

Board of Education Meeting Agenda  
Monday, December 5, 2022 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, D and E were sent to all members of the Board of Education for review. The administration recommends approval by consent of the items in section B of the agenda identified with an asterisk and receipt of the information and proposals in sections D and E identified with an asterisk.

B.1. \*Approval of Minutes  
Board Secretary

Administrative Recommendation: Approve the Minutes of the November 7, 2022,  
Board of Education meeting.

B.2. \*Treasurer's Report  
Susan Brooks

Administrative Recommendation: Acknowledge receipt of the Treasurer's Report for  
November, 2022.

B.3. \*Payment of Claims  
Jeff Rippe

Administrative Recommendation: Approve the payment of claims totaling  
\$5,175,600.88.

B.4. \*Release from Contract  
Sharra Smith

Administrative Recommendation: (1) Mark Masek and (2) Molly Moore be released  
from their contracts effective May 24, 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 2021-2022 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 2021-2022 fiscal  
year as presented by the District's external auditors, Bergan KDV.

## D. Commendations

### D.1. \*Bellevue West and Bellevue East Forensics

Congratulations to Bellevue West & Bellevue East Forensics Novice teams - they competed at the Millard North Novice November 4th.

Bellevue West team placed 6th. Individual medalists were: Nathan Deters, 3rd in Humorous Interpretation and Olivia Stone, 2nd in Humorous Interpretation.

Bellevue East team placed 3rd. There were 9 students that made finals, including champions in Duo Interpretation, Elysa Moore and Maame Ayensu-Aboagye, and runner-up in Impromptu Speaking, TayLana Tolbert.

Bellevue West novice team competed at Millard West on November 11th. The following students finaled: Nathan Deters, 5th place Humorous Interpretation; Olivia Stone, 3rd place Humorous Interpretation; and Shaylee Hobbs, Dramatic Interpretation Champion.

Bellevue West Forensics' varsity team competed at Papillion La Vista on November 12th. The following students finaled: Kilee Wilkinson, 5th place in POI; Kilee Wilkinson and Tristan Tyson, 3rd in DUO; and Carter Hamblin, 2nd in Original Oratory. Carter's placement earned him his first bid to NIETOC Nationals in May.

Bellevue West competed at Millard South November 18th and at Lincoln Pius X November 19th. While at Millard South the team finished 3rd. Kilee Wilkinson and Tristan Tyson, Duo Champions; Carter Hamblin, 5th in Extemp, 4th in Impromptu, 3rd in Oratory and Triathlon Champion; Bri Narick, Poetry Champion; Nat Thomas, 5th in Oratory; and Kilee Wilkinson, 2nd in POI. While at Lincoln Pius X the team finished 5th. Andrew Hedin and Lexie Dinverno, 2nd in DUO; Kilee Wilkinson and Tristan Tyson, 3rd in DUO; Carter Hamblin, 3rd in Oratory; Kilee Wilkinson, 3rd in POI; and Tamyia Bender, 4th in POI.

Currently, the T-birds have 3 events, the duo of Tristan and Kilee, Kilee's POI and Tamyia's Oratory (auto-qualified from her placement last year) qualified for NIETOC in May.

## E. Information Items

E.1. Teacher Recruitment and Retention Grant  
Sharra Smith

The administration will provide an update on the American Rescue Plan Act (ARPA) Grant the district has applied for to support the recruitment and retention of math, science and CTE teachers.

E.2. Jobs for America's Graduate Program  
Robert Moore

The district administration will provide the Board information on the Jobs for America's Graduate (JAG) program the Bellevue Public Schools will be participating in.

E.3. Assessment and Accountability Update  
Fran Pokorski

The administration will give the Board an update regarding assessment and accountability.

E.4. \*Strategic Plan Update  
Robert Moore

Tonight the administration will give the Board and update on Priority #5 Allocation of Resources of the Strategic Plan.

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. - Racist Mascots

Mary Moore-Salem - Thoughts from the community and myself.

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

January 9, Board of Education Meeting, Welcome Center, 6:30 p.m.

I. Executive Session  
Board President

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

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

**DRAFT Minutes**  
**November 7, 2022**

The Board of Education at Bellevue, Nebraska, met in open and public session at 6:30 p.m. on Monday, November 7, 2022, at Bellevue Public Schools Welcome Center 2600 Arboretum Dr 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  
Col. Cooley, Military Advisor  
Staff Members

**A.3. Open Meetings Law**

President Scott Eby noted a copy of the Open Meetings Act 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. Military Appreciation Month**

November is Military Family Appreciation Month a time when America honors and recognizes those unique sacrifices and challenges family members make in support of their loved ones in

uniform. No matter what rank or branch, or where life has taken them, our nation's military families share the common threads of service and sacrifice.

As a proud neighbor to Offutt Air Force Base, Bellevue Public Schools understands the unique challenges of military families. Military families have been a part of the BPS community for nearly 100 years and we hope to give back to them what they have given for us. Thank you to all military families that have chosen Bellevue Public Schools to be a part of your journey.

**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 sections E and F identified with an asterisk. Passed with a motion by Maureen McNamara and a second by Nina Wolford.

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 3, 2022, Board of Education meeting.

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

Acknowledged receipt of the Treasurer's Report for October, 2022.

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

Approved the payment of claims totaling \$3,794,596.02.

**C.4. \*Release from Contract**

(1) Dana Davis was released from her contract effective October 26, 2022 and (2) Joni Veldkamp was released from her contract effective November 1, 2022.

**C.5. \*Election of New Teachers**

(1) Nolan Barry and (2) Jordyn Rippe were elected to the certified staff for the 2022-23 school year effective January 4, 2023 subject to their release from any contractual agreements with other school districts.

**D. Action Items**

**D.1. Line of Credit Reauthorization**

Susan Brooks, Director of Fiscal Affairs presented to the Board a resolution to renew the district's \$5 million line of credit with First Interstate Bank FKA-Great Western Bank that comes due December 15, 2022. The line of credit would be available until December, 2023.

**Motion Approved:** I move to approve the resolution to renew the district's \$5 million line of credit with First Interstate Bank FKA-Great Western Bank. Passed with a motion by Phil Davidson and a second by Maureen McNamara.

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

**E. Commendations**

- E.1. \*Bellevue East and Bellevue West Marching Band**
- E.2. \*Unified Champion School**
- E.3. \*Nebraska International Languages Association Pro Lingua Award**
- E.4. \*Nebraska Association of Teachers of Spanish and Portuguese - 2022 Teacher of the Year**
- E.5. \*Lozier Foundation "Outstanding Principal" Award**

**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 thanked everyone for their support of the Gala that raised \$100,000, which helped fund \$50,000 in classroom grants that were awarded to teachers on November 3<sup>rd</sup>. Also, the Foundation will be donating \$35,000 for playground equipment, along with partnering with Bellevue University to award scholarships to students in the spring. Mr. Costello shared the Foundation overall will give back approximately \$250,000 to the Bellevue Public School district this year.

Dr. Rippe proceeded to Thank everyone that attended the BPS Foundation Gala and the Bellevue Community Foundation Tailgate. The outpouring of support for these organizations and the support that is given to Bellevue Public Schools is very much appreciated.

**F.2. Strategic Plan Update**

Amanda Oliver, Director of Communications gave an overview of Priority #4 Engaging Our Community of the Strategic Plan. Prior to the start of the pandemic the district entered into a partnership with Blackboard for a 3-tiered communication platform. This included a mass notification system using email, phone and text, a district (and schools) website, along with a mobile app. Tonight, Ms. Oliver shared the mobile app which is the final communication platform

that is now available to download using the Apple Store or Google play. Staff, families, and the community can use the app to receive school closure/emergency notifications, calendars, menus, job postings and more. The app can also be customized to receive specific building information, along with student information which includes grades, assignments, absences and more. Finally, Ms. Oliver shared the app is available to translate to over 50 languages.

### **F.3. Parent/Student/Teacher Conferences Report**

Dr. Rippe reminded the Board prior to the pandemic parent/student/teacher conferences were held in a traditional way in-person over a two week period. Since the pandemic, conferences changed to a remote option that included email, phone conversations, Zoom or in-person if requested. Last year, a survey was conducted to gather feedback from parents/guardians and staff on the structure of conference, with 85% of those surveyed liking the flexibility. Dr. Rippe shared conferences were held in October, with the elementary and high school seeing an increase in parents/guardians requesting in-person meetings. The feedback from parents/guardians and staff continues to be positive for the flexibility of conferences.

### **F.4. \*Project STEM and Project IMPACT-WL Update**

The Project STEM and Project IMPACT-WL update was accepted by consent.

### **F.5. \*Strategic Plan Update**

The Priority #3 Student Programs and Services of the Strategic Plan was accepted by consent.

## **G. Public Comment Period**

Edward T. Ventura, Jr. – Racist Mascots – The offensive mascots used by Bellevue East, Bellevue West, Logan Fontenelle, Mission Middle are white-washed, stereotypical, and insensitive portrayal of indigenous people.

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

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

MABE – Maureen McNamara reported a discussion was held regarding the upcoming elections across the Metro area. The next meeting is November 9<sup>th</sup>.

Other Meetings Attended – Sarah Centineo reminded the other Board members of the upcoming NASB/NASA State Education Conference that will take place November 16-18.

## **I. Future Business**

November 16-18, NASB/NASA State Education Conference (CHI Health Center – Downtown Omaha)

December 5, Board of Education Meeting, Welcome Center, 6:30 p.m.

**J. Adjourn**

**Motion Passed:** I move to adjourn the November 7, 2022, meeting of the Board of Education. Passed with a motion at 7:04 p.m. by Phil Davidson and a second by Maureen McNamara.

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

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Secretary

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

**November, 2022**

**BELLEVUE PUBLIC SCHOOLS  
Bellevue, Nebraska**

**BELLEVUE PUBLIC SCHOOLS**  
 Financial Summary  
 November 2022

Accounts	Book Balance 10-31-22	Receipts	Expenditures	Book Balance 11-29-22	Funds Invested 11-29-22	Adjusted Balance 11-29-22
General Fund*	3,566,388.43	13,474,205.89	9,909,613.53	7,130,980.79	1,147,984.59	5,982,996.20
District Revolving Account*	74,604.12	29,696.77	19,321.36	84,979.53	-	84,979.53
Special Building Fund*	4,694,851.44	7,679.68	79,641.46	4,622,889.66	3,940,511.54	682,378.12
Social Security & Retirement Fund*	2,297.35	96.53	877.99	1,515.89	-	1,515.89
Bond Debt Fund *	3,211,566.95	37,488.13	-	3,249,055.08	-	3,249,055.08
Bond Projects ICS Fund**	22,952,346.92	-	6,556,985.57	16,395,361.35	16,395,361.35	(0.00)
School Lunch Fund*	345,890.34	1,103,456.65	529,300.98	920,046.01	38,602.66	881,443.35
Severance Leave*	10,902.99	-	-	10,902.99	992.95	9,910.04
General Severance*	208,377.53	-	9,583.18	198,794.35	29,934.06	168,860.29
Student Fees Fund*	47,427.30	-	11,500.00	35,927.30	-	35,927.30
Lewis & Clark Activity Fund*	52,112.09	5,089.06	3,789.74	53,411.41	-	53,411.41
Logan Activity Fund****	20,600.35	3,536.86	2,519.45	21,617.76	-	21,617.76
Mission Activity Fund*	15,219.80	0.80	2,047.59	13,173.01	-	13,173.01
Bellevue East Activity Fund*	409,848.93	48,157.14	39,234.25	418,771.82	-	418,771.82
Bellevue West Activity Fund*	356,533.18	82,735.93	34,746.45	404,522.66	-	404,522.66
District Activity Fund****	1,752,173.25	39,213.21	19,797.50	1,771,588.96	57,716.64	1,713,872.32
<b>Totals</b>	<b>37,722,519.18</b>	<b>14,831,356.65</b>	<b>17,218,959.05</b>	<b>35,334,916.78</b>	<b>21,611,103.79</b>	<b>13,723,812.99</b>

FOOTNOTES: \* = First Interstate Bank \*\* = First Interstate 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, 2022

Percent of Year

25%

RECEIPTS		Y-T-D RECEIVED 2022-23	Y-T-D RECEIVED 2021-22	Year To Date % Received 2022-23
ACCOUNT	ANTICIPATED			
Cash Reserve	\$ 2,507,371	\$ -	\$ -	0.00%
Taxes	\$ 41,369,403	\$ 1,240,522	\$ 1,608,162	3.00%
Public Power Sales Tax	\$ 500,850	\$ -	\$ -	0.00%
Motor Vehicle Tax	\$ 3,800,000	\$ 964,012	\$ 965,169	25.37%
Interest	\$ 3,000	\$ 9,583	\$ 1,769	319.42%
Other Local Receipts	\$ 550,000	\$ 59,347	\$ 4,136	10.79%
County Fines & Licenses	\$ 200,000	\$ 63,947	\$ 30,735	31.97%
State Aid	\$ 49,714,733	\$ 14,929,950	\$ 16,432,341	30.03%
Special Ed. Programs	\$ 7,450,000	\$ -	\$ -	0.00%
Special Ed. Transportation	\$ 825,000	\$ -	\$ -	0.00%
High Ability Learners	\$ 63,000	\$ 59,889	\$ 62,759	95.06%
ProRata Motor Vehicle	\$ 88,000	\$ 11,581	\$ 11,802	13.16%
State Apportionment	\$ 1,150,000	\$ -	\$ -	0.00%
PEAK Grant	\$ 73,508	\$ -	\$ 29,637	0.00%
Other State Receipts	\$ 50,000	\$ -	\$ 7,503	0.00%
Title I	\$ 1,300,000	\$ -	\$ 105,892	0.00%
Title IIA	\$ 225,000	\$ 63,864	\$ 32,827	28.38%
Title III	\$ 55,000	\$ 24,579	\$ 3,386	44.69%
IDEA	\$ 2,600,000	\$ 541,962	\$ 604,268	20.84%
SPED Region 20 Grant	\$ 22,500	\$ 11,276	\$ 15,239	50.12%
MIPS	\$ 385,000	\$ 87,931	\$ -	22.84%
Med Admin NASB	\$ 200,000	\$ 47,508	\$ -	23.75%
Impact Aid	\$ 3,750,000	\$ 1,906,387	\$ 2,127,011	50.84%
Federal Vocational Ed	\$ 80,000	\$ -	\$ -	0.00%
Migrant Grant (OPS)	\$ -	\$ -	\$ -	0.00%
Other Federal Source	\$ 14,082,500	\$ 5,994,722	\$ 2,232,896	42.57%
ROTC	\$ 130,000	\$ 38,514	\$ 38,354	29.63%
Services Coordination	\$ 425,000	\$ 111,568	\$ 83,633	26.25%
Loans	\$ -	\$ -	\$ -	0.00%
<b>TOTAL</b>	<b>\$ 131,599,865</b>	<b>\$ 26,167,141</b>	<b>\$ 24,397,519</b>	<b>19.88%</b>

DISBURSEMENTS		CURRENT DISBURSED 2022-23	PRIOR YEAR DISBURSED 2021-22	Year To Date % Disbursed 2022-23
CATEGORY	BUDGET			
Instructional Services	\$ 70,908,065	\$ 20,676,245	\$ 17,422,624	29.16%
<b>Support Services</b>				
Special Education	\$ 20,627,596	\$ 5,590,921	\$ 5,166,364	27.10%
Pupil Services	\$ 6,023,631	\$ 1,583,284	\$ 1,497,023	26.28%
Staff Services	\$ 6,217,100	\$ 1,228,248	\$ 1,682,026	19.76%
General Administration	\$ 1,944,976	\$ 468,941	\$ 441,515	24.11%
School Administration	\$ 6,055,699	\$ 1,607,405	\$ 1,455,849	26.54%
Business	\$ 1,090,633	\$ 269,557	\$ 246,350	24.72%
Operation of Plant	\$ 8,725,242	\$ 2,126,173	\$ 2,240,438	24.37%
Maintenance of Plant	\$ 3,405,950	\$ 1,865,072	\$ 1,625,731	54.76%
Pupil Transportation	\$ 5,065,616	\$ 1,381,956	\$ 1,378,741	27.28%
Debt Services	\$ 25,000	\$ -	\$ -	0.00%
Summer School	\$ 1,510,358	\$ 718	\$ 17,929	0.05%
<b>TOTAL</b>	<b>\$ 131,599,865</b>	<b>\$ 36,804,617</b>	<b>\$ 33,174,590</b>	<b>27.97%</b>
<b>REVENUE OVER EXPENSE</b>	<b>\$ -</b>	<b>\$ (10,637,476)</b>	<b>\$ (8,777,071)</b>	<b>-8.08%</b>

# 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  
Poverty Plan  
Regular K-12 Instruction  
Summer School  
Textbook Loan Program  
Title I  
Title III - Immigrant/Limited English Proficiency  
ESSERS 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-22

<u>FUND NAME</u>	<u>BALANCE OCT</u>	<u>RECEIPTS NOV</u>	<u>DISBURSEMENTS NOV</u>	<u>BALANCE NOV</u>
SPECIAL BUILDING FUND	\$ 4,694,851.44	\$ 7,679.68	\$ (79,641.46)	\$ 4,622,889.66
BANK BALANCE	\$ 4,622,889.66			
PLUS O/S DEPOSITS	\$ -			
LESS O/S CHECKS	\$ -			
TOTAL CASH	\$ 4,622,889.66			

**Bellevue Public Schools Bond Fund**  
Nov-22

<u>FUND NAME</u>	<u>BALANCE OCT</u>	<u>RECEIPTS NOV</u>	<u>DISBURSEMENTS NOV</u>	<u>BALANCE NOV</u>
BOND FUND (Debt)	\$ 3,211,566.95	\$ 37,488.13	\$ -	\$ 3,249,055.08
BOND PROJECT FUND	\$ 22,952,346.92	\$ -	\$ (6,556,985.57)	\$ 16,395,361.35

**Lunch Program Income Statement**  
Nov-22

Revenues:	
Lunch Program	\$160,347.33
State & Federal Funding	\$909,067.58
Catering	\$31,469.68
Vending	\$6,387.13
Total Revenues	<u>\$1,107,271.72</u>
Expenses:	
Salaries	\$250,375.03
Supplies	\$262,275.21
Repairs	\$5,197.05
Miscellaneous	\$2,443.69
Total Expenses	<u>\$520,290.98</u>
Net Income (Loss)	<u>\$ 586,980.74</u>

<u>FUND NAME</u>	<u>BALANCE 9/1/22</u>	<u>RECEIPTS YTD</u>	<u>DISBURSEMENTS YTD</u>	<u>BALANCE 11/30/22</u>
Lunch Fund	\$ 1,082,734.39	\$ 1,567,910.43	\$ (1,726,773.74)	\$ 923,871.08

**Bellevue Public Schools Employee Benefit Fund**  
Nov-22

<b>FUND NAME</b>	<b>BALANCE OCT</b>	<b>RECEIPTS NOV</b>	<b>DISBURSEMENTS NOV</b>	<b>BALANCE NOV</b>
Social Security & Retirement	\$ 2,297.35	\$ 96.53	\$ (877.99)	\$ 1,515.89
Severance Leave	\$ 10,902.99	\$ -	\$ -	\$ 10,902.99
General Severance	\$ 208,377.53	\$ -	\$ (9,583.18)	\$ 198,794.35
<b>TOTAL</b>	<b>\$ 221,577.87</b>	<b>\$ 96.53</b>	<b>\$ (10,461.17)</b>	<b>\$ 211,213.23</b>

**Bellevue Public Schools Student Fees Fund**  
Nov-22

<b>FUND NAME</b>	<b>BALANCE OCT</b>	<b>RECEIPTS NOV</b>	<b>DISBURSEMENTS NOV</b>	<b>BALANCE NOV</b>
BELLEVUE EAST HS	\$ 165.18	\$ -	\$ -	\$ 165.18
BELLEVUE WEST HS	\$ 47,262.12	\$ -	\$ (11,500.00)	\$ 35,762.12
<b>TOTAL</b>	<b>\$ 47,427.30</b>	<b>\$ -</b>	<b>\$ (11,500.00)</b>	<b>\$ 35,927.30</b>

## LEWIS &amp; CLARK MIDDLE SCHOOL

## General Ledger Report

## Financial Report

From Date:	10/31/2022
To Date:	11/29/2022

From Acct:	100
To Acct:	470

## Activity Accounts

Acct	Account Name	Beg. Bal.	Recpt / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
100	STUDENT AFFAIRS	\$82.75	\$500.00	\$0.00	\$0.00	\$582.75	\$0.00	\$582.75
110	STAFF AFFAIRS	\$3.35	\$150.00	\$(94.99)	\$0.00	\$58.36	\$0.00	\$58.36
120	FINES	\$382.32	\$0.00	\$0.00	\$0.00	\$382.32	\$0.00	\$382.32
130	FACILITY USE FEES	\$4,151.41	\$0.00	\$(33.96)	\$0.00	\$4,117.45	\$0.00	\$4,117.45
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	\$325.71	\$0.00	\$(88.96)	\$0.00	\$236.75	\$0.00	\$236.75
180	ROBOTICS	\$514.31	\$0.00	\$0.00	\$0.00	\$514.31	\$0.00	\$514.31
190	DISCOVERY SHOW CHOIR	\$378.48	\$39.06	\$0.00	\$0.00	\$417.54	\$0.00	\$417.54
200	H.A.L.	\$2,012.17	\$0.00	\$0.00	\$0.00	\$2,012.17	\$0.00	\$2,012.17
210	BPS FOUNDATION GRANTS	\$348.32	\$3,650.00	\$0.00	\$0.00	\$3,998.32	\$0.00	\$3,998.32
220	GRANTS	\$2,796.55	\$0.00	\$0.00	\$0.00	\$2,796.55	\$0.00	\$2,796.55
230	NATIONAL HISTORY DAY	\$16.30	\$0.00	\$0.00	\$0.00	\$16.30	\$0.00	\$16.30
240	BPS VOCAL MUSIC	\$430.00	\$0.00	\$0.00	\$0.00	\$430.00	\$0.00	\$430.00
250	BPS BANDS	\$995.21	\$0.00	\$0.00	\$0.00	\$995.21	\$0.00	\$995.21
260	ACADEMIC TEAMS	\$1,476.10	\$0.00	\$0.00	\$0.00	\$1,476.10	\$0.00	\$1,476.10
270	ATHLETIC TEAMS	\$2,164.44	\$0.00	\$(1,000.00)	\$0.00	\$1,164.44	\$0.00	\$1,164.44
300	PBIS	\$(149.64)	\$0.00	\$0.00	\$0.00	\$(149.64)	\$0.00	\$(149.64)
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	\$12,905.57	\$750.00	\$(1,991.93)	\$0.00	\$11,663.64	\$0.00	\$11,663.64
400	TEAMMATES	\$279.20	\$0.00	\$0.00	\$0.00	\$279.20	\$0.00	\$279.20
402	NATIONAL JR HONOR SOCIETY	\$3,536.83	\$0.00	\$(113.27)	\$0.00	\$3,423.56	\$0.00	\$3,423.56
404	STUDENT COUNCIL	\$6,441.18	\$0.00	\$0.00	\$0.00	\$6,441.18	\$0.00	\$6,441.18
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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	\$7,364.89	\$0.00	\$0.00	\$0.00	\$7,364.89	\$0.00	\$7,364.89
426	BUILDERS CLUB	\$158.66	\$0.00	\$0.00	\$0.00	\$158.66	\$0.00	\$158.66
428	HOPE SQUAD	\$166.05	\$0.00	\$0.00	\$0.00	\$166.05	\$0.00	\$166.05
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	\$2,027.50	\$0.00	\$(466.63)	\$0.00	\$1,560.87	\$0.00	\$1,560.87
<b>Activity Accounts Grand Total</b>		<b>\$52,112.09</b>	<b>\$5,089.06</b>	<b>\$(3,789.74)</b>	<b>\$0.00</b>	<b>\$53,411.41</b>	<b>\$0.00</b>	<b>\$53,411.41</b>

