENTERPRISES, LLC	27.12	SUPPLIES
00249083	12/01/21	DIETZE MUSIC	138.20	SUPPLIES
00249084	12/01/21	DIETZE MUSIC	14.00	REPAIRS
00249084	12/01/21	DIETZE MUSIC	460.50	SUPPLIES
00249085	12/01/21	DISCOVERY EDUCATION	53,200.00	EMPLOYEE TRAINING & DEVEL.
00249086	12/01/21	DOSSIER SYSTEMS	472.25	EMPLOYEE TRAINING & DEVEL.
00249087	12/01/21	DRAKE-WILLIAMS STEEL, INC.	650.00	SUPPLIES
00249088	12/01/21	DUDE SOLUTIONS, INC	15,531.36	SOFTWARE
00249089	12/01/21	DUKE RENTAL	109.45	REPAIRS
00249090	12/01/21	E.S.U. #2	60.00	EMPLOYEE TRAINING & DEVEL.
00249091	12/01/21	E.S.U. #3	590.00	SUPPLIES
00249091	12/01/21	E.S.U. #3	260.00	TUITION-OTHER AGENCIES
00249092	12/01/21	EASTERN NEBRASKA HUMAN	1,260.00	TUITION-OTHER AGENCIES
00249093	12/01/21	EGAN SUPPLY	5,774.86	REPAIRS
00249093	12/01/21	EGAN SUPPLY	28,760.04	SUPPLIES
00249094	12/01/21	ELECTRONIC CONTRACTING	132.58	BUILDING IMPROVEMENT
00249095	12/01/21	ENTERPRISE MEDIA GROUP	1,700.00	ADVERTISING/PUBLICATION
00249096	12/01/21	ESU COORDINATING COUNCIL	6,000.00	PROFESSIONAL SERVICES
00249097	12/01/21	EVAN HINDS	1,200.00	SUPPLIES
00249098	12/01/21	EXPLORE LEARNING	2,831.00	SUPPLIES
00249099	12/01/21	EYMAN PLUMBING, INC.	2,734.02	BUILDING IMPROVEMENT
00249100	12/01/21	FAMILY FARE SUPERMARKET	132.80	SUPPLIES
00249101	12/01/21	FATHER FLANAGAN'S BOYS' HOME	70,785.00	PROFESSIONAL SERVICES
00249102	12/01/21	FERRELLGAS	7,553.55	GAS, DIESEL, OIL
00249103	12/01/21	FIELD PAPER COMPANY	649.46	SUPPLIES
00249104	12/01/21	FLEETPRIDE	41.82	SUPPLIES
00249104	12/01/21	FLEETPRIDE	1,629.81	TIRES & PARTS
00249105	12/01/21	FOLLETT SCHOOL SOLUTIONS, INC.	182.78	PRIOR YEAR PAYABLE
00249105	12/01/21	FOLLETT SCHOOL SOLUTIONS, INC.	6,759.57	SUPPLIES
00249106	12/01/21	FOUNDATION BUILDING MATERIALS	4,712.48	SUPPLIES
00249107	12/01/21	GENERAL FIRE AND SAFETY	15,146.50	BUILDING IMPROVEMENT
00249108	12/01/21	GLENNA FISHER	3,019.89	PROFESSIONAL SERVICES
00249109	12/01/21	GOPHER	285.36	PRIOR YEAR PAYABLE
00249110	12/01/21	GRAINGER, INC.	400.25	BUILDING IMPROVEMENT

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00249110	12/01/21	GRAINGER, INC.	965.51	REPAIRS
00249110	12/01/21	GRAINGER, INC.	325.15	SUPPLIES
00249111	12/01/21	GRANTPROSE INC.	2,175.00	PROFESSIONAL SERVICES
00249112	12/01/21	GREENLIFE GARDENS, INC.	2,369.50	BUILDING IMPROVEMENT
00249113	12/01/21	HEMPEL SHEET METAL WORKS, LLC.	780.00	REPAIRS
00249114	12/01/21	HORWATH LAUNDRY EQUIPMENT	584.57	BUILDING IMPROVEMENT
00249115	12/01/21	I KNOW IT	150.00	SUPPLIES
00249116	12/01/21	INDUSTRIAL ARTS SUPPLY CO	1,178.25	SUPPLIES
00249117	12/01/21	INTERSTATE POWER SYSTEMS, INC.	263.98	REPAIRS
00249117	12/01/21	INTERSTATE POWER SYSTEMS, INC.	227.04	TIRES & PARTS
00249118	12/01/21	IOWA SCHOOL FOR THE DEAF	6,331.30	TUITION-OTHER AGENCIES
00249119	12/01/21	J & J SMALL ENGINE SERVICE, INC.	302.34	REPAIRS
00249119	12/01/21	J & J SMALL ENGINE SERVICE, INC.	99.46	SUPPLIES
00249120	12/01/21	J.W. PEPPER & SON, INC.	435.47	SUPPLIES
00249121	12/01/21	JODON'S	40.00	SUPPLIES
00249122	12/01/21	JOHN DEERE FINANCIAL	454.11	REPAIRS
00249123	12/01/21	JOHNSON HARDWARE CO	926.54	BUILDING IMPROVEMENT
00249123	12/01/21	JOHNSON HARDWARE CO	385.00	REPAIRS
00249124	12/01/21	JOHNSTONE SUPPLY	6.73	BUILDING IMPROVEMENT
00249125	12/01/21	JOSH TEDDER CONSTRUCTION	1,900.00	SITE IMPROVEMENTS
00249126	12/01/21	KIMBALL MIDWEST	655.35	SUPPLIES
00249126	12/01/21	KIMBALL MIDWEST	562.65	TIRES & PARTS
00249127	12/01/21	KONE INC.	265.17	SITE IMPROVEMENTS
00249128	12/01/21	LAKESHORE LEARNING MATERIALS	76.48	SUPPLIES
00249129	12/01/21	LANGUAGE LINE SERVICES	47.50	SUPPLIES
00249130	12/01/21	LEADING EDGE LAMINATING	688.49	SUPPLIES
00249131	12/01/21	LOU'S SPORTING GOODS	536.76	PRIOR YEAR PAYABLE
00249132	12/01/21	LOVELESS MACHINE & GRINDING	73.00	REPAIRS
00249133	12/01/21	LOWE'S	2,777.29	SUPPLIES
00249134	12/01/21	MACGILL	672.07	SUPPLIES
00249135	12/01/21	MARSHALL MEMO, LLC.	500.00	TEXTBOOKS & PERIODICALS
00249136	12/01/21	MATHESON TRI-GAS, INC.	53.49	BUILDING IMPROVEMENT
00249136	12/01/21	MATHESON TRI-GAS, INC.	33.72	REPAIRS
00249136	12/01/21	MATHESON TRI-GAS, INC.	922.75	SUPPLIES
00249137	12/01/21	MEJIA ROOFING & CONTRACTORS	850.00	BUILDING IMPROVEMENT
00249138	12/01/21	MENARDS, INC.	1,276.00	BUILDING IMPROVEMENT
00249138	12/01/21	MENARDS, INC.	632.43	REPAIRS
00249138	12/01/21	MENARDS, INC.	1,380.94	SUPPLIES
00249138	12/01/21	MENARDS, INC.	95.81	TIRES & PARTS
00249139	12/01/21	METAL DOORS & HARDWARE	65.00	BUILDING IMPROVEMENT

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00249140	12/01/21	METROPOLITAN UTILITIES DIST.	9,307.71	FUEL
00249140	12/01/21	METROPOLITAN UTILITIES DIST.	21,982.05	WATER & SEWER
00249141	12/01/21	MICHAEL J MILLER MUSIC LLC	3,000.00	SUPPLIES
00249142	12/01/21	MIDWEST TECHNOLOGY PRODUCTS	1,814.60	SUPPLIES
00249143	12/01/21	MIRACLE RECREATION EQUIP CO.	232.00	BUILDING IMPROVEMENT
00249144	12/01/21	NAPA AUTO PARTS	24.00	REPAIRS
00249144	12/01/21	NAPA AUTO PARTS	393.10	SUPPLIES
00249144	12/01/21	NAPA AUTO PARTS	434.36	TIRES & PARTS
00249145	12/01/21	NASCO	102.84	SUPPLIES
00249146	12/01/21	NCECBVI	150.00	EMPLOYEE TRAINING & DEVEL.
00249147	12/01/21	NCS PEARSON INCORPORATED	1,959.89	SUPPLIES
00249148	12/01/21	NE ASSOC OF SCHOOL BOARDS	1,896.00	EMPLOYEE TRAINING & DEVEL.
00249149	12/01/21	NEBRASKA - IOWA SUPPLY CO. INC.	25,800.58	GAS, DIESEL, OIL
00249150	12/01/21	NEBRASKA/CENTRAL EQUIPMENT	862.33	TIRES & PARTS
00249151	12/01/21	NXTGEN PLUMBING	1,055.00	BUILDING IMPROVEMENT
00249152	12/01/21	O'REILLY AUTOMOTIVE, INC.	90.40	TIRES & PARTS
00249153	12/01/21	OCCUPATIONAL HEALTH CENTERS	555.00	PROFESSIONAL SERVICES
00249154	12/01/21	OFFICE DEPOT, INC	3,383.18	SUPPLIES
00249155	12/01/21	OHARCO	89.20	BUILDING IMPROVEMENT
00249156	12/01/21	OMAHA DOOR & WINDOW CO, INC	932.23	BUILDING IMPROVEMENT
00249157	12/01/21	OMAHA NEON SIGN COMPANY	199.10	BUILDING IMPROVEMENT
00249158	12/01/21	OMAHA PUBLIC POWER DISTRICT	132,821.63	ELECTRICITY
00249159	12/01/21	OMAHA WORLD-HERALD MEDIA	1,563.88	ADVERTISING/PUBLICATION
00249160	12/01/21	OMAHA WORLD-HERALD NIE	108.95	SUPPLIES
00249161	12/01/21	ONE SOURCE, INC.	826.70	PROFESSIONAL SERVICES
00249162	12/01/21	PAINTIN PLACE CERAMICS	97.00	BUILDING IMPROVEMENT
00249163	12/01/21	PAPILLION SANITATION	2,485.98	TRASH REMOVAL
00249164	12/01/21	PAUL DAVIS OF OMAHA	6,929.26	BUILDING IMPROVEMENT
00249165	12/01/21	PIONEER MANF. CO.	791.45	REPAIRS
00249166	12/01/21	PLANK ROAD PUBLISHING INC	178.20	SUPPLIES
00249167	12/01/21	PLATTEVIEW TURF INC.	5,200.00	SITE IMPROVEMENTS
00249168	12/01/21	PLIBRICO COMPANY, LLC.	10,978.17	BUILDING IMPROVEMENT
00249169	12/01/21	POSITIVE PROMOTIONS, INC.	191.05	SUPPLIES
00249170	12/01/21	POWERSCHOOL GROUP, LLC.	-345.00	PROFESSIONAL SERVICES
00249170	12/01/21	POWERSCHOOL GROUP, LLC.	52,500.00	SOFTWARE
00249170	12/01/21	POWERSCHOOL GROUP, LLC.	1,365.00	SUPPLIES
00249171	12/01/21	PRESTO-X	27.00	BUILDING IMPROVEMENT
00249171	12/01/21	PRESTO-X	4,248.00	SITE IMPROVEMENTS
00249172	12/01/21	PRIME COMMUNICATIONS, INC.	1,448.54	BUILDING IMPROVEMENT
00249173	12/01/21	RADCLIFFE, GILBERTSON & BRADY	4,500.00	LOBBYIST

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00249174	12/01/21	RAPIDSCALE INC	2,200.00	SOFTWARE
00249175	12/01/21	RAY MARTIN COMPANY	2,599.92	BUILDING IMPROVEMENT
00249176	12/01/21	READING HORIZONS	246.62	SUPPLIES
00249176	12/01/21	READING HORIZONS	305.00	TEXTBOOKS & PERIODICALS
00249177	12/01/21	REALLY GOOD STUFF, LLC.	70.94	SUPPLIES
00249178	12/01/21	REALLY GREAT READING CO. LLC.	1,333.00	SUPPLIES
00249179	12/01/21	RIVERSIDE TECHNOLOGIES, INC.	7,000.00	COMPUTER HARDWARE
00249180	12/01/21	RORY A CHANDLER	6,300.00	BUILDING IMPROVEMENT
00249181	12/01/21	SCHOLASTIC BOOK CLUBS INC.	43.55	SUPPLIES
00249182	12/01/21	SCHOOL SPECIALTY, LLC	1,743.18	SUPPLIES
00249183	12/01/21	SITE ONE LANDSCAPE SUPPLY	1,801.80	SITE IMPROVEMENTS
00249184	12/01/21	SNYDER CHARLESON THERAPY	19,826.59	TUITION-OTHER AGENCIES
00249185	12/01/21	SPORTS FACILITY MAINTENANCE	640.00	BUILDING IMPROVEMENT
00249186	12/01/21	STAPLES ADVANTAGE	803.04	SUPPLIES
00249187	12/01/21	STEVE'S FLOOR COVERINGS, INC.	810.00	BUILDING IMPROVEMENT
00249188	12/01/21	STUDENT TRANSPORATION OF	45,838.45	CONTRACTED TRANSPORTATION
00249189	12/01/21	SUBURBAN NEWSPAPERS, INC.	113.14	ADVERTISING/PUBLICATION
00249190	12/01/21	TALX CORPORATION	36.00	PROFESSIONAL SERVICES
00249191	12/01/21	TERRY HUGHES TREE SERVICE	975.00	BUILDING IMPROVEMENT
00249192	12/01/21	THE FILTER SHOP	815.49	SUPPLIES
00249193	12/01/21	THE HOME DEPOT PRO	1,249.59	SUPPLIES
00249194	12/01/21	THE MANDT SYSTEM, INC.	2,678.00	EMPLOYEE TRAINING & DEVEL.
00249195	12/01/21	TOM'S ENGRAVING	23.00	SUPPLIES
00249196	12/01/21	TREETOP PUBLISHING	60.00	SUPPLIES
00249197	12/01/21	TRUCK CENTER COMPANIES	161.00	REPAIRS
00249197	12/01/21	TRUCK CENTER COMPANIES	20,369.53	TIRES & PARTS
00249198	12/01/21	TURNITIN, LLC.	13,084.00	SOFTWARE
00249199	12/01/21	U.S. BANK CORPORATE PAYMENT	77.01	BUILDING IMPROVEMENT
00249199	12/01/21	U.S. BANK CORPORATE PAYMENT	12,134.78	EMPLOYEE TRAINING & DEVEL.
00249199	12/01/21	U.S. BANK CORPORATE PAYMENT	125.00	PROFESSIONAL SERVICES
00249199	12/01/21	U.S. BANK CORPORATE PAYMENT	64.19	REPAIRS
00249199	12/01/21	U.S. BANK CORPORATE PAYMENT	1,235.00	SOFTWARE
00249199	12/01/21	U.S. BANK CORPORATE PAYMENT	11,455.80	SUPPLIES
00249199	12/01/21	U.S. BANK CORPORATE PAYMENT	719.10	TECHNOLOGY REPAIRS
00249200	12/01/21	U.S. BANK EQUIPMENT FINANCE	10,122.44	RENTALS/LEASE PURCHASE
00249200	12/01/21	U.S. BANK EQUIPMENT FINANCE	11,994.81	SUPPLIES
00249201	12/01/21	UNIFIRST CORPORATION	1,487.94	PROFESSIONAL SERVICES
00249202	12/01/21	UNITE FOR LITERACY LLC	4,375.00	SUPPLIES
00249203	12/01/21	UNIVERSITY OF NEB MEDICAL	45,486.84	TUITION-OTHER AGENCIES
00249204	12/01/21	UNO COLLEGE OF EDUCATION	550.00	EMPLOYEE TRAINING & DEVEL.

General Fund	Check No	Check Date	Vendor Name	Amount	Description
	00248917	11/04/21	BP BUSINESS SOLUTIONS	1,038.77	GAS, DIESEL, OIL
	00248919	11/04/21	CONTROL DEPOT	656.62	BUILDING IMPROVEMENT
	00248920	11/04/21	DE LAGE LANDEN FINANCIAL	426.79	FURNITURE & EQUIPMENT
	00248922	11/04/21	GENERATION GENIUS, INC	175.00	SUPPLIES
	00248923	11/04/21	KELLY GOMEZ	16.07	SUPPLIES
	00248925	11/04/21	METROPOLITAN UTILITIES DIST.	2,040.16	WATER & SEWER
	00248926	11/04/21	MICHELLE SCHNEIDER	31.60	SUPPLIES
	00248927	11/04/21	PAM TOYNE	104.63	EMPLOYEE TRAINING & DEVELOPMNT
	00248928	11/04/21	SEESAW LEARNING, INC.	855.40	SUPPLIES
	00248929	11/04/21	UPS	46.35	POSTAGE
	00248930	11/04/21	VERIZON WIRELESS	360.18	TELECOMMUNICATIONS
	00248976	11/09/21	CAMERON STUSSIE	160.00	PROFESSIONAL SERVICES
	00248977	11/09/21	CARDMEMBER SERVICE	999.31	CONTRACTED TRANSPORTATION
	00248977	11/09/21	CARDMEMBER SERVICE	250.00	DUES AND FEES
	00248977	11/09/21	CARDMEMBER SERVICE	2,477.86	SUPPLIES
	00248978	11/09/21	DISTRICT REVOLVING ACCOUNT	127.39	EMPLOYEE TRAINING & DEVELOPMNT
	00248978	11/09/21	DISTRICT REVOLVING ACCOUNT	800.00	POSTAGE
	00248978	11/09/21	DISTRICT REVOLVING ACCOUNT	2,494.00	PROFESSIONAL SERVICES
	00248978	11/09/21	DISTRICT REVOLVING ACCOUNT	170.00	REPAIRS
	00248978	11/09/21	DISTRICT REVOLVING ACCOUNT	15,300.39	SUPPLIES
	00248978	11/09/21	DISTRICT REVOLVING ACCOUNT	358.75	TRASH REMOVAL
	00248979	11/09/21	MARJORIE SIMONS-BESTER	160.00	PROFESSIONAL SERVICES
	00248980	11/09/21	NACTE SUMMIT	65.00	DUES AND FEES
	00248982	11/09/21	NEBRASKA MUSIC EDUCATION	45.00	PROFESSIONAL SERVICES
	00248983	11/15/21	BAKER'S SUPERMARKET	85.10	SUPPLIES
	00248985	11/15/21	JILL M KOCH	1,254.01	PROFESSIONAL SERVICES
	00248987	11/15/21	KRISTAN BURLINGAME	48.15	SUPPLIES
	00248988	11/15/21	MAXIM HEALTHCARE SERVICES	2,755.00	TUITION-OTHER AGENCIES
	00248989	11/15/21	NE DEPARTMENT OF LABOR	120.00	BUILDING IMPROVEMENT
	00248992	11/18/21	EXPLORE LEARNING	1,647.50	SUPPLIES
	00248993	11/18/21	GINA STUKENHOLTZ	73.74	EMPLOYEE TRAINING & DEVELOPMNT
	00248994	11/18/21	JENNIFER CARDA	111.43	EMPLOYEE TRAINING & DEVELOPMNT
	00248995	11/18/21	KRISTAN BURLINGAME	116.16	EMPLOYEE TRAINING & DEVELOPMNT
	00248996	11/18/21	MEJIA ROOFING &	3,850.00	BUILDING IMPROVEMENT
	00248997	11/18/21	WOODHOUSE FORD OF OMAHA	169.50	REPAIRS
	00248998	11/19/21	EDMENTUM	885.00	SUPPLIES
	00248999	11/29/21	CHARLES WRIGHT	288.00	EMPLOYEE TRAINING & DEVELOPMNT
	00249000	11/29/21	JEFF RIPPE	30.00	SUPPLIES
	00249001	11/29/21	JEREMY KRUG	288.00	EMPLOYEE TRAINING & DEVELOPMNT
	00249002	11/29/21	UPS	127.10	POSTAGE

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General Fund Immediate Pays Released Prior to Board Meeting:				41,007.96	

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Special Building	Check No.	Check Date	Vendor Name	Amount	Description
	00249210	12/01/21	ALL MAKES OFFICE EQUIPMENT CO.	1,501.02	BUILDING PROJECTS
	00249211	12/01/21	D.C. ELECTRIC/HEARTLAND	10,000.00	BUILDING PROJECTS
	00249212	12/01/21	GENERAL FIRE AND SAFETY	1,082.00	BUILDING PROJECTS
	00249213	12/01/21	PARKING AREA MAINTENANCE INC.	2,201.00	BUILDING PROJECTS
	00249214	12/01/21	PLIBRICO COMPANY, LLC.	1,978.42	BUILDING PROJECTS
	00249215	12/01/21	RAY MARTIN COMPANY	6,636.00	BUILDING PROJECTS
	00249216	12/01/21	TERRY HUGHES TREE SERVICE	1,625.00	BUILDING PROJECTS
			Special Building Fund Total:	25,023.44	

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Bond Project	Check No	Check Date	Vendor Name	Amount	Description
	00030560	12/01/21	BRADCO COMPANY	66,493.80	BUILDING PROJECTS
	00030561	12/01/21	GP ARCHITECTURE, LLC.	15,584.92	BUILDING PROJECTS
	00030561	12/01/21	GP ARCHITECTURE, LLC.	2,000.00	PROFESSIONAL SERVICES
	00030562	12/01/21	HOBART SERVICE; ITW FOOD	4,250.00	BUILDING PROJECTS
	00030563	12/01/21	HOCKENBERGS	6,900.00	BUILDING PROJECTS
	00030564	12/01/21	METAL DOORS & HARDWARE	25,597.00	BUILDING PROJECTS
	00030565	12/01/21	PARKING AREA MAINTENANCE INC.	45,523.00	BUILDING PROJECTS
	00030566	12/01/21	RAY MARTIN COMPANY	317,993.98	BUILDING PROJECTS
			Bond Project Fund Total:	484,342.70	

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Food Service	Check No	Check Date	Vendor Name	Amount	Description
	00249217	12/01/21	AMERICAN BOTTLING COMPANY	1,746.50	FOOD
	00249218	12/01/21	AMERICAN FOODS GROUP, LLC.	2,800.00	FOOD
	00249219	12/01/21	BAKER'S SUPERMARKET	74.57	FOOD
	00249220	12/01/21	BPS FOUNDATION - LAC	100.00	SUPPLIES
	00249221	12/01/21	CARPENTER PAPER COMPANY	11,086.87	SUPPLIES
	00249222	12/01/21	COCA-COLA OF OMAHA	5,404.62	FOOD
	00249223	12/01/21	DISTRICT ACTIVITY FUND	1,690.00	SUPPLIES
	00249224	12/01/21	EAST HIGH ACTIVITY ACCOUNT	550.00	SUPPLIES
	00249225	12/01/21	FAMILY FARE SUPERMARKET	42.00	FOOD
	00249226	12/01/21	FARNER-BOCKEN COMPANY	5,090.34	FOOD
	00249227	12/01/21	GENERAL PARTS, LLC.	909.70	REPAIRS
	00249228	12/01/21	GREENBERG FRUIT COMPANY	5,542.47	FOOD
	00249229	12/01/21	HILAND DAIRY	37,697.77	FOOD
	00249230	12/01/21	LEWIS & CLARK ACTIVITY FUND	150.00	SUPPLIES
	00249231	12/01/21	LOGAN FONTENELLE ACTIVITY FUND	150.00	SUPPLIES
	00249232	12/01/21	MARY HANSEN	644.37	SUPPLIES
	00249233	12/01/21	MISSION ACTIVITY FUND	150.00	SUPPLIES
	00249234	12/01/21	MMC CONTRACTORS, INC.	6,546.91	REPAIRS
	00249235	12/01/21	MONEY HANDLING MACHINES INC	1,447.00	REPAIRS
	00249236	12/01/21	NEBRASKA - IOWA SUPPLY CO. INC.	610.19	GAS, DIESEL, OIL
	00249237	12/01/21	OFFICE DEPOT, INC	574.34	SUPPLIES
	00249238	12/01/21	PAPILLION SANITATION	1,643.92	TRASH REMOVAL
	00249239	12/01/21	PEPSI COLA COMPANY	3,866.34	FOOD
	00249240	12/01/21	ROTELLA'S ITALIAN BAKERY, INC.	7,818.92	FOOD
	00249241	12/01/21	SYSCO LINCOLN	172,159.41	FOOD
	00249242	12/01/21	TRUCK CENTER COMPANIES	21.62	SUPPLIES
	00249243	12/01/21	WEST HIGH ACTIVITY FUND	550.00	SUPPLIES
			Food Service Fund Total:	269,067.86	