## LOGAN FONTENELLE MID SCH

## General Ledger Report

## Financial Report

From Date:	10/31/2022
To Date:	11/29/2022

From Acct:	100
To Acct:	479

## Activity Accounts

Acct	Account Name	Beg. Bal.	Recpt / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
100	STUDENT AFFAIRS	(\$9,285.53)	\$0.00	\$(707.00)	\$0.00	(\$9,992.53)	\$0.00	\$(9,992.53)
110	STAFF AFFAIRS	(\$12,880.67)	\$283.75	\$(406.97)	\$0.00	(\$13,003.89)	\$0.00	\$(13,003.89)
120	FINES	\$23,212.04	\$0.00	\$0.00	\$0.00	\$23,212.04	\$0.00	\$23,212.04
130	FACILITY USE FEES	\$1,432.84	\$0.00	\$0.00	\$0.00	\$1,432.84	\$0.00	\$1,432.84
140	INTEREST	\$3.12	\$0.11	\$0.00	\$0.00	\$3.23	\$0.00	\$3.23
200	H.A.L.	(\$77.40)	\$0.00	\$0.00	\$0.00	(\$77.40)	\$0.00	(\$77.40)
260	ACADEMIC TEAMS	\$1,504.90	\$624.00	\$(886.00)	\$0.00	\$1,242.90	\$0.00	\$1,242.90
360	SPIRIT CLUB	\$768.65	\$0.00	\$(16.00)	\$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	(\$1,502.60)	\$0.00	\$0.00	\$0.00	(\$1,502.60)	\$0.00	(\$1,502.60)
404	STUDENT COUNCIL	(\$622.88)	\$0.00	\$0.00	\$0.00	(\$622.88)	\$0.00	(\$622.88)
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	\$1,314.58	\$0.00	\$0.00	\$0.00	\$1,314.58	\$0.00	\$1,314.58
416	VOCAL MUSIC	\$1,973.05	\$108.00	\$(16.99)	\$0.00	\$2,064.06	\$0.00	\$2,064.06
418	DRAMA CLUB	\$334.25	\$0.00	\$0.00	\$0.00	\$334.25	\$0.00	\$334.25
420	DIVERSITY CLUB	(\$171.71)	\$248.00	\$(195.00)	\$0.00	(\$118.71)	\$0.00	(\$118.71)
424	YEARBOOK	(\$16,621.32)	\$40.00	\$0.00	\$0.00	(\$16,581.32)	\$0.00	(\$16,581.32)
450	WORLD LANGUAGE CLU	\$94.51	\$0.00	\$0.00	\$0.00	\$94.51	\$0.00	\$94.51
460	SCIENCE CLUB	(\$24.46)	\$89.00	\$0.00	\$0.00	\$64.54	\$0.00	\$64.54
462	SCIENCE OLYMPIAD	\$2,614.66	\$0.00	\$0.00	\$0.00	\$2,614.66	\$0.00	\$2,614.66
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	\$24,862.02	\$976.00	\$(150.00)	\$0.00	\$25,688.02	\$0.00	\$25,688.02
471	BPS FOUNDATION GRANT	\$2,123.00	\$1,168.00	\$0.00	\$0.00	\$3,291.00	\$0.00	\$3,291.00
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	\$380.86	\$0.00	\$(99.63)	\$0.00	\$281.23	\$0.00	\$281.23
476	LEADERSHIP ACADEMY	\$11.34	\$0.00	\$0.00	\$0.00	\$11.34	\$0.00	\$11.34
477	PBIS	(\$286.03)	\$0.00	\$(41.86)	\$0.00	(\$327.89)	\$0.00	(\$327.89)
478	UNIFIED ATHLETICS	\$900.00	\$0.00	\$0.00	\$0.00	\$900.00	\$0.00	\$900.00
479	HOPE SQUAD	(\$27.12)	\$0.00	\$0.00	\$0.00	(\$27.12)	\$0.00	(\$27.12)
<b>Activity Accounts Grand Total</b>		<b>\$20,600.35</b>	<b>\$3,536.86</b>	<b>\$(2,519.45)</b>	<b>\$0.00</b>	<b>\$21,617.76</b>	<b>\$0.00</b>	<b>\$21,617.76</b>

## MISSION MIDDLE SCHOOL

## General Ledger Report

## Financial Report

From Date:	10/31/2022
To Date:	11/29/2022

From Acct:	100
To Acct:	500

## Activity Accounts

Acct	Account Name	Beg. Bal.	Recpt / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
100	STUDENT AFFAIRS	(\$1,604.97)	\$0.00	\$(1,427.06)	\$0.00	(\$3,032.03)	\$0.00	\$(3,032.03)
105	STAFF SOCIAL FUNDS	\$0.25	\$0.00	\$0.00	\$0.00	\$0.25	\$0.00	\$0.25
110	STAFF AFFAIRS	(\$458.44)	\$0.00	\$0.00	\$0.00	(\$458.44)	\$0.00	\$(458.44)
120	FINES	\$75.76	\$0.00	\$0.00	\$0.00	\$75.76	\$0.00	\$75.76
130	FACILITY USE FEES	\$3,575.73	\$0.00	\$0.00	\$0.00	\$3,575.73	\$0.00	\$3,575.73
140	INTEREST	\$76.13	\$0.80	\$0.00	\$0.00	\$76.93	\$0.00	\$76.93
200	H.A.L.	\$364.51	\$0.00	\$0.00	\$0.00	\$364.51	\$0.00	\$364.51
210	MISSION 150	\$3,316.59	\$0.00	\$0.00	\$0.00	\$3,316.59	\$0.00	\$3,316.59
220	ATHLETICS/GATE	\$1,727.82	\$0.00	\$(33.60)	\$0.00	\$1,694.22	\$0.00	\$1,694.22
260	ACADEMIC TEAMS	\$118.86	\$0.00	\$0.00	\$0.00	\$118.86	\$0.00	\$118.86
360	SPIRIT CLUB	\$177.11	\$0.00	\$0.00	\$0.00	\$177.11	\$0.00	\$177.11
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	(\$399.01)	\$0.00	\$0.00	\$0.00	(\$399.01)	\$0.00	(\$399.01)
414	INSTRUMENTAL MUSIC	\$78.14	\$0.00	\$0.00	\$0.00	\$78.14	\$0.00	\$78.14
416	VOCAL MUSIC	\$166.21	\$0.00	\$0.00	\$0.00	\$166.21	\$0.00	\$166.21
418	DRAMA CLUB	\$0.02	\$0.00	\$0.00	\$0.00	\$0.02	\$0.00	\$0.02
420	DIVERSITY CLUB	\$136.17	\$0.00	\$0.00	\$0.00	\$136.17	\$0.00	\$136.17
424	YEARBOOK	(\$9,785.20)	\$0.00	\$0.00	\$0.00	(\$9,785.20)	\$0.00	(\$9,785.20)
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	\$147.44	\$0.00	\$(164.00)	\$0.00	(\$16.56)	\$0.00	\$(16.56)
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	\$4,283.30	\$0.00	\$0.00	\$0.00	\$4,283.30	\$0.00	\$4,283.30
474	COUNSELING	\$1,238.80	\$0.00	\$0.00	\$0.00	\$1,238.80	\$0.00	\$1,238.80
476	ROBOTICS CLUB	\$6,446.02	\$0.00	\$(422.93)	\$0.00	\$6,023.09	\$0.00	\$6,023.09
478	MISSION PARENT GROUP	\$2,914.07	\$0.00	\$0.00	\$0.00	\$2,914.07	\$0.00	\$2,914.07
480	DICKS SPORTING FOUNDATION	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
500	Unified Soccer	\$266.25	\$0.00	\$0.00	\$0.00	\$266.25	\$0.00	\$266.25
<b>Activity Accounts Grand Total</b>		<b>\$15,219.80</b>	<b>\$0.80</b>	<b>\$(2,047.59)</b>	<b>\$0.00</b>	<b>\$13,173.01</b>	<b>\$0.00</b>	<b>\$13,173.01</b>

## BELLEVUE EAST HIGH SCHOOL

## General Ledger Report

## Financial Report

From Date:	10/31/2022
To Date:	11/29/2022

From Acct:	100
To Acct:	505

## Activity Accounts

Acct	Account Name	Beg. Bal.	Recpt / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
100	STUDENT AFFAIRS	\$10,430.44	\$0.00	\$(478.90)	\$0.00	\$9,951.54	\$0.00	\$9,951.54
110	STAFF AFFAIRS	\$46.57	\$550.00	\$(257.54)	\$0.00	\$339.03	\$0.00	\$339.03
120	FINES	\$2,396.60	\$0.00	\$0.00	\$0.00	\$2,396.60	\$0.00	\$2,396.60
130	FACILITY USE FEES	\$27,177.90	\$5,954.00	\$(14,706.67)	\$0.00	\$18,425.23	\$0.00	\$18,425.23
140	INTEREST	\$471.08	\$(145.76)	\$0.00	\$0.00	\$325.32	\$0.00	\$325.32
150	School Store/Trading Post	\$8,448.65	\$8,045.84	\$(108.92)	\$0.00	\$16,385.57	\$0.00	\$16,385.57
160	Activity Fees	\$17,520.00	\$1,400.00	\$0.00	\$0.00	\$18,920.00	\$0.00	\$18,920.00
170	Grants	\$11,576.54	\$7,976.00	\$(1,381.34)	\$0.00	\$18,171.20	\$0.00	\$18,171.20
180	Facebook Grant	\$13,249.03	\$0.00	\$0.00	\$0.00	\$13,249.03	\$0.00	\$13,249.03
210	Freshman Class	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
220	Sophomore Class	\$494.42	\$432.00	\$(220.68)	\$0.00	\$705.74	\$0.00	\$705.74
230	Junior Class	\$510.43	\$0.00	\$0.00	\$0.00	\$510.43	\$0.00	\$510.43
240	Senior Class	\$2,140.83	\$50.00	\$(253.73)	\$0.00	\$1,937.10	\$0.00	\$1,937.10
250	Alumni Class	\$856.02	\$0.00	\$0.00	\$0.00	\$856.02	\$0.00	\$856.02
260	Senior Sendoff	\$1,545.00	\$0.00	\$0.00	\$0.00	\$1,545.00	\$0.00	\$1,545.00
300	Athletics	\$54,632.73	\$2,293.75	\$(9,464.57)	(\$840.00)	\$46,621.91	\$0.00	\$46,621.91
310	Athletic Training	\$176.16	\$0.00	\$0.00	\$0.00	\$176.16	\$0.00	\$176.16
320	Athletic Team Sub Accts	\$43,955.45	\$12,028.93	\$(5,748.66)	\$840.00	\$51,075.72	\$0.00	\$51,075.72
340	Cheerleaders	\$(10,883.20)	\$0.00	\$0.00	\$0.00	\$(10,883.20)	\$0.00	\$(10,883.20)
400	Hope Squad	\$218.73	\$0.00	\$(112.95)	\$0.00	\$105.78	\$0.00	\$105.78
402	National Honor Society	\$1,310.87	\$402.00	\$0.00	\$0.00	\$1,712.87	\$0.00	\$1,712.87
404	Student Council	\$22,641.13	\$0.00	\$(365.61)	\$0.00	\$22,275.52	\$0.00	\$22,275.52
406	Strategic Games Club	\$149.02	\$0.00	\$0.00	\$0.00	\$149.02	\$0.00	\$149.02
408	Art Club	\$469.71	\$0.00	\$0.00	\$0.00	\$469.71	\$0.00	\$469.71
410	Key Club	\$87.80	\$163.75	\$0.00	\$0.00	\$251.55	\$0.00	\$251.55
412	HOSA	\$3,002.25	\$0.00	\$0.00	\$0.00	\$3,002.25	\$0.00	\$3,002.25
414	Instrumental Music	\$1,107.85	\$0.00	\$(320.00)	\$0.00	\$787.85	\$0.00	\$787.85
416	Vocal Music	\$585.93	\$0.00	\$(160.00)	\$0.00	\$425.93	\$0.00	\$425.93
418	Drama Club/Thespians	\$(37.21)	\$0.00	\$0.00	\$0.00	\$(37.21)	\$0.00	\$(37.21)
420	GSA	\$18.30	\$91.00	\$0.00	\$0.00	\$109.30	\$0.00	\$109.30
424	Yearbook-Chiefain	\$65,212.56	\$665.00	\$(763.53)	\$0.00	\$65,114.03	\$0.00	\$65,114.03
426	Publications-Image	\$653.53	\$0.00	\$0.00	\$0.00	\$653.53	\$0.00	\$653.53
428	Newspaper-Tom Tom	\$22,270.37	\$0.00	\$0.00	\$0.00	\$22,270.37	\$0.00	\$22,270.37
430	Play/Musical Productions	\$288.53	\$2,377.85	\$(169.00)	\$0.00	\$2,497.38	\$0.00	\$2,497.38
432	Dance Team/Bellevedettes	\$(11,126.11)	\$0.00	\$0.00	\$0.00	\$(11,126.11)	\$0.00	\$(11,126.11)
440	ROTC	\$25,106.69	\$275.00	\$(965.96)	\$0.00	\$24,415.73	\$0.00	\$24,415.73
445	Maxwell/ROTC	\$31,871.21	\$0.00	\$0.00	\$0.00	\$31,871.21	\$0.00	\$31,871.21
452	German Club	\$269.82	\$659.10	\$(517.83)	\$0.00	\$411.09	\$0.00	\$411.09
454	French Club	\$293.76	\$0.00	\$0.00	\$0.00	\$293.76	\$0.00	\$293.76
456	Spanish Club	\$999.04	\$2,108.98	\$(1,870.00)	\$0.00	\$1,238.02	\$0.00	\$1,238.02
457	Latina Leaders	\$328.63	\$88.00	\$(59.00)	\$0.00	\$357.63	\$0.00	\$357.63
458	Latin Club	\$41.61	\$0.00	\$0.00	\$0.00	\$41.61	\$0.00	\$41.61
470	FBLA	\$2,124.93	\$1,191.71	\$(306.07)	\$0.00	\$3,010.57	\$0.00	\$3,010.57
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	\$4,701.44	\$0.00	\$0.00	\$0.00	\$4,701.44	\$0.00	\$4,701.44
480	Family Consumer Science	\$306.66	\$300.00	\$0.00	\$0.00	\$606.66	\$0.00	\$606.66
482	Culinary Arts	\$634.12	\$0.00	\$0.00	\$0.00	\$634.12	\$0.00	\$634.12
484	Skills USA	\$727.49	\$0.00	\$(214.00)	\$0.00	\$513.49	\$0.00	\$513.49
486	History Club	\$263.25	\$0.00	\$0.00	\$0.00	\$263.25	\$0.00	\$263.25
487	Science	\$178.03	\$0.00	\$0.00	\$0.00	\$178.03	\$0.00	\$178.03

## BELLEVUE EAST HIGH SCHOOL

## General Ledger Report

## Financial Report

<b>From Date:</b>	10/31/2022
<b>To Date:</b>	11/29/2022

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

## Activity Accounts

Acct	Account Name	Beg. Bal.	Recpt / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
488	Leadership Academy	\$247.27	\$0.00	\$(231.29)	\$0.00	\$15.98	\$0.00	\$15.98
490	POST PROM	\$6,864.38	\$0.00	\$0.00	\$0.00	\$6,864.38	\$0.00	\$6,864.38
495	Special Education	\$1,879.31	\$1,249.99	\$0.00	\$0.00	\$3,129.30	\$0.00	\$3,129.30
497	Circle of Friends	\$188.67	\$0.00	\$0.00	\$0.00	\$188.67	\$0.00	\$188.67
500	Activity Clearing	\$(2,800.00)	\$0.00	\$0.00	\$0.00	\$(2,800.00)	\$0.00	\$(2,800.00)
505	Counseling	\$43,892.55	\$0.00	\$(558.00)	\$0.00	\$43,334.55	\$0.00	\$43,334.55
<b>Activity Accounts Grand Total</b>		<b>\$409,848.93</b>	<b>\$48,157.14</b>	<b>\$(39,234.25)</b>	<b>\$0.00</b>	<b>\$418,771.82</b>	<b>\$0.00</b>	<b>\$418,771.82</b>



## BELLEVUE WEST HIGH SCHOOL

## General Ledger Report

## Financial Report

<b>From Date:</b>	10/31/2022
<b>To Date:</b>	11/29/2022

<b>From Acct:</b>	100
<b>To Acct:</b>	523

## Activity Accounts

Acct	Account Name	Beg. Bal.	Recpt / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
428	Newspaper-Westwind	\$554.99	\$0.00	\$(40.00)	\$0.00	\$514.99	\$0.00	\$514.99
430	Play/Musical Productions	\$22,025.79	\$2,160.90	\$(89.19)	\$0.00	\$24,097.50	\$0.00	\$24,097.50
431	Bellevue West Art	\$0.00	\$50.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00
432	Dance Team/Thunderettes	\$305.43	\$0.00	\$0.00	\$0.00	\$305.43	\$0.00	\$305.43
434	Envirothon Grant	\$475.00	\$0.00	\$0.00	\$0.00	\$475.00	\$0.00	\$475.00
440	ROTC	\$46,884.62	\$9,805.68	\$(4,771.16)	\$0.00	\$51,919.14	\$0.00	\$51,919.14
445	Maxwell/ROTC	\$(769.68)	\$0.00	\$(115.59)	\$0.00	\$(885.27)	\$0.00	\$(885.27)
452	German Club	\$(10.37)	\$0.00	\$0.00	\$0.00	\$(10.37)	\$0.00	\$(10.37)
454	French Club	\$88.78	\$0.00	\$0.00	\$0.00	\$88.78	\$0.00	\$88.78
456	Spanish Club	\$254.97	\$0.00	\$0.00	\$0.00	\$254.97	\$0.00	\$254.97
458	Latin Club	\$71.82	\$0.00	\$0.00	\$0.00	\$71.82	\$0.00	\$71.82
460	FBLA-Miscellaneous	\$(167.07)	\$0.00	\$0.00	\$0.00	\$(167.07)	\$0.00	\$(167.07)
461	FBLA-Thunder Brew	\$180.38	\$292.00	\$(443.58)	\$0.00	\$28.80	\$0.00	\$28.80
464	Science Olympiad Acct.	\$88.79	\$0.00	\$0.00	\$0.00	\$88.79	\$0.00	\$88.79
470	FBLA	\$2,095.90	\$20.00	\$(142.00)	\$0.00	\$1,973.90	\$0.00	\$1,973.90
472	DECA	\$735.84	\$0.00	\$0.00	\$0.00	\$735.84	\$0.00	\$735.84
474	FEA	\$91.48	\$0.00	\$0.00	\$0.00	\$91.48	\$0.00	\$91.48
476	Forensics	\$9.02	\$750.50	\$(379.39)	\$0.00	\$380.13	\$0.00	\$380.13
478	Debate	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
479	HOSA	\$60.00	\$0.00	\$0.00	\$0.00	\$60.00	\$0.00	\$60.00
480	Family Consumer Science	\$758.99	\$0.00	\$(183.98)	\$770.00	\$1,345.01	\$0.00	\$1,345.01
482	Culinary Arts	\$620.99	\$0.00	\$0.00	\$0.00	\$620.99	\$0.00	\$620.99
484	Skills USA	\$6,930.47	\$0.00	\$(1,240.00)	\$0.00	\$5,690.47	\$0.00	\$5,690.47
486	History Club	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
490	POST PROM	\$9,735.97	\$0.00	\$0.00	\$0.00	\$9,735.97	\$0.00	\$9,735.97
500	Activity Clearing	\$(3,550.00)	\$0.00	\$0.00	\$0.00	\$(3,550.00)	\$0.00	\$(3,550.00)
501	Mascots	\$411.55	\$30.00	\$0.00	\$0.00	\$441.55	\$0.00	\$441.55
504	Bowling	\$2,220.06	\$0.00	\$(35.61)	\$0.00	\$2,184.45	\$0.00	\$2,184.45
505	Counseling	\$46,808.04	\$0.00	\$(267.28)	\$0.00	\$46,540.76	\$0.00	\$46,540.76
506	Baseball	\$185.00	\$0.00	\$0.00	\$0.00	\$185.00	\$0.00	\$185.00
507	Boys Basketball	\$1,618.36	\$0.00	\$0.00	\$0.00	\$1,618.36	\$0.00	\$1,618.36
508	Girl's Basketball	\$343.93	\$0.00	\$0.00	\$0.00	\$343.93	\$0.00	\$343.93
509	Football	\$16,086.88	\$174.52	\$(1,285.20)	\$0.00	\$14,976.20	\$0.00	\$14,976.20
510	Boy's Golf	\$60.27	\$0.00	\$0.00	\$0.00	\$60.27	\$0.00	\$60.27
511	Boy's Tennis	\$774.21	\$0.00	\$0.00	\$0.00	\$774.21	\$0.00	\$774.21
512	Girl's Tennis	\$64.93	\$0.00	\$0.00	\$0.00	\$64.93	\$0.00	\$64.93
513	Track	\$2,282.44	\$0.00	\$0.00	\$0.00	\$2,282.44	\$0.00	\$2,282.44
514	Swimming	\$518.60	\$0.00	\$0.00	\$0.00	\$518.60	\$0.00	\$518.60
515	Volleyball	\$1,553.88	\$0.00	\$(114.41)	\$0.00	\$1,439.47	\$0.00	\$1,439.47
516	Softball	\$736.97	\$1,000.00	\$(500.00)	\$0.00	\$1,236.97	\$0.00	\$1,236.97
517	Boy's Wrestling	\$1,434.41	\$51.93	\$0.00	\$0.00	\$1,486.34	\$0.00	\$1,486.34
518	Boys Soccer	\$430.87	\$0.00	\$0.00	\$0.00	\$430.87	\$0.00	\$430.87
519	Girl's Soccer	\$988.26	\$0.00	\$0.00	\$0.00	\$988.26	\$0.00	\$988.26
520	Girl's Golf	\$277.36	\$0.00	\$(51.06)	\$0.00	\$226.30	\$0.00	\$226.30
521	T-bird Customs	\$98.51	\$0.00	\$0.00	\$0.00	\$98.51	\$0.00	\$98.51
522	Cross Country	\$186.92	\$0.00	\$0.00	\$0.00	\$186.92	\$0.00	\$186.92
523	Girl's Wrestling	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Activity Accounts Grand Total</b>		<b>\$356,533.18</b>	<b>\$82,735.93</b>	<b>\$(34,746.45)</b>	<b>\$0.00</b>	<b>\$404,522.66</b>	<b>\$0.00</b>	<b>\$404,522.66</b>