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Food Service	Check No	Check Date	Vendor Name	Amount	Description
	00248918	11/04/21	CITY OF BELLEVUE	170.00	PROFESSIONAL SERVICES
	00248921	11/04/21	EUTHEMIA MCMAHON	139.25	MISCELLANEOUS
	00248930	11/04/21	VERIZON WIRELESS	33.39	SUPPLIES
	00248984	11/15/21	JESSICA MOORE	117.00	MISCELLANEOUS
	00248986	11/15/21	KADI GAMMEL	100.00	MISCELLANEOUS
Food Service Immediate Pays Released Prior to Board Meeting:				559.64	

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Bond Debt Fund	Check No	Check Date	Vendor Name	Amount	Description
	00000309	12/01/21	BOK FINANCIAL	1,200.00	BOND ISSUANCE AND RELATED
	00000309	12/01/21	BOK FINANCIAL	1,487,946.27	INTEREST ON LONGTERM DEBT
	00000309	12/01/21	BOK FINANCIAL	1,376,431.25	REDEMPTION OF PRINCIPAL
			Bond Debt Fund Total:	2,865,577.52	

Bellevue Public Schools - Publication Of Checks

Vendor Name	Amount	Description
A-1 CONTAINERS	225.00	BUILDING IMPROVEMENT
ACT EDUCATION AND WORKFORCE	10,155.00	PROFESSIONAL SERVICES
ADAMS & SULLIVAN P.C.	2,850.00	LEGAL SERVICES
ALBERTSON GLASS	528.00	REPAIRS
ALBIREO ENERGY LLC	205.50	BUILDING IMPROVEMENT
ALL AMERICAN SPORTS/RIDDELL	2,462.90	SUPPLIES
ALL BRITE GLASS & SCREEN, INC.	719.42	BUILDING IMPROVEMENT
ALL MAKES OFFICE EQUIPMENT CO.	1,501.02	BUILDING PROJECTS
AMERICAN BOTTLING COMPANY	1,746.50	FOOD
AMERICAN FOODS GROUP, LLC.	2,800.00	FOOD
APPLE, INC.	71,444.00	COMPUTER HARDWARE
A-UNITED AUTOMATIC DOORS & GLASS, INC	1,439.93	BUILDING IMPROVEMENT
AUTO VALUE	119.30	TIRES & PARTS
AUTO-JET MUFFLER CORP	134.93	TIRES & PARTS
BADGER BODY & TRUCK EQUIPMENT CO.	257.00	SUPPLIES
BAKER'S SUPERMARKET	944.76	SUPPLIES
BAKER'S SUPERMARKET	588.83	SUPPLIES
BAKER'S SUPERMARKET	74.57	FOOD
BAKER'S SUPERMARKET	85.10	SUPPLIES
BALDWIN'S FLOORING AMERICA	899.57	BUILDING IMPROVEMENT
BATTERIES PLUS BULBS	51.00	SUPPLIES
BAUER BUILT TIRE	4,908.12	SUPPLIES
BAUER BUILT TIRE	5,355.06	TIRES & PARTS
BAXTER FORD OF PAPHILLION	194.53	SUPPLIES
BEARDMORE CHEVROLET, INC	70.56	SUPPLIES
BEARDMORE CHEVROLET, INC	975.24	TIRES & PARTS
BELLEVUE LEADER	37.80	SUPPLIES
BERGANKDV	13,400.00	AUDITORS
BIG GAME	4,102.47	SUPPLIES
BISHOP BUSINESS EQUIPMENT	849.00	SUPPLIES
BLACK HILLS ENERGY	4,678.72	FUEL
BLACKBOARD INC	42,550.00	SOFTWARE
BLICK ART MATERIALS, LLC.	219.30	SUPPLIES
BOK FINANCIAL	1,200.00	BOND ISSUANCE AND RELATED COSTS
BOK FINANCIAL	1,487,946.27	INTEREST ON LONGTERM DEBT
BOK FINANCIAL	1,376,431.25	REDEMPTION OF PRINCIPAL

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BOUND TO STAY BOUND	230.88	SUPPLIES
BOYS TOWN PRESS	410.14	SUPPLIES
BP BUSINESS SOLUTIONS	1,038.77	GAS, DIESEL, OIL
BPS FOUNDATION - LAC	100.00	SUPPLIES
BRADCO COMPANY	66,493.80	BUILDING PROJECTS
BRIGGS, INC.	1,898.18	BUILDING IMPROVEMENT
BSN SPORTS INC.	10,000.15	SUPPLIES
CAMERON STUSSIE	160.00	PROFESSIONAL SERVICES
CARDMEMBER SERVICE	999.31	CONTRACTED TRANSPORTATION
CARDMEMBER SERVICE	250.00	DUES AND FEES
CARDMEMBER SERVICE	2,477.86	SUPPLIES
CARPENTER PAPER COMPANY	5,619.90	SUPPLIES
CARPENTER PAPER COMPANY	11,086.87	SUPPLIES
CCS PRESENTATION SYSTEMS, INC.	594.10	PROFESSIONAL SERVICES
CF WEBTOOLS	9,500.00	COMPUTER HARDWARE
CHARLES WRIGHT	288.00	EMPLOYEE TRAINING & DEVELOPMNT
CINTAS CORPORATION	622.83	PROFESSIONAL SERVICES
CITY OF BELLEVUE	170.00	PROFESSIONAL SERVICES
COCA-COLA OF OMAHA	5,404.62	FOOD
CONSTELLATION ENERGY	8,151.75	FUEL
CONTINENTAL RESEARCH CORP.	3,323.16	SUPPLIES
CONTROL DEPOT	6.50	SITE IMPROVEMENTS
CONTROL DEPOT	656.62	BUILDING IMPROVEMENT
CORNHUSKER INTL TRUCKS, INC.	486.41	TIRES & PARTS
COX BUSINESS SERVICES	44,236.15	TELECOMMUNICATIONS
D.C. ELECTRIC/HEARTLAND LIGHTING, INC.	3,431.25	BUILDING IMPROVEMENT
D.C. ELECTRIC/HEARTLAND LIGHTING, INC.	10,000.00	BUILDING PROJECTS
DAKTRONICS, INC.	5,890.00	SUPPLIES
DATASHIELD CORPORATION	221.00	TRASH REMOVAL
DE LAGE LANDEN FINANCIAL SERVICES, INC	426.79	FURNITURE & EQUIPMENT
DEMCO, INC.	817.30	SUPPLIES
DEPCO ENTERPRISES, LLC	27.12	SUPPLIES
DIETZE MUSIC	138.20	SUPPLIES
DIETZE MUSIC	14.00	REPAIRS
DIETZE MUSIC	460.50	SUPPLIES
DISCOVERY EDUCATION	53,200.00	EMPLOYEE TRAINING & DEVELOPMNT
DISTRICT ACTIVITY FUND	1,690.00	SUPPLIES
DISTRICT REVOLVING ACCOUNT	127.39	EMPLOYEE TRAINING & DEVELOPMNT
DISTRICT REVOLVING ACCOUNT	800.00	POSTAGE
DISTRICT REVOLVING ACCOUNT	2,494.00	PROFESSIONAL SERVICES

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DISTRICT REVOLVING ACCOUNT	170.00	REPAIRS
DISTRICT REVOLVING ACCOUNT	15,300.39	SUPPLIES
DISTRICT REVOLVING ACCOUNT	358.75	TRASH REMOVAL
DOSSIER SYSTEMS	472.25	EMPLOYEE TRAINING & DEVELOPMNT
DRAKE-WILLIAMS STEEL, INC.	650.00	SUPPLIES
DUDE SOLUTIONS, INC	15,531.36	SOFTWARE
DUKE RENTAL	109.45	REPAIRS
E.S.U. #2	60.00	EMPLOYEE TRAINING & DEVELOPMNT
E.S.U. #3	590.00	SUPPLIES
E.S.U. #3	260.00	TUITION-OTHER AGENCIES
EAST HIGH ACTIVITY ACCOUNT	550.00	SUPPLIES
EASTERN NEBRASKA HUMAN SERVICES AGENCY	1,260.00	TUITION-OTHER AGENCIES
EDMENTUM	885.00	SUPPLIES
EGAN SUPPLY	5,774.86	REPAIRS
EGAN SUPPLY	28,760.04	SUPPLIES
ELECTRONIC CONTRACTING COMPANY	132.58	BUILDING IMPROVEMENT
ENTERPRISE MEDIA GROUP	1,700.00	ADVERTISING/PUBLICATION
ESU COORDINATING COUNCIL	6,000.00	PROFESSIONAL SERVICES
EUTHEMIA MCMAHON	139.25	MISCELLANEOUS
EVAN HINDS	1,200.00	SUPPLIES
EXPLORE LEARNING	2,831.00	SUPPLIES
EXPLORE LEARNING	1,647.50	SUPPLIES
EYMAN PLUMBING, INC.	2,734.02	BUILDING IMPROVEMENT
FAMILY FARE SUPERMARKET	132.80	SUPPLIES
FAMILY FARE SUPERMARKET	42.00	FOOD
FARNER-BOCKEN COMPANY	5,090.34	FOOD
FATHER FLANAGAN'S BOYS' HOME	70,785.00	PROFESSIONAL SERVICES
FERRELLGAS	7,553.55	GAS, DIESEL, OIL
FIELD PAPER COMPANY	649.46	SUPPLIES
FLEETPRIDE	41.82	SUPPLIES
FLEETPRIDE	1,629.81	TIRES & PARTS
FOLLETT SCHOOL SOLUTIONS, INC.	182.78	PRIOR YEAR PAYABLE
FOLLETT SCHOOL SOLUTIONS, INC.	6,759.57	SUPPLIES
FOUNDATION BUILDING MATERIALS	4,712.48	SUPPLIES
GENERAL FIRE AND SAFETY EQUIPMENT CO.	15,146.50	BUILDING IMPROVEMENT
GENERAL FIRE AND SAFETY EQUIPMENT CO.	1,082.00	BUILDING PROJECTS
GENERAL PARTS, LLC.	909.70	REPAIRS
GENERATION GENIUS, INC	175.00	SUPPLIES
GINA STUKENHOLTZ	73.74	EMPLOYEE TRAINING & DEVELOPMNT
GLENNA FISHER	3,019.89	PROFESSIONAL SERVICES

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GOPHER	285.36	PRIOR YEAR PAYABLE
GP ARCHITECTURE, LLC.	15,584.92	BUILDING PROJECTS
GP ARCHITECTURE, LLC.	2,000.00	PROFESSIONAL SERVICES
GRAINGER, INC.	400.25	BUILDING IMPROVEMENT
GRAINGER, INC.	965.51	REPAIRS
GRAINGER, INC.	325.15	SUPPLIES
GRANTPROSE INC.	2,175.00	PROFESSIONAL SERVICES
GREENBERG FRUIT COMPANY	5,542.47	FOOD
GREENLIFE GARDENS, INC.	2,369.50	BUILDING IMPROVEMENT
HEMPEL SHEET METAL WORKS, LLC.	780.00	REPAIRS
HILAND DAIRY	37,697.77	FOOD
HOBART SERVICE; ITW FOOD EQUIPMENT GROUP	4,250.00	BUILDING PROJECTS
HOCKENBERGS	6,900.00	BUILDING PROJECTS
HORWATH LAUNDRY EQUIPMENT	584.57	BUILDING IMPROVEMENT
I KNOW IT	150.00	SUPPLIES
INDUSTRIAL ARTS SUPPLY CO	1,178.25	SUPPLIES
INTERSTATE POWER SYSTEMS, INC.	263.98	REPAIRS
INTERSTATE POWER SYSTEMS, INC.	227.04	TIRES & PARTS
IOWA SCHOOL FOR THE DEAF	6,331.30	TUITION-OTHER AGENCIES
J & J SMALL ENGINE SERVICE, INC.	302.34	REPAIRS
J & J SMALL ENGINE SERVICE, INC.	99.46	SUPPLIES
J.W. PEPPER & SON, INC.	435.47	SUPPLIES
JEFF RIPPE	30.00	SUPPLIES
JENNIFER CARDA	111.43	EMPLOYEE TRAINING & DEVELOPMNT
JEREMY KRUG	288.00	EMPLOYEE TRAINING & DEVELOPMNT
JESSICA MOORE	117.00	MISCELLANEOUS
JILL M KOCH	1,254.01	PROFESSIONAL SERVICES
JODON'S	40.00	SUPPLIES
JOHN DEERE FINANCIAL	454.11	REPAIRS
JOHNSON HARDWARE CO	926.54	BUILDING IMPROVEMENT
JOHNSON HARDWARE CO	385.00	REPAIRS
JOHNSTONE SUPPLY	6.73	BUILDING IMPROVEMENT
JOSH TEDDER CONSTRUCTION, INC.	1,900.00	SITE IMPROVEMENTS
KADI GAMMEL	100.00	MISCELLANEOUS
KELLY GOMEZ	16.07	SUPPLIES
KIMBALL MIDWEST	655.35	SUPPLIES
KIMBALL MIDWEST	562.65	TIRES & PARTS
KONE INC.	265.17	SITE IMPROVEMENTS
KRISTAN BURLINGAME	48.15	SUPPLIES
KRISTAN BURLINGAME	116.16	EMPLOYEE TRAINING & DEVELOPMNT

12-01-2021

LAKESHORE LEARNING MATERIALS	76.48	SUPPLIES
LANGUAGE LINE SERVICES	47.50	SUPPLIES
LEADING EDGE LAMINATING	688.49	SUPPLIES
LEWIS & CLARK ACTIVITY FUND	150.00	SUPPLIES
LOGAN FONTENELLE ACTIVITY FUND	150.00	SUPPLIES
LOU'S SPORTING GOODS	536.76	PRIOR YEAR PAYABLE
LOVELESS MACHINE & GRINDING SERVICE	73.00	REPAIRS
LOWE'S	2,777.29	SUPPLIES
MACGILL	672.07	SUPPLIES
MARJORIE SIMONS-BESTER	160.00	PROFESSIONAL SERVICES
MARSHALL MEMO, LLC.	500.00	TEXTBOOKS & PERIODICALS
MARY HANSEN	644.37	SUPPLIES
MATHESON TRI-GAS, INC.	53.49	BUILDING IMPROVEMENT
MATHESON TRI-GAS, INC.	33.72	REPAIRS
MATHESON TRI-GAS, INC.	922.75	SUPPLIES
MAXIM HEALTHCARE SERVICES, INC.	2,755.00	TUITION-OTHER AGENCIES
MEJIA ROOFING & CONTRACTORS	850.00	BUILDING IMPROVEMENT
MEJIA ROOFING & CONTRACTORS	3,850.00	BUILDING IMPROVEMENT
MENARDS, INC.	1,276.00	BUILDING IMPROVEMENT
MENARDS, INC.	632.43	REPAIRS
MENARDS, INC.	1,380.94	SUPPLIES
MENARDS, INC.	95.81	TIRES & PARTS
METAL DOORS & HARDWARE COMPANY	25,597.00	BUILDING PROJECTS
METAL DOORS & HARDWARE COMPANY	65.00	BUILDING IMPROVEMENT
METROPOLITAN UTILITIES DIST.	9,307.71	FUEL
METROPOLITAN UTILITIES DIST.	21,982.05	WATER & SEWER
METROPOLITAN UTILITIES DIST.	2,040.16	WATER & SEWER
MICHAEL J MILLER MUSIC LLC	3,000.00	SUPPLIES
MICHELLE SCHNEIDER	31.60	SUPPLIES
MIDWEST TECHNOLOGY PRODUCTS	1,814.60	SUPPLIES
MIRACLE RECREATION EQUIP CO.	232.00	BUILDING IMPROVEMENT
MISSION ACTIVITY FUND	150.00	SUPPLIES
MMC CONTRACTORS, INC.	6,546.91	REPAIRS
MONEY HANDLING MACHINES INC	1,447.00	REPAIRS
NACTE SUMMIT	65.00	DUES AND FEES
NAPA AUTO PARTS	24.00	REPAIRS
NAPA AUTO PARTS	393.10	SUPPLIES
NAPA AUTO PARTS	434.36	TIRES & PARTS
NASCO	102.84	SUPPLIES
NCECBVI	150.00	EMPLOYEE TRAINING & DEVELOPMNT

12-01-2021

NCS PEARSON INCORPORATED	1,959.89	SUPPLIES
NE ASSOC OF SCHOOL BOARDS	1,896.00	EMPLOYEE TRAINING & DEVELOPMNT
NE DEPARTMENT OF LABOR OFFICE OF ELEVATO	120.00	BUILDING IMPROVEMENT
NEBRASKA - IOWA SUPPLY CO. INC.	25,800.58	GAS, DIESEL, OIL
NEBRASKA - IOWA SUPPLY CO. INC.	610.19	GAS, DIESEL, OIL
NEBRASKA MUSIC EDUCATION ASSOCIATION	45.00	PROFESSIONAL SERVICES
NEBRASKA/CENTRAL EQUIPMENT	862.33	TIRES & PARTS
NXTGEN PLUMBING	1,055.00	BUILDING IMPROVEMENT
OCCUPATIONAL HEALTH CENTERS OF NEBRASKA	555.00	PROFESSIONAL SERVICES
OFFICE DEPOT, INC	3,383.18	SUPPLIES
OFFICE DEPOT, INC	574.34	SUPPLIES
OHARCO	89.20	BUILDING IMPROVEMENT
OMAHA DOOR & WINDOW CO, INC	932.23	BUILDING IMPROVEMENT
OMAHA NEON SIGN COMPANY	199.10	BUILDING IMPROVEMENT
OMAHA PUBLIC POWER DISTRICT	132,821.63	ELECTRICITY
OMAHA WORLD-HERALD MEDIA GROUP	1,563.88	ADVERTISING/PUBLICATION
OMAHA WORLD-HERALD NIE	108.95	SUPPLIES
ONE SOURCE, INC.	826.70	PROFESSIONAL SERVICES
O'REILLY AUTOMOTIVE, INC.	90.40	TIRES & PARTS
PAINTIN PLACE CERAMICS	97.00	BUILDING IMPROVEMENT
PAM TOYNE	104.63	EMPLOYEE TRAINING & DEVELOPMNT
PAPILLION SANITATION	2,485.98	TRASH REMOVAL
PAPILLION SANITATION	1,643.92	TRASH REMOVAL
PARKING AREA MAINTENANCE INC.	45,523.00	BUILDING PROJECTS
PARKING AREA MAINTENANCE INC.	2,201.00	BUILDING PROJECTS
PAUL DAVIS OF OMAHA	6,929.26	BUILDING IMPROVEMENT
PEPSI COLA COMPANY	3,866.34	FOOD
PIONEER MANF. CO	791.45	REPAIRS
PLANK ROAD PUBLISHING INC	178.20	SUPPLIES
PLATTEVIEW TURF INC.	5,200.00	SITE IMPROVEMENTS
PLIBRICO COMPANY, LLC.	10,978.17	BUILDING IMPROVEMENT
PLIBRICO COMPANY, LLC.	1,978.42	BUILDING PROJECTS
POSITIVE PROMOTIONS, INC.	191.05	SUPPLIES
POWERSCHOOL GROUP, LLC.	-345.00	PROFESSIONAL SERVICES
POWERSCHOOL GROUP, LLC.	52,500.00	SOFTWARE
POWERSCHOOL GROUP, LLC.	1,365.00	SUPPLIES
PRESTO-X	27.00	BUILDING IMPROVEMENT
PRESTO-X	4,248.00	SITE IMPROVEMENTS
PRIME COMMUNICATIONS, INC.	1,448.54	BUILDING IMPROVEMENT
RADCLIFFE, GILBERTSON & BRADY	4,500.00	LOBBYIST

12-01-2021

RAPIDSCALE INC	2,200.00	SOFTWARE
RAY MARTIN COMPANY	317,993.98	BUILDING PROJECTS
RAY MARTIN COMPANY	2,599.92	BUILDING IMPROVEMENT
RAY MARTIN COMPANY	6,636.00	BUILDING PROJECTS
READING HORIZONS	246.62	SUPPLIES
READING HORIZONS	305.00	TEXTBOOKS & PERIODICALS
REALLY GOOD STUFF, LLC.	70.94	SUPPLIES
REALLY GREAT READING CO. LLC.	1,333.00	SUPPLIES
RIVERSIDE TECHNOLOGIES, INC.	7,000.00	COMPUTER HARDWARE
RORY A CHANDLER	6,300.00	BUILDING IMPROVEMENT
ROTELLA'S ITALIAN BAKERY, INC.	7,818.92	FOOD
SCHOLASTIC BOOK CLUBS INC.	43.55	SUPPLIES
SCHOOL SPECIALTY, LLC	1,743.18	SUPPLIES
SEESAW LEARNING, INC.	855.40	SUPPLIES
SITE ONE LANDSCAPE SUPPLY	1,801.80	SITE IMPROVEMENTS
SNYDER CHARLESON THERAPY SERVICES PC	19,826.59	TUITION-OTHER AGENCIES
SPORTS FACILITY MAINTENANCE, LLC	640.00	BUILDING IMPROVEMENT
STAPLES ADVANTAGE	803.04	SUPPLIES
STEVE'S FLOOR COVERINGS, INC.	810.00	BUILDING IMPROVEMENT
STUDENT TRANSPORATION OF AMERICA	45,838.45	CONTRACTED TRANSPORTATION
SUBURBAN NEWSPAPERS, INC.	113.14	ADVERTISING/PUBLICATION
SYSCO LINCOLN	172,159.41	FOOD
TALX CORPORATION	36.00	PROFESSIONAL SERVICES
TERRY HUGHES TREE SERVICE	975.00	BUILDING IMPROVEMENT
TERRY HUGHES TREE SERVICE	1,625.00	BUILDING PROJECTS
THE FILTER SHOP	815.49	SUPPLIES
THE HOME DEPOT PRO	1,249.59	SUPPLIES
THE MANDT SYSTEM, INC.	2,678.00	EMPLOYEE TRAINING & DEVELOPMNT
TOM'S ENGRAVING	23.00	SUPPLIES
TREETOP PUBLISHING	60.00	SUPPLIES
TRUCK CENTER COMPANIES	161.00	REPAIRS
TRUCK CENTER COMPANIES	20,369.53	TIRES & PARTS
TRUCK CENTER COMPANIES	21.62	SUPPLIES
TURNITIN, LLC.	13,084.00	SOFTWARE
U.S. BANK CORPORATE PAYMENT SYSTEMS	77.01	BUILDING IMPROVEMENT
U.S. BANK CORPORATE PAYMENT SYSTEMS	12,134.78	EMPLOYEE TRAINING & DEVELOPMNT
U.S. BANK CORPORATE PAYMENT SYSTEMS	125.00	PROFESSIONAL SERVICES
U.S. BANK CORPORATE PAYMENT SYSTEMS	64.19	REPAIRS
U.S. BANK CORPORATE PAYMENT SYSTEMS	1,235.00	SOFTWARE
U.S. BANK CORPORATE PAYMENT SYSTEMS	11,455.80	SUPPLIES