## BELLEVUE PUBLIC SCHOOLS

## General Ledger Report

## Financial Report

From Date:	10/31/2022
To Date:	11/29/2022

From Acct:	1001
To Acct:	9960

## Activity Accounts

Acct	Account Name	Beg. Bal.	Recpt / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
1001	AVERY	\$14,861.02	\$1,600.00	\$(540.44)	\$0.00	\$15,920.58	\$0.00	\$15,920.58
1002	BELLEAIRE	\$4,078.60	\$634.59	\$(272.42)	\$0.00	\$4,440.77	\$0.00	\$4,440.77
1004	BERTHA BARBER	\$8,955.43	\$70.00	\$(160.22)	\$0.00	\$8,865.21	\$0.00	\$8,865.21
1005	BETZ	\$12,552.68	\$2,450.00	\$(1,717.11)	\$0.00	\$13,285.57	\$0.00	\$13,285.57
1006	BIRCHCREST	\$35,868.97	\$1,800.00	\$(573.38)	\$0.00	\$37,095.59	\$0.00	\$37,095.59
1007	CENTRAL	\$7,040.98	\$4,746.85	\$(3,751.71)	\$0.00	\$8,036.12	\$0.00	\$8,036.12
1008	FORT CROOK	\$10,094.49	\$2,183.11	\$(1,681.10)	\$0.00	\$10,596.50	\$0.00	\$10,596.50
1009	LEMAY	\$1,695.15	\$3,051.41	\$(2,123.21)	\$0.00	\$2,623.35	\$0.00	\$2,623.35
1010	PETER SARPY	\$2,440.79	\$857.00	\$(209.75)	\$0.00	\$3,088.04	\$0.00	\$3,088.04
1011	TWIN RIDGE	\$8,801.58	\$1,707.00	\$(107.74)	\$0.00	\$10,400.84	\$0.00	\$10,400.84
1014	WAKE ROBIN	\$23,759.93	\$327.00	\$(661.95)	\$0.00	\$23,424.98	\$0.00	\$23,424.98
1015	LEONARD LAWRENCE	\$2,325.19	\$1,700.00	\$(1,608.36)	\$0.00	\$2,416.83	\$0.00	\$2,416.83
1016	TWO SPRINGS	\$6,768.65	\$1,874.51	\$(374.86)	\$0.00	\$8,268.30	\$0.00	\$8,268.30
1017	FAIRVIEW	\$9,027.13	\$1,848.00	\$(852.92)	\$0.00	\$10,022.21	\$0.00	\$10,022.21
1018	BELLEVUE ELEMENTARY	\$7,043.80	\$5,405.00	\$(2,861.91)	\$0.00	\$9,586.89	\$0.00	\$9,586.89
1101	CHAP CENTER	\$1,528.79	\$4,003.00	\$(141.92)	\$0.00	\$5,389.87	\$0.00	\$5,389.87
9910	BEST PROGRAM	\$1,923.51	\$0.00	\$0.00	\$0.00	\$1,923.51	\$0.00	\$1,923.51
9911	ACE PROGRAM	\$3,387.82	\$753.00	\$(135.85)	\$0.00	\$4,004.97	\$0.00	\$4,004.97
9912	CAREER LAUNCH CTR-CLC	\$26,765.41	\$0.00	\$0.00	\$0.00	\$26,765.41	\$0.00	\$26,765.41
9920	DAY CAMP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9921	STEM - SUMMER SCHOOL	\$181.08	\$0.00	\$(504.90)	\$0.00	\$(323.82)	\$0.00	\$(323.82)
9923	WELCOME CENTER	\$1,431.76	\$100.00	\$(45.00)	\$0.00	\$1,486.76	\$0.00	\$1,486.76
9924	MISSION ANNEX	\$1,201.51	\$0.00	\$0.00	\$0.00	\$1,201.51	\$0.00	\$1,201.51
9926	EARLY CHILDHOOD CENTER	\$4,292.17	\$700.00	\$0.00	\$0.00	\$4,992.17	\$0.00	\$4,992.17
9927	FASE TEAM	\$11,780.04	\$0.00	\$0.00	\$0.00	\$11,780.04	\$0.00	\$11,780.04
9928	DISTRICT APPRECIATION	\$13,714.45	\$0.00	\$0.00	\$0.00	\$13,714.45	\$0.00	\$13,714.45
9929	SEL GRANT	\$8,945.00	\$0.00	\$0.00	\$0.00	\$8,945.00	\$0.00	\$8,945.00
9930	STEM - FACEBOOK GRANT	\$1.19	\$0.00	\$0.00	\$0.00	\$1.19	\$0.00	\$1.19
9931	STAFF DEVELOPMENT	\$6,072.09	\$0.00	\$0.00	\$0.00	\$6,072.09	\$0.00	\$6,072.09
9932	ELEM. PRINCIPAL SUNSHINE	\$367.85	\$0.00	\$0.00	\$0.00	\$367.85	\$0.00	\$367.85
9934	TRANSPORTATION	\$5,442.30	\$500.53	\$(719.75)	\$0.00	\$5,223.08	\$0.00	\$5,223.08
9935	SENSORY ROOM	\$4,500.00	\$0.00	\$0.00	\$0.00	\$4,500.00	\$0.00	\$4,500.00
9936	GENERAL USE - ACTIVITY	\$59,087.67	\$1,774.55	\$(625.00)	\$0.00	\$60,237.22	\$0.00	\$60,237.22
9937	ELEMENTARY BAND FUND	\$318.13	\$0.00	\$0.00	\$0.00	\$318.13	\$0.00	\$318.13
9938	COOPERATING TEACHER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9939	ELEMENTARY BLDG.	\$37,176.14	\$0.00	\$0.00	\$0.00	\$37,176.14	\$0.00	\$37,176.14
9940	SECONDARY BLDG.	\$73,376.44	\$0.00	\$0.00	\$0.00	\$73,376.44	\$0.00	\$73,376.44
9941	UNIFIED SOCCER	\$12,572.17	\$0.00	\$(128.00)	\$0.00	\$12,444.17	\$0.00	\$12,444.17
9943	HAL	\$272.96	\$350.00	\$0.00	\$0.00	\$622.96	\$0.00	\$622.96
9944	COMMUNICATIONS	\$38,744.60	\$382.91	\$0.00	\$0.00	\$39,127.51	\$0.00	\$39,127.51
9945	TECHNOLOGY	\$1,216,754.04	\$394.75	\$0.00	\$0.00	\$1,217,148.79	\$0.00	\$1,217,148.79
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.	\$46,280.06	\$0.00	\$0.00	\$0.00	\$46,280.06	\$0.00	\$46,280.06
9949	LAC FIELD PROJECT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9950	OPERATION READ	\$(8.00)	\$0.00	\$0.00	\$0.00	\$(8.00)	\$0.00	\$(8.00)
9951	EAST BASEBALL FIELD PROJ.	\$3,587.00	\$0.00	\$0.00	\$0.00	\$3,587.00	\$0.00	\$3,587.00
9960	DISTRICT CLEARING	\$16,580.94	\$0.00	\$0.00	\$0.00	\$16,580.94	\$0.00	\$16,580.94
<b>Activity Accounts Grand Total</b>		<b>\$1,752,173.25</b>	<b>\$39,213.21</b>	<b>\$(19,797.50)</b>	<b>\$0.00</b>	<b>\$1,771,588.96</b>	<b>\$0.00</b>	<b>\$1,771,588.96</b>

**Bellevue Public Schools**  
**Quarterly General Fund Budget Summary**  
**September 1, 2022 through November 30, 2023**

<b>Regular Instruction</b>		<b>2021-22 Actual</b>	<b>2022-23 Budget</b>	<b>Percent Used</b>	<b>2022-23 Actual</b>
<u>1100 - District Subs</u>					
Salary	\$	1,171,204	\$ 1,225,000	31.13%	\$ 381,403
Benefits	\$	92,191	\$ 110,000	27.43%	\$ 30,175
All Other	\$	-	\$ -	0.00%	\$ -
<b>Total 1100 - District Subs</b>	<b>\$</b>	<b>1,263,395</b>	<b>\$ 1,335,000</b>	<b>30.83%</b>	<b>\$ 411,579</b>
<u>1101 - Elementary Instruction</u>					
Salary	\$	15,937,192	\$ 16,525,344	25.88%	\$ 4,276,110
Benefits	\$	5,173,321	\$ 5,734,336	33.35%	\$ 1,912,581
All Other	\$	741,640	\$ 2,478,701	76.18%	\$ 1,888,364
<b>Total 1101 - Elementary Instruction</b>	<b>\$</b>	<b>21,852,153</b>	<b>\$ 24,738,381</b>	<b>32.65%</b>	<b>\$ 8,077,055</b>
<u>1102 - Secondary Instruction</u>					
Salary	\$	19,738,557	\$ 20,444,008	24.23%	\$ 4,953,591
Benefits	\$	5,217,284	\$ 6,535,325	36.31%	\$ 2,372,713
All Other	\$	871,553	\$ 2,635,830	70.90%	\$ 1,868,752
<b>Total 1102 - Secondary Instruction</b>	<b>\$</b>	<b>25,827,394</b>	<b>\$ 29,615,163</b>	<b>31.05%</b>	<b>\$ 9,195,055</b>
<u>1125 - Flex Funding</u>					
Salary	\$	1,077,759	\$ 1,115,480	25.02%	\$ 279,128
Benefits	\$	233,599	\$ 241,932	25.06%	\$ 60,618
All Other	\$	23,924	\$ -	0.00%	\$ -
<b>Total 1125 - Flex Funding</b>	<b>\$</b>	<b>1,335,282</b>	<b>\$ 1,357,412</b>	<b>25.03%</b>	<b>\$ 339,746</b>
<u>1150 - LEP Program</u>					
Salary	\$	829,656	\$ 869,863	29.49%	\$ 256,509
Benefits	\$	206,652	\$ 213,081	29.74%	\$ 63,374
All Other	\$	29,318	\$ 29,400	50.45%	\$ 14,834
<b>Total 1150 - LEP Program</b>	<b>\$</b>	<b>1,065,626</b>	<b>\$ 1,112,344</b>	<b>30.09%</b>	<b>\$ 334,717</b>
<u>1160 - Poverty Plan</u>					
Salary	\$	3,186,100	\$ 3,000,938	24.21%	\$ 726,378
Benefits	\$	790,923	\$ 720,000	24.97%	\$ 179,798
All Other	\$	81,414	\$ 114,500	2.05%	\$ 2,350
<b>Total 1160 - Poverty Plan</b>	<b>\$</b>	<b>4,058,436</b>	<b>\$ 3,835,438</b>	<b>23.69%</b>	<b>\$ 908,526</b>
<u>1190 - Early Childhood Instruction</u>					
Salary	\$	191,856	\$ 198,748	21.85%	\$ 43,426
Benefits	\$	57,348	\$ 60,010	20.63%	\$ 12,382
All Other	\$	11,405	\$ 13,200	19.65%	\$ 2,594
<b>Total 1190 - Early Childhood Instruction</b>	<b>\$</b>	<b>260,609</b>	<b>\$ 271,958</b>	<b>21.47%</b>	<b>\$ 58,403</b>
<u>3535 - High Ability Learners</u>					
Salary	\$	217,490	\$ 225,255	25.41%	\$ 57,236
Benefits	\$	53,390	\$ 55,355	25.20%	\$ 13,948
All Other	\$	18,720	\$ 33,820	9.43%	\$ 3,190
<b>Total 3535 - High Ability Learners</b>	<b>\$</b>	<b>289,600</b>	<b>\$ 314,430</b>	<b>23.65%</b>	<b>\$ 74,373</b>
<u>3500 - Textbook Loan Grant</u>					
All Other	\$	21,702	\$ 20,000	0.00%	\$ -
<b>Total 3500 - Textbook Loan Grant</b>	<b>\$</b>	<b>21,702</b>	<b>\$ 20,000</b>	<b>0.00%</b>	<b>\$ -</b>

				<b>Percent</b>	
<u>6200 - Title I Instruction</u>	<b>2021-22 Actual</b>	<b>2022-23 Budget</b>		<b>Used</b>	<b>2022-23 Actual</b>
Salary	\$ 720,754	\$ 840,000		26.98%	\$ 226,621
Benefits	\$ 178,574	\$ 236,380		24.58%	\$ 58,108
All Other	\$ 11,862	\$ -		0.00%	\$ 11
<b>Total 6200 - Title I Instruction</b>	<b>\$ 911,189</b>	<b>\$ 1,076,380</b>		<b>26.45%</b>	<b>\$ 284,740</b>
<u>6212 - Title I Accountability</u>					
Salary	\$ 76,937	\$ -		0.00%	\$ -
Benefits	\$ 20,779	\$ -		0.00%	\$ -
All Other	\$ 50,448	\$ 5,370		99.98%	\$ 5,369
<b>Total 6210 - Title I Accountability</b>	<b>\$ 148,165</b>	<b>\$ 5,370</b>		<b>99.98%</b>	<b>\$ 5,369</b>
<u>6700 - Carl Perkins Grant</u>					
Salary	\$ -	\$ -		0.00%	\$ -
Benefits	\$ -	\$ -		0.00%	\$ -
All Other	\$ 94,825	\$ 82,649		37.03%	\$ 30,608
<b>Total 6700 - Carl Perkins Grant</b>	<b>\$ 94,825</b>	<b>\$ 82,649</b>		<b>37.03%</b>	<b>\$ 30,608</b>
<u>6997/6998 - CARES/ARP Funding</u>					
Salary	\$ 238,021	\$ 1,325,212		25.00%	\$ 331,303
Benefits	\$ 23,030	\$ 403,755		18.92%	\$ 76,384
All Other	\$ 2,015,035	\$ 3,506,630		3.82%	\$ 133,892
<b>Total 6997/6998 - ESSERS</b>	<b>\$ 2,276,085</b>	<b>\$ 5,235,597</b>		<b>10.34%</b>	<b>\$ 541,580</b>
<u>6925/6926 - Title III Grants</u>					
Salary	\$ -	\$ -		0.00%	\$ -
Benefits	\$ -	\$ -		0.00%	\$ -
All Other	\$ 24,636	\$ 129,896		0.00%	\$ 20,020
<b>Total 6925 - Title III LEP Grant</b>	<b>\$ 24,636</b>	<b>\$ 129,896</b>		<b>15.41%</b>	<b>\$ 20,020</b>
<u>6990-6994- DoDEA/DOE</u>					
Salary	\$ 527,180	\$ 634,601		20.15%	\$ 127,868
Benefits	\$ 126,947	\$ 140,177		22.79%	\$ 31,941
All Other	\$ 1,117,434	\$ 1,003,269		23.39%	\$ 234,665
<b>Total 6990/6991/6993 - DoDEA/DOE</b>	<b>\$ 1,771,561</b>	<b>\$ 1,778,047</b>		<b>22.19%</b>	<b>\$ 394,473</b>
<b>Total Regular Instruction</b>	<b>\$ 61,206,756</b>	<b>\$ 70,908,065</b>		<b>29.16%</b>	<b>\$ 20,676,245</b>
<b>Special Education Instruction</b>					
<u>1220 - Diagnostic Services</u>					
Salary	\$ 1,141,800	\$ 1,184,034		26.00%	\$ 307,838
Benefits	\$ 267,974	\$ 277,505		25.96%	\$ 72,037
All Other	\$ 46,799	\$ 68,500		5.86%	\$ 4,017
<b>Total 1220 - Diagnostic Services</b>	<b>\$ 1,456,574</b>	<b>\$ 1,530,039</b>		<b>25.09%</b>	<b>\$ 383,891</b>
<u>1221 - School Age Program</u>					
Salary	\$ 11,028,103	\$ 11,567,529		27.38%	\$ 3,167,048
Benefits	\$ 3,048,630	\$ 3,196,229		28.74%	\$ 918,702
All Other	\$ 133,440	\$ 182,449		13.61%	\$ 24,836
<b>Total 1221 - School Age Program</b>	<b>\$ 14,210,173</b>	<b>\$ 14,946,207</b>		<b>27.50%</b>	<b>\$ 4,110,586</b>
<u>1222 - Contracted Services</u>					
All Other	\$ 706,289	\$ 901,000		29.74%	\$ 267,914
<b>Total 1222 - Contracted Services</b>	<b>\$ 706,289</b>	<b>\$ 901,000</b>		<b>29.74%</b>	<b>\$ 267,914</b>

				<b>Percent</b>	
<u>1291 - Preschool Program</u>	<b>2021-22 Actual</b>	<b>2022-23 Budget</b>		<b>Used</b>	<b>2022-23 Actual</b>
Salary	\$ 892,268	\$ 934,745		25.12%	\$ 234,849
Benefits	\$ 221,993	\$ 231,759		26.16%	\$ 60,618
All Other	\$ 20,312	\$ 22,550		13.45%	\$ 3,033
<b>Total 1291 - Preschool Program</b>	<b>\$ 1,134,574</b>	<b>\$ 1,189,054</b>		<b>25.10%</b>	<b>\$ 298,499</b>
<u>1292 - Homebased Services</u>					
Salary	\$ 24,796	\$ 25,664		25.01%	\$ 6,417
Benefits	\$ 8,308	\$ 9,362		23.03%	\$ 2,156
All Other	\$ 3,238	\$ 8,500		11.48%	\$ 976
<b>Total 1292 - Homebased Services</b>	<b>\$ 36,342</b>	<b>\$ 43,526</b>		<b>21.94%</b>	<b>\$ 9,550</b>
<u>6416 - Region 20 Grant</u>					
Salary	\$ 228	\$ 1,500		0.00%	\$ -
Benefits	\$ 40	\$ 500		0.00%	\$ -
All Other	\$ 11,050	\$ 20,500		7.50%	\$ 1,538
<b>Total 6416 - Region 20 Grant</b>	<b>\$ 11,318</b>	<b>\$ 22,500</b>		<b>6.84%</b>	<b>\$ 1,538</b>
<u>6415 - PEaK Grant</u>					
Salary	\$ 51,508	\$ 51,508		36.95%	\$ 19,031
Benefits	\$ 21,819	\$ 22,000		26.02%	\$ 5,725
All Other	\$ -	\$ -		0.00%	\$ -
<b>Total 6415 - PEaK Grant</b>	<b>\$ 73,327</b>	<b>\$ 73,508</b>		<b>33.68%</b>	<b>\$ 24,756</b>
<u>6406 - IDEA Part B Preschool</u>					
Salary	\$ 94,028	\$ 53,962		29.09%	\$ 15,695
Benefits	\$ 21,270	\$ 15,000		26.08%	\$ 3,912
All Other	\$ -	\$ -		0.00%	\$ -
<b>Total 6406 - IDEA Part B Preschool</b>	<b>\$ 115,298</b>	<b>\$ 68,962</b>		<b>28.43%</b>	<b>\$ 19,607</b>
<u>6408 - IDEA Enrollment/Poverty</u>					
Salary	\$ 1,730,516	\$ 1,409,345		25.77%	\$ 363,188
Benefits	\$ 439,191	\$ 371,000		24.87%	\$ 92,275
All Other	\$ 346	\$ 4,000		33.62%	\$ 1,345
<b>Total 6408 - IDEA Enrollment/Poverty</b>	<b>\$ 2,170,052</b>	<b>\$ 1,784,345</b>		<b>25.60%</b>	<b>\$ 456,807</b>
<u>6412 - IDEA Proportionate Share</u>					
Salary	\$ 65,720	\$ 55,988		25.00%	\$ 13,997
Benefits	\$ 17,636	\$ 12,467		30.29%	\$ 3,776
All Other	\$ -	\$ -		0.00%	\$ -
<b>Total 6412 - IDEA Proportionate Share</b>	<b>\$ 83,356</b>	<b>\$ 68,455</b>		<b>25.96%</b>	<b>\$ 17,773</b>
<b>Total Special Education Instruction</b>	<b>\$ 19,997,302</b>	<b>\$ 20,627,596</b>		<b>27.10%</b>	<b>\$ 5,590,921</b>

## Pupil Support

<u>2120 - Guidance</u>					
Salary	\$ 1,864,671	\$ 1,931,030		25.09%	\$ 484,492
Benefits	\$ 437,626	\$ 454,657		25.90%	\$ 117,749
All Other	\$ 8,428	\$ 42,100		3.19%	\$ 1,341
<b>Total 2120 - Guidance</b>	<b>\$ 2,310,725</b>	<b>\$ 2,427,787</b>		<b>24.86%</b>	<b>\$ 603,582</b>

			Percent		
<u>2130 - Health Services</u>	<u>2021-22 Actual</u>	<u>2022-23 Budget</u>	<u>Used</u>		<u>2022-23 Actual</u>
Salary	\$ 965,844	\$ 1,023,004	31.12%	\$	318,354
Benefits	\$ 238,493	\$ 257,257	28.97%	\$	74,524
All Other	\$ 28,947	\$ 47,850	18.82%	\$	9,008
<b>Total 2130 - Health Services</b>	<b>\$ 1,233,284</b>	<b>\$ 1,328,111</b>	<b>30.26%</b>	<b>\$</b>	<b>401,886</b>
<u>2110 - Attendance Services</u>					
Salary	\$ 154,297	\$ 159,604	24.77%	\$	39,534
Benefits	\$ 35,614	\$ 36,855	22.21%	\$	8,185
All Other	\$ 1,947	\$ 5,000	23.56%	\$	1,178
<b>Total 2110 - Attendance Services</b>	<b>\$ 191,858</b>	<b>\$ 201,459</b>	<b>24.27%</b>	<b>\$</b>	<b>48,897</b>
<u>2670 - School Safety</u>					
All Other	\$ 64,211	\$ 67,000	0.00%	\$	-
<b>Total 2670 - School Safety</b>	<b>\$ 64,211</b>	<b>\$ 67,000</b>	<b>0.00%</b>	<b>\$</b>	<b>-</b>
<u>2190 - Extra Curricular Programs</u>					
Salary	\$ 1,477,162	\$ 1,528,863	28.07%	\$	429,176
Benefits	\$ 229,357	\$ 241,483	25.34%	\$	61,199
All Other	\$ 218,312	\$ 228,928	16.84%	\$	38,544
<b>Total 2190 - Extra Curricular Programs</b>	<b>\$ 1,924,831</b>	<b>\$ 1,999,274</b>	<b>26.46%</b>	<b>\$</b>	<b>528,918</b>
<b>Total Pupil Services</b>	<b>\$ 5,724,908</b>	<b>\$ 6,023,631</b>	<b>26.28%</b>	<b>\$</b>	<b>1,583,284</b>

#### Staff Support

<u>2213 - Instructional Coaching</u>					
Salary	\$ 929,463	\$ 179,112	8.33%	\$	14,926
Benefits	\$ 210,736	\$ 32,000	8.19%	\$	2,619
All Other	\$ 1,857	\$ 24,105	5.36%	\$	1,293
<b>Total 2213 - Instructional Coaching</b>	<b>\$ 1,142,056</b>	<b>\$ 235,217</b>	<b>8.01%</b>	<b>\$</b>	<b>18,837</b>
<u>2212 - Curriculum &amp; Instruction</u>					
Salary	\$ 499,097	\$ 520,174	18.09%	\$	94,111
Benefits	\$ 96,218	\$ 99,885	18.19%	\$	18,167
All Other	\$ 177,827	\$ 211,300	3.95%	\$	8,341
<b>Total 2212 - Curriculum &amp; Instruction</b>	<b>\$ 773,142</b>	<b>\$ 831,359</b>	<b>14.51%</b>	<b>\$</b>	<b>120,619</b>
<u>2220 - Library Services</u>					
Salary	\$ 1,459,603	\$ 1,520,674	24.47%	\$	372,150
Benefits	\$ 366,246	\$ 382,767	23.73%	\$	90,829
All Other	\$ 89,567	\$ 100,395	13.31%	\$	13,362
<b>Total 2220 - Library Services</b>	<b>\$ 1,915,416</b>	<b>\$ 2,003,836</b>	<b>23.77%</b>	<b>\$</b>	<b>476,342</b>
<u>2240 - Assessment Services</u>					
Salary	\$ 194,265	\$ 105,000	24.61%	\$	25,841
Benefits	\$ 30,973	\$ 31,000	24.85%	\$	7,702
All Other	\$ 43,708	\$ 56,000	3.98%	\$	2,231
<b>Total 2240 - Assessment Services</b>	<b>\$ 268,946</b>	<b>\$ 192,000</b>	<b>18.63%</b>	<b>\$</b>	<b>35,774</b>
<u>2230 - Technology</u>					
Salary	\$ 856,640	\$ 886,488	24.23%	\$	214,823
Benefits	\$ 210,581	\$ 222,891	20.39%	\$	45,454
All Other	\$ 1,513,151	\$ 1,640,000	16.14%	\$	264,741
<b>Total 2230 - Technology</b>	<b>\$ 2,580,372</b>	<b>\$ 2,749,379</b>	<b>19.10%</b>	<b>\$</b>	<b>525,017</b>

**Percent**

<u>6310 - Title IIA Staff Development</u>	<b>2021-22 Actual</b>	<b>2022-23 Budget</b>	<b>Used</b>	<b>2022-23 Actual</b>
Salary	\$ 156,074	\$ 161,000	25.02%	\$ 40,277
Benefits	\$ 43,152	\$ 43,309	25.76%	\$ 11,158
All Other	\$ 887	\$ 1,000	22.25%	\$ 222
<b>Total 6310 - Title IIA Staff Development</b>	<b>\$ 200,113</b>	<b>\$ 205,309</b>	<b>25.16%</b>	<b>\$ 51,658</b>
<b>Total Staff Support</b>	<b>\$ 6,880,045</b>	<b>\$ 6,217,100</b>	<b>19.76%</b>	<b>\$ 1,228,248</b>

**General Administration**

2310 - Board of Education

Board Secretary Salary	\$ 37,601	\$ 38,917	24.99%	\$ 9,726
Board Secretary Benefits	\$ 6,606	\$ 7,022	24.33%	\$ 1,708
All Other	\$ 69,110	\$ 111,500	1.71%	\$ 1,912
<b>Total 2310 - Board of Education</b>	<b>\$ 113,316</b>	<b>\$ 157,439</b>	<b>8.48%</b>	<b>\$ 13,346</b>

2320 - Executive Administration

Salary	\$ 537,027	\$ 555,907	27.36%	\$ 152,101
Benefits	\$ 139,220	\$ 146,150	18.04%	\$ 26,360
All Other	\$ 130,567	\$ 160,200	32.21%	\$ 51,605
<b>Total 2320 - Executive Administration</b>	<b>\$ 806,814</b>	<b>\$ 862,257</b>	<b>26.68%</b>	<b>\$ 230,066</b>

2570 - Personnel Services

Salary	\$ 326,033	\$ 337,444	27.70%	\$ 93,467
Benefits	\$ 90,590	\$ 100,093	21.42%	\$ 21,444
All Other	\$ 81,284	\$ 92,000	18.75%	\$ 17,254
<b>Total 2570 - Personnel Services</b>	<b>\$ 497,907</b>	<b>\$ 529,537</b>	<b>24.96%</b>	<b>\$ 132,165</b>

2560 - Communications

Salary	\$ 249,006	\$ 257,789	27.17%	\$ 70,052
Benefits	\$ 71,136	\$ 79,654	22.43%	\$ 17,864
All Other	\$ 45,405	\$ 58,300	9.35%	\$ 5,449
<b>Total 2560 - Communications</b>	<b>\$ 365,547</b>	<b>\$ 395,743</b>	<b>23.59%</b>	<b>\$ 93,364</b>

**Total General Administration** **\$ 1,783,584** **\$ 1,944,976** **24.11%** **\$ 468,941**

**2410 - School Administration**

Salary	\$ 4,631,989	\$ 4,792,193	27.25%	\$ 1,305,852
Benefits	\$ 1,186,366	\$ 1,233,506	23.94%	\$ 295,315
All Other	\$ 27,690	\$ 30,000	20.79%	\$ 6,238
<b>Total 2410 - School Administration</b>	<b>\$ 5,846,045</b>	<b>\$ 6,055,699</b>	<b>26.54%</b>	<b>\$ 1,607,405</b>

2510 - Fiscal Affairs

Salary	\$ 455,424	\$ 471,348	26.00%	\$ 122,532
Benefits	\$ 129,352	\$ 134,285	24.08%	\$ 32,343
All Other	\$ 268,680	\$ 373,500	27.15%	\$ 101,389
<b>Total 2510 - Fiscal Affairs</b>	<b>\$ 853,456</b>	<b>\$ 979,133</b>	<b>26.17%</b>	<b>\$ 256,264</b>