12-01-2021

U.S. BANK CORPORATE PAYMENT SYSTEMS	719.10	TECHNOLOGY REPAIRS
U.S. BANK EQUIPMENT FINANCE	10,122.44	RENTALS/LEASE PURCHASE
U.S. BANK EQUIPMENT FINANCE	11,994.81	SUPPLIES
UNIFIRST CORPORATION	1,487.94	PROFESSIONAL SERVICES
UNITE FOR LITERACY LLC	4,375.00	SUPPLIES
UNIVERSITY OF NEB MEDICAL CENTER	45,486.84	TUITION-OTHER AGENCIES
UNO COLLEGE OF EDUCATION	550.00	EMPLOYEE TRAINING & DEVELOPMNT
UPS	46.35	POSTAGE
UPS	127.10	POSTAGE
VERIZON WIRELESS	33.39	SUPPLIES
VERIZON WIRELESS	360.18	TELECOMMUNICATIONS
VOSS LIGHTING	135.90	SUPPLIES
WARD'S SCIENCE	218.17	SUPPLIES
WEST HIGH ACTIVITY FUND	550.00	SUPPLIES
WESTLAKE HARDWARE	10.97	BUILDING IMPROVEMENT
WESTLAKE HARDWARE	151.12	REPAIRS
WESTLAKE HARDWARE	70.79	SUPPLIES
WESTSIDE COMMUNITY SCHOOLS	4,117.50	TUITION - OTHER DISTRICTS
WHITE WOLF WEB OFFSET PRINTERS	376.05	SUPPLIES
WOODHOUSE FORD OF OMAHA	169.50	REPAIRS
EMPLOYEES	9,154,799.91	SALARIES & BENEFITS

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

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

AUGUST 31, 2021

**School District #1 - Bellevue Public Schools
Sarpy County, Nebraska**

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

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Independent Auditor's Report

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

Report on the Financial Statements

We have audited the accompanying cash basis financial statements of the governmental activities and each major fund of School District #1 – Bellevue Public Schools, Sarpy County, Nebraska (the "District") as of and for the year ended August 31, 2021, 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, 2021, 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 accompanying supplementary information identified in the Table of Contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The schedule of expenditures of federal awards on page 43 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The supplementary information presented on pages 27-42 is the responsibility of management and 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 November 1, 2021, 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
November 1, 2021

School District #1 - Bellevue Public Schools
Sarpy County, Nebraska
Statement of Net Position - Cash Basis
August 31, 2021

Assets	
Cash on deposit	\$ 44,366,907
Funds held by County Treasurers	1,952,472
Nebraska liquid asset fund plus	<u>6,092,570</u>
Total assets	<u><u>\$ 52,411,949</u></u>
Net position	
Restricted	
Special building	\$ 30,461,143
Debt service	1,854,497
Unrestricted	
Board designated	
Employee benefit	1,722,923
Undesignated	<u>18,373,386</u>
Total net position	<u><u>\$ 52,411,949</u></u>

School District #1 - Bellevue Public Schools
Sarpy County, Nebraska
Statement of Activities - Cash Basis
For The Year Ended August 31, 2021

	<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	\$ (78,761,292)	\$ 56,778	\$ 67,713,698	\$ (10,990,816)
Support services	(24,578,655)	-	734,862	(23,843,793)
Food services	(4,130,687)	432,988	3,882,183	184,484
Building maintenance and improvements	(17,710,410)	-	556,669	(17,153,741)
Interest on indebtedness	(2,908,493)	-	-	(2,908,493)
Redemption of bond principal	(1,805,000)	-	-	(1,805,000)
Net program (disbursements) receipts	<u>\$ (129,894,537)</u>	<u>\$ 489,766</u>	<u>\$ 72,887,412</u>	<u>(56,517,359)</u>
General receipts				
Taxes collected				44,871,760
County receipts				454,579
State receipts				2,607,525
Interest				52,148
Other				636,046
Total general receipts				<u>48,622,058</u>
Decrease in net position				(7,895,301)
Net position - beginning of year				<u>60,307,250</u>
Net position - end of year				<u>\$ 52,411,949</u>

School District #1 - Bellevue Public Schools
Sarpy County, Nebraska
Statement of Assets and Fund Balances - Cash Basis - Governmental Funds
August 31, 2021

	<u>Special Revenue Funds</u>			Total Governmental Funds	
	General Fund	Special Building	School Nutrition		
Assets					
Cash and cash equivalents	\$ 18,002,092	\$ 24,531,132	\$ 185,256	\$ 1,648,427	\$ 44,366,907
Funds held by County Treasurer	1,746,402	-	-	206,070	1,952,472
Nebraska liquid asset fund plus	162,559	5,930,011	-	-	6,092,570
	<u>\$ 19,911,053</u>	<u>\$ 30,461,143</u>	<u>\$ 185,256</u>	<u>\$ 1,854,497</u>	<u>\$ 52,411,949</u>
Total assets					
Fund balances					
Restricted for					
Capital projects	\$ -	\$ 30,461,143	\$ -	\$ -	\$ 30,461,143
Debt service	-	-	-	1,854,497	1,854,497
Assigned to					
Program and services	-	-	-	-	-
Employee benefit	1,722,923	-	-	-	1,722,923
Unassigned	18,188,130	-	185,256	-	18,373,386
	<u>\$ 19,911,053</u>	<u>\$ 30,461,143</u>	<u>\$ 185,256</u>	<u>\$ 1,854,497</u>	<u>\$ 52,411,949</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, 2021

	General Fund	Special Revenue Funds		Bond Fund	Total Governmental Funds
		Special Building	School Nutrition		
Receipts					
Local receipts	\$ 39,898,728	\$ 74,634	\$ -	\$ 5,533,780	\$ 45,507,142
County receipts	454,579	-	-	-	454,579
State receipts	60,994,456	-	11,341	-	61,005,797
Federal receipts	10,061,629	556,669	3,870,842	-	14,489,140
Sales of lunches	-	-	432,988	-	432,988
Interest	15,890	36,119	8	131	52,148
Miscellaneous	53,754	3,688	-	-	57,442
Total receipts	<u>111,479,036</u>	<u>671,110</u>	<u>4,315,179</u>	<u>5,533,911</u>	<u>121,999,236</u>
Disbursements					
Instructional services	78,761,292	-	-	-	78,761,292
Support services - pupils	5,395,783	-	4,130,687	-	9,526,470
Support services - instructional staff	6,298,427	-	-	-	6,298,427
Support services - general administration	859,283	-	-	-	859,283
Support services - building administration	5,059,329	-	-	-	5,059,329
Support services - business services	3,168,556	-	-	-	3,168,556
Support services - maintenance and operation of plant	11,168,806	6,541,604	-	-	17,710,410
Support services - pupil transportation	3,797,277	-	-	-	3,797,277
Redemption of bond principal	-	-	-	1,805,000	1,805,000
Debt service interest	1,000	-	-	2,907,493	2,908,493
Total disbursements	<u>114,509,753</u>	<u>6,541,604</u>	<u>4,130,687</u>	<u>4,712,493</u>	<u>129,894,537</u>
Excess (deficiency) of receipts over disbursements	(3,030,717)	(5,870,494)	184,492	821,418	(7,895,301)
Fund balance - beginning 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>
Fund balance - end of year	<u>\$ 19,911,053</u>	<u>\$ 30,461,143</u>	<u>\$ 185,256</u>	<u>\$ 1,854,497</u>	<u>\$ 52,411,949</u>

School District #1 - Bellevue Public Schools
Sarpy County, Nebraska
Statement of Net Position - Cash Basis - Fiduciary Funds
August 31, 2021

Assets	
Cash on deposit	\$ 1,579,410
Nebraska liquid asset fund plus	<u>57,289</u>
Total assets	<u>\$ 1,636,699</u>
Net position	<u>\$ 1,636,699</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, 2021

Additions	
Activities receipts	\$ 1,491,681
Student fee receipts	44,345
Interest income	<u>1,081</u>
Total additions	<u>1,537,107</u>
Deductions	
Activities - supplies and materials	1,238,288
Student fee - supplies and materials	<u>35,060</u>
Total deductions	<u>1,273,348</u>
Change in net position	263,759
Net position - beginning of year	<u>1,372,940</u>
Net position - end of year	<u><u>\$ 1,636,699</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, 2021, 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, 2021, 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
Sarpy 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	\$ 950,000

Implementation of GASB 84

The District has adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. The implementation of this standard did not have a material impact on the financial statements.

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.

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

NOTE 2 – BUDGET PROCESS AND PROPERTY TAXES (CONTINUED)

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

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

The District had no budget amendments for the 2020-2021 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 2020 property tax valuation was \$3,450,978,154. The combined tax rate of the District for the year ended August 31, 2021 was \$1.06625 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.

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

NOTE 3 – DEPOSITS AND INVESTMENTS (CONTINUED)

Deposits

At August 31, 2021, the carrying amount of the District's deposits was \$45,946,317 and the bank balance was \$47,552,813.

	<u>Book Balance</u>	<u>Bank Balance</u>
Governmental funds	\$ 44,366,907	\$ 45,922,990
Fiduciary funds	1,579,410	1,629,823
Total	<u>\$ 45,946,317</u>	<u>\$ 47,552,813</u>

Investments

Investments of \$6,149,858 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	\$ 6,092,570
Fiduciary funds	57,289
Total	<u>\$ 6,149,859</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, 2021, the entire balance was covered.

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

NOTE 3 – DEPOSITS AND INVESTMENTS (CONTINUED)

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.

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, 2021. The monies were transferred to the District subsequent to August 31, 2021; however, in accordance with state guidance, have been included as receipts in the financial statements:

	Douglas County	Sarpy County	Totals
General fund	\$ 723	\$ 1,745,679	\$ 1,746,402
Bond fund	-	206,070	206,070
	\$ 723	\$ 1,951,749	\$ 1,952,472

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, 2020, 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.

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

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

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

For school employees who became members on or after July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost-of-living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or one percent. There is no purchasing power floor for employees who fall under this tier.

For the District's year ended August 31, 2021, the District's total payroll for all employees was \$80,629,811. Total covered payroll was \$77,678,720. 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, 2019 to June 30, 2020, (and from July 1, 2020 through August 31, 2021). 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 \$7,672,949.

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

NOTE 5 – NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM (CONTINUED)

Pension Liabilities

At June 30, 2020, the District had a liability of \$57,222,456 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, 2020, 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 91.65% funded as of June 30, 2020 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, 2020, the District's proportion was 3.043672 percent, which was an increase of 0.000344 percent from its proportion measured as of June 30, 2019.

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, 2020, the District's allocated pension expense was \$8,822,178.

Actuarial Assumptions

The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date	July 1, 2020
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percent of Payroll, Closed
Single Equivalent Amortization Period	16 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.*

**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 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.

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, 2020, 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, 2020, (see the discussion of the pension plan's investment policy) are summarized in the following table:

**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)

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.

Discount Rate

The discount rate used to measure the Total Pension Liability at June 30, 2020, 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 2119.

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

NOTE 5 – NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM (CONTINUED)

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%	\$ 105,348,586
Current discount rate	7.5%	47,440,765
1% increase	8.5%	(362,748)

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>.

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, 2021:

Balance, August 31, 2020	\$ 74,440,000
Additions	
New obligations	12,055,000
Principal payments	<u>(12,920,000)</u>
Balance, August 31, 2021	<u><u>\$ 73,575,000</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)

The following is the bonded indebtedness of the District as of August 31, 2021:

Issue Date	Interest Rate	Amount	Final Maturity Date
July 12, 2017	5.00%	\$ 27,735,000	December 15, 2036
June 15, 2018	1.90% - 3.75%	7,515,000	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
September 1, 2020	.457% - 2.145%	11,875,000	December 15, 2037
Total		<u>\$ 73,575,000</u>	

Aggregate principal and interest payments applicable to the District's bonds subsequent to August 31, 2021 are as follows:

	Principal	Interest	Total
2022	\$ 1,905,000	\$ 2,879,960	\$ 4,784,960
2023	2,055,000	2,799,093	4,854,093
2024	2,215,000	2,709,769	4,924,769
2025	2,390,000	2,610,819	5,000,819
2026	2,550,000	2,503,636	5,053,636
2027-2031	15,415,000	10,610,515	26,025,515
2032-2036	20,635,000	6,712,434	27,347,434
2037-2041	26,410,000	2,514,282	28,924,282
	<u>\$ 73,575,000</u>	<u>\$ 33,340,508</u>	<u>\$ 106,915,508</u>

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. As a result of this refunding, the District decreased its total debt service payments by approximately \$2,774,690 and obtained a net present value savings of approximately \$2,128,245. This transaction is not reflected in the financial statements as it does not meet the requirements under the cash basis of accounting.

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, 2021 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, 2021, the interest rate was 2.00%. The District did not make any draws on the note during the year ended August 31, 2021.

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

NOTE 6 – COMMITMENTS AND CONTINGENCIES (CONTINUED)

Lease Commitments

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

- 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.

Future minimum lease payments for all leases are as follows:

Fiscal Year-End	Amount
2022	130,760
2023	104,612

The total paid for lease commitments for the year ended August 31, 2021 was \$231,546, which includes the lease commitments above, three scoreboard leases at the high school athletic fields that expired in fiscal year 2021, and a Caterpillar loader lease that was for one year ending in fiscal year 2021. 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. Two payments were made in the fiscal year ending August 31, 2021. The first payment was to catch up for a missed payment in the prior year while the second payment was made on time for the current year.

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.

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

NOTE 6 – COMMITMENTS AND CONTINGENCIES (CONTINUED)

Compensated Absences

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

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

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

Voluntary Early Separation Plan

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

The cost of the plan is recorded when paid. The liability for voluntary separation benefits of the District, amounting to \$15,911,650 at August 31, 2021, has not been accrued for in the financial statements in accordance with the basis of accounting disclosed above.

Separation Pay – Years of Service

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

Litigation

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

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

NOTE 6 – COMMITMENTS AND CONTINGENCIES (CONTINUED)

Construction Contracts

During the year, the District entered into contracts for the construction and renovation of several school buildings, the purchase of school buses, and wireless internet systems upgrades. The amount of the contracts outstanding at August 31, 2021 was \$2,067,184.

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 November 1, 2021, the date which these financial statements were available to be issued.

School District #1 - Bellevue Public Schools
Sarpy County, Nebraska
Budgetary Comparison Schedule - Cash Basis - General Fund
For The Year Ended August 31, 2021

	Actual	Original and Final Budget
Budgetary fund balance, September 1, 2020	\$ 20,744,042	\$ 23,044,440
Receipts:		
Local receipts:		
Local district taxes	35,030,922	35,872,912
Public power district sales taxes	442,909	1,140,000
Motor vehicle tax	3,864,147	3,300,000
Tuition	56,778	-
Interest income	14,090	20,000
Other local receipts	503,972	500,000
Total local receipts	39,912,818	40,832,912
County receipts:		
County fines and license fees	454,579	240,000
State receipts:		
State aid	50,539,568	51,649,568
Property tax credit	1,514,843	-
Personal property tax credit	8,732	-
Special education programs	6,632,097	7,300,000
Special education transportation	734,862	700,000
Hi-ability learners	64,209	-
Textbook loan	13,421	-
Flex funding: school age support services	402,774	-
Pro-rata motor vehicle	73,824	-
State apportionment	986,947	1,200,000
State categorical programs	23,179	-
Other state sources	-	40,000
Total state receipts	60,994,456	60,889,568
Federal receipts:		
NCLB, Title I, Part A	592,956	925,000
NCLB, Title II	258,921	225,000
NCLB, Title III	77,356	50,000
NCLB, Title IV	56,017	-
IDEA	1,999,757	2,000,000
Medicaid	317,951	150,000
Medicaid administrative activities	246,702	150,000
Impact Aid	3,198,643	3,000,000
Vocational education	99,044	-
ESSER	1,448,126	-
Other federal sources	1,766,156	2,500,000
Total federal receipts	10,061,629	9,000,000

School District #1 - Bellevue Public Schools
Sarpy County, Nebraska
Budgetary Comparison Schedule - Cash Basis - General Fund (Continued)
For The Year Ended August 31, 2021

	Actual	Original and Final Budget
Receipts (Continued)		
Non-revenue receipts:		
Loans and transfers	\$ -	\$ 5,000,000
Other non-revenue receipts	-	1,427,315
Total non-revenue receipts	-	6,427,315
Total receipts	111,423,482	117,389,795
Disbursements		
Instructional services	\$ 54,224,658	\$ 57,631,712
Special education services	17,286,371	19,475,820
Support services - pupils	5,395,783	5,461,378
Support services - instructional staff	6,298,427	6,258,115
Support services - board of education	-	127,500
Support services - general administration	859,283	1,625,202
Support services - building administration	5,059,329	5,818,509
Support services - business services	1,688,197	942,000
Support services - maintenance and operation of plant	11,168,806	11,225,839
Support services - pupil transportation	3,797,277	3,848,820
State categorical programs	261,324	-
Federal programs - miscellaneous	6,988,939	-
Debt service	1,000	5,000,000
Operational transfers to the Employee Benefit fund	950,000	-
Total disbursements	113,979,394	117,414,895
Excess (deficiency) of receipts over disbursements	(2,555,912)	(25,100)
Budgetary fund balance, August 31, 2021	\$ 18,188,130	\$ 23,019,340

School District #1 - Bellevue Public Schools
Sarpy County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Special Building Fund
For The Year Ended August 31, 2021

	<u>Actual</u>	<u>Original and Final Budget</u>
Budgetary fund balance, September 1, 2020	\$ 36,331,637	\$ 36,234,504
Receipts		
Local receipts		
Local district property taxes	2	-
Other local receipts	74,632	-
Total local receipts	<u>74,634</u>	<u>-</u>
Federal receipts:		
Department of Defense - Sec 7703 Funds	<u>556,669</u>	<u>-</u>
Interest	<u>36,119</u>	<u>-</u>
Non-revenue receipts		
Proceeds from bond issuance	<u>3,688</u>	<u>-</u>
Total receipts	<u>671,110</u>	<u>-</u>
Disbursements		
Site acquisition and improvements	<u>6,541,604</u>	<u>36,234,504</u>
Total disbursements	<u>6,541,604</u>	<u>36,234,504</u>
Excess (deficiency) of receipts over disbursements	<u>(5,870,494)</u>	<u>(36,234,504)</u>
Budgetary fund balance, August 31, 2021	<u>\$ 30,461,143</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, 2021

	Actual	Original and Final Budget
Budgetary fund balance, September 1, 2020	\$ 764	\$ 279,408
Receipts		
Food sales	432,988	2,250,000
Federal reimbursements	3,870,842	2,750,000
State reimbursements	11,341	-
	4,315,171	5,000,000
Interest	8	-
Total receipts	4,315,179	5,000,000
Disbursements		
Salaries and payroll costs	2,507,225	-
Service and repair	107,676	-
Food and milk	1,425,703	-
Supplies	63,848	-
Other expenses	26,235	-
Food service operations	-	5,000,000
Total disbursements	4,130,687	5,000,000
Excess (deficiency) of receipts over disbursements	184,492	-
Budgetary fund balance, August 31, 2021	\$ 185,256	\$ 279,408

School District #1 - Bellevue Public Schools
Sarpy County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Employee Benefit Fund
For The Year Ended August 31, 2021

	Actual	Original and Final Budget
Budgetary fund balance, September 1, 2020	\$ 2,197,728	\$ 1,983,673
Interest	1,800	5,000
Non-revenue receipts		
Operational transfer from the General fund	950,000	1,795,000
Other non-revenue receipts	53,754	
Total non-revenue receipts	1,003,754	1,795,000
Total receipts	1,005,554	1,800,000
Disbursements	1,480,359	1,800,000
Deficiency of receipts over disbursements	(474,805)	-
Budgetary fund balance, August 31, 2021	\$ 1,722,923	\$ 1,983,673

	Fund Balance Beginning of Year	Receipts	Disbursements	Fund Balance End of Year
General severance	\$ 1,650,203	\$ 950,829	1,112,759	\$ 1,488,273
Social security and retirement	7,106	53,754	54,502	6,358
Severance pay-leave	(231,244)	325,002	313,098	(219,340)
Severance pay-years of service	771,663	969	325,000	447,632
Total	\$ 2,197,728	\$ 1,330,554	\$ 1,805,359	\$ 1,722,923

School District #1 - Bellevue Public Schools
Sarpy County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Bond Fund
For The Year Ended August 31, 2021

	<u>Actual</u>	<u>Original and Final Budget</u>
Budgetary fund balance, September 1, 2020	\$ 1,033,079	\$ 500,047
Receipts		
Local receipts:		
Local district property taxes	5,465,743	5,510,563
Public power district sales taxes	68,037	-
Total local receipts	<u>5,533,780</u>	<u>5,510,563</u>
Interest	<u>131</u>	<u>-</u>
Total receipts	<u>5,533,911</u>	<u>5,510,563</u>
Disbursements		
Redemption of bond principal	1,805,000	1,625,000
Debt service interest	<u>2,907,493</u>	<u>3,885,563</u>
Total disbursements	<u>4,712,493</u>	<u>5,510,563</u>
Excess of receipts over disbursements	<u>821,418</u>	<u>-</u>
Budgetary fund balance, August 31, 2021	<u>\$ 1,854,497</u>	<u>\$ 500,047</u>

School District #1 - Bellevue Public Schools
Sarpy County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Fiduciary Fund
For The Year Ended August 31, 2021

	Actual	Original and Final Budget
Budgetary fund balance, September 1, 2020	\$ 1,372,940	\$ 1,714,505
Receipts		
Activities receipts	1,491,681	3,500,000
Student fee receipts	44,345	60,000
	1,536,026	3,560,000
Interest income	1,081	-
Total receipts	1,537,107	\$ 3,560,000
Disbursements		
Activities disbursements	1,238,288	3,500,000
Student fee disbursements	35,060	60,000
Total disbursements	1,273,348	3,560,000
Excess of receipts over disbursements	263,759	-
Budgetary fund balance, August 31, 2021	\$ 1,636,699	\$ 1,714,505

	Fund Balance Beginning of Year	Receipts	Disbursements	Fund Balance End of Year
<u>ACTIVITIES FUND</u>				
Bellevue East	\$ 305,269	\$ 442,062	\$ 389,689	\$ 357,642
Bellevue West	336,026	639,445	547,973	427,498
Logan Fontanelle	19,196	11,526	9,034	21,688
Mission	21,857	10,951	16,176	16,632
Lewis & Clark	51,463	20,317	24,284	47,496
District	632,880	368,461	251,132	750,209
Total activities fund	\$ 1,366,691	\$ 1,492,762	\$ 1,238,288	1,621,165
<u>STUDENT FEES FUND</u>				
All schools	\$ 6,249	\$ 44,345	\$ 35,060	15,534
TOTAL				\$ 1,636,699