2650 - Vehicle Maintenance & Acquisition

All Other	\$ 93,574	\$ 111,500	11.92%	\$ 13,293
<b>Total 2650 - Vehicle Maint. &amp; Acq.</b>	<b>\$ 93,574</b>	<b>\$ 111,500</b>	<b>11.92%</b>	<b>\$ 13,293</b>

**Total Business Services** **\$ 947,030** **\$ 1,090,633** **24.72%** **\$ 269,557**

**Percent**

<b>2610 - Operation of the Plant</b>		<b>2021-22 Actual</b>	<b>2022-23 Budget</b>	<b>Used</b>	<b>2022-23 Actual</b>
Salary	\$	3,858,319	\$ 4,047,500	23.65%	\$ 957,190
Benefits	\$	1,311,421	\$ 1,391,200	29.24%	\$ 406,755
All Other	\$	2,873,441	\$ 3,286,542	23.19%	\$ 762,229
<b>Total 2610 - Operation of the Plant</b>	<b>\$</b>	<b>8,043,181</b>	<b>\$ 8,725,242</b>	<b>24.37%</b>	<b>\$ 2,126,173</b>

<b>2620 - Maintenance of the Plant</b>					
Salary	\$	745,762	\$ 772,489	26.82%	\$ 207,145
Benefits	\$	273,371	\$ 256,422	20.23%	\$ 51,864
All Other	\$	1,937,015	\$ 2,377,039	67.57%	\$ 1,606,062
<b>Total 2620 - Maintenance of the Plant</b>	<b>\$</b>	<b>2,956,148</b>	<b>\$ 3,405,950</b>	<b>54.76%</b>	<b>\$ 1,865,072</b>

**Pupil Transportation**

2710 - Student Transportation

Salary	\$	1,708,354	\$ 1,739,681	25.28%	\$ 439,824
Benefits	\$	712,509	\$ 754,938	33.48%	\$ 252,723
All Other	\$	422,062	\$ 511,400	30.49%	\$ 155,946
<b>Total 2710 - Student Transportation</b>	<b>\$</b>	<b>2,842,925</b>	<b>\$ 3,006,019</b>	<b>28.23%</b>	<b>\$ 848,493</b>

2711 - Learning Community Transportation

All Other	\$	409,795	\$ 425,000	21.27%	\$ 90,378
<b>Total 2711 - LC Transportation</b>	<b>\$</b>	<b>409,795</b>	<b>\$ 425,000</b>	<b>21.27%</b>	<b>\$ 90,378</b>

2712 - SPED School Age Transportation

Salary	\$	979,636	\$ 994,897	30.94%	\$ 307,850
Benefits	\$	205,792	\$ 219,940	28.00%	\$ 61,587
All Other	\$	327,980	\$ 343,570	16.59%	\$ 56,983
<b>Total 2712 - SPED School Age Transp.</b>	<b>\$</b>	<b>1,513,409</b>	<b>\$ 1,558,407</b>	<b>27.36%</b>	<b>\$ 426,420</b>

2713 - SPED Preschool Transportation

All Other	\$	74,754	\$ 76,190	21.87%	\$ 16,665
<b>Total 2713 - SPED Preschool Transp.</b>	<b>\$</b>	<b>74,754</b>	<b>\$ 76,190</b>	<b>21.87%</b>	<b>\$ 16,665</b>

<b>Total Pupil Transportation</b>	<b>\$</b>	<b>4,840,883</b>	<b>\$ 5,065,616</b>	<b>27.28%</b>	<b>\$ 1,381,956</b>
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<b>5000 - Debt Services</b>	<b>\$</b>	<b>1,000</b>	<b>\$ 25,000</b>	<b>0.00%</b>	<b>\$ -</b>
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**1300 - Summer School Program**

Salary	\$	1,305,792	\$ 1,323,000	0.05%	\$ 616
Benefits	\$	187,262	\$ 187,358	0.05%	\$ 102
All Other	\$	270	\$ -	0.00%	\$ -
<b>Total 1300 - Summer School Program</b>	<b>\$</b>	<b>1,493,324</b>	<b>\$ 1,510,358</b>	<b>0.05%</b>	<b>\$ 718</b>

<b>Total General Fund</b>	<b>\$</b>	<b>119,720,207</b>	<b>\$ 131,599,865</b>	<b>27.97%</b>	<b>\$ 36,804,617</b>
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<b>Total - Salary</b>	<b>\$</b>	<b>82,333,733</b>	<b>\$ 85,034,838</b>	<b>25.27%</b>	<b>\$ 21,487,674</b>
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<b>Total - Benefits</b>	<b>\$</b>	<b>22,433,520</b>	<b>\$ 24,898,845</b>	<b>30.43%</b>	<b>\$ 7,576,873</b>
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<b>Total - All Other</b>	<b>\$</b>	<b>14,952,954</b>	<b>\$ 21,666,182</b>	<b>35.72%</b>	<b>\$ 7,740,070</b>
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**Bellevue Public Schools General Obligation Bonds  
Summary as of 11/30/2022**

<b>Bonds Approved by Voters</b>	76,000,000.00
<b>Bonds Sold</b>	76,000,000.00
Premium Received on Sale of Bonds	10,181,683.90
<b>Gross Proceeds</b>	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	-
<b>Net Funds Received To Date</b>	85,251,690.40
 <b>Bonds Remaining to be Sold</b>	 -
 <b>FY21 Activity:</b>	
<b>Beginning Cash Balance as of November 1, 2022</b>	22,952,346.92
Income through November 30, 2022	-
Expenditures through November 30, 2022	(56,985.57)
<b>Ending cash balance on November 30, 2022</b>	22,895,361.35

BELLEVUE PUBLIC SCHOOLS  
BOARD OF EDUCATION

12-01-2022

IT IS RECOMMENDED THAT THE FOLLOWING CLAIMS  
BE APPROVED FOR PAYMENT

GENERAL FUND	983,966.93
SPECIAL BUILDING FUND	62,955.38
FOOD SERVICE FUND	267,070.71
BOND PROJECTS FUND	64,145.73
BOND DEBT FUND	3,797,462.13
<b>TOTAL</b>	<b>5,175,600.88</b>

12-01-2022

General Fund	Check No	Check Date	Vendor Name	Amount	Description
	00253113	12/01/22	A PARTS WAREHOUSE	372.54	TIRES & PARTS
	00253114	12/01/22	ADAMS & SULLIVAN P.C.	1,752.50	LEGAL SERVICES
	00253115	12/01/22	ADVANCED OFFICE	176.68	SUPPLIES
	00253116	12/01/22	AE SUPPLY	675.00	BUILDING IMPROVEMENT
	00253116	12/01/22	AE SUPPLY	675.00	SUPPLIES
	00253117	12/01/22	ALBIREO ENERGY LLC	7,926.00	BUILDING IMPROVEMENT
	00253118	12/01/22	AMERICAN TIME	352.45	BUILDING IMPROVEMENT
	00253119	12/01/22	APPLE, INC.	11,428.75	SUPPLIES
	00253120	12/01/22	AQUA-CHEM, INC.	533.50	REPAIRS
	00253121	12/01/22	ARROW TOWING, INC.	225.00	REPAIRS
	00253122	12/01/22	AUTO VALUE	22.09	SUPPLIES
	00253122	12/01/22	AUTO VALUE	479.51	TIRES & PARTS
	00253123	12/01/22	AWASH ECO WASH	467.38	SUPPLIES
	00253124	12/01/22	BAKER'S SUPERMARKET	2,073.23	SUPPLIES
	00253125	12/01/22	BAKER'S SUPERMARKET	348.50	SUPPLIES
	00253126	12/01/22	BATTERIES PLUS BULBS	137.21	SUPPLIES
	00253126	12/01/22	BATTERIES PLUS BULBS	391.80	TIRES & PARTS
	00253127	12/01/22	BAUER BUILT TIRE	1,051.29	SUPPLIES
	00253127	12/01/22	BAUER BUILT TIRE	4,182.29	TIRES & PARTS
	00253128	12/01/22	BEARCOM	1,066.18	SUPPLIES
	00253129	12/01/22	BEARDMORE CHEVROLET	283.02	REPAIRS
	00253129	12/01/22	BEARDMORE CHEVROLE	65.38	TIRES & PARTS
	00253130	12/01/22	BELLEVUE LEADER	37.80	SUPPLIES
	00253131	12/01/22	BIG RED LOCKSMITHS	440.00	REPAIRS
	00253132	12/01/22	BOILER CHILLER	10,183.47	BUILDING IMPROVEMENT
	00253133	12/01/22	BOUND TO STAY BOUND	287.47	SUPPLIES
	00253134	12/01/22	BRIGGS, INC.	1,573.92	BUILDING IMPROVEMENT
	00253135	12/01/22	BSN SPORTS INC.	82.70	SUPPLIES
	00253136	12/01/22	BUILDERS SUPPLY CO	238.05	BUILDING IMPROVEMENT
	00253137	12/01/22	BYRDSEED, LLC	399.00	SUPPLIES
	00253138	12/01/22	CARPENTER PAPER	5,991.85	SUPPLIES
	00253139	12/01/22	CENGAGE LEARNING	250.00	SUPPLIES
	00253140	12/01/22	CINTAS CORPORATION	824.60	PROFESSIONAL SERVICES
	00253141	12/01/22	CONTINENTAL RESEARCH	2,060.51	SUPPLIES
	00253142	12/01/22	CORNHUSKER AUTO	373.18	GAS, DIESEL, OIL
	00253143	12/01/22	CORNHUSKER INTL	2,655.40	REPAIRS
	00253143	12/01/22	CORNHUSKER INTL	369.02	TIRES & PARTS
	00253144	12/01/22	COX BUSINESS SERVICES	17,184.63	TELECOMMUNICATIONS
	00253145	12/01/22	COX BUSINESS SERVICES	12,776.57	TELECOMMUNICATIONS

12-01-2022

00253146	12/01/22	CREATIVE SITES, LLC	845.00	BUILDING IMPROVEMENT
00253147	12/01/22	CURZON PROMOTIONAL	5,150.00	BUILDING IMPROVEMENT
00253148	12/01/22	D.C. ELECTRIC/HEARTLAND	1,450.42	BUILDING IMPROVEMENT
00253149	12/01/22	DE LAGE LANDEN FINANCIAL	426.79	FURNITURE & EQUIPMENT
00253150	12/01/22	DECA INC	520.00	SUPPLIES
00253151	12/01/22	DIAMOND VOGEL	256.20	REPAIRS
00253152	12/01/22	DIANE ELLIS	793.00	EMPLOYEE TRAINING & DEVEL
00253152	12/01/22	DIANE ELLIS	370.50	PROFESSIONAL SERVICES
00253153	12/01/22	DIETZE MUSIC	895.00	REPAIRS
00253153	12/01/22	DIETZE MUSIC	76.83	SUPPLIES
00253154	12/01/22	DISTRICT ACTIVITY FUND	666.82	PROFESSIONAL SERVICES
00253155	12/01/22	DRAKE-WILLIAMS STEEL	825.00	SUPPLIES
00253156	12/01/22	DeMOULIN BROS &	139,247.10	SUPPLIES
00253157	12/01/22	E.S.U. #3	750.00	EMPLOYEE TRAINING & DEVEL
00253157	12/01/22	E.S.U. #3	560.00	SUPPLIES
00253157	12/01/22	E.S.U. #3	3,502.00	TUITION-OTHER AGENCIES
00253158	12/01/22	EASY WAY SAFETY	310.00	TIRES & PARTS
00253159	12/01/22	EGAN SUPPLY	1,592.57	REPAIRS
00253159	12/01/22	EGAN SUPPLY	36,981.87	SUPPLIES
00253160	12/01/22	ELECTRONIC CONTRACTING	1,120.00	BUILDING IMPROVEMENT
00253161	12/01/22	ELSEVIER, INC.	6,955.00	PROFESSIONAL SERVICES
00253162	12/01/22	EMOTIONAL ABC'S	468.00	SUPPLIES
00253163	12/01/22	EQUIFAX WORKFORCE	64.00	PROFESSIONAL SERVICES
00253164	12/01/22	ESU COORDINATING	6,000.00	PROFESSIONAL SERVICES
00253165	12/01/22	EXPLORE LEARNING	3,295.00	SUPPLIES
00253166	12/01/22	EYMAN PLUMBING, INC.	5,045.38	BUILDING IMPROVEMENT
00253167	12/01/22	FAMILY FARE SUPERMARKET	87.97	SUPPLIES
00253168	12/01/22	FATHER FLANAGAN'S BOYS'	4,064.50	PROFESSIONAL SERVICES
00253169	12/01/22	FERRELLGAS	8,179.85	GAS, DIESEL, OIL
00253170	12/01/22	FLEETPRIDE	202.04	SUPPLIES
00253170	12/01/22	FLEETPRIDE	2,339.43	TIRES & PARTS
00253171	12/01/22	FOLLETT CONTENT	6,436.66	SUPPLIES
00253172	12/01/22	FOLLETT SCHOOL	661.14	SUPPLIES
00253173	12/01/22	GECKO MICROSOLUTIONS	510.00	TEXTBOOKS & PERIODICALS
00253174	12/01/22	GENERAL FIRE AND SAFETY	7,758.00	BUILDING IMPROVEMENT
00253175	12/01/22	GLENNA FISHER	4,594.25	PROFESSIONAL SERVICES
00253176	12/01/22	GRAINGER, INC.	367.00	BUILDING IMPROVEMENT
00253176	12/01/22	GRAINGER, INC.	397.17	REPAIRS
00253176	12/01/22	GRAINGER, INC.	193.00	SUPPLIES
00253177	12/01/22	GREENLIFE GARDENS, INC.	1,520.00	BUILDING IMPROVEMENT

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00253178	12/01/22	HASSE AND LOVIN	2,175.00	PROFESSIONAL SERVICES
00253179	12/01/22	HOTSY EQUIPMENT CO.	266.36	SUPPLIES
00253180	12/01/22	HY-VEE, INC.	13.98	SUPPLIES
00253181	12/01/22	J & J SMALL ENGINE	25.14	REPAIRS
00253181	12/01/22	J & J SMALL ENGINE	1,308.78	SUPPLIES
00253182	12/01/22	J.P. COOKE COMPANY	49.30	SUPPLIES
00253183	12/01/22	J.W. PEPPER & SON, INC.	432.49	SUPPLIES
00253184	12/01/22	JEFF RIPPE	30.00	EMPLOYEE TRAINING & DEVEL
00253185	12/01/22	JODON'S	132.00	SUPPLIES
00253186	12/01/22	JOHNSON HARDWARE CO	157.44	BUILDING IMPROVEMENT
00253187	12/01/22	JOHNSTONE SUPPLY	330.70	BUILDING IMPROVEMENT
00253188	12/01/22	JUDAH CASTER CO	76.00	BUILDING IMPROVEMENT
00253189	12/01/22	KIMBALL MIDWEST	227.26	SUPPLIES
00253189	12/01/22	KIMBALL MIDWEST	672.55	TIRES & PARTS
00253190	12/01/22	LANGUAGE LINE SERVICES	25.52	SUPPLIES
00253191	12/01/22	LEADING EDGE LAMINATING	139.96	SUPPLIES
00253192	12/01/22	LOU'S SPORTING GOODS	3,495.18	SUPPLIES
00253193	12/01/22	MACGILL	213.34	SUPPLIES
00253194	12/01/22	MATHESON TRI-GAS, INC.	44.57	REPAIRS
00253195	12/01/22	MAXIM HEALTHCARE	7,172.48	TUITION-OTHER AGENCIES
00253196	12/01/22	MCC BOOKSTORE SOUTH	4,899.52	PROFESSIONAL SERVICES
00253197	12/01/22	MECHANICAL SALES, INC.	9,036.50	BUILDING IMPROVEMENT
00253198	12/01/22	MEJIA ROOFING &	450.00	BUILDING IMPROVEMENT
00253199	12/01/22	MENARDS, INC.	1,233.88	BUILDING IMPROVEMENT
00253199	12/01/22	MENARDS, INC.	1,697.28	REPAIRS
00253199	12/01/22	MENARDS, INC.	1,519.14	SUPPLIES
00253200	12/01/22	METAL DOORS & HARDWARE	1,291.60	BUILDING IMPROVEMENT
00253201	12/01/22	METROPOLITAN UTILITIES	11,153.83	FUEL
00253201	12/01/22	METROPOLITAN UTILITIES	20,453.10	WATER & SEWER
00253202	12/01/22	MIDLANDS TESTING	540.00	PROFESSIONAL SERVICES
00253203	12/01/22	MINNESOTA CLAY CO., USA	854.79	SUPPLIES
00253204	12/01/22	NAPA AUTO PARTS	7.59	SUPPLIES
00253204	12/01/22	NAPA AUTO PARTS	12.08	TIRES & PARTS
00253205	12/01/22	NCECBVI	150.00	EMPLOYEE TRAINING & DEVEL
00253206	12/01/22	NCS PEARSON	242.00	SUPPLIES
00253207	12/01/22	NE DEPARTMENT OF LABOR	480.00	BUILDING IMPROVEMENT
00253208	12/01/22	NEBRASKA - IOWA SUPPLY	57,308.44	GAS, DIESEL, OIL
00253209	12/01/22	NEBRASKA FURNITURE	13,174.75	SUPPLIES
00253210	12/01/22	NEBRASKA STATE FIRE	144.00	BUILDING IMPROVEMENT
00253211	12/01/22	NEBRASKA/CENTRAL	1,099.44	TIRES & PARTS

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00253212	12/01/22	NEW HORIZONS LLC	4,900.00	SITE IMPROVEMENTS
00253213	12/01/22	O'REILLY AUTOMOTIVE, INC.	94.58	SUPPLIES
00253214	12/01/22	OCCUPATIONAL HEALTH	911.00	PROFESSIONAL SERVICES
00253215	12/01/22	OFFICE DEPOT, INC	3,228.51	SUPPLIES
00253216	12/01/22	OMAHA DOOR & WINDOW CO	414.00	BUILDING IMPROVEMENT
00253217	12/01/22	OMAHA PUBLIC POWER	132,854.04	ELECTRICITY
00253218	12/01/22	OMAHA WORLD-HERALD	2,214.09	ADVERTISING/PUBLICATION
00253218	12/01/22	OMAHA WORLD-HERALD	422.99	SUPPLIES
00253219	12/01/22	ONE SOURCE, INC.	979.00	PROFESSIONAL SERVICES
00253220	12/01/22	OVERHEAD DOOR CO.	120.00	BUILDING IMPROVEMENT
00253221	12/01/22	PAPILLION SANITATION	3,279.54	TRASH REMOVAL
00253222	12/01/22	PERCUSSION SOURCE	91.77	SUPPLIES
00253223	12/01/22	PLANK ROAD PUBLISHING	129.95	SUPPLIES
00253224	12/01/22	PLATTEVIEW TURF INC.	6,975.00	SITE IMPROVEMENTS
00253225	12/01/22	PRAIRIE MECHANICAL	1,690.00	BUILDING IMPROVEMENT
00253226	12/01/22	PRESTO-X	5,059.00	SITE IMPROVEMENTS
00253227	12/01/22	PRIME SECURED, INC	11,549.16	BUILDING IMPROVEMENT
00253227	12/01/22	PRIME SECURED, INC	255.00	PROFESSIONAL SERVICES
00253228	12/01/22	QUADIENT	5,530.07	POSTAGE
00253229	12/01/22	RADCLIFFE, GILBERTSON	4,500.00	LOBBYIST
00253230	12/01/22	RAPIDSCALE INC	2,170.00	SOFTWARE
00253231	12/01/22	REMEDY ROAD LLC	4,281.48	TUITION-OTHER AGENCIES
00253232	12/01/22	SCHOLASTIC BOOK CLUBS	157.00	SUPPLIES
00253233	12/01/22	SCHOOL NURSE SUPPLY	516.91	SUPPLIES
00253234	12/01/22	SCHOOL OUTFITTERS	1,028.71	SUPPLIES
00253235	12/01/22	SCHOOL SPECIALTY, LLC	25,225.25	SUPPLIES
00253236	12/01/22	SHIP ENTERPRISES, INC.	443.00	BUILDING IMPROVEMENT
00253237	12/01/22	SITE ONE LANDSCAPE	1,811.79	SITE IMPROVEMENTS
00253238	12/01/22	SNYDER CHARLESON	19,879.38	TUITION-OTHER AGENCIES
00253239	12/01/22	SOLIAN CONSULTING, INC.	17,179.00	TUITION-OTHER AGENCIES
00253240	12/01/22	SOUTHERNCARLSON, INC	718.00	SUPPLIES
00253241	12/01/22	SOUTHPAW INTERPRETING	90.00	PROFESSIONAL SERVICES
00253242	12/01/22	SPECKMANN	17,145.00	SITE IMPROVEMENTS
00253243	12/01/22	STAPLES ADVANTAGE	589.86	SUPPLIES
00253244	12/01/22	STEVE'S FLOOR COVERINGS	350.00	BUILDING IMPROVEMENT
00253245	12/01/22	STUDENT TRANSPORATION	47,586.81	CONTRACTED TRANSPORTATION
00253246	12/01/22	SUSAN BROOKS	10.00	SUPPLIES
00253247	12/01/22	TERRACON	1,240.00	SITE IMPROVEMENTS
00253248	12/01/22	TFD SUPPLIES	142.50	SUPPLIES
00253249	12/01/22	THE FILTER SHOP	4,277.26	SUPPLIES

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00253250	12/01/22	THERAPY WORKS OF	10,238.15	TUITION-OTHER AGENCIES
00253251	12/01/22	TRUCK CENTER COMPANIES	9,673.91	TIRES & PARTS
00253252	12/01/22	TURNITIN, LLC.	13,738.00	SOFTWARE
00253253	12/01/22	TY'S OUTDOOR POWER INC.	71.05	SUPPLIES
00253254	12/01/22	U.S. BANK EQUIPMENT	9,843.50	RENTALS/LEASE PURCHASE
00253254	12/01/22	U.S. BANK EQUIPMENT	9,133.76	SUPPLIES
00253255	12/01/22	UNIFIRST CORPORATION	249.29	PROFESSIONAL SERVICES
00253256	12/01/22	UNIVERSITY OF NEB MEDICAL	24,218.52	TUITION-OTHER AGENCIES
00253257	12/01/22	UNK ACADEMIC ADVISING	100.00	EMPLOYEE TRAINING & DEVEL
00253258	12/01/22	VISUAL EDGE IT	36.99	SUPPLIES
00253259	12/01/22	VOSS LIGHTING	2,167.54	SUPPLIES
00253260	12/01/22	WEST MUSIC CO	286.93	SUPPLIES
00253261	12/01/22	WESTLAKE HARDWARE	9.98	BUILDING IMPROVEMENT
00253261	12/01/22	WESTLAKE HARDWARE	13.18	REPAIRS
00253261	12/01/22	WESTLAKE HARDWARE	417.00	SUPPLIES
00253262	12/01/22	WHITE WOLF WEB OFFSET	403.26	SUPPLIES
00253263	12/01/22	WOODRIVER ENERGY	5,275.85	FUEL
		<b>General Fund Total:</b>	<b>904,543.51</b>	