**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, 2021

Receipts

Local receipts		
1110 Local district taxes		\$ 35,030,922
1120 Public power district sales taxes		442,909
1125 Motor vehicle taxes		3,864,147
1230 Tuition received from other districts		56,778
1510 Interest		14,090
1990 Other local receipts		503,972
	Total local receipts	<u>39,912,818</u>
County receipts		
2110 County fines and license fees		454,579
	Total county receipts	<u>454,579</u>
State receipts		
3110 State aid		50,539,568
3131 Property tax credit		1,514,843
3132 Personal property tax credit		8,732
3120 Special education programs		6,632,097
3125 Special education transportation		734,862
3535 Hi-ability learners		64,209
3155 Textbook loan		13,421
3166 Flex funding: school age support services		402,774
3180 Pro-rata motor vehicle		73,824
3400 State apportionment		986,947
3500 State categorical programs		23,179
	Total state receipts	<u>60,994,456</u>
Federal receipts		
4212 NCLB, Title I, Support for improvement		141,658
4305 Impact Aid		3,198,643
4310 REAP		258,921
4416 IDEA, Part C, PRT Grant		9,187
4418 IDEA, Part B, peak projects		58,623
4505 NCLB, Title I, Part A		451,298
4510 NCLB, Title IV		56,017
4516 IDEA Preschool (619) base allocation		54,960
4518 IDEA Part B (611) base and enrollment poverty allocation		1,838,032
4521 IDEA Part B proportionate share		48,142
4525 Vocational education		99,044
4527 Title III, Part A		66,001
4528 Title III: Immigrant Education		11,355
4530 Other Federal Categorical Receipts		1,756,969
4708 Medicaid		317,951
4709 Medicaid administrative activities		246,702
4996 ESSER I		746,304
4997 ESSER II		701,822
	Total federal receipts	<u>10,061,629</u>
	Total receipts	<u>\$ 111,423,482</u>

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, 2021

Disbursements	Program		
		1100 Regular instruction	\$ 46,673,017
		1125 Regular instructional programs school age	1,368,098
		1150 Limited English proficiency programs	916,335
		1160 Poverty programs	4,065,728
		1190 Early childhood educational programs	351,787
		1200 Special education instructional programs	16,274,469
		1291 Special education instructional programs - ages 3-5	978,451
		1292 Special education instructional programs - ages 0-2	33,451
		1300 Summer school	1,799,693
		2100 Support services - students	5,395,783
		2200 Support services - instruction	6,298,427
		2300 Support services - general administration	859,283
		2400 Office of the principal	5,059,329
		2500 Central services	1,688,197
		2600 Operating & maintenance of plant	11,168,806
		2700 Student transportation	3,797,277
		3500 State categorical programs	261,324
		5000 Debt services	1,000
		6000 Federal programs	6,988,939
		Total disbursements by all programs	<u>\$ 113,979,394</u>
		Fund balance, September 1	\$ 20,744,042
		Cash receipts	<u>111,423,482</u>
		Total funds available	<u>132,167,524</u>
		Cash disbursements	<u>113,979,394</u>
		Fund balance, August 31	<u>\$ 18,188,130</u>
		Analysis of fund balance	
		Cash in bank:	
		Checking accounts	\$ 16,279,169
		Investment	162,559
			<u>\$ 16,441,728</u>
		County Treasurer's	
		Douglas County	\$ 723
		Sarpy County	1,745,679
			<u>\$ 1,746,402</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, 2021

Fund balance, September 1		<u>\$ 36,331,637</u>
Cash receipts		
	Local property taxes	2
	Interest	36,119
	Other local receipts	74,632
	Pro-rate motor vehicle	-
	Proceeds from bond issuance	3,688
	Bond premiums	-
	Other federal categorical receipts	<u>556,669</u>
	Total cash receipts	<u>671,110</u>
	Total funds available	<u>37,002,747</u>
Cash disbursements		
	Central services - building and sites	6,541,604
	Bond issuance costs	-
	Total cash disbursements	<u>6,541,604</u>
Fund balance, August 31		<u><u>\$ 30,461,143</u></u>
Analysis of fund balance		
	Cash in bank:	
	Checking account	\$ 24,531,132
	Investment	<u>5,930,011</u>
		<u><u>\$ 30,461,143</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, 2021

Fund balance, September 1		\$	<u>764</u>
Cash receipts			
	Interest		8
	Sale of lunches/milk		432,988
	State reimbursement		11,341
	Federal reimbursement		3,870,842
	Transfers from the General fund		
		Total cash receipts	<u>4,315,179</u>
		Total funds available	<u>4,315,943</u>
Cash disbursements			
	Food services operations		4,130,687
		Total cash disbursements	<u>4,130,687</u>
Fund balance, August 31		\$	<u><u>185,256</u></u>
Analysis of fund balance:			
	Cash in bank:		
		Checking account	\$ 185,256
			<u>\$ 185,256</u>

School District #1 - Bellevue Public Schools
Sarpy County, Nebraska
Schedules of Cash Receipts, Disbursements, and Fund Balance
Cash Basis - Actual - Employee Benefit Fund

Fund balance, September 1		\$ 2,197,728	
Cash receipts			
	Interest	1,800	
	Transfers from the General fund	950,000	
	Other non-revenue receipts	53,754	
	Total cash receipts	<u>1,005,554</u>	
	Total funds available	<u>3,203,282</u>	
Cash disbursements			
	Other support services	1,480,359	
	Total cash disbursements	<u>1,480,359</u>	
Fund balance, August 31		\$ 1,722,923	
Analysis of fund balance:			
	Cash in bank:		
		Checking account	\$ 1,722,923
			<u>\$ 1,722,923</u>

School District #1 - Bellevue Public Schools
Sarpy County, Nebraska
Schedules of Cash Receipts, Disbursements, and Fund Balance
Cash Basis - Actual - Bond Fund

Fund balance, September 1		\$ 1,033,079	
Cash receipts			
	Local property taxes	5,465,743	
	Public power district sales taxes	68,037	
	Interest	131	
	Total cash receipts	<u>5,533,911</u>	
	Total funds available	<u>6,566,990</u>	
Cash disbursements			
	Redemption of bond principal	1,805,000	
	Debt service interest	2,907,493	
	Total cash disbursements	<u>4,712,493</u>	
Fund balance, August 31		\$ 1,854,497	
Analysis of fund balance			
	Cash in bank:		
		Checking account	\$ 1,648,427
			<u>\$ 1,648,427</u>
	County Treasurer's		
		Sarpy County	\$ 206,070
			<u>\$ 206,070</u>

School District #1 - Bellevue Public Schools
Sarpy County, Nebraska
Schedules of Cash Receipts, Disbursements, and Fund Balance
Cash Basis - Actual - Fiduciary Fund

Fund balance, September 1		\$ 1,372,940
Cash receipts:-		
Interest		1,081
Activities receipts		1,491,681
Extracurricular activity fees		44,345
	Total cash receipts	<u>1,537,107</u>
	Total funds available	<u>2,910,047</u>
Cash disbursements		
Supplies and materials		1,238,288
Extracurricular activity fees		35,060
	Total cash disbursements	<u>1,273,348</u>
Fund balance, August 31		<u>\$ 1,636,699</u>
Analysis of fund balance:		
Cash in bank:		
	Checking account	\$ 1,579,410
	Investment	57,289
		<u>\$ 1,636,699</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.

School District #1 - Bellevue Public Schools
Sarpy County, Nebraska
Schedule of Expenditures of Federal Awards
For the Year Ended August 31, 2021

Federal Grantor/Pass Through Entity/Program Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Expenditures
U.S. DEPARTMENT OF AGRICULTURE - CHILD NUTRITION CLUSTER			
<i>Passed through Nebraska Department of Education</i>			
National School Lunch Program	77-0001-000	10.555	\$ -
Summer Food Service Program for Children	77-0001-000	10.559	3,870,842
<i>Passed through the Nebraska Department of Health and Human Services</i>			
Food Distribution Program	77-0001-000	10.555	<u>399,663</u>
Total U.S. Department of Agriculture			<u>4,270,505</u>
U.S. DEPARTMENT OF EDUCATION:			
<i>Direct Award:</i>			
Impact Aid (Title VIII of ESEA)		84.041	3,198,643
School Climate Transformation Grant		84.184	1,052,574
<i>Passed through Nebraska Department of Education:</i>			
Title I Grants to Local Education Agencies (Title, I Part A of the ESEA)	77-0001-000	84.010	1,131,795
SPECIAL EDUCATION CLUSTER (IDEA)			
Special Education - Grants to States (IDEA, Part B)	77-0001-000	84.027	2,018,232
Special Education - Preschool Grants (IDEA Preschool)	77-0001-000	84.173	71,306
Special Education - Part C Projects	77-0001-000	84.181	15,339
Migrant Education - State Grant Program (Title I, Part C of ESEA)	77-0001-000	84.011	-
Career and Technical Education - Basic Grants to States (Perkins IV)	77-0001-000	84.048	81,036
State Personnel Development Grant	77-0001-000	84.323	26,857
English Language Acquisition Grant - Title III, Part A	77-0001-000	84.365	69,925
Improving Teacher Quality State Grants - Title II, Part A	77-0001-000	84.367	193,680
Elementary & Secondary School Emergency Relief	77-0001-000	84.425D	<u>1,566,477</u>
Total U.S. Department of Education			<u>9,425,864</u>
U.S. DEPARTMENT OF DEFENSE:			
<i>Direct Award:</i>			
Education Activity Grant		12.556	748,934
ROTC		84.000	129,067
Impact Aid - DOD Sec 7703 Funds		84.041	<u>556,669</u>
Total U.S. Department of Defense			<u>1,434,670</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:			
<i>Passed through Nebraska Department of Health and Human Services System</i>			
MEDICAID CLUSTER			
Medical Assistance Program (Medicaid; Title XIX)	47-6005158	93.778	<u>916,439</u>
TOTAL			<u><u>\$ 16,047,478</u></u>

School District #1 – Bellevue Public Schools
Sarpy County, Nebraska
Notes to Schedule of Expenditures of Federal Awards

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation – The accompanying Schedule of Expenditures of Federal Awards has been prepared on a cash basis of accounting with the exception of commodities received under the food distribution of \$399,663. Under this method, expenditures are recognized when disbursements are made. Some programs are funded jointly by District appropriations and federal funds.

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

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

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

2. REPORTING ENTITY

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

3. PASS-THROUGH AWARDS

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

School District #1 – Bellevue Public Schools
Sarpy County, Nebraska
Notes to Schedule of Expenditures of Federal Awards (Continued)

4. NON-CASH AWARDS

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

5. CONTINGENCIES

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

6. DE MINIMIS COST RATE

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

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and fiduciary fund information of School District #1 – Bellevue Public Schools, Sarpy County, Nebraska (the "District"), as of and for the year ended August 31, 2021, 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, 2021.

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.

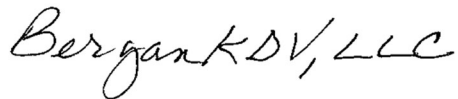
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not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



Omaha, Nebraska
November 1, 2021

Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance

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

Report on Compliance for Each Major Federal Program

We have audited the School District's #1 – Bellevue Public Schools, Sarpy County, Nebraska (the "District") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended August 31, 2021. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2021.

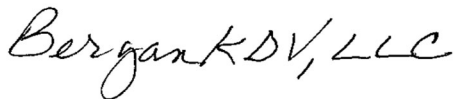
Report on Internal Control over Compliance

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

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

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

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



Omaha, Nebraska
November 1, 2021

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

**Schedule Of Findings And Questioned Costs
For The Year Ended August 31, 2021**

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

Federal Awards

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

Internal control over major program compliance:

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

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

**Schedule Of Findings And Questioned Costs
For The Year Ended August 31, 2021 (Continued)**

Identification of major programs:

U.S. Department of Agriculture		
10.555, 10.559	Child Nutrition Cluster	
U.S. Department of Education		
84.010	Title I – Part A	
84.425D	Elementary & Secondary School Emergency Relief (ESSER I)	

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

Section II: Financial Statement Findings

None.

Section III: Federal Awards Findings

None.

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

**Summary Schedule Of Prior Audit Findings
For The Year Ended August 31, 2021**

FINANCIAL STATEMENT FINDINGS

None reported.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

Assessment and Accountability Update

Bellevue Public Schools

December 2021

- Update on State Accountability (AQuESTT)
- Update on 2020-2021 State Assessment including student performance on the NSCAS Pilot (ELA & Math) and NSCAS State ACT
- Class of 2021 ACT Graduate Report
- State Assessment Plan for 2021-2022 & 2022-2023

Impact of COVID-19 on AQuESTT Accountability:

- No NSCAS General or Alternate assessment data is available for accountability calculations due to the Spring 2021 NSCAS being a pilot test and due to extreme variability of the COVID-19 impact on school districts in both 2019-2020 and 2020-2021 (i.e. Remote Learning/COVID attendance impact, etc.)
- For the 2020-2021 school year, no new accountability classifications or designations can be implemented
- Schools were granted waivers for 2020-2021 in regard to accountability
- The NDE is determining how to proceed in a way that doesn't penalize schools for determinations based on the 2018-2019 data which is our last set of "regular" state assessment data
- The intent is to continue with accountability measures based on the 2020-2021 data with accountability reporting to resume in the 2021-2022 school year

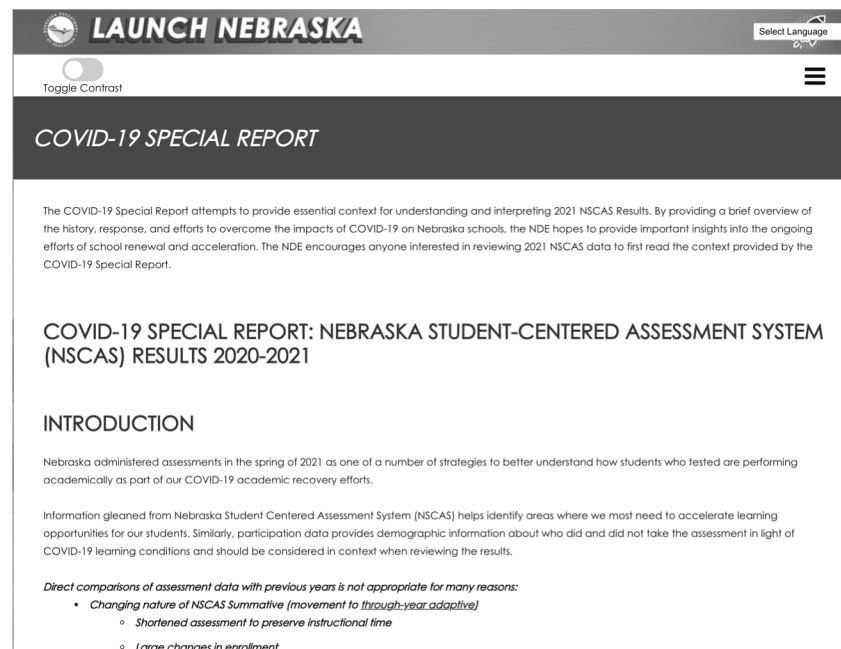
2020-2021 State Assessment

- Standardized Summative assessments work best when conducted in stable environments, and as we know, most if not all environments have not been at the level of stability that they were prior to the impact of COVID-19
- Nebraska did administer assessments in the spring of 2021: NSCAS Pilot of ELA and Math, NSCAS Field Test of Science, NSCAS Statewide ACT
- The original 2020-2021 statewide assessment plan included the pilot assessment to gather data for the transition to the through-year assessment model and did not include public reporting of results. However, the US Department of Education insisted that public reporting occur despite the transitional pilot and despite the limitations of the results
- Spring 2021 data must be reviewed within the context of the variety of learning disruptions and lost opportunities to learn that students may have encountered as well as the modifications that were made to the NSCAS assessment itself by nature of the pilot assessment

2020-2021 State Assessment

- Because of the changing nature of the NSCAS Summative to a through-year adaptive model, the administration of the NSCAS Pilot as part of this transition, the COVID-19 impact on the 2019-2020 and 2020-2021 school years in such areas as opportunity to learn, remote vs in-person learning, etc., and the large differences in participation across the state and from previous years, the spring 2021 data **should not be directly compared with previous years data or with any data to follow**
- Because of all these factors, the NDE has provided a stand-alone **NSCAS 2021 Special Report** to assist stakeholders in understanding the unique nature of the spring 2021 State Assessment season
- **Important to remember:** As a nation, state, and community, research and data indicate that students continued to learn during the disruption of COVID-19, but often at slower rates than what we would observe in a “typical” year. Bellevue Public Schools staff have been responding to this reality **throughout** the many impacts of COVID

Nebraska Education Profile Special Report 2021



The screenshot shows the top navigation bar of the LAUNCH NEBRASKA website. It includes a logo on the left, a "Select Language" dropdown menu on the right, and a "Toggle Contrast" button. Below the navigation bar is a dark header with the text "COVID-19 SPECIAL REPORT". The main content area contains an introductory paragraph, a title "COVID-19 SPECIAL REPORT: NEBRASKA STUDENT-CENTERED ASSESSMENT SYSTEM (NSCAS) RESULTS 2020-2021", and a section titled "INTRODUCTION". The introduction text discusses the timing of assessments in 2021 and the challenges posed by COVID-19. A note at the bottom states that direct comparisons of assessment data with previous years are not appropriate due to three reasons: the changing nature of the NSCAS Summative, shortened assessment time, and large changes in enrollment.

LAUNCH NEBRASKA Select Language

Toggle Contrast

COVID-19 SPECIAL REPORT

The COVID-19 Special Report attempts to provide essential context for understanding and interpreting 2021 NSCAS Results. By providing a brief overview of the history, response, and efforts to overcome the impacts of COVID-19 on Nebraska schools, the NDE hopes to provide important insights into the ongoing efforts of school renewal and acceleration. The NDE encourages anyone interested in reviewing 2021 NSCAS data to first read the context provided by the COVID-19 Special Report.

COVID-19 SPECIAL REPORT: NEBRASKA STUDENT-CENTERED ASSESSMENT SYSTEM (NSCAS) RESULTS 2020-2021

INTRODUCTION

Nebraska administered assessments in the spring of 2021 as one of a number of strategies to better understand how students who tested are performing academically as part of our COVID-19 academic recovery efforts.

Information gleaned from Nebraska Student Centered Assessment System (NSCAS) helps identify areas where we most need to accelerate learning opportunities for our students. Similarly, participation data provides demographic information about who did and did not take the assessment in light of COVID-19 learning conditions and should be considered in context when reviewing the results.

Direct comparisons of assessment data with previous years is not appropriate for many reasons:

- *Changing nature of NSCAS Summative (movement to through-year adaptive)*
 - *Shortened assessment to preserve instructional time*
 - *Large changes in enrollment*

<https://www.launchne.com/20-21/covid-19-special-report/>

Nebraska Education Profile Special Report 2021 NSCAS 3-8 Information to Note:

- No content standard scores are provided for NSCAS ELA and Math. Only the overall subject scale scores are provided due to the pilot structure of the assessment
- The NSCAS Science was a field test in the spring of 2021, so no data is available
- The following slide shows NSCAS ELA & Math grades 3-8 combined results



NSCAS 2021 Special Report

NSCAS Pilot Spring 2021

Statewide

Nebraska Student-Centered Assessment System: NSCAS Scores

Percent Proficient: CCR Benchmark/On Track or Meets/Exceeds Combined

Combined Results for All Grades Tested

Data Years	English Language Arts ¹	Mathematics ¹
2020-2021	48%	46%

BELLEVUE PUBLIC SCHOOLS

Nebraska Student-Centered Assessment System: NSCAS Scores

Percent Proficient: CCR Benchmark/On Track or Meets/Exceeds Combined

Combined Results for All Grades Tested

Data Years	English Language Arts ¹	Mathematics ¹
2020-2021	49%	48%

Nebraska Education Profile Special Report 2021

NSCAS ACT Information to Note:

- Compiles Reading, English, and Writing into one ELA scale score
- Does not include the total composite score
- Uses the ACT Benchmark as the top performance level and includes an “On Track” range to take into account 11th grade students having another year of coursework to reach the ACT Benchmark
- The 2021 NSCAS Statewide ACT provided “typical” data, but it still must be interpreted within the context of the COVID-19 impact

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



NSCAS 2021 Special Report

NSCAS ACT

Statewide

Percent Meeting Expectations

Data Years	English Language Arts	Mathematics	Science
2020-2021	46%	44%	50%

BELLEVUE PUBLIC SCHOOLS

Percent Meeting Expectations

Data Years	English Language Arts	Mathematics	Science
2020-2021	48%	43%	56%

NSCAS Statewide ACT (2021 3rd year cohort)

	Percent of Students in “On Track” & “ACT Benchmark”		Average Scale Score		Range of Scale Scores
	BPS	NE	BPS	NE	
ELA	48%	46%	17.3	16.8	1-36
Math	43%	44%	18.3	18.0	1-36
Science	56%	50%	19.1	18.3	1-36

Class of 2021 ACT Graduate Report

Class of 2021 ACT Graduate Report

- Class of 2021 report includes fewer students nationally. This decrease is reflected in state and local data as well. For BPS, this decrease includes the cancellation of the Spring 2020 Statewide ACT due to COVID-19
- Includes the average scale scores of class of 2021 graduates calculated on their most recent ACT score (not necessarily the highest)
- Of interest: ACT “Superscoring” is now available to students who have taken the ACT more than once from 2016 to current day. Students can use their best subject scores from each attempt, take the average and create their official score. Not all colleges accept the superscore, but many do and the number is increasing

ACT Graduating Class Profile Report
Average Subject and Composite Scores: BPS, Nebraska, National

BPS	Students Tested	English	Mathematics	Reading	Science	Composite
2016-17	458	21.7	21.1	23.6	22.6	22.3
2017-18*	760 (59% Increase)	19.2	19.6	20.6	20.1	20.0
2018-19	746	18.7	19.3	20.1	20.0	19.6
2019-20	761	18.3	19.4	19.8	19.6	19.4
2020-2021**	561	19.8	20.1	21.4	20.8	20.6

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

**These graduates were juniors the year the statewide ACT was cancelled due to statewide COVID closure

Nebraska	Students Tested	English	Mathematics	Reading	Science	Composite
2016-17	18,993	20.9	20.9	21.9	21.5	21.4
2017-18*	24,516 (29% Increase)	19.4	19.8	20.4	20.1	20.1
2018-19	24,744	19.4	19.7	20.3	20.2	20.0
2019-20	24,973	19.2	19.7	20.2	20.0	19.9
2020-2021**	21,627	19.1	19.6	20.7	20.2	20

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

**These graduates were juniors the year the statewide ACT was cancelled due to statewide COVID closure

National	Students Tested	English	Mathematics	Reading	Science	Composite
2016-17	2,030,038	20.3	20.7	21.4	21.0	21.0
2017-18	1,914,817	20.2	20.5	21.3	20.7	20.8
2018-19	1,782,820	20.1	20.4	21.2	20.6	20.7
2019-20	1,670,497	19.9	20.2	21.2	20.6	20.6
2020-2021	1,295,349*	19.6	19.9	20.9	20.4	20.3

*Represents approximately 46% of total high school graduates in the U.S.

District & State Assessment Plan 2021-2022

- This is the final transition year to the NSCAS Through-Year Assessment (NSCAS Growth) for grades 3-8
- Selected grade levels (3-8) across the district will participate in an NSCAS Winter Pilot of either ELA or Math in January
- All students in grades 3-8 will participate in the Spring NSCAS Growth in ELA, Math, and Science (5 & 8)
- All students in grades K-10 participated in MAP Growth in the Fall, are participating in Winter MAP Growth right now, and will participate in Spring MAP Growth in May

District & State Assessment Plan 2022-2023

- Students in grades K-2 and 9-10 will participate in the MAP Growth assessment in the fall, winter and spring
- Students in grades 3-8 will participate in the NSCAS Growth assessment in the fall, winter and spring
- For students in grades 3-8, the NSCAS Growth will replace MAP Growth AND the summative NSCAS in the spring which will be a decrease in districtwide testing for the majority of our students and will provide timely and actionable data about student progress toward learning grade level standards during the school year instead of after the school year has ended