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General Fund	Check No	Check Date	Vendor Name	Amount	Description
	00253038	11/08/22	ABIGAIL CEREMUGA	224.00	EMPLOYEE TRAINING & DEVELOPMNT
	00253039	11/08/22	AMY SMITH	288.00	EMPLOYEE TRAINING & DEVELOPMNT
	00253040	11/08/22	ANGELICA MUSIL	224.00	EMPLOYEE TRAINING & DEVELOPMNT
	00253041	11/08/22	BAKER'S SUPERMARKET	277.64	SUPPLIES
	00253042	11/08/22	BLACK HILLS ENERGY	345.27	FUEL
	00253043	11/08/22	BP BUSINESS SOLUTIONS	2,167.33	GAS, DIESEL, OIL
	00253044	11/08/22	BRENDA NELSON	288.00	EMPLOYEE TRAINING & DEVELOPMNT
	00253045	11/08/22	CARDMEMBER SERVICE	1,124.53	CONTRACTED TRANSPORTATION
	00253045	11/08/22	CARDMEMBER SERVICE	2,570.00	PROFESSIONAL SERVICES
	00253045	11/08/22	CARDMEMBER SERVICE	333.66	SUPPLIES
	00253046	11/08/22	CARLA PALO	288.00	EMPLOYEE TRAINING & DEVELOPMNT
	00253047	11/08/22	CHADALEE RITONYA	288.00	EMPLOYEE TRAINING & DEVELOPMNT
	00253048	11/08/22	DISTRICT REVOLVING	480.00	EMPLOYEE TRAINING & DEVELOPMNT
	00253048	11/08/22	DISTRICT REVOLVING	9,368.16	PROFESSIONAL SERVICES
	00253048	11/08/22	DISTRICT REVOLVING	169.68	REPAIRS
	00253048	11/08/22	DISTRICT REVOLVING	19,269.01	SUPPLIES
	00253048	11/08/22	DISTRICT REVOLVING	404.86	TRASH REMOVAL
	00253049	11/08/22	JENNIFER SEDLACEK	224.00	EMPLOYEE TRAINING & DEVELOPMNT
	00253050	11/08/22	JILL SWENSON	239.39	SUPPLIES
	00253051	11/08/22	JODY PETROW	288.00	EMPLOYEE TRAINING & DEVELOPMNT
	00253052	11/08/22	JOSEPH HERNANDEZ	90.40	VOIDED CHECK PASS THROUGH
	00253053	11/08/22	KRISTAN BURLINGAME	162.37	EMPLOYEE TRAINING & DEVELOPMNT
	00253054	11/08/22	RAE FAHLANDER	224.00	EMPLOYEE TRAINING & DEVELOPMNT
	00253055	11/08/22	REALLY GOOD STUFF, LLC.	479.97	SUPPLIES
	00253056	11/08/22	REALLY GREAT READING	33,114.20	SUPPLIES
	00253057	11/08/22	SHERI SCHUTTLE	288.00	EMPLOYEE TRAINING & DEVELOPMNT
	00253058	11/08/22	ST. MARY'S CATHOLIC	250.00	SUPPLIES
	00253059	11/08/22	STACY HAGEMANN	224.00	EMPLOYEE TRAINING & DEVELOPMNT
	00253060	11/08/22	TRACTOR SUPPLY COMPANY	55.98	SUPPLIES
	00253063	11/17/22	BRITTANY WINCHESTER	30.00	EMPLOYEE TRAINING & DEVELOPMNT
	00253064	11/17/22	FAMILY FARE SUPERMARKET	26.37	SUPPLIES
	00253065	11/17/22	J.W. PEPPER & SON, INC.	38.24	SUPPLIES
	00253067	11/17/22	JILL SWENSON	139.06	SUPPLIES
	00253068	11/17/22	KERRY TRENT	25.00	SUPPLIES
	00253069	11/17/22	ROBERT MOORE	191.55	EMPLOYEE TRAINING & DEVELOPMNT
	00253071	11/17/22	SUSAN COLVIN	112.20	EMPLOYEE TRAINING & DEVELOPMNT
	00253072	11/17/22	TERRY HUGHES TREE	119.00	BUILDING IMPROVEMENT
	00253073	11/17/22	TRACY ANTON	107.49	SUPPLIES
	00253074	11/17/22	VERIZON WIRELESS	135.18	TELECOMMUNICATIONS

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	00253075	11/18/22	BAKER'S SUPERMARKET	248.47	SUPPLIES
	00253076	11/18/22	COMMERCE BANK	4,483.08	CONTRACTED TRANSPORTATION
	00253077	11/18/22	UPS	17.33	POSTAGE
<b>General Fund Immediate Pays Released Prior to Board Meeting:</b>				<b>79,423.42</b>	

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Special Bldg	Check No	Check Date	Vendor Name	Amount	Description
	00253264	12/01/22	BOILER CHILLER SYSTEMS	16,437.21	BUILDING PROJECTS
	00253265	12/01/22	MECHANICAL SALES, INC.	2,107.41	BUILDING PROJECTS
	00253266	12/01/22	SPORTS FACILITY	8,569.67	BUILDING PROJECTS
	00253267	12/01/22	TRANE U.S., INC.	5,973.00	BUILDING PROJECTS
			<b>Special Building Fund Total:</b>	<b>33,087.29</b>	

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Special Bldg	Check No	Check Date	Vendor Name	Amount	Description
	00253070	11/17/22	SPORTS FACILITY MAINTENANCE, LLC	5,558.09	BUILDING PROJECTS
	00253072	11/17/22	TERRY HUGHES TREE SERVICE	24,310.00	BUILDING PROJECTS
<b>Special Building Fund Immediate Pays Released Prior to Board Meeting:</b>				<b>29,868.09</b>	

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Bond Project	Check No	Check Date	Vendor Name	Amount	Description
	00030603	12/01/22	CRAWFORD SEAMLESS	39,865.23	BUILDING PROJECTS
	00030604	12/01/22	ELECTRIC COMPANY OF	4,860.00	BUILDING PROJECTS
	00030605	12/01/22	GP ARCHITECTURE, LLC.	16,420.50	BUILDING PROJECTS
	00030605	12/01/22	GP ARCHITECTURE, LLC.	3,000.00	PROFESSIONAL SERVICES
			<b>Bond Project Fund Total:</b>	<b>64,145.73</b>	

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Food Service	Check No	Check Date	Vendor Name	Amount	Description
	00253268	12/01/22	AMERICAN BOTTLING	1,737.00	FOOD
	00253269	12/01/22	AMERICAN FOODS GROUP	2,800.00	FOOD
	00253270	12/01/22	BPS FOUNDATION - LAC	100.00	SUPPLIES
	00253271	12/01/22	CARPENTER PAPER	11,418.66	SUPPLIES
	00253272	12/01/22	COCA-COLA OF OMAHA	5,093.98	FOOD
	00253273	12/01/22	DISTRICT ACTIVITY FUND	1,690.00	SUPPLIES
	00253274	12/01/22	EAST HIGH ACTIVITY	550.00	SUPPLIES
	00253275	12/01/22	EGAN SUPPLY	763.85	SUPPLIES
	00253276	12/01/22	FARNER-BOCKEN COMPANY	1,906.54	FOOD
	00253277	12/01/22	GENERAL PARTS, LLC.	5,794.79	REPAIRS
	00253278	12/01/22	GREATER AMERICA	325.72	REPAIRS
	00253279	12/01/22	GREENBERG FRUIT	4,177.97	FOOD
	00253280	12/01/22	HILAND DAIRY	41,134.45	FOOD
	00253281	12/01/22	LEWIS & CLARK ACTIVITY	150.00	SUPPLIES
	00253282	12/01/22	LOGAN FONTENELLE	150.00	SUPPLIES
	00253283	12/01/22	MARY HANSEN	118.49	SUPPLIES
	00253284	12/01/22	MISSION ACTIVITY FUND	150.00	SUPPLIES
	00253285	12/01/22	MMC CONTRACTORS, INC.	5,165.35	REPAIRS
	00253286	12/01/22	NEBRASKA - IOWA SUPPLY	1,213.79	GAS, DIESEL, OIL
	00253287	12/01/22	OFFICE DEPOT, INC	381.45	SUPPLIES
	00253288	12/01/22	PAPILLION SANITATION	2,354.87	TRASH REMOVAL
	00253289	12/01/22	PEPSI COLA COMPANY	617.25	FOOD
	00253290	12/01/22	ROTELLA'S ITALIAN BAKERY	8,699.32	FOOD
	00253291	12/01/22	SYSCO LINCOLN	167,943.44	FOOD
	00253292	12/01/22	WEST HIGH ACTIVITY FUND	550.00	SUPPLIES
			<b>Food Service Fund Total:</b>	<b>264,986.92</b>	

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Food Service	Check No	Check Date	Vendor Name	Amount	Description
	00253045	11/08/22	CARDMEMBER SERVICE	1,873.13	SUPPLIES
	00253061	11/08/22	VERIZON WIRELESS	34.01	SUPPLIES
	00253062	11/17/22	BETHANY ACKER	31.74	MISCELLANEOUS
	00253064	11/17/22	FAMILY FARE SUPERMARKET	28.41	FOOD
	00253066	11/17/22	JAIMIE SANCHEZ	116.50	MISCELLANEOUS
<b>Food Service Immediate Pays Released Prior to Board Meeting:</b>				<b>2,083.79</b>	

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Bond Debt	Check No	Check Date	Vendor Name	Amount	Description
	00000311	12/01/22	BOK FINANCIAL	1,200.00	BOND ISSUANCE AND RELATED
	00000311	12/01/22	BOK FINANCIAL	1,624,830.88	INTEREST ON LONGTERM DEBT
	00000311	12/01/22	BOK FINANCIAL	2,171,431.25	REDEMPTION OF PRINCIPAL
			<b>Bond Debt Fund Total:</b>	<b>3,797,462.13</b>	

**Bellevue Public Schools - Publication Of Checks**

Vendor Name	Amount	Description
A PARTS WAREHOUSE	372.54	TIRES & PARTS
ABIGAIL CEREMUGA	224.00	EMPLOYEE TRAINING & DEVELOPMNT
ADAMS & SULLIVAN P.C.	1,752.50	LEGAL SERVICES
ADVANCED OFFICE AUTOMATION INC	176.68	SUPPLIES
AE SUPPLY	675.00	BUILDING IMPROVEMENT
AE SUPPLY	675.00	SUPPLIES
ALBIREO ENERGY LLC	7,926.00	BUILDING IMPROVEMENT
AMERICAN BOTTLING COMPANY	1,737.00	FOOD
AMERICAN FOODS GROUP, LLC.	2,800.00	FOOD
AMERICAN TIME	352.45	BUILDING IMPROVEMENT
AMY SMITH	288.00	EMPLOYEE TRAINING & DEVELOPMNT
ANGELICA MUSIL	224.00	EMPLOYEE TRAINING & DEVELOPMNT
APPLE, INC.	11,428.75	SUPPLIES
AQUA-CHEM, INC.	533.50	REPAIRS
ARROW TOWING, INC.	225.00	REPAIRS
AUTO VALUE	22.09	SUPPLIES
AUTO VALUE	479.51	TIRES & PARTS
AWASH ECO WASH SYSTEM CORP	467.38	SUPPLIES
BAKER'S SUPERMARKET	2,073.23	SUPPLIES
BAKER'S SUPERMARKET	348.50	SUPPLIES
BAKER'S SUPERMARKET	277.64	SUPPLIES
BAKER'S SUPERMARKET	248.47	SUPPLIES
BATTERIES PLUS BULBS	137.21	SUPPLIES
BATTERIES PLUS BULBS	391.80	TIRES & PARTS
BAUER BUILT TIRE	1,051.29	SUPPLIES
BAUER BUILT TIRE	4,182.29	TIRES & PARTS
BEARCOM	1,066.18	SUPPLIES
BEARDMORE CHEVROLET, INC	283.02	REPAIRS
BEARDMORE CHEVROLET, INC	65.38	TIRES & PARTS
BELLEVUE LEADER	37.80	SUPPLIES
BETHANY ACKER	31.74	MISCELLANEOUS
BIG RED LOCKSMITHS, INC.	440.00	REPAIRS
BLACK HILLS ENERGY	345.27	FUEL
BOILER CHILLER SYSTEMS LLC	10,183.47	BUILDING IMPROVEMENT
BOILER CHILLER SYSTEMS LLC	16,437.21	BUILDING PROJECTS
BOK FINANCIAL	1,200.00	BOND ISSUANCE AND RELATED COSTS

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BOK FINANCIAL	1,624,830.88	INTEREST ON LONGTERM DEBT
BOK FINANCIAL	2,171,431.25	REDEMPTION OF PRINCIPAL
BOUND TO STAY BOUND	287.47	SUPPLIES
BP BUSINESS SOLUTIONS	2,167.33	GAS, DIESEL, OIL
BPS FOUNDATION - LAC	100.00	SUPPLIES
BRENDA NELSON	288.00	EMPLOYEE TRAINING & DEVELOPMNT
BRIGGS, INC.	1,573.92	BUILDING IMPROVEMENT
BRITTANY WINCHESTER	30.00	EMPLOYEE TRAINING & DEVELOPMNT
BSN SPORTS INC.	82.70	SUPPLIES
BUILDERS SUPPLY CO., INC.	238.05	BUILDING IMPROVEMENT
BYRDSEED, LLC	399.00	SUPPLIES
CARDMEMBER SERVICE	1,124.53	CONTRACTED TRANSPORTATION
CARDMEMBER SERVICE	2,570.00	PROFESSIONAL SERVICES
CARDMEMBER SERVICE	2,206.79	SUPPLIES
CARLA PALO	288.00	EMPLOYEE TRAINING & DEVELOPMNT
CARPENTER PAPER COMPANY	5,991.85	SUPPLIES
CARPENTER PAPER COMPANY	11,418.66	SUPPLIES
CENGAGE LEARNING	250.00	SUPPLIES
CHADALEE RITONYA	288.00	EMPLOYEE TRAINING & DEVELOPMNT
CINTAS CORPORATION	824.60	PROFESSIONAL SERVICES
COCA-COLA OF OMAHA	5,093.98	FOOD
COMMERCE BANK	4,483.08	CONTRACTED TRANSPORTATION
CONTINENTAL RESEARCH CORP.	2,060.51	SUPPLIES
CORNHUSKER AUTO WASH	373.18	GAS, DIESEL, OIL
CORNHUSKER INTL TRUCKS, INC.	2,655.40	REPAIRS
CORNHUSKER INTL TRUCKS, INC.	369.02	TIRES & PARTS
COX BUSINESS SERVICES	17,184.63	TELECOMMUNICATIONS
COX BUSINESS SERVICES	12,776.57	TELECOMMUNICATIONS
CRAWFORD SEAMLESS GUTTER	39,865.23	BUILDING PROJECTS
CREATIVE SITES, LLC	845.00	BUILDING IMPROVEMENT
CURZON PROMOTIONAL GRAPHICS	5,150.00	BUILDING IMPROVEMENT
D.C. ELECTRIC/HEARTLAND LIGHTING, INC.	1,450.42	BUILDING IMPROVEMENT
DE LAGE LANDEN FINANCIAL SERVICES, INC	426.79	FURNITURE & EQUIPMENT
DECA INC	520.00	SUPPLIES
DeMOULIN BROS & COMPANY	139,247.10	SUPPLIES
DIAMOND VOGEL	256.20	REPAIRS
DIANE ELLIS	793.00	EMPLOYEE TRAINING & DEVELOPMNT
DIANE ELLIS	370.50	PROFESSIONAL SERVICES
DIETZE MUSIC	895.00	REPAIRS
DIETZE MUSIC	76.83	SUPPLIES

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DISTRICT ACTIVITY FUND	666.82	PROFESSIONAL SERVICES
DISTRICT ACTIVITY FUND	1,690.00	SUPPLIES
DISTRICT REVOLVING ACCOUNT	480.00	EMPLOYEE TRAINING & DEVELOPMNT
DISTRICT REVOLVING ACCOUNT	9,368.16	PROFESSIONAL SERVICES
DISTRICT REVOLVING ACCOUNT	169.68	REPAIRS
DISTRICT REVOLVING ACCOUNT	19,269.01	SUPPLIES
DISTRICT REVOLVING ACCOUNT	404.86	TRASH REMOVAL
DRAKE-WILLIAMS STEEL, INC.	825.00	SUPPLIES
E.S.U. #3	750.00	EMPLOYEE TRAINING & DEVELOPMNT
E.S.U. #3	560.00	SUPPLIES
E.S.U. #3	3,502.00	TUITION-OTHER AGENCIES
EAST HIGH ACTIVITY ACCOUNT	550.00	SUPPLIES
EASY WAY SAFETY SERVICES, INC.	310.00	TIRES & PARTS
EGAN SUPPLY	1,592.57	REPAIRS
EGAN SUPPLY	36,981.87	SUPPLIES
EGAN SUPPLY	763.85	SUPPLIES
ELECTRIC COMPANY OF OMAHA	4,860.00	BUILDING PROJECTS
ELECTRONIC CONTRACTING COMPANY	1,120.00	BUILDING IMPROVEMENT
ELSEVIER, INC.	6,955.00	PROFESSIONAL SERVICES
EMOTIONAL ABC'S	468.00	SUPPLIES
EQUIFAX WORKFORCE SOLUTIONS LLC	64.00	PROFESSIONAL SERVICES
ESU COORDINATING COUNCIL	6,000.00	PROFESSIONAL SERVICES
EXPLORE LEARNING	3,295.00	SUPPLIES
EYMAN PLUMBING, INC.	5,045.38	BUILDING IMPROVEMENT
FAMILY FARE SUPERMARKET	87.97	SUPPLIES
FAMILY FARE SUPERMARKET	28.41	FOOD
FAMILY FARE SUPERMARKET	26.37	SUPPLIES
FARNER-BOCKEN COMPANY	1,906.54	FOOD
FATHER FLANAGAN'S BOYS' HOME	4,064.50	PROFESSIONAL SERVICES
FERRELLGAS	8,179.85	GAS, DIESEL, OIL
FLEETPRIDE	202.04	SUPPLIES
FLEETPRIDE	2,339.43	TIRES & PARTS
FOLLETT CONTENT SOLUTIONS, LLC	6,436.66	SUPPLIES
FOLLETT SCHOOL SOLUTIONS, INC.	661.14	SUPPLIES
GECKO MICROSOLUTIONS, INC	510.00	TEXTBOOKS & PERIODICALS
GENERAL FIRE AND SAFETY EQUIPMENT CO.	7,758.00	BUILDING IMPROVEMENT
GENERAL PARTS, LLC.	5,794.79	REPAIRS
GLENNA FISHER	4,594.25	PROFESSIONAL SERVICES
GP ARCHITECTURE, LLC.	16,420.50	BUILDING PROJECTS
GP ARCHITECTURE, LLC.	3,000.00	PROFESSIONAL SERVICES

12-01-2022

GRAINGER, INC.	367.00	BUILDING IMPROVEMENT
GRAINGER, INC.	397.17	REPAIRS
GRAINGER, INC.	193.00	SUPPLIES
GREATER AMERICA DISTRIBUTING INC.	325.72	REPAIRS
GREENBERG FRUIT COMPANY	4,177.97	FOOD
GREENLIFE GARDENS, INC.	1,520.00	BUILDING IMPROVEMENT
HASSE AND LOVIN ASSOCIATES, LLC	2,175.00	PROFESSIONAL SERVICES
HILAND DAIRY	41,134.45	FOOD
HOTSY EQUIPMENT CO.	266.36	SUPPLIES
HY-VEE, INC.	13.98	SUPPLIES
J & J SMALL ENGINE SERVICE, INC.	25.14	REPAIRS
J & J SMALL ENGINE SERVICE, INC.	1,308.78	SUPPLIES
J.P. COOKE COMPANY	49.30	SUPPLIES
J.W. PEPPER & SON, INC.	432.49	SUPPLIES
J.W. PEPPER & SON, INC.	38.24	SUPPLIES
JAIMIE SANCHEZ	116.50	MISCELLANEOUS
JEFF RIPPE	30.00	EMPLOYEE TRAINING & DEVELOPMNT
JENNIFER SEDLACEK	224.00	EMPLOYEE TRAINING & DEVELOPMNT
JILL SWENSON	239.39	SUPPLIES
JILL SWENSON	139.06	SUPPLIES
JODON'S	132.00	SUPPLIES
JODY PETROW	288.00	EMPLOYEE TRAINING & DEVELOPMNT
JOHNSON HARDWARE CO	157.44	BUILDING IMPROVEMENT
JOHNSTONE SUPPLY	330.70	BUILDING IMPROVEMENT
JOSEPH HERNANDEZ	90.40	VOIDED CHECK PASS THROUGH
JUDAH CASTER CO	76.00	BUILDING IMPROVEMENT
KERRY TRENT	25.00	SUPPLIES
KIMBALL MIDWEST	227.26	SUPPLIES
KIMBALL MIDWEST	672.55	TIRES & PARTS
KRISTAN BURLINGAME	162.37	EMPLOYEE TRAINING & DEVELOPMNT
LANGUAGE LINE SERVICES	25.52	SUPPLIES
LEADING EDGE LAMINATING	139.96	SUPPLIES
LEWIS & CLARK ACTIVITY FUND	150.00	SUPPLIES
LOGAN FONTENELLE ACTIVITY FUND	150.00	SUPPLIES
LOU'S SPORTING GOODS	3,495.18	SUPPLIES
MACGILL	213.34	SUPPLIES
MARY HANSEN	118.49	SUPPLIES
MATHESON TRI-GAS, INC.	44.57	REPAIRS
MAXIM HEALTHCARE SERVICES, INC.	7,172.48	TUITION-OTHER AGENCIES
MCC BOOKSTORE SOUTH OMAHA STORE NO. 141	4,899.52	PROFESSIONAL SERVICES

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MECHANICAL SALES, INC.	9,036.50	BUILDING IMPROVEMENT
MECHANICAL SALES, INC.	2,107.41	BUILDING PROJECTS
MEJIA ROOFING & CONTRACTORS	450.00	BUILDING IMPROVEMENT
MENARDS, INC.	1,233.88	BUILDING IMPROVEMENT
MENARDS, INC.	1,697.28	REPAIRS
MENARDS, INC.	1,519.14	SUPPLIES
METAL DOORS & HARDWARE COMPANY	1,291.60	BUILDING IMPROVEMENT
METROPOLITAN UTILITIES DIST.	11,153.83	FUEL
METROPOLITAN UTILITIES DIST.	20,453.10	WATER & SEWER
MIDLANDS TESTING SERVICES, INC	540.00	PROFESSIONAL SERVICES
MINNESOTA CLAY CO., USA	854.79	SUPPLIES
MISSION ACTIVITY FUND	150.00	SUPPLIES
MMC CONTRACTORS, INC.	5,165.35	REPAIRS
NAPA AUTO PARTS	7.59	SUPPLIES
NAPA AUTO PARTS	12.08	TIRES & PARTS
NCECBVI	150.00	EMPLOYEE TRAINING & DEVELOPMNT
NCS PEARSON INCORPORATED	242.00	SUPPLIES
NE DEPARTMENT OF LABOR OFFICE OF ELEVATO	480.00	BUILDING IMPROVEMENT
NEBRASKA - IOWA SUPPLY CO. INC.	57,308.44	GAS, DIESEL, OIL
NEBRASKA - IOWA SUPPLY CO. INC.	1,213.79	GAS, DIESEL, OIL
NEBRASKA FURNITURE MART	13,174.75	SUPPLIES
NEBRASKA STATE FIRE MARSHAL FUELS	144.00	BUILDING IMPROVEMENT
NEBRASKA/CENTRAL EQUIPMENT	1,099.44	TIRES & PARTS
NEW HORIZONS LLC	4,900.00	SITE IMPROVEMENTS
OCCUPATIONAL HEALTH CENTERS OF NEBRASKA	911.00	PROFESSIONAL SERVICES
OFFICE DEPOT, INC	3,228.51	SUPPLIES
OFFICE DEPOT, INC	381.45	SUPPLIES
OMAHA DOOR & WINDOW CO, INC	414.00	BUILDING IMPROVEMENT
OMAHA PUBLIC POWER DISTRICT	132,854.04	ELECTRICITY
OMAHA WORLD-HERALD MEDIA GROUP	2,214.09	ADVERTISING/PUBLICATION
OMAHA WORLD-HERALD MEDIA GROUP	422.99	SUPPLIES
ONE SOURCE, INC.	979.00	PROFESSIONAL SERVICES
O'REILLY AUTOMOTIVE, INC.	94.58	SUPPLIES
OVERHEAD DOOR CO. OF OMAHA	120.00	BUILDING IMPROVEMENT
PAPILLION SANITATION	3,279.54	TRASH REMOVAL
PAPILLION SANITATION	2,354.87	TRASH REMOVAL
PEPSI COLA COMPANY	617.25	FOOD
PERCUSSION SOURCE	91.77	SUPPLIES
PLANK ROAD PUBLISHING INC	129.95	SUPPLIES
PLATTEVIEW TURF INC.	6,975.00	SITE IMPROVEMENTS

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PRAIRIE MECHANICAL CORPORATION	1,690.00	BUILDING IMPROVEMENT
PRESTO-X	5,059.00	SITE IMPROVEMENTS
PRIME SECURED, INC	11,549.16	BUILDING IMPROVEMENT
PRIME SECURED, INC	255.00	PROFESSIONAL SERVICES
QUADIENT	5,530.07	POSTAGE
RADCLIFFE, GILBERTSON & BRADY	4,500.00	LOBBYIST
RAE FAHRLANDER	224.00	EMPLOYEE TRAINING & DEVELOPMNT
RAPIDSCALE INC	2,170.00	SOFTWARE
REALLY GOOD STUFF, LLC.	479.97	SUPPLIES
REALLY GREAT READING CO. LLC.	33,114.20	SUPPLIES
REMEDY ROAD LLC	4,281.48	TUITION-OTHER AGENCIES
ROBERT MOORE	191.55	EMPLOYEE TRAINING & DEVELOPMNT
ROTELLA'S ITALIAN BAKERY, INC.	8,699.32	FOOD
SCHOLASTIC BOOK CLUBS INC.	157.00	SUPPLIES
SCHOOL NURSE SUPPLY, INC.	516.91	SUPPLIES
SCHOOL OUTFITTERS	1,028.71	SUPPLIES
SCHOOL SPECIALTY, LLC	25,225.25	SUPPLIES
SHERI SCHUTTLER	288.00	EMPLOYEE TRAINING & DEVELOPMNT
SHIP ENTERPRISES, INC. DBA CRITTER CONTR	443.00	BUILDING IMPROVEMENT
SITE ONE LANDSCAPE SUPPLY	1,811.79	SITE IMPROVEMENTS
SNYDER CHARLESON THERAPY SERVICES PC	19,879.38	TUITION-OTHER AGENCIES
SOLIANT CONSULTING, INC.	17,179.00	TUITION-OTHER AGENCIES
SOUTHERNCARLSON, INC	718.00	SUPPLIES
SOUTHPAW INTERPRETING	90.00	PROFESSIONAL SERVICES
SPECKMANN CONSTRUCTION	17,145.00	SITE IMPROVEMENTS
SPORTS FACILITY MAINTENANCE, LLC	8,569.67	BUILDING PROJECTS
SPORTS FACILITY MAINTENANCE, LLC	5,558.09	BUILDING PROJECTS
ST. MARY'S CATHOLIC SCHOOL	250.00	SUPPLIES
STACY HAGEMANN	224.00	EMPLOYEE TRAINING & DEVELOPMNT
STAPLES ADVANTAGE	589.86	SUPPLIES
STEVE'S FLOOR COVERINGS, INC.	350.00	BUILDING IMPROVEMENT
STUDENT TRANSPORATION OF AMERICA	47,586.81	CONTRACTED TRANSPORTATION
SUSAN BROOKS	10.00	SUPPLIES
SUSAN COLVIN	112.20	EMPLOYEE TRAINING & DEVELOPMNT
SYSCO LINCOLN	167,943.44	FOOD
TERRACON	1,240.00	SITE IMPROVEMENTS
TERRY HUGHES TREE SERVICE	119.00	BUILDING IMPROVEMENT
TERRY HUGHES TREE SERVICE	24,310.00	BUILDING PROJECTS
TFD SUPPLIES	142.50	SUPPLIES
THE FILTER SHOP	4,277.26	SUPPLIES

12-01-2022

<p> <b>THERAPY WORKS OF NEBRASKA</b>  <b>TRACTOR SUPPLY COMPANY</b>  <b>TRACY ANTON</b>  <b>TRANE U.S., INC.</b>  <b>TRUCK CENTER COMPANIES</b>  <b>TURNITIN, LLC.</b>  <b>TY'S OUTDOOR POWER INC.</b>  <b>U.S. BANK EQUIPMENT FINANCE</b>  <b>U.S. BANK EQUIPMENT FINANCE</b>  <b>UNIFIRST CORPORATION</b>  <b>UNIVERSITY OF NEB MEDICAL CENTER</b>  <b>UNK ACADEMIC ADVISING</b>  <b>UPS</b>  <b>VERIZON WIRELESS</b>  <b>VERIZON WIRELESS</b>  <b>VISUAL EDGE IT</b>  <b>VOSS LIGHTING</b>  <b>WEST HIGH ACTIVITY FUND</b>  <b>WEST MUSIC CO</b>  <b>WESTLAKE HARDWARE</b>  <b>WESTLAKE HARDWARE</b>  <b>WESTLAKE HARDWARE</b>  <b>WHITE WOLF WEB OFFSET PRINTERS</b>  <b>WOODRIVER ENERGY</b>  <b>EMPLOYEES</b> </p>	<p> <b>10,238.15</b>  <b>55.98</b>  <b>107.49</b>  <b>5,973.00</b>  <b>9,673.91</b>  <b>13,738.00</b>  <b>71.05</b>  <b>9,843.50</b>  <b>9,133.76</b>  <b>249.29</b>  <b>24,218.52</b>  <b>100.00</b>  <b>17.33</b>  <b>34.01</b>  <b>135.18</b>  <b>36.99</b>  <b>2,167.54</b>  <b>550.00</b>  <b>286.93</b>  <b>9.98</b>  <b>13.18</b>  <b>417.00</b>  <b>403.26</b>  <b>5,275.85</b>  <b>9,122,372.05</b> </p>	<p> <b>TUITION-OTHER AGENCIES</b>  <b>SUPPLIES</b>  <b>SUPPLIES</b>  <b>BUILDING PROJECTS</b>  <b>TIRES &amp; PARTS</b>  <b>SOFTWARE</b>  <b>SUPPLIES</b>  <b>RENTALS/LEASE PURCHASE</b>  <b>SUPPLIES</b>  <b>PROFESSIONAL SERVICES</b>  <b>TUITION-OTHER AGENCIES</b>  <b>EMPLOYEE TRAINING &amp; DEVELOPMNT</b>  <b>POSTAGE</b>  <b>SUPPLIES</b>  <b>TELECOMMUNICATIONS</b>  <b>SUPPLIES</b>  <b>SUPPLIES</b>  <b>SUPPLIES</b>  <b>SUPPLIES</b>  <b>BUILDING IMPROVEMENT</b>  <b>REPAIRS</b>  <b>SUPPLIES</b>  <b>SUPPLIES</b>  <b>FUEL</b>  <b>SALARIES &amp; BENEFITS</b> </p>
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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 and each major fund of School District #1 – Bellevue Public Schools (the "School District"), as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated October 31, 2022.

As part of obtaining reasonable assurance about whether the School 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 (including the School District's student membership and attendance reporting), 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*.

As requested by the Nebraska Department of Education, during the performance of our audit fieldwork for the year ended August 31, 2022, we performed the following procedures regarding the District's student membership and attendance reporting related to the District's compliance with Nebraska Department of Education's Title 92, Chapter 1, 003.03:

- 1) We documented the District's policies and procedures for collecting student membership and attendance data.
- 2) Our testing demonstrated the District was following its policies and procedures for collecting student census data.
- 3) Our testing demonstrated attendance at the District is collected at least daily and calculated to the nearest hundredth of a day.
- 4) Our testing demonstrated the District maintains a cumulative attendance and membership record for each student.
- 5) The cumulative attendance and membership records we tested contain the date of enrollment, number of days or partial days in attendance and absent during each school year enrolled, and the date of withdrawal or graduation.

- 6) We selected an appropriate sample, for tests of compliance in accordance with applicable auditing standards, of students from the District's attendance records for the year ended August 31, 2022 and traced the students to their student enrollment files to verify that the student was documented as an enrolled student of the District for the dates claimed in the attendance record.
- 7) The Nebraska Department of Education's online system captures the attendance information through the State's Advisor program directly through the District's census recordkeeping system. We traced the quarterly Student Summary Attendance reports from Nebraska Department of Education to the District's census recordkeeping system.

Additionally, as requested by the Nebraska Department of Education, during the performance of our audit fieldwork for the year ended August 31, 2022, we tested a sample of District expense allocations verifying appropriate allocation to the school building level as it relates to the District's compliance with Nebraska Department of Education's Title 92, Chapter 1, 003.03D .

The purpose of this letter is solely to describe the scope of our testing of compliance as it relates to the Nebraska Department of Education's Title 92, Chapter 1 rules and regulations, and not to provide an opinion on the effectiveness of the School District's internal control or on compliance. This communication is not suitable for any other purpose.

*BergankDV, LLC*

Omaha, Nebraska  
October 31, 2022

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

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

**AUGUST 31, 2022**



**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 Audit of the Financial Statements

#### Opinions

We have audited the accompanying cash basis financial statements of the governmental activities, each major fund and the aggregate remaining fund information of School District #1 – Bellevue Public Schools, Sarpy County, Nebraska (the "District") as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of August 31, 2022, 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 for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Emphasis of Matter — 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 this matter.

#### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting described in Note 1, and for determining that the cash basis of accounting is an acceptable basis for the preparation of the 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 Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

## **Supplementary Information**


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, 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. Such 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 25-42 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 October 31, 2022 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 solely 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 the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Omaha, Nebraska  
October 31, 2022

**School District #1 - Bellevue Public Schools**  
**Sarpy County, Nebraska**  
**Statement of Net Position - Cash Basis**  
**August 31, 2022**

Assets	
Cash on deposit	\$ 40,474,927
Funds held by County Treasurers	1,323,694
Nebraska liquid asset fund plus	<u>6,171,138</u>
Total assets	<u><u>\$ 47,969,759</u></u>
Net position	
Restricted	
Special building	\$ 27,872,328
Debt service	3,185,626
Unrestricted	
Board designated	
Employee benefit	628,410
Undesignated	<u>16,283,395</u>
Total net position	<u><u>\$ 47,969,759</u></u>

**School District #1 - Bellevue Public Schools**  
**Sarpy County, Nebraska**  
**Statement of Activities - Cash Basis**  
**For The Year Ended August 31, 2022**

		Program Cash Receipts		
	Cash	Charges for	Operating	Net
	Disbursements	Services	Grants and	(Disbursements)
			Contributions	Receipts and
				Changes in
				Net Position
Governmental activities				
Instructional services	\$ (84,119,617)	\$ 63,634	\$ 69,707,448	\$ (14,348,535)
Support services	(26,262,680)	-	661,544	(25,601,136)
Food services	(5,594,892)	732,646	5,759,713	897,467
Building maintenance and improvements	(13,843,914)	-	527,176	(13,316,738)
Interest on indebtedness	(2,394,640)	-	-	(2,394,640)
Redemption of bond principal	(1,904,999)	-	-	(1,904,999)
Other costs	(2,137,742)	-	-	(2,137,742)
Bond related costs	(2,400)	-	-	(2,400)
	<u>\$ (136,260,884)</u>	<u>\$ 796,280</u>	<u>\$ 76,655,881</u>	<u>(58,808,723)</u>
Net program (disbursements) receipts				
General receipts				
Taxes collected				45,831,714
County receipts				202,397
State receipts				2,834,851
Interest				77,399
Other				3,783,473
Total general receipts				<u>52,729,834</u>
Decrease in net position				<u>(6,078,889)</u>
Net position - beginning of year, as previously reported				52,411,949
Prior period adjustment				<u>1,636,699</u>
Net position - beginning of year, as restated				<u>54,048,648</u>
Net position - end of year				<u>\$ 47,969,759</u>

**School District #1 - Bellevue Public Schools**  
**Sarpy County, Nebraska**  
**Statement of Assets and Fund Balances - Cash Basis - Governmental Funds**  
**August 31, 2022**

	<u>Special Revenue Funds</u>				Other Governmental Funds	Total Governmental Funds
	General Fund	Special Building	School Nutrition	Bond Fund		
Assets						
Cash and cash equivalents	\$ 11,838,696	\$ 21,921,798	\$ 1,082,732	\$ 3,059,969	\$ 2,571,732	\$ 40,474,927
Funds held by County Treasurer	1,198,037	-	-	125,657	-	1,323,694
Nebraska liquid asset fund plus	163,121	5,950,530	-	-	57,487	6,171,138
Total assets	<u>\$ 13,199,854</u>	<u>\$ 27,872,328</u>	<u>\$ 1,082,732</u>	<u>\$ 3,185,626</u>	<u>\$ 2,629,219</u>	<u>\$ 47,969,759</u>
Fund balances						
Restricted for						
Capital projects	\$ -	\$ 27,872,328	\$ -	\$ -	\$ -	\$ 27,872,328
Debt service	-	-	-	3,185,626	-	3,185,626
Committed to						
Activities	-	-	-	-	2,629,219	2,629,219
Assigned to						
Employee benefit	628,410	-	-	-	-	628,410
Unassigned	12,571,444	-	1,082,732	-	-	13,654,176
Total fund balance - cash basis	<u>\$ 13,199,854</u>	<u>\$ 27,872,328</u>	<u>\$ 1,082,732</u>	<u>\$ 3,185,626</u>	<u>\$ 2,629,219</u>	<u>\$ 47,969,759</u>

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, 2022**

	Special Revenue Funds				Other Governmental Funds	Total Governmental Funds
	General Fund	Special Building	School Nutrition	Bond Fund		
Receipts						
Local receipts	\$ 40,716,620	\$ 170,014	\$ -	\$ 5,631,673	\$ -	\$ 46,518,307
County receipts	202,397	-	-	-	-	202,397
State receipts	61,063,238	-	-	-	-	61,063,238
Federal receipts	12,140,605	527,176	5,759,713	-	-	18,427,494
Sales of lunches	-	-	732,646	-	-	732,646
Interest	5,767	70,797	9	495	331	77,399
Other receipts	30,583	-	-	-	3,129,931	3,160,514
Total receipts	114,159,210	767,987	6,492,368	5,632,168	3,130,262	130,181,995
Disbursements						
Instructional services	84,119,617	-	-	-	-	84,119,617
Support services - pupils	5,660,701	-	5,594,892	-	-	11,255,593
Support services - instructional staff	5,539,729	-	-	-	-	5,539,729
Support services - general administration	920,132	-	-	-	-	920,132
Support services - building administration	5,358,876	-	-	-	-	5,358,876
Support services - business services	3,942,359	-	-	-	-	3,942,359
Support services - maintenance and operation of plant	10,487,112	3,356,802	-	-	-	13,843,914
Support services - pupil transportation	4,840,883	-	-	-	-	4,840,883
Redemption of bond principal	-	-	-	1,904,999	-	1,904,999
Debt service interest	1,000	-	-	2,393,640	-	2,394,640
Bond related costs	-	-	-	2,400	-	2,400
Other disbursements	-	-	-	-	2,137,742	2,137,742
Total disbursements	120,870,409	3,356,802	5,594,892	4,301,039	2,137,742	136,260,884
Excess (deficiency) of receipts over disbursements	(6,711,199)	(2,588,815)	897,476	1,331,129	992,520	(6,078,889)
Fund balance - beginning of year, as previously reported	19,911,053	30,461,143	185,256	1,854,497	-	52,411,949
Prior period adjustment	-	-	-	-	1,636,699	1,636,699
Fund balance - beginning of year, as restated	19,911,053	30,461,143	185,256	1,854,497	1,636,699	54,048,648
Fund balance - end of year	\$ 13,199,854	\$ 27,872,328	\$ 1,082,732	\$ 3,185,626	\$ 2,629,219	\$ 47,969,759

**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. 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. All funds are presented as governmental funds. The District currently has no fiduciary or proprietary funds. An emphasis is placed on major funds within the governmental 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 the School Nutrition and Bond 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 (Continued)**

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 mainly transfers from 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.

*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.

Bond Fund

This fund is also 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.

**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 and Basis of Accounting (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 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, except for reporting a bond refunding. The refunding of bonds are not presented in the financial statements as the District reports the original bond proceeds as revenues when the cash is received, records expenditures as the bond proceeds are spent and reports the payments of bond principal and interest payments as expenditures through maturity of the bonds. This basis is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America.

**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.

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

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Fund Financial Statements**

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

- a. Nonspendable – This fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. At August 31, 2022, 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.
- 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.

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

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

- e. Unassigned – This fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

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

**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	\$ 1,100,000

**NOTE 2 – BUDGET PROCESS AND PROPERTY TAXES**

The District is required by state law to adopt annual budgets for the General Fund, Special Building Fund, School Nutrition Fund, Employee Benefit Fund, Bond Fund, Activity Fund and Student Fee 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 one budget amendment for the 2021-2022 fiscal year to include the receipt of additional federal grants which were not originally planned for.

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 2021 property tax valuation was \$3,646,849,327. The combined tax rate of the District for the year ended August 31, 2022 was \$1.211176 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, 2022, the carrying amount of the District's deposits was \$40,474,927 and the bank balance was \$42,469,120.

**Investments**

Investments of \$6,171,138 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.

**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, 2022, the entire balance was covered.

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

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

**NOTE 4 – FUNDS HELD BY COUNTY TREASURER**

The following balances were held by the Douglas and Sarpy County Treasurers for the District as of August 31, 2022. The monies were transferred to the District subsequent to August 31, 2022; however, in accordance with state guidance, have been included as receipts in the financial statements:

	Douglas County	Sarpy County	Totals
General fund	\$ 185	\$ 1,197,852	\$ 1,198,037
Bond fund	-	125,657	125,657
	\$ 185	\$ 1,323,509	\$ 1,323,694

**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, 2021, there were 266 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, Nebraska Community Colleges), are members of the plan.

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

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

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

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

**NOTE 5 – NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM (CONTINUED)**

**Plan Description (Continued)**

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

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

For the District's year ended August 31, 2022, the District's total payroll for all employees was \$85,480,234. Total covered payroll was \$81,042,482. 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, 2020 to June 30, 2021, (and from July 1, 2021 through August 31, 2022). 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, 2021 was \$8,005,214.

**Pension Asset**

At June 30, 2021, the District had an asset of \$51,439,981 for its proportionate share of the net pension asset. (This asset is not recorded in the accompanying cash basis financial statements.) The net pension asset was measured as of June 30, 2021, and the total pension liability used to calculate the net pension asset was determined using an actuarial valuation as of that date. The NPERS School Plan was 109.9% funded as of June 30, 2021 based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The District's proportion of the net pension asset 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, 2021, the District's proportion was 3.011769 percent, which was a decrease of 0.031903 percent from its proportion measured as of June 30, 2020.

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

**NOTE 5 – NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM (CONTINUED)**

**Pension Asset (Continued)**

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

For the year ended June 30, 2021, the District's allocated pension income was \$10,523,208.

**Actuarial Assumptions**

The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date	July 1, 2021
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percent of Payroll, Closed
Single Equivalent Amortization Period	8 Years
Asset Valuation Method	5 Year Smoothed Market
Inflation	2.65 percent
Investment Rate of Return, Net of Investment Expense and Including Inflation	7.30 percent
Projected Salary increases, including inflation	3.15 – 13.15 percent
Cost-of-Living Adjustment (COLA)	2.15% with a floor benefit equal to 75% purchasing power of original benefit*

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

The School Plan's pre-retirement mortality rates were based on the Pub-2010 General Members (Above Median) Employee Mortality Table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected generationally using MP-2019 modified to 75% of the ultimate rates.

The School Plan's post-retirement mortality rates for retirees were based on the Pub-2010 General Members (Above Median) Retiree Mortality Table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected generationally using MP-2019 modified to 75% of the ultimate rates.

**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 post-retirement mortality rates for beneficiaries were based on the Pub-2010 General Members (Above Median) Contingent Survivor Mortality Table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected generationally using MP-2019 modified to 75% of the ultimate rates.

The Schools Plans' disability mortality rates were based on the Pub-2010 Non-Safety Disabled Retiree Mortality Table (static table).

The actuarial assumptions used in the July 1, 2021, valuations for the School Employees, Judges, and State Patrol Plans are based on the results of the most recent actuarial experience study, which covered the four-year period ending June 30, 2019. The experience study report is dated December 21, 2020.

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 the most recent experience study (see the discussion of the pension plans’ investment policy) are summarized in the following table:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Real Rate of Return*</b>
US Equity	27.00%	4.50%
Global Equity	19.00%	5.30%
Non-US Equity	11.50%	5.80%
Fixed Income	30.00%	0.70%
Private Equity	5.00%	7.40%
Real Estate	7.50%	4.20%
Total	100.00%	

\*Arithmetic mean, net of investment expenses.

**Discount Rate**

The discount rate used to measure the Total Pension Liability at June 30, 2021, was seven-and-three-tenths percent. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2015, through June 30, 2019. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

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

**NOTE 5 – NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM (CONTINUED)**

**Discount Rate (Continued)**

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 payments to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2120.

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

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

	Discount rate		District's proportionate share of net pension liability (asset)
1% decrease	6.3%		\$ 17,398,580
Current discount rate	7.3%		(42,655,784)
1% increase	8.3%		(91,982,540)

**Plan Fiduciary Net Position**

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

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

**NOTE 6 – COMMITMENTS AND CONTINGENCIES**

**Bonds Payable**

The following is a summary of changes in general obligation transactions of the District for the year ended August 31, 2022:

Balance, August 31, 2021	\$	73,575,000
Additions		
New obligations		37,700,000
Principal payments		(33,945,000)
Balance, August 31, 2022	\$	77,330,000

The following is the bonded indebtedness of the District as of August 31, 2022:

Issue Date	Interest Rate	Amount	Final Maturity Date
July 12, 2017	5.00%	\$ 10,385,000	December 15, 2036
June 15, 2018	1.90% - 3.75%	495,000	December 15, 2036
June 15, 2020	3.00% - 5.00%	17,010,000	December 15, 2040
September 1, 2020	.457% - 2.145%	11,740,000	December 15, 2037
September 1, 2021	.287% - 2.604%	37,700,000	December 16, 2039
Total		\$ 77,330,000	

Aggregate principal and interest payments applicable to the District's bonds subsequent to August 31, 2022 are as follows:

	Principal	Interest	Total
2023	\$ 2,700,000	\$ 2,149,740	\$ 4,849,740
2024	2,865,000	2,064,489	4,929,489
2025	3,030,000	1,975,082	5,005,082
2026	3,180,000	1,875,365	5,055,365
2027	3,340,000	1,764,622	5,104,622
2028-2032	19,280,000	7,080,891	26,360,891
2033-2037	21,760,000	4,444,893	26,204,893
2038-2042	21,175,000	1,352,545	22,527,545
	\$ 77,330,000	\$ 22,707,627	\$ 100,037,627

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

**Notes to Basic Financial Statements**

**NOTE 6 – COMMITMENTS AND CONTINGENCIES (CONTINUED)**

**Bonds Payable (Continued)**

On September 1, 2021, the District issued General Obligation Refunding Bonds, Series 2021 in the amount of \$37,700,000, for a partial advance refunding of \$16,135,000 of the outstanding bonds from the 2017 Series, \$6,540,000 of the outstanding bonds from the 2018 Series, and a full refunding of \$9,365,000 of the outstanding bonds of the 2019 Series. The net proceeds were deposited in an irrevocable trust with an escrow agent to provide for future debt service payments on the refunded bonds. As a result of this refunding, the District decreased its total debt service payments by approximately \$2,580,854 and obtained a net present value savings of approximately \$1,857,405. This transaction is not reported in the financial statements as it does not meet the requirements under the District’s cash basis of accounting policy.

**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, 2022 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, 2022, the interest rate was 5.00%. The District did not make any draws on the note during the year ended August 31, 2022.

**Lease Commitments**

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

- Several postage machines used throughout the District. The District pays \$23,937 annually for these machines. The leases expire January 2026.
- 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
2023	128,549
2024	23,937
2025	23,937
2026	23,937
2027	7,977
Total	\$ 208,337

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

**NOTE 6 – COMMITMENTS AND CONTINGENCIES (CONTINUED)**

**Lease Commitments (continued)**

The total paid for lease commitments for the year ended August 31, 2022 was \$152,418, which includes the lease commitments above, an additional postage machine lease that expired in fiscal year 2022, and a Caterpillar loader lease that was for one year ending in fiscal year 2022. 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. One payment was made in the fiscal year ending August 31, 2022.

**Grant Program Involvement**

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

**Compensated Absences**

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

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.

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

**NOTE 6 – COMMITMENTS AND CONTINGENCIES (CONTINUED)**

**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 \$16,663,139 at August 31, 2022, has not been accrued for in the financial statements in accordance with the basis of accounting disclosed above.

**Separation Pay – Years of Service**

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

**Litigation**

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

**Construction Contracts**

During the year, the District entered into contracts for the construction and renovation of several school buildings, the purchase of school buses, and wireless internet systems upgrades. The amount of the contracts outstanding at August 31, 2022 was \$1,772,103.

**Arbitrage**

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

**Risk Management**

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

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

**NOTE 7 – SUBSEQUENT EVENT**

Management has evaluated subsequent events through October 31, 2022, the date which these financial statements were available to be issued.

**NOTE 8 – PRIOR PERIOD ADJUSTMENT**

During the year ended August 31, 2021, the District adopted GASB Statement 84, Fiduciary Activities, which addresses when a government should report assets in a fiduciary fund. Based on GASB 84, the activity fund and the student fee fund should have been reclassified from fiduciary funds to governmental funds on the August 31, 2021 financial statements. The District is implementing this change on the August 31, 2022 financial statements by showing a prior period adjustment. As a result, governmental activities net position and governmental fund balance as of August 31, 2021, were increased by \$1,636,699.

**School District #1 - Bellevue Public Schools**  
**Sarpy County, Nebraska**  
**Budgetary Comparison Schedule - Cash Basis - General Fund**  
**For The Year Ended August 31, 2022**

	Actual	Original Budget	Final Budget
Budgetary fund balance, September 1, 2021	\$ 18,188,130	\$ 20,773,081	\$ 20,773,081
Receipts:			
Local receipts:			
Local district taxes	35,974,707	37,909,000	37,909,000
Public power district sales taxes	471,406	450,000	450,000
Motor vehicle tax	3,753,924	3,500,000	3,500,000
Tuition	63,634	-	-
Interest income	5,588	10,000	10,000
Other local receipts	452,949	500,000	500,000
Total local receipts	<u>40,722,208</u>	<u>42,369,000</u>	<u>42,369,000</u>
County receipts:			
County fines and license fees	<u>202,397</u>	<u>400,000</u>	<u>400,000</u>
State receipts:			
State aid	50,585,324	50,540,000	50,540,000
Property tax credit	1,681,339	-	-
Special education programs	6,498,421	6,500,000	6,500,000
Special education transportation	661,544	740,000	740,000
Hi-ability learners	62,759	-	-
Textbook loan	22,883	-	-
Flex funding: school age support services	397,456	-	-
Pro-rata motor vehicle	87,845	-	-
State apportionment	1,058,028	1,000,000	1,000,000
State categorical programs	2,114	-	-
Other state sources	5,525	30,000	30,000
Total state receipts	<u>61,063,238</u>	<u>58,810,000</u>	<u>58,810,000</u>
Federal receipts:			
NCLB, Title I, Part A	1,419,061	1,750,000	1,750,000
NCLB, Title II	190,314	-	-
NCLB, Title III	3,386	-	-
NCLB, Title IV	55,937	-	-
IDEA	2,076,394	2,000,000	2,000,000
Medicaid	354,910	250,000	250,000
Medicaid administrative activities	194,361	200,000	200,000
Impact Aid	3,162,041	3,250,000	3,250,000
Vocational education	82,557	172,595	172,595
ESSER	2,325,558	-	-
Other federal sources	2,276,086	9,531,166	14,411,166
Total federal receipts	<u>12,140,605</u>	<u>17,153,761</u>	<u>22,033,761</u>
Total receipts	<u>114,128,448</u>	<u>118,732,761</u>	<u>123,612,761</u>

**School District #1 - Bellevue Public Schools**  
**Sarpy County, Nebraska**  
**Budgetary Comparison Schedule - Cash Basis - General Fund (Continued)**  
**For The Year Ended August 31, 2022**

	Actual	Original Budget	Final Budget
Disbursements			
Instructional services	\$ 57,214,056	\$ 65,276,834	\$ 65,276,834
Special education services	17,543,951	20,590,825	20,590,825
Support services - pupils	5,660,701	5,725,000	5,725,000
Support services - instructional staff	5,539,729	11,989,188	11,989,188
Support services - board of education	-	130,000	130,000
Support services - general administration	920,132	1,696,607	1,696,607
Support services - building administration	5,358,876	5,921,009	5,921,009
Support services - business services	1,717,084	1,143,946	1,143,946
Support services - maintenance and operation of plant	10,487,112	11,618,577	11,618,577
Support services - pupil transportation	3,252,720	2,500,000	2,500,000
Support services - special education pupil transportation	1,588,163	1,500,000	1,500,000
State categorical programs	311,892	-	-
Federal programs - miscellaneous	9,049,718	-	-
Debt service	1,000	25,000	25,000
Operational transfers to the Employee Benefit fund	1,100,000	1,500,000	1,500,000
	<u>119,745,134</u>	<u>129,616,986</u>	<u>129,616,986</u>
Total disbursements			
Excess (deficiency) of receipts over disbursements	<u>(5,616,686)</u>	<u>(10,884,225)</u>	<u>(6,004,225)</u>
Budgetary fund balance, August 31, 2022	<u>\$ 12,571,444</u>	<u>\$ 9,888,856</u>	<u>\$ 14,768,856</u>

**School District #1 - Bellevue Public Schools**  
**Sarpy County, Nebraska**  
**Budgetary Comparison Schedule - Cash Basis - Special Building Fund**  
**For The Year Ended August 31, 2022**

	<u>Actual</u>	<u>Original and Final Budget</u>
Budgetary fund balance, September 1, 2021	\$ 30,461,143	\$ 31,356,637
Receipts		
Local receipts		
Local district property taxes	4	-
Other local receipts	170,010	-
Total local receipts	<u>170,014</u>	<u>-</u>
Federal receipts:		
Department of Defense - Sec 7703 Funds	<u>527,176</u>	<u>-</u>
Interest	<u>70,797</u>	<u>-</u>
Total receipts	<u>767,987</u>	<u>-</u>
Disbursements		
Site acquisition and improvements	<u>3,356,802</u>	<u>31,356,637</u>
Total disbursements	<u>3,356,802</u>	<u>31,356,637</u>
Excess (deficiency) of receipts over disbursements	<u>(2,588,815)</u>	<u>(31,356,637)</u>
Budgetary fund balance, August 31, 2022	<u>\$ 27,872,328</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, 2022**

	Actual	Original and Final Budget
Budgetary fund balance, September 1, 2021	\$ 185,256	\$ 12,105
Receipts		
Food sales	732,646	-
Federal reimbursements	5,759,713	4,500,000
	6,492,359	4,500,000
Interest	9	-
Total receipts	6,492,368	4,500,000
Disbursements		
Salaries and payroll costs	2,739,031	4,500,000
Service and repair	120,219	-
Food and milk	2,228,908	-
Supplies	154,594	-
Other expenses	352,140	-
Total disbursements	5,594,892	4,500,000
Excess (deficiency) of receipts over disbursements	897,476	-
Budgetary fund balance, August 31, 2022	\$ 1,082,732	\$ 12,105

**School District #1 - Bellevue Public Schools**  
**Sarpy County, Nebraska**  
**Budgetary Comparison Schedule - Cash Basis - Employee Benefit Fund**  
**For The Year Ended August 31, 2022**

	Actual	Original and Final Budget
Budgetary fund balance, September 1, 2021	\$ 1,722,923	\$ 2,000,000
Interest	179	-
Non-revenue receipts		
Operational transfer from the General fund	1,100,000	2,500,000
Other non-revenue receipts	30,583	
Total non-revenue receipts	1,130,583	2,500,000
Total receipts	1,130,762	2,500,000
Disbursements	2,225,275	2,500,000
Deficiency of receipts over disbursements	(1,094,513)	-
Budgetary fund balance, August 31, 2022	\$ 628,410	\$ 2,000,000

	Fund Balance Beginning of Year	Receipts	Disbursements	Fund Balance End of Year
General severance	\$ 1,488,273	\$ 1,307,810	\$ 2,182,045	\$ 614,038
Social security and retirement	6,358	30,583	33,472	3,469
Severance pay-leave	(219,340)	-	9,758	(229,098)
Severance pay-years of service	447,632	77	207,708	240,001
Total	\$ 1,722,923	\$ 1,338,470	\$ 2,432,983	\$ 628,410

**School District #1 - Bellevue Public Schools**  
**Sarpy County, Nebraska**  
**Budgetary Comparison Schedule - Cash Basis - Activities Fund**  
**For The Year Ended August 31, 2022**

	Actual	Original and Final Budget
Budgetary fund balance, September 1, 2021	\$ 1,621,165	\$ 1,714,505
Receipts		
Activities receipts	3,043,486	3,500,000
Interest income	331	-
Total receipts	3,043,817	3,500,000
Disbursements		
Activities disbursements	2,083,190	3,500,000
Excess of receipts over disbursements	960,627	-
Budgetary fund balance, August 31, 2022	\$ 2,581,792	\$ 1,714,505

	Fund Balance Beginning of Year	Receipts	Disbursements	Fund Balance End of Year
<u>ACTIVITIES FUND</u>				
Bellevue East	\$ 357,642	\$ 681,418	\$ 641,154	\$ 397,906
Bellevue West	427,498	820,084	906,549	341,033
Logan Fontanelle	21,688	25,939	25,644	21,983
Mission	16,632	36,516	32,392	20,756
Lewis & Clark	47,496	46,145	46,117	47,524
District	750,209	1,433,715	431,334	1,752,590
Total activities fund	\$ 1,621,165	\$ 3,043,817	\$ 2,083,190	\$ 2,581,792

**School District #1 - Bellevue Public Schools**  
**Sarpy County, Nebraska**  
**Budgetary Comparison Schedule - Cash Basis - Student Fees Fund**  
**For The Year Ended August 31, 2022**

	Actual	Original and Final Budget		
Budgetary fund balance, September 1, 2021	\$ 15,534	\$ 1,714,505		
Receipts				
Student fee receipts	86,445	60,000		
Disbursements				
Student fee disbursements	54,552	60,000		
Excess of receipts over disbursements	31,893	-		
Budgetary fund balance, August 31, 2022	\$ 47,427	\$ 1,714,505		
	Fund Balance Beginning of Year	Receipts	Disbursements	Fund Balance End of Year
<b><u>STUDENT FEES FUND</u></b>				
All schools	\$ 15,534	\$ 86,445	\$ 54,552	\$ 47,427

**School District #1 - Bellevue Public Schools**  
**Sarpy County, Nebraska**  
**Budgetary Comparison Schedule - Cash Basis - Bond Fund**  
**For The Year Ended August 31, 2022**

	Actual	Original and Final Budget
Budgetary fund balance, September 1, 2021	\$ 1,854,497	\$ 1,320,586
Receipts		
Local receipts:		
Local district property taxes	5,559,312	5,582,377
Public power district sales taxes	72,361	-
Total local receipts	5,631,673	5,582,377
Interest	495	8,500
Total receipts	5,632,168	5,590,877
Disbursements		
Redemption of bond principal	1,904,999	2,400,877
Debt service interest	2,393,640	3,190,000
Bond related fees	2,400	-
Total disbursements	4,301,039	5,590,877
Excess of receipts over disbursements	1,331,129	-
Budgetary fund balance, August 31, 2022	\$ 3,185,626	\$ 1,320,586

**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 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.

**3. EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

The District complied with its overall budget appropriations, however the District's expenditures for the School Nutrition Lunch fund did exceed the fund's budget.

**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, 2022**

Receipts			
	Local receipts		
	1110 Local district taxes	\$	35,974,707
	1120 Public power district sales taxes		471,406
	1125 Motor vehicle taxes		3,753,924
	1230 Tuition received from other districts		63,634
	1510 Interest		5,588
	1990 Other local receipts		452,949
		Total local receipts	<u>40,722,208</u>
	County receipts		
	2110 County fines and license fees		<u>202,397</u>
		Total county receipts	<u>202,397</u>
	State receipts		
	3110 State aid		50,585,324
	3131 Property tax credit		1,681,339
	3120 Special education programs		6,498,421
	3125 Special education transportation		661,544
	3535 Hi-ability learners		62,759
	3155 Textbook loan		22,883
	3166 Flex funding: school age support services		397,456
	3180 Pro-rata motor vehicle		87,845
	3400 State apportionment		1,058,028
	3500 State categorical programs		2,114
	3990 Other State Receipts		5,525
		Total state receipts	<u>61,063,238</u>
	Federal receipts		
	4212 NCLB, Title I, Support for improvement		196,069
	4305 Impact Aid		3,162,041
	4310 REAP		190,314
	4416 IDEA, Part C, PRT Grant		15,239
	4421 IDEA Part-B (611) ARP		293,647
	4422 IDEA Preschool (619) ARP		18,138
	4423 IDEA Part B ARP		15,570
	4505 NCLB, Title I, Part A		1,222,992
	4510 NCLB, Title IV		55,937
	4516 IDEA Preschool (619) base allocation		72,885
	4518 IDEA Part B (611) base and enrollment poverty allocation		1,856,733
	4521 IDEA Part B proportionate share		43,631
	4523 IDEA Special Projects		103,145
	4525 Vocational education		82,557
	4527 Title III, Part A		2,916
	4528 Title III: Immigrant Education		470
	4530 Other Federal Categorical Receipts		2,260,847
	4708 Medicaid		354,910
	4709 Medicaid administrative activities		194,361
	4997 ESSER II		1,635,221
	4998 ESSER III		362,982
		Total federal receipts	<u>12,140,605</u>
		Total receipts	<u>\$ 114,128,448</u>

**School District #1 - Bellevue Public Schools**  
**Sarpy County, Nebraska**  
**Schedules of Cash Receipts, Disbursements, and Fund Balance**  
**Cash Basis - Actual - General Fund (Continued)**  
**For The Year Ended August 31, 2022**

Disbursements	Program		
		1100 Regular instruction	\$ 48,943,599
		1125 Regular instructional programs school age	1,335,282
		1150 Limited English proficiency programs	1,065,626
		1160 Poverty programs	4,058,441
		1190 Early childhood educational programs	260,609
		1200 Special education instructional programs	16,373,037
		1291 Special education instructional programs - ages 3-5	1,134,573
		1292 Special education instructional programs - ages 0-2	36,341
		1300 Summer school	2,650,499
		2100 Support services - students	5,660,701
		2200 Support services - instruction	5,539,729
		2300 Support services - general administration	920,132
		2400 Office of the principal	5,358,876
		2500 Central services	1,717,084
		2600 Operating & maintenance of plant	10,487,112
		2700 Student transportation	4,840,883
		3500 State categorical programs	311,892
		5000 Debt services	1,000
		6000 Federal programs	9,049,718
		Total disbursements by all programs	<u>\$ 119,745,134</u>
		Fund balance, September 1	\$ 18,188,130
		Cash receipts	114,128,448
		Total funds available	<u>132,316,578</u>
		Cash disbursements	119,745,134
		Fund balance, August 31	<u>\$ 12,571,444</u>
		Analysis of fund balance	
		Cash in bank	
		Checking accounts	\$ 11,210,286
		Investment	163,121
			<u>\$ 11,373,407</u>
		County Treasurer's	
		Douglas County	\$ 185
		Sarpy County	1,197,852
			<u>\$ 1,198,037</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, 2022**

Fund balance, September 1		\$ 30,461,143
Cash receipts		
	Local property taxes	4
	Interest	70,797
	Other local receipts	170,010
	Other federal categorical receipts	527,176
	Total cash receipts	767,987
	Total funds available	31,229,130
Cash disbursements		
	Central services - building and sites	3,356,802
	Total cash disbursements	3,356,802
Fund balance, August 31		\$ 27,872,328
Analysis of fund balance		
	Cash in bank	
	Checking account	\$ 21,921,798
	Investment	5,950,530
		\$ 27,872,328

**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, 2022**

Fund balance, September 1		<u>\$ 185,256</u>
Cash receipts		
	Interest	9
	Sale of lunches/milk	732,646
	Federal reimbursement	<u>5,759,713</u>
	Total cash receipts	<u>6,492,368</u>
	Total funds available	<u>6,677,624</u>
Cash disbursements		
	Food services operations	<u>5,594,892</u>
	Total cash disbursements	<u>5,594,892</u>
Fund balance, August 31		<u><u>\$ 1,082,732</u></u>
Analysis of fund balance:		
	Cash in bank	
	Checking account	<u>\$ 1,082,732</u>
		<u><u>\$ 1,082,732</u></u>

**School District #1 - Bellevue Public Schools**  
**Sarpy County, Nebraska**  
**Schedules of Cash Receipts, Disbursements, and Fund Balance**  
**Cash Basis - Actual - Employee Benefit Fund**  
**For The Year Ended August 31, 2022**

Fund balance, September 1		<u>\$ 1,722,923</u>
Cash receipts		
	Interest	179
	Transfers from the General fund	1,100,000
	Other non-revenue receipts	<u>30,583</u>
	Total cash receipts	<u>1,130,762</u>
	Total funds available	<u>2,853,685</u>
Cash disbursements		
	Other support services	<u>2,225,275</u>
	Total cash disbursements	<u>2,225,275</u>
Fund balance, August 31		<u><u>\$ 628,410</u></u>
Analysis of fund balance:		
	Cash in bank	
	Checking account	\$ 628,410
		<u><u>\$ 628,410</u></u>

**School District #1 - Bellevue Public Schools**  
**Sarpy County, Nebraska**  
**Schedules of Cash Receipts, Disbursements, and Fund Balance**  
**Cash Basis - Actual - Activities Fund**  
**For The Year Ended August 31, 2022**

Fund balance, September 1		<u>\$ 1,621,165</u>
Cash receipts:-		
Interest		331
Activities receipts		<u>3,043,486</u>
	Total cash receipts	<u>3,043,817</u>
	Total funds available	<u>4,664,982</u>
Cash disbursements		
Supplies and materials		<u>2,083,190</u>
	Total cash disbursements	<u>2,083,190</u>
Fund balance, August 31		<u><u>\$ 2,581,792</u></u>
Analysis of fund balance:		
Cash in bank		
	Checking account	\$ 2,524,305
	Investment	<u>57,487</u>
		<u><u>\$ 2,581,792</u></u>

**School District #1 - Bellevue Public Schools**  
**Sarpy County, Nebraska**  
**Schedules of Cash Receipts, Disbursements, and Fund Balance**  
**Cash Basis - Actual - Student Fees Fund**  
**For The Year Ended August 31, 2022**

Fund balance, September 1		\$	<u>15,534</u>
Cash receipts:-			
	Extracurricular activity fees		<u>86,445</u>
		Total funds available	<u>101,979</u>
Cash disbursements			
	Extracurricular activity fees		<u>54,552</u>
		Total cash disbursements	<u>54,552</u>
Fund balance, August 31		\$	<u><u>47,427</u></u>
Analysis of fund balance:			
	Cash in bank		
		Checking account	<u>\$ 47,427</u>
			<u>\$ 47,427</u>

**School District #1 - Bellevue Public Schools**  
**Sarpy County, Nebraska**  
**Schedules of Cash Receipts, Disbursements, and Fund Balance**  
**Cash Basis - Actual - Bond Fund**  
**For The Year Ended August 31, 2022**

Fund balance, September 1		<u>\$ 1,854,497</u>
Cash receipts		
	Local property taxes	5,559,312
	Public power district sales taxes	72,361
	Interest	495
	Total cash receipts	<u>5,632,168</u>
	Total funds available	<u>7,486,665</u>
Cash disbursements		
	Redemption of bond principal	1,904,999
	Debt service interest	2,393,640
	Bond related fees	2,400
	Total cash disbursements	<u>4,301,039</u>
Fund balance, August 31		<u><u>\$ 3,185,626</u></u>
Analysis of fund balance		
	Cash in bank	
	Checking account	<u>\$ 3,059,969</u>
		<u>\$ 3,059,969</u>
	County Treasurer's	
	Sarpy County	<u>\$ 125,657</u>
		<u><u>\$ 125,657</u></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, 2022**

Federal Grantor/Pass Through Entity/Program Title	Pass-Through Entity Identifying Number	Federal Financial Assistance Listing	Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE - CHILD NUTRITION CLUSTER</b>			
<i>Passed through Nebraska Department of Education</i>			
National School Lunch Program	77-0001-000	10.555	\$ 5,712,804
Summer Food Service Program for Children	77-0001-000	10.559	46,908
<i>Passed through the Nebraska Department of Health and Human Services</i>			
Food Distribution Program	77-0001-000	10.555	452,199
Total U.S. Department of Agriculture			<u>6,211,911</u>
<b>U.S. DEPARTMENT OF EDUCATION:</b>			
<i>Direct Award:</i>			
Impact Aid (Title VIII of ESEA)		84.041	3,162,041
School Climate Transformation Grant		84.184	728,518
<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	1,095,532
<b>SPECIAL EDUCATION CLUSTER (IDEA)</b>			
Special Education - Grants to States (IDEA, Part B)	77-0001-000	84.027	2,332,416
Special Education - Preschool Grants (IDEA Preschool)	77-0001-000	84.173	115,298
Special Education - Part C Projects	77-0001-000	84.181	11,318
Career and Technical Education - Basic Grants to States (Perkins IV)	77-0001-000	84.048	82,557
State Personnel Development Grant	77-0001-000	84.323	588
English Language Acquisition Grant - Title III, Part A	77-0001-000	84.365	24,636
Improving Teacher Quality State Grants - Title II, Part A	77-0001-000	84.367	200,113
<b>Education Stabilization Funds</b>			
Elementary & Secondary School Emergency Relief (ESSER I & II)	77-0001-000	84.425D	1,447,104
Elementary & Secondary School Emergency Relief (ESSER III)	77-0001-000	84.425U	1,969,210
American Rescue Plan - ESSER - Homeless Children and Youth	77-0001-000	84.425W	24,142
Total U.S. Department of Education			<u>11,193,473</u>
<b>U.S. DEPARTMENT OF DEFENSE:</b>			
<i>Direct Award:</i>			
Education Activity Grant		12.556	1,018,901
ROTC		84.000	129,718
Impact Aid - DOD Sec 7703 Funds		84.041	527,176
Total U.S. Department of Defense			<u>1,675,795</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>			
<i>Passed through Nebraska Department of Health and Human Services System</i>			
<b>MEDICAID CLUSTER</b>			
Medical Assistance Program (Medicaid; Title XIX)	47-6005158	93.778	809,880
<b>TOTAL</b>			<u><u>\$ 19,891,059</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 \$452,199. 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 auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of School District #1 – Bellevue Public Schools, Sarpy County, Nebraska (the "District"), as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 31, 2022.

**Report on 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) as a basis for designing 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 entity'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.

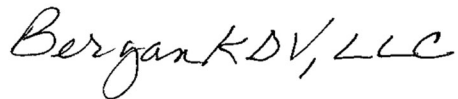
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

### **Report on 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 financial statements. 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  
October 31, 2022

## **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**

#### **Opinion on Each Major Federal Program**

We have audited School District #1 – Bellevue Public Schools, Sarpy County, Nebraska's (the "District") compliance with the types of compliance requirements identified as subject to audit 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, 2022. 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.

In our opinion, the District complied, in all material respects, with the 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, 2022.

#### **Basis for Opinion on Each Major Federal Program**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

#### **Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

## **Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

*Bergank DV, LLC*

Omaha, Nebraska  
October 31, 2022

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

**Schedule Of Findings And Questioned Costs  
For The Year Ended August 31, 2022**

**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, 2022 (Continued)**

Identification of major programs:

U.S. Department of Agriculture		
10.555, 10.559	Child Nutrition Cluster	
U.S. Department of Education		
84.027, 84.173	Special Education Cluster	
84.425	Education Stabilization Funds	
U.S. Department of Defense		
12.556	Education Activity Grant	

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, 2022**

**FINANCIAL STATEMENT FINDINGS**

None reported.

**FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None reported.


Nebraska Department of Labor

# Teacher Recruitment & Retention Grant



# Math, Science, & CTE (Career Technical Education)

## Eligible Teachers in Math, Science, & CTE must:

- Be employed as of September 1, 2023
  - Remain under contract in same position through 2023/2024 in same district
  - Earn less than \$78,165 in TOTAL compensation as of December 2023
- 



# Funds allocated to BPS for distribution Spring 2024 following certification process

Also includes funds for hires in these subjects areas for 2023/2024



# JAG Nebraska Programs

## 2018-2019

Columbus High School (11-12)  
Fremont High School (11-12)  
Umo Ho Nation High School (9-12)

## 2019-2020

Grand Island High School (11-12)  
Hastings High School (11-12)  
Nebraska City High School (11-12)  
York High School (11-12)  
Fremont High School (9-10)

## 2020-2021

Omaha Public Schools  
    Monroe Middle School (7-8)  
    Bryan Middle School (7-8)

## 2021-2020

Omaha Public Schools  
    Benson High School (9-10)  
    Bryan High School (9-10)  
    Nathan Hale Middle School (7-8)  
    Norris Middle School (7-8)

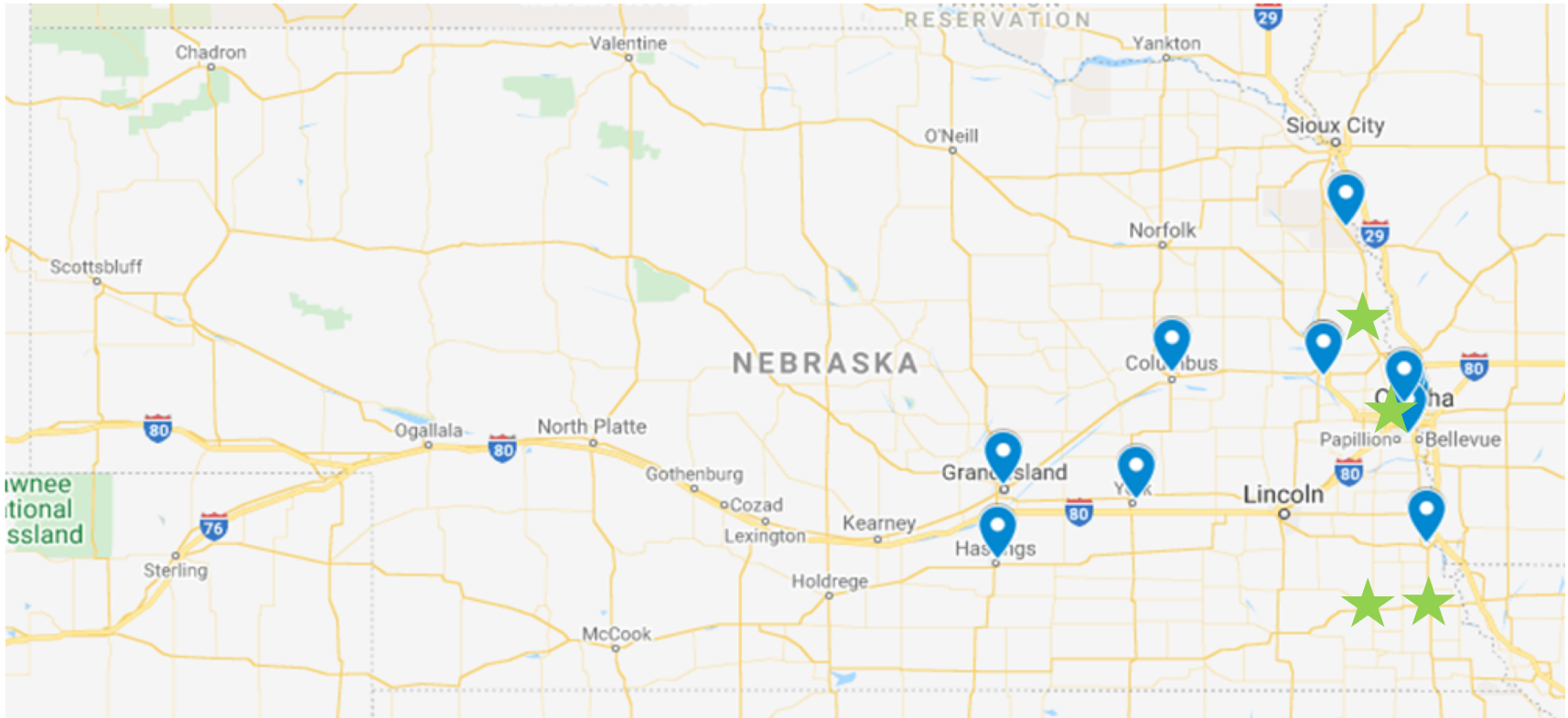
## 2022-2023

Omaha Public Schools  
    Bryan High School (11-12)  
    South High School (9-10)  
    Northwest High School (9-10)  
    Buena Vista High School (9-10)  
    King Science Middle School (7-8)  
    McMillan Middle School (7-8)

Blair High School (9-12)  
Blair Middle School (7-8)

Auburn High School (9-12)  
Johnson County Central High School (9-12)

# JAG Nebraska Planned Expansion



## 2023-2024

- Banner County School (9-12)
- Bellevue Public Schools (X5)
- Grand Island High School (9-10)
- Louisville Middle/High School (9-12)

## Omaha Public Schools

- Bluestem Middle School (7-8)
- North High School (9-10)

# JAG Nebraska

## JAG Nebraska is...

- for-credit, in-school career and technical education (CTE) class elective
- provided to students on a need, want, and benefit basis
- inclusive of all students
- community partner

## JAG Specialists are...

- teachers and educators (Department of Education Career and Technical Education Certified)
- advocates for students
- caring adults and mentors

## JAG Students are...

- mastering academic and employability skills
- practicing leadership, interpersonal, and community service engagement
- achieving success in education, employment and life!

# JAG Nebraska Performance and Outcomes



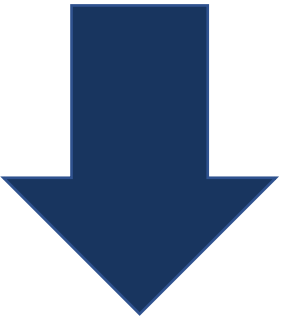
**Graduation Rate**



**National Award**



**Attendance  
Academics  
Confidence**



**Challenges  
Office Referrals  
Absences**



# The JAG Advantage

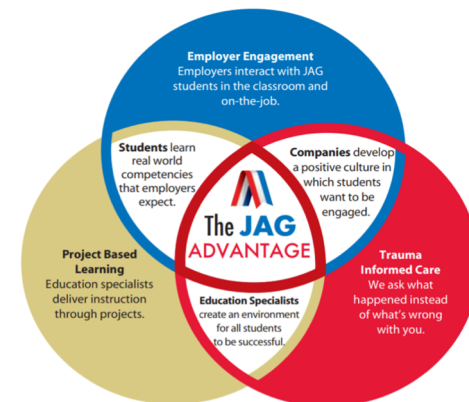
**Trauma Informed Care.** Students receive individual supports as they navigate a variety of challenges experienced. JAG Nebraska students are overcoming an average of six to nine challenges, ranging from three to 22 per student.

**Project Based Learning.** Hands-on methodology engages student participation in realistic learning experiences. Smaller diverse classes create a dynamic learning environment conducive to mastering competencies applicable to life and workforce.

**Employer Engagement.** First-hand experiences of Nebraska's high skill and high wage occupations through opportunities provided by the generosity of our local industry partners increase awareness and successful employment outcomes for JAG students.

# JAG Nebraska Employers

Corteva Ag Sciences  
Galivion Farm  
Central Nebraska Humane Society  
Platte Valley Veterinary Hospital  
Parks Veterinary  
Orscheln Farm & Home  
Lutz  
CHI Saint Francis  
Edgewood Nursing Home  
Hastings Family Medical Center  
Chief Construction  
Pidis General Contracting LLC  
Ford Dealership  
Steinhardt Park Aquatic Center  
YMCA  
United States Army National Guard  
Avani Day Spa and Yoga Studio



York Middle School  
Hastings Public Schools  
Arbor Links  
Grand Island Physical Therapy  
St. Joseph's School Daycare  
Growing Hearts Daycare  
Black Diamond Tattoo  
Fremont Municipal Airport  
Table Creek Golf Course  
Dave's Lawn Care  
Island Oasis  
Burlington Coat Factory  
Walmart  
Bomgaars

# Identifying Students for JAG Classes

## Academic Performance

GPA lower than 2.0, skills deficiencies identified, repeated grade levels, did not pass state proficiency exam(s), excessive absenteeism, suspensions or expulsions, lack of academic technology or internet access from home.

## Personal Development

Student has a 504 plan, motivation or maturity supports needed for pursuit of post-graduation success.

## Environmental Factors

Household composition and background of single, incarcerated, or deceased parent(s); First generation college student, dependent children in home or is a parent themselves, judicial system involvement, experiencing homelessness, or requires transportation assistance.

## Economic Indicators

Qualifies for free or reduced lunch or affected by the pandemic.

## Social Skills

Lack of connection to extra-curricular activities, has experienced bullying, fear of public speaking.

# *Thank You!*

To learn more visit: [www.jagnebraska.org](http://www.jagnebraska.org)

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United Way  
of the Midlands



# Bellevue Public Schools Assessment & Accountability Update

December 2022

A dark blue diagonal graphic that starts from the bottom left corner and extends towards the top right corner, covering the lower half of the slide.

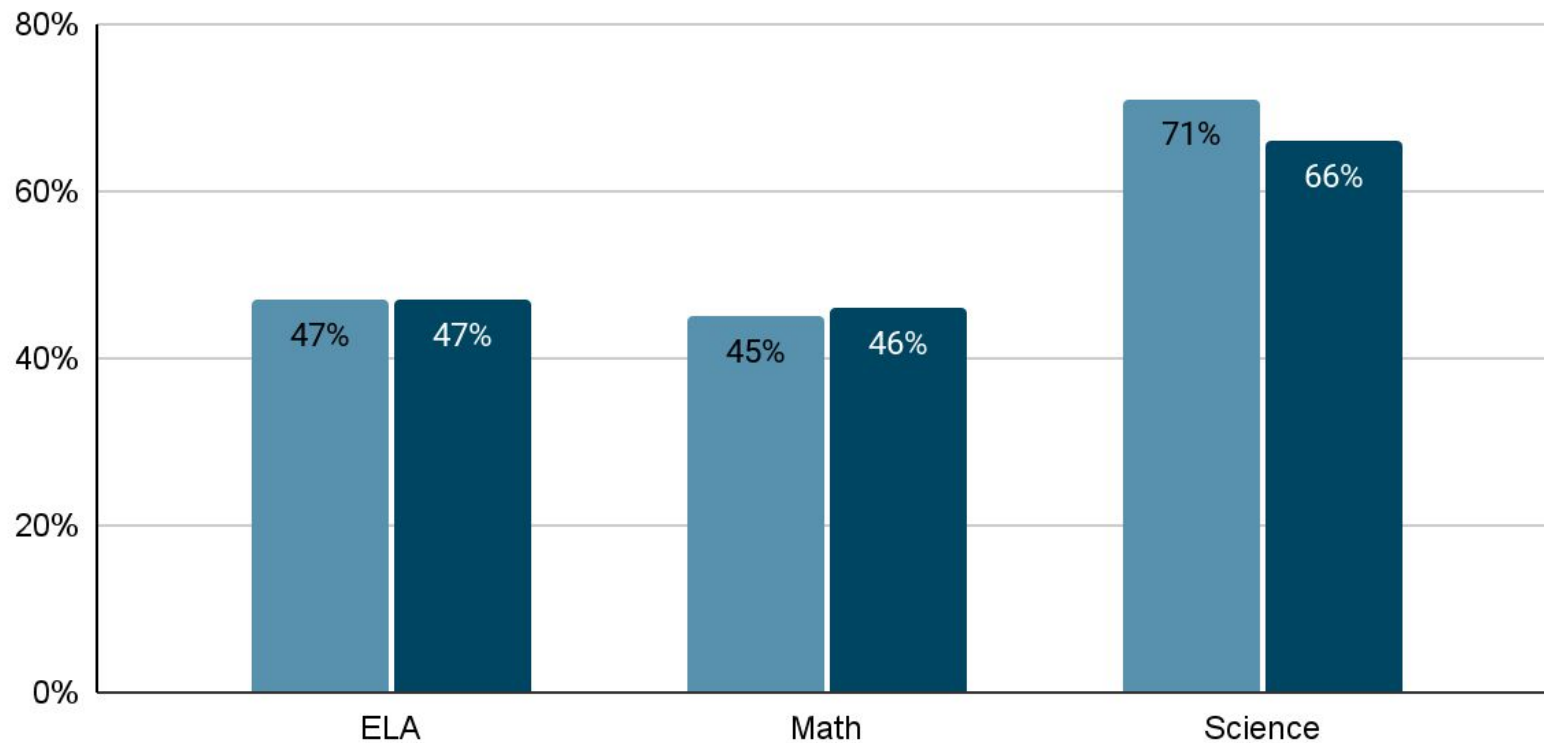
# NSCAS Growth 2022: Bellevue Public Schools

NSCAS Growth is given in grades 3-8 in the areas of English Language Arts and Math.

Students in grades 5 and 8 also participate in NSCAS Growth Science.

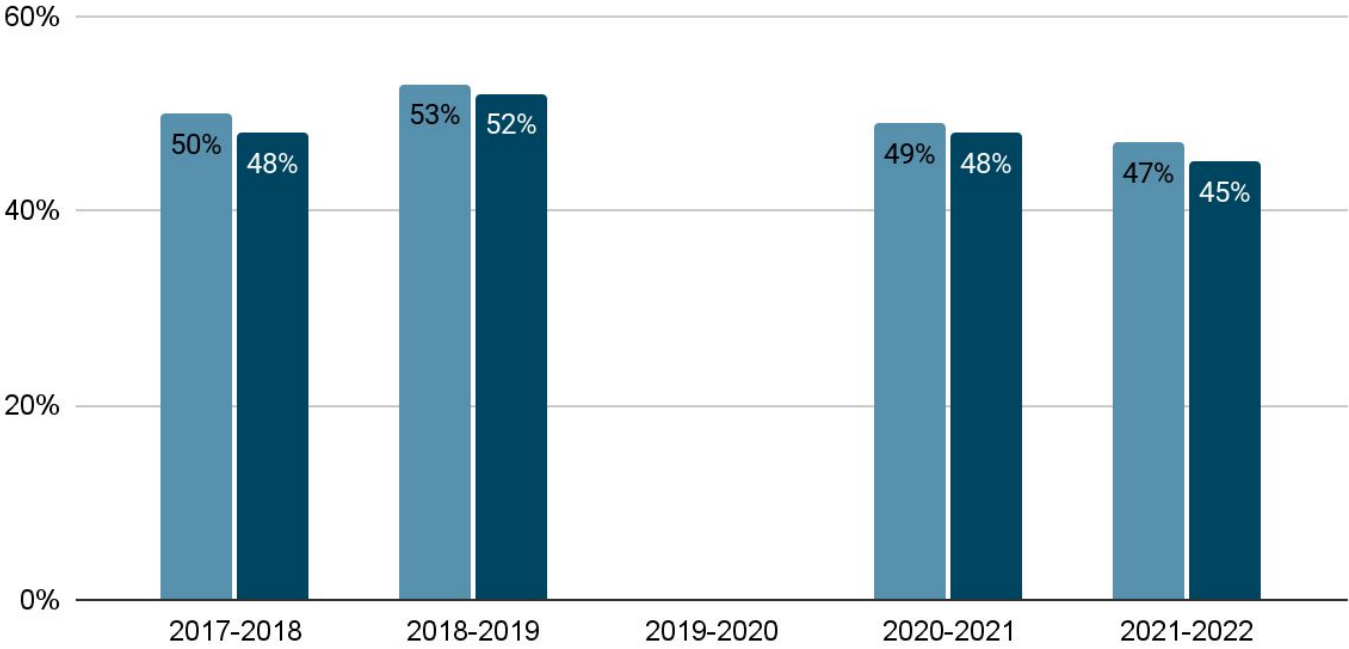
# 2022 NSCAS Percent Proficient

■ BPS ■ Nebraska



# NSCAS Percent Proficient Grades 3-8

■ ELA ■ Math



# NSCAS: ACT

Students in Cohort Year 3 participate in NSCAS ACT in the spring.

They complete all subtests: English, Math, Reading, Science and Writing.

# Spring 2022 ACT Results

<b>Number of Tests</b>	<b>Composite Mean</b>	<b>Math Mean</b>	<b>Science Mean</b>	<b>English Mean</b>	<b>Reading Mean</b>	<b>Writing Mean</b>	<b>ELA Mean</b>
677	19.2	19.1	19.5	18.4	19.1	6.1	17.9
<b>College Readiness Benchmark Scores</b>		<b>Math</b>	<b>Science</b>	<b>English</b>	<b>Reading</b>		
		22	23	18	22		

# Spring 2022 NSCAS ACT Results

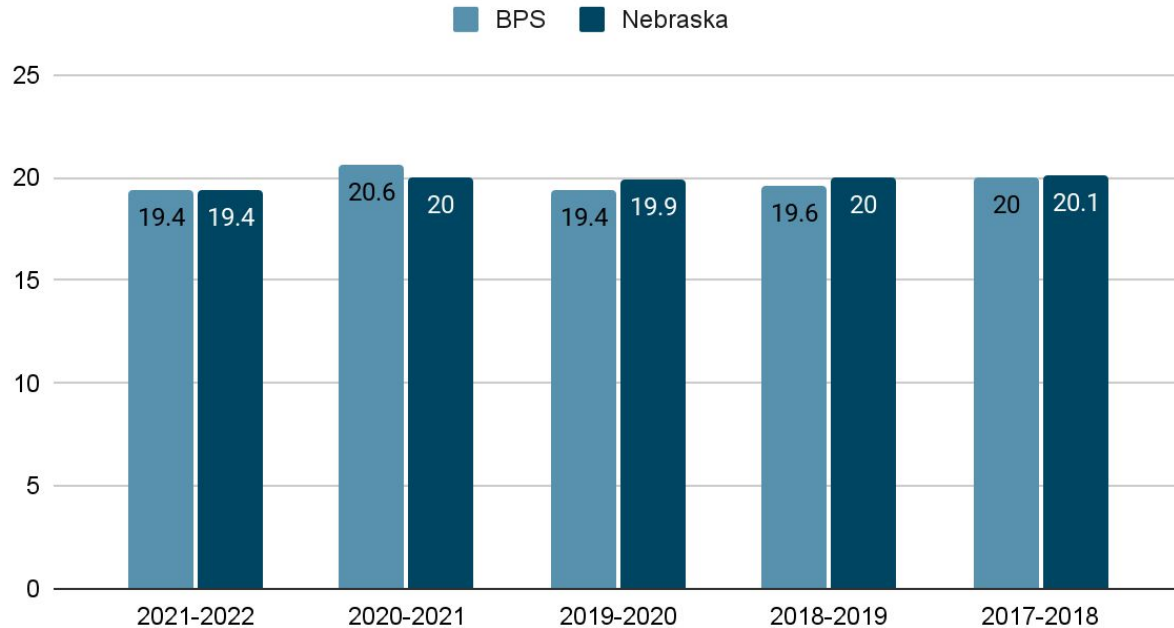
	<b>ELA</b>	<b>Math</b>	<b>Science</b>
BPS Average Score	16.6	17.9	18.3
NE Average Score	16.7	17.7	18.1
BPS % Proficient	48%	46%	51%

# ACT: Graduate Report

ACT Graduate Report is the culmination of college-reportable scores most recently taken by any BPS student.

# ACT Graduate Report: BPS/NE Comparison

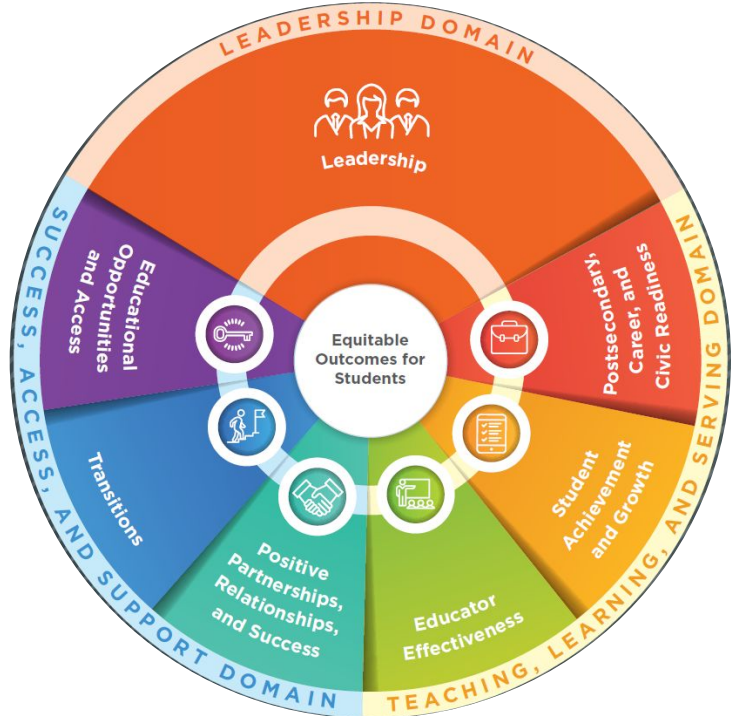
Average Composite Scores: 5 Years of Testing



# **AQuESTT: Accountability for a Quality Education System, Today and Tomorrow**

# AQuESTT

## A Quality Education System for Today and Tomorrow A system of accountability and support



<b>LEADERSHIP DOMAIN</b>	Strong leaders, committed to achieving educational equity, are critical to the processes of approval, accreditation, accountability, and continuous improvement. Leaders, from school boards to superintendents, principals to teacher leaders, set a vision for achieving educational equity, offering students meaningful access to the educational resources they need at the right moment, at the right level, and with the right intensity to not only reach high expectations for learning, but also to discover and explore their passions and make meaningful connections within the context of their postsecondary interests, careers, and civic lives. Leaders must possess the knowledge, skills, and mindset to systematize equity.
<b>SUCCESS, ACCESS, AND SUPPORT DOMAIN</b>	
<b>Educational Opportunities and Access</b>	Each student has access to effective, comprehensive, and continuous learning opportunities that prepare them for ongoing school success, postsecondary education, and career goals.
<b>Transitions</b>	Quality educational opportunities focus on effective supports and high quality collaborations for each student transitioning within, into, and between grade levels, programs, schools, districts, postsecondary education, and careers.
<b>Positive Partnerships, Relationships, and Success</b>	Schools and districts implement best practices in student, family, and community engagement to enhance experiences and opportunities that are culturally inclusive and relevant for each student. Student success and engagement relies on positive partnerships and relationships to fundamentally improve the outcomes for each student, school, district, and community.
<b>TEACHING, LEARNING, AND SERVING DOMAIN</b>	
<b>Educator Effectiveness</b>	Each student is engaged by effective educators throughout their learning experiences, such that schools and districts develop effective teachers and school leaders who establish a culture of success.
<b>Student Achievement and Growth</b>	A balanced assessment system that includes results from multiple sources is used to measure student growth and achievement towards Nebraska's content area standards. A balanced assessment system is a necessary component of the instructional process to improve learning and growth for each student.
<b>Postsecondary, Career, and Civic Readiness</b>	Each student, upon high school graduation, is prepared for success in postsecondary education, career, and life pursuits.

# Classifications & Designations



- Every public school and public school district receives a classification of Excellent, Great, Good, or Needs Support to Improve
- Only schools receive designation

# Accountability Indicators

Indicators	BPS
<b>Status</b> - Percent proficient on ELA and math (NSCAS for 3-8, ACT for 3rd Year Cohort)	<b>Status: 47%</b>
<b>Progress</b> - Growth and Non-Proficiency Reduction	<b>Growth: 64.85%</b> <b>Non-Proficiency: 53%</b>
<b>Graduation Rate</b> - Four- and seven-year graduation rate	<b>4 Year Graduation: 91%</b> <b>7 Year Graduation: 97%</b>
<b>Progress Toward EL Proficiency</b> - English learners' progress toward proficiency	<b>English Language Proficiency: 36%</b>
<b>Chronic Absenteeism</b> - Reduction in school chronic absence rates	<b>Chronic Absenteeism: 25.55%</b>

# Classifications & Designations

	Excellent	
	Great	Bellevue Elementary, Fairview, LeMay, Wake Robin, Lewis and Clark
Bellevue Public Schools	Good	Avery, Bertha Barber, Central, Leonard Lawrence, Peter Sarpy, Two Springs, Logan, Mission, Bellevue East, Bellevue West
	Needs Support to Improve	Belleaire, Betz, Birchcrest, Fort Crook, Twin Ridge

# Support from NDE for CSI Schools

All CSI schools will complete a comprehensive needs assessment to identify areas of strength and opportunity across all areas.

Additional supports provided by NDE:

- Professional learning regarding the development and implementation of a school improvement strategy
- Attention and support for increasing students' access to resources that significantly influence education outcomes
- Partnership with The New Teacher Project
- Academic diagnostic

# BPS Specific Actions for Improvements

AQuESTT debriefs at each school

Focus on intentional planning and student engagement

School Improvement Team Work Sessions

Collaborative Care Team

Referrals to Connections

Attention to subgroups identified as TSI and ATSI

Attention to schedules-transitions

Decision rules from Tier 1 to Tier 2 students

Instructional Coaching Rounds

Reading and writing across all content areas

Attendance Initiatives and collaborative plans with families

Check-In/Check-Out for students

Family Engagement Facilitator

Questions?

# Strategic Plan Priority 5-Board Update

## December 2022

### Priority V: Allocation of Resources

#### **Strategy 5.1: Prioritize resources to meet student needs, support strategic goals, and meet future obligations.**

##### **5.1(a) Conduct instructional and support staffing studies for all schools and report findings to the school board annually.**

Dr. Sharra Smith provided the school board a report of all certified and classified staffing in the district during the October Board meeting. This report provides transparency in staffing at the building site level and can be utilized to evaluate FTE allocation at all schools and program sites. [2022/23 District Staffing Report](#).

As the district prepares for the 2023-24 school year, the district will evaluate staffing needs this Spring to ensure that our staffing parameters and budget align with state and local funding.

##### **5.1(b) Conduct a districtwide instructional time study to inform decisions related to the length of the school day and the district calendar.**

The district has not taken any additional action related to changing the amount of instructional time during a school day.

##### **5.1(c) Evaluate the current use of funds to ensure the equitable distribution of resources and support for high-need schools.**

The district continues to monitor class size and staffing across the district to ensure that resources are provided to meet the unique needs of all buildings and align with the total amount of financial resources the district will receive from local, state, and federal funds.

The district will be examining the current resource allocation and needs for schools identified as “needing improvement” to ensure that appropriate resources are in place to support school improvement. The district has already begun the process of developing a plan for Betz Elementary School with its building leadership. Betz has been classified as a Comprehensive School Improvement school. We will be working with the state and our local ESU to provide additional resources to support all aspects of the building program.

##### **5.1(d) Evaluate current facility needs, building utilization, and enrollment to assess future district needs.**

The district continues to monitor enrollment trends. The district has experienced a reduction in students over the past five years. The district is currently down 10 students compared to the 2021-22 school year.

**5.1(e) Develop a district strategic abandonment process and program evaluation procedure to evaluate initiatives.**

The district will begin work on this during the 2022-23 school year. As the district proceeds through our budget conversations this winter and spring, we may need to evaluate programs and initiatives to ensure their long-term viability to ensure that we are being good stewards of the resources provided.

**Strategy 5.2: Increase district resources to support student learning needs.**

**5.2(a) Actively lobby for federal impact aid and state aid.**

Dr. Rippe continues to participate in the Military Impacted Schools Association organization to lobby for additional impact aid funds and associate programs that can support our students. Dr. Rippe will work closely with the district lobbyist Mr. Radcliff, throughout the spring session of the state legislature.

**5.2(b) Actively pursue federal, state, and local grants to support student learning.**

The district has been awarded over 9 million dollars in competitive grant-funded support over the past 5 years. This district will actively pursue additional grant funds this spring when the next DoDEA request for proposal is posted.

**5.2(c) Expand partnerships with Bellevue Public Schools Foundation.**

The district continues to actively collaborate and support the BPS Ed Foundation. Three district administrators and three school board members serve on the foundation board. Over the past year, the BPS Education Foundations has done a tremendous job of expanding fundraising efforts and support for all aspects of the district.

The Foundation recently conducted its annual gala which raised over \$100,000 dollars. The foundation also distributed over \$50,000 in classroom grants to teachers in November